



TOWN OF
COLLIERVILLE

ADOPTED BUDGET

FY 2024 - 2025



500 Poplar View Parkway
Collierville, TN 38017

901-457-2200
colliervilletn.gov

TOWN OF COLLIERVILLE



FY 2024-2025

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.

The Town of Collierville's (the "Town") Annual Financial Plan provides comprehensive details regarding the policies, goals, and practices that drive the Town's fiscal management and stewardship. While the budget functions as the primary instrument for fiscal control, it also serves 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* and this *Budget Guide*. 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. 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 provides 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>.

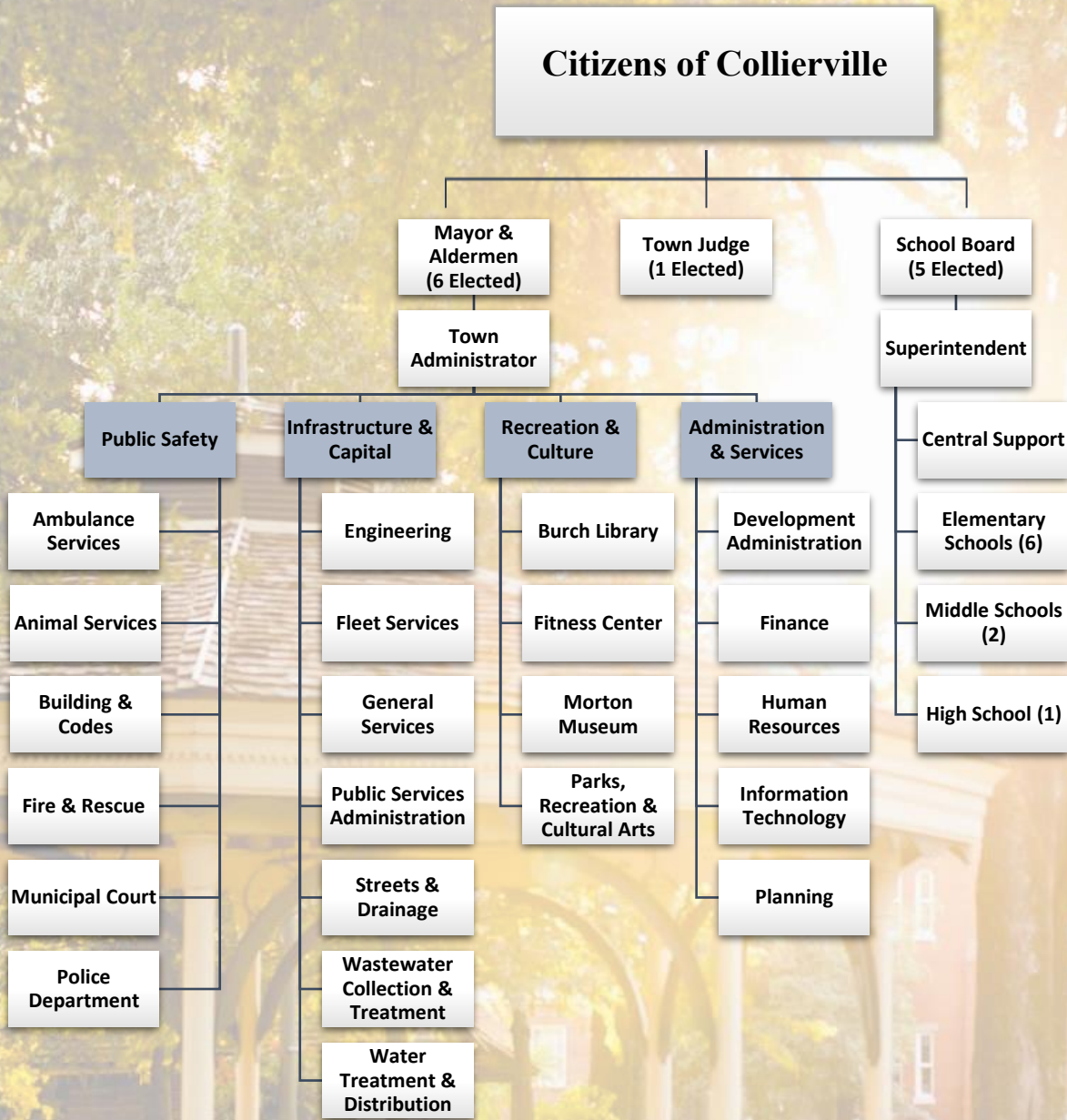
Appendix and Supplemental Information

This section can be found behind the tab *Appendix*. The Appendix is comprised of statistical information, a comparison of the Town to 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^[1]



Stan Joyner
2024

ALDERMEN^[1]



Maureen Fraser
2026



Missy Marshall
2026



Billy Patton
2026



John E. Stamps
2024



John Worley
2024

TOWN ADMINISTRATOR

Molly Mehner

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE^[2]

Lee Ann Pafford Dobson 2030

TOWN CLERK

Kristie Diamond

DEPARTMENT DIRECTORS

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

Michael Clark
Valesa Wells
John Selberg
Derek Honeycutt
Gary Vanderheyden
Greg Clark
Dale Lane
Josh Russell
John Fox

^[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, 2023.

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

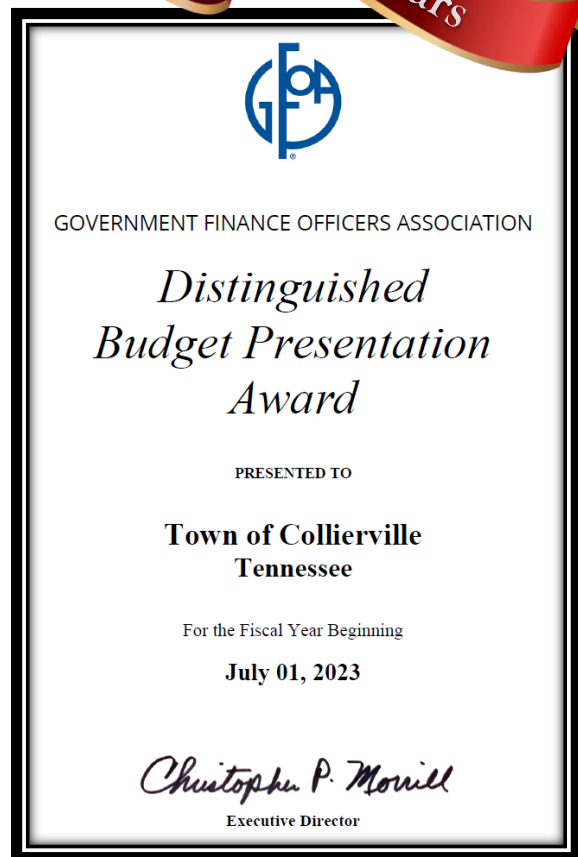
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The Finance Department Employees who contributed to the development and production of the FY2025 Annual Budget are:

Valesa Wells, *Finance Director*

JP Spas, *Budget Officer*

Ashley Moore, *Budget Analyst*



BUDGET ADOPTION RESOLUTION

RESOLUTION 2024-14

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, 2024 AND ENDING JUNE 30, 2025.

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, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under legally adopted budget presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with the adopted budget and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, Section 6-209, *Tennessee Code Annotated*, provides that “No municipality shall exempt or release any property not exempt by laws of the State, and no levy of taxes shall be made by any municipality unless a budget of municipal purpose is first made or reported, and that no appropriation of money or revenues shall be made contrary to the estimates”; and,

WHEREAS, Article II, Section 2.02, Paragraph (7) of the Collierville Charter of Incorporation (Private Chapter 230, Acts of 1903, as amended) provides that the Town of Collierville shall have the power: “to expend the money of the Town for all lawful purposes”; and

WHEREAS, Article IX, Section 9.03., of the Collierville Charter of Incorporation states “...the town administrator shall prepare and submit to the board a budget for the ensuing fiscal year and an accompanying message. It shall outline the proposed financial policies of the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures and revenues...”; and

WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget; and

WHEREAS, a Public Hearing on the Annual Operating and Capital Improvements Budget was held on the 28th day of May, 2024;

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 2024-2025 for the Town of Collierville as presented in the official budget document projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last two preceding fiscal years and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2025, and including the projected ending balances for the budget year, the actual ending balances for the most recent two ended fiscal years and the estimated ending balances for the current fiscal years and is hereby adopted by reference in the following total amounts by fund:

GENERAL FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 94,753,570	\$ 111,888,178	\$130,304,538	\$130,304,538	\$142,688,278
REVENUE					
Taxes					
Property Taxes	37,398,911	39,855,771	42,442,906	42,121,279	42,970,804
Local Option Sales Tax	23,091,073	23,846,732	19,062,962	24,443,008	22,392,863
Business Taxes	3,926,003	3,959,342	3,020,000	3,986,157	3,075,000
Licenses & Permits	3,940,058	3,315,499	2,431,250	3,631,366	2,522,700
Intergovernmental	8,245,096	8,377,850	7,697,169	9,041,250	8,072,923
Charges for Services	392,836	1,656,573	1,606,466	1,996,286	1,714,926
Recreation Charges	459,777	548,533	590,115	543,745	736,815
Fines and Forfeits	1,743,800	2,055,751	1,430,652	2,103,627	1,569,813
Other	1,903,477	6,456,974	2,478,258	11,158,560	1,528,503
Total Revenue	81,101,031	90,073,025	80,759,778	99,025,278	84,584,347
EXPENDITURES					
Mayor and Board of Aldermen	258,566	268,005	293,852	292,102	304,109
Administration	1,226,551	1,338,175	945,602	764,675	890,211
Finance	1,273,887	1,238,194	1,414,966	1,322,870	1,433,563
Human Resources	611,511	554,804	742,255	708,390	761,268
Information Technology	792,893	1,154,439	1,776,762	1,744,152	2,117,598
General Services					
Administration	638,513	684,224	771,338	730,778	876,839
Facilities Maintenance	1,606,007	1,877,488	1,998,499	1,961,370	2,610,649
Grounds & Parks Maintenance	3,492,243	3,801,243	4,151,318	4,051,609	4,253,319
Development					
Administration	317,327	219,863	353,425	334,596	395,735
Planning	860,456	849,119	948,215	870,938	944,460
Engineering	1,097,070	1,266,378	1,643,442	1,629,019	1,733,800
Building & Codes	1,102,704	1,184,287	1,430,846	1,225,956	1,495,512
Public Safety					
Animal Services	558,045	556,577	713,158	637,911	781,637
Municipal Court	1,020,628	1,166,287	1,315,131	1,272,401	1,373,232
Police Department	15,654,505	17,101,217	19,443,264	17,691,729	19,865,361
Fire & Rescue	9,754,263	9,285,045	11,931,347	10,458,713	12,061,736
Ambulance Service	473,870	2,532,726	2,816,271	2,671,087	3,045,173
Public Works					
Administration	330,641	356,107	410,007	339,285	425,896
Streets & Drainage	5,165,783	5,341,356	6,416,875	6,413,318	6,693,265
Fleet Services	928,144	933,615	1,062,625	923,470	1,129,247
Recreation & Culture					
Parks, Recreation & Cultural Arts	2,051,830	2,829,840	2,445,067	2,402,447	2,541,040
Fitness Center	-	-	-	-	733,446
Library	1,288,590	1,349,734	1,619,581	1,565,565	1,588,948
Morton Museum	159,388	210,955	236,474	234,284	243,951
Non-Departmental Accounts					
Debt Service	8,417,438	7,929,881	7,865,763	10,726,019	7,869,131
Insurance	623,341	691,600	1,098,074	1,100,137	1,176,780
Special Appropriations	3,486,025	3,005,729	3,096,968	2,980,029	3,114,268
Total Expenditures	63,190,218	67,728,888	76,941,123	75,052,850	80,480,173
Revenue over (under) expenditures	17,910,812	22,346,137	3,818,654	23,972,428	4,124,173
Fund Balance Appropriation	-	-	-	-	-
Operating Transfer	(996,204)	(3,709,780)	(4,815,686)	(11,590,686)	(6,358,584)
Fund Balance:					
Nonspendable	2,158,531	2,066,692	643,082	8,150,574	8,150,574
Restricted	2,826,654	3,126,755	3,003,521	3,061,841	3,061,841
Committed	2,764,660	3,062,185	3,062,185	2,004,793	2,004,793
Assigned	73,027,971	97,306,737	95,808,696	92,855,017	92,855,017
Unassigned	30,890,362	24,742,167	26,790,020	36,614,053	34,379,642
Ending Fund Balance	\$ 111,888,178	\$ 130,304,538	\$129,307,504	\$142,688,278	\$140,451,867

STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 764,972	\$ 1,212,121	\$ 1,801,777	\$ 1,801,777	\$ 1,938,417
REVENUE					
State Revenue	1,779,113	1,782,967	1,790,000	1,785,500	1,790,000
Interest Income	2,386	2,104	2,000	2,500	2,000
Other	24,410	5,450	-	-	-
TOTAL REVENUE	1,805,909	1,790,521	1,792,000	1,788,000	1,792,000
EXPENDITURES					
Operating Expenses	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
TOTAL EXPENDITURES	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
Revenue over (under) expenditures	447,149	389,656	230,190	336,640	(109,210)
Fund Balance Appropriation	-	-	-	-	109,210
Restricted	1,212,121	1,601,777	1,831,967	1,938,417	1,829,207
Ending Fund Balance	\$ 1,212,121	\$ 1,801,777	\$ 1,831,967	\$ 1,938,417	\$ 1,829,207

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 85,339	\$ 118,888	\$ 112,713	\$ 112,713	\$ 122,062
REVENUE					
Building Assessments	46,699	10,215	10,000	9,349	10,000
TOTAL REVENUE	46,699	10,215	10,000	9,349	10,000
EXPENDITURES					
Operating Expenses	13,150	16,390	30,000	-	30,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	13,150	16,390	30,000	-	30,000
Revenue over (under) expenditures	33,549	(6,175)	(20,000)	9,349	(20,000)
Fund Balance Appropriation	-	6,175	20,000	-	20,000
Operating Transfer	-	-	-	-	-
Restricted	118,888	112,713	92,713	122,062	102,062
Ending Fund Balance	\$ 118,888	\$ 112,713	\$ 92,713	\$ 122,062	\$ 102,062

ELECTRONIC TRAFFIC CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 178,431	\$ 202,034	\$ 90,260	\$ 90,260	\$ 70,901
REVENUE					
Electronic Traffic Citation Fee	23,212	26,401	26,000	30,058	-
Other	391	318	100	210	150
TOTAL REVENUE	23,603	26,719	26,100	30,268	150
EXPENDITURES					
Operating Expenses	-	-	19,580	11,580	31,180
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	19,580	11,580	31,180
Revenue over (under) expenditures	23,603	26,719	6,520	18,688	(31,030)
Fund Balance Appropriation	-	-	-	-	31,030
Operating Transfer	-	(138,493)	(42,507)	(38,047)	-
Restricted	202,034	90,260	54,273	70,901	39,871
Ending Fund Balance	\$ 202,034	\$ 90,260	\$ 54,273	\$ 70,901	\$ 39,871

STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 764,972	\$ 1,212,121	\$ 1,601,777	\$ 1,601,777	\$ 1,938,417
REVENUE					
State Revenue	1,779,113	1,782,967	1,790,000	1,785,500	1,790,000
Interest Income	2,386	2,104	2,000	2,500	2,000
Other	24,410	5,450	-	-	-
TOTAL REVENUE	1,805,909	1,790,521	1,792,000	1,788,000	1,792,000
EXPENDITURES					
Operating Expenses	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
TOTAL EXPENDITURES	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
Revenue over (under) expenditures	447,149	389,656	230,190	336,640	(109,210)
Fund Balance Appropriation	-	-	-	-	109,210
Restricted	1,212,121	1,601,777	1,831,967	1,938,417	1,829,207
Ending Fund Balance	\$ 1,212,121	\$ 1,601,777	\$ 1,831,967	\$ 1,938,417	\$ 1,829,207

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 85,339	\$ 118,888	\$ 112,713	\$ 112,713	\$ 122,062
REVENUE					
Building Assessments	46,699	10,215	10,000	9,349	10,000
TOTAL REVENUE	46,699	10,215	10,000	9,349	10,000
EXPENDITURES					
Operating Expenses	13,150	16,390	30,000	-	30,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	13,150	16,390	30,000	-	30,000
Revenue over (under) expenditures	33,549	(6,175)	(20,000)	9,349	(20,000)
Fund Balance Appropriation	-	6,175	20,000	-	20,000
Operating Transfer	-	-	-	-	-
Restricted	118,888	112,713	92,713	122,062	102,062
Ending Fund Balance	\$ 118,888	\$ 112,713	\$ 92,713	\$ 122,062	\$ 102,062

ELECTRONIC TRAFFIC CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 178,431	\$ 202,034	\$ 90,260	\$ 90,260	\$ 70,901
REVENUE					
Electronic Traffic Citation Fee	23,212	26,401	26,000	30,058	-
Other	391	318	100	210	150
TOTAL REVENUE	23,603	26,719	26,100	30,268	150
EXPENDITURES					
Operating Expenses	-	-	19,580	11,580	31,180
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	19,580	11,580	31,180
Revenue over (under) expenditures	23,603	26,719	6,520	18,688	(31,030)
Fund Balance Appropriation	-	-	-	-	31,030
Operating Transfer	-	(138,493)	(42,507)	(38,047)	-
Restricted	202,034	90,260	54,273	70,901	39,871
Ending Fund Balance	\$ 202,034	\$ 90,260	\$ 54,273	\$ 70,901	\$ 39,871

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 3,043,252	\$ 3,199,027	\$ 3,229,299	\$ 3,229,299	\$ 3,556,901
REVENUE					
Solid Waste Collection Fee	4,372,728	5,352,793	5,344,500	5,411,021	5,458,529
Special Refuse Pick-up Fee	2,520	3,255	2,500	4,250	3,000
Cart Establishment Fee	81,560	83,870	85,000	89,578	85,000
Recycling Revenue	42,020	36,900	42,500	38,030	40,000
Other Revenue	33,916	-	-	23,650	-
Total Revenue	4,532,744	5,476,818	5,474,500	5,566,529	5,586,529
EXPENDITURES					
Personnel	2,230,091	2,580,536	2,831,995	2,806,613	2,993,236
Operating Expenses	1,820,308	1,975,334	2,316,782	2,227,346	2,479,390
Capital Outlay	326,571	890,676	930,000	204,969	1,128,805
Total Expenditure	4,376,969	5,446,546	6,078,777	5,238,927	6,601,431
Revenue over (under) expenditures	155,775	30,272	(604,277)	327,602	(1,014,902)
Fund balance appropriation	-	-	604,277	-	1,014,902
Committed	3,199,027	3,229,299	2,625,022	3,556,901	2,541,999
Ending Fund Balance	\$ 3,199,027	\$ 3,229,299	\$ 2,625,022	\$ 3,556,901	\$ 2,541,999

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 313,190	\$ 323,961	\$ 314,102	\$ 314,102	\$ 287,025
REVENUE					
Drug Revenue	159,207	135,123	46,100	85,000	44,500
Other	8,727	464	4,500	1,885	4,500
TOTAL REVENUE	167,934	135,587	50,600	86,885	49,000
EXPENDITURES					
Operating Expenses	82,200	77,314	122,557	119,462	124,664
Capital Outlay	87,032	78,710	-	-	-
TOTAL EXPENDITURES	169,232	156,024	122,557	119,462	124,664
Revenue over (under) expenditures	(1,298)	(20,437)	(71,957)	(32,577)	(75,664)
Fund Balance Appropriation	1,298	20,437	71,957	32,577	75,664
Operating Transfer	12,069	10,578	5,500	5,500	11,000
Restricted	323,961	314,102	247,645	287,025	222,361
Ending Fund Balance	\$ 323,961	\$ 314,102	\$ 247,645	\$ 287,025	\$ 222,361

WATER AND SEWER FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Retained Earnings	\$ 71,888,120	\$ 75,231,522	\$ 79,881,363	\$ 79,881,363	\$ 83,318,855
REVENUE					
Water Revenue	5,156,592	5,447,619	6,421,598	6,332,340	7,078,380
Service Establishment	45,335	39,815	43,689	42,677	42,307
Sewer Service Charge	8,199,556	8,298,292	8,743,245	8,663,159	8,961,826
Other Revenue	143,344	1,473,368	400,591	2,128,768	787,428
Total Revenues	13,544,828	15,259,094	15,609,123	17,166,944	16,869,941
EXPENSES					
Water Treatment Plant	1,400,483	1,723,218	1,741,583	1,723,801	1,951,200
Water Distribution System	2,108,378	2,491,870	2,752,122	2,689,910	3,342,869
Wastewater Collection	816,312	1,479,163	1,433,625	1,410,947	1,565,744
Wastewater Treatment	1,533,943	1,630,060	1,930,513	1,889,450	2,030,620
Town Administrator's Office	216,450	184,684	166,871	134,943	157,096
Human Resources	107,914	97,907	130,986	125,010	134,341
Information Technology	82,234	102,868	128,455	122,701	148,702
General Services - Administration	100,430	108,092	118,699	115,330	138,529
General Services - Facilities Maint.	96,779	120,217	128,857	126,099	133,050

TOTAL EXPENDITURES	559,307	718,387	976,500	761,974	1,001,500
Revenue over (under) expenditures	(2,738,491)	1,622,729	352,823	2,168,138	378,790
Fund Balance Appropriation	2,738,491	-	-	-	-
Restricted	15,171,942	16,794,671	17,147,494	18,962,810	19,341,600
Ending Fund Balance	\$ 15,171,942	\$ 16,794,671	\$ 17,147,494	\$ 18,962,810	\$ 19,341,600

GENERAL PURPOSE SCHOOL FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 22,998,882	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911
REVENUE					
County and Municipal Taxes	44,434,406	47,394,257	46,201,307	46,201,307	47,001,307
Charges for Services	976,174	1,105,715	1,214,900	1,214,900	1,185,750
Local Revenue	1,907,850	3,024,482	3,048,603	3,048,603	3,048,603
State Education Funds	46,675,971	48,818,676	53,276,359	53,276,359	62,869,827
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,994,678	1,515,249	9,949,534	9,949,534	6,536,904
TOTAL REVENUE	98,989,079	101,858,379	113,895,703	113,895,703	120,647,391
EXPENDITURES					
Regular Instruction Program	45,567,629	54,485,674	53,329,077	53,329,077	59,170,656
Alternative Instruction Program	261,641	197,859	213,845	213,845	257,444
Special Education Program	7,344,592	7,666,397	8,869,112	8,869,112	10,176,492
Career and Technical Education Program	753,127	1,371,521	2,466,399	2,466,399	2,804,531
Student Services / Planning	395,753	373,147	786,455	786,455	875,781
Health Services	1,117,747	42,390	1,394,054	1,394,054	1,544,719
Other Student Support	2,549,734	2,623,400	2,651,429	2,651,429	2,958,026
Support-Regular Instruction	1,898,395	2,133,503	2,672,868	2,672,868	2,863,486
Support-Alternative Instruction	-	-	2,500	2,500	2,500
Support-Special Education	2,079,096	2,071,268	2,152,274	2,152,274	2,384,751
Technology	4,248,572	4,495,268	6,049,051	6,049,051	6,274,521
Board of Education	1,796,104	2,005,331	2,285,508	2,285,508	2,337,813
Office of the Superintendent	413,639	453,544	464,833	464,833	539,929
Office of the Principal	5,975,443	6,061,190	6,233,573	6,233,573	6,511,015
Fiscal Services	1,004,257	966,769	1,382,499	1,382,499	1,686,292
Human Resources	581,615	609,423	844,193	844,193	903,634
Operation of Plant	5,227,973	5,666,968	6,723,677	6,723,677	6,926,761
Maintenance of Plant	1,358,462	1,627,862	1,883,803	1,883,803	2,025,287
Transportation	3,101,112	3,427,338	4,880,105	4,880,105	5,073,793
Central and Other	575,541	565,134	803,508	803,508	1,109,960
Regular Capital Outlay	3,763,034	974,987	7,606,940	7,606,940	4,220,000
TOTAL EXPENDITURES	90,013,468	97,818,973	113,895,703	113,895,703	120,647,391
Revenue over (under) expenditures	6,975,613	4,039,406	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Assigned	29,972,505	34,011,911	34,011,911	34,011,911	34,011,911
Ending Fund Balance	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911

FEDERAL FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	-	-	-	-	-
REVENUE					
ARP Supplemental Funds	254,336	240,395	56,921	56,921	44,000
Consolidated Administration	115,488	114,713	96,520	96,520	101,326
CTE Perkins Basic	89,870	98,883	87,184	87,184	87,184
Early Literacy Network	40,000	40,000	-	-	-
Epidemiology And Lab Capacity	867,991	1,581,981	-	-	-
ESSER (1.0, 2.0, & 3.0)	9,704,557	4,541,188	8,209,136	8,209,136	3,843,021
Fiscal Pre-Monitoring	-	46,200	-	-	-
IDEA Part B (611 And 619)	1,855,618	1,964,197	2,378,105	2,378,105	2,378,105
Innovative High School	375,544	1,614,757	-	-	-
Innovative School Models	-	333,459	1,666,541	1,666,541	529,240
Literacy Training Stipend	1,000	57,000	2,000	2,000	-
HQIM Literacy Implementation	-	-	103,000	103,000	-

Math Implementation Grant	-	71,250	71,250	71,250	-
Resilient School Communities	-	100,658	16,654	16,654	-
TITLE I	2,375,507	2,519,205	808,939	808,939	436,041
TITLE II	206,851	215,661	228,637	228,637	166,579
TITLE III	13,164	94,998	111,866	111,866	57,083
TITLE IV	101,867	218,849	157,989	157,989	122,496
TN ALL Corps	472,943	507,057	576,100	576,100	-
TOTAL REVENUE	16,474,738	14,360,451	14,570,842	14,570,842	7,785,075
EXPENDITURES					
Personnel	6,116,421	7,342,936	5,708,957	5,708,957	2,574,700
Operating Expenses	3,485,345	3,911,132	2,469,504	2,469,504	1,268,870
Capital Outlay	6,872,970	3,106,383	6,392,381	6,392,381	3,921,505
TOTAL EXPENDITURES	16,474,738	14,360,451	14,570,842	14,570,842	7,785,075
Revenue over (under) expenditures	-	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

NUTRITION SERVICES FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 79,024	\$ 1,803,201	\$ 1,804,508	\$ 1,804,508	\$ 1,738,426
REVENUE					
Income from Lunches/Breakfasts	17,760	1,278,696	1,042,500	1,042,500	1,195,000
A La Carte Sales	319,799	630,021	515,000	515,000	650,000
Other Charges for Services	1,706	2,965	2,000	2,000	15,000
Catering at CHS	33,400	28,638	40,000	40,000	30,000
Other Local Revenue	1,059	1,068	800	800	2,800
School Nutrition - State Matching	19,937	32,675	39,700	39,700	35,000
USDA Lunch, Breakfast, and Other	4,217,504	1,292,401	1,842,218	1,842,218	1,613,812
TOTAL REVENUE	4,611,185	3,266,464	3,482,218	3,482,218	3,541,812
EXPENDITURES					
Personnel	1,001,181	1,373,332	1,649,300	1,649,300	1,724,623
Operating Expenses	2,080,269	1,451,246	1,789,000	1,789,000	1,606,989
Capital Outlay	5,538	240,579	110,000	110,000	210,000
TOTAL EXPENDITURES	3,086,988	3,065,157	3,548,300	3,548,300	3,541,812
Revenue over (under) expenditures	1,524,177	201,307	(66,082)	(66,082)	-
Fund Balance Appropriation	-	-	66,082	66,082	-
Operating Transfers	-	-	-	-	-
Fund Balance:					
Restricted	1,603,201	1,804,508	1,738,426	1,738,426	1,738,426
Ending Fund Balance	\$ 1,603,201	\$ 1,804,508	\$ 1,738,426	\$ 1,738,426	\$ 1,738,426

DISCRETIONARY GRANT FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	-	-	-	-	-
REVENUE					
Early Childhood Education	-	-	245,717	245,717	245,717
Other State Education Funds	1,281,009	362,938	885,713	885,713	885,713
Coordinated School Health	84,309	85,447	-	-	-
Public Schools Security Grant	-	-	378,555	378,555	-
Safe Schools	173,143	206,085	10,108	10,108	-
TOTAL REVENUE	1,538,461	654,470	1,520,093	1,520,093	1,131,430
EXPENDITURES					
Personnel	1,026,082	370,708	865,428	865,428	865,428
Operating Expenses	506,296	261,452	244,401	244,401	234,293
Capital Outlay	6,083	22,310	410,264	410,264	31,709
TOTAL EXPENDITURES	1,538,461	654,470	1,520,093	1,520,093	1,131,430

Revenue over (under) expenditures	-	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

CAPITAL INVESTMENT PROGRAM SUMMARY

Investment Area	Project Name	Adopted Budget
Drainage & Streets	670 Tamburlaine Cove	80,000
	Center Street & Keough Road Curb & Sidewalk Improv.	240,000
	Downtown Drainage Phase IV (Mills Street Crossing)	1,800,000
	Lateral J Drop Inlet Construction	50,000
	Neighborhood Traffic Mgmt. Prog.-Road Safety Improv.	50,000
	Peterson Lake Bank Stabilization	450,000
	Sanders Creek Bank Stabilization (Phase 1)	25,000
	Shelton Road Bridge (MPO)	405,000
	Signalization of Byhalia Rd & Collierville Rd (MPO)	35,000
	Signalization of Hwy 72 and Sycamore Rd	110,000
	Signalization of Winchester & Shea Rd (MPO)	35,000
	Traffic Operations Center	60,000
	Walnut Street Drainage Improvements	30,000
	Washington Street Parking Lot	90,000
Drainage & Streets Total		3,460,000
General Government	CIP Contingency 2025	500,000
	Roof Coating - Progress Road Building "B"	372,000
	Roof Replacement - Community Center Gym	217,000
	Town-wide Network Infrastructure Upgrade	750,000
	Water Tower Lighting	87,000
General Government Total		1,926,000
Parks & Recreation	Harrell Theatre Upgrades	575,000
	Lateral I Retaining Wall in Johnson Park	270,000
	Library Expansion	5,000,000
	Parking Lot Overlays - WC Johnson Park	288,100
	Playground Surface Conversion - Steeplechase	125,000
Parks & Recreation Total		6,258,100
Public Safety	Ambulance Transport #6 (FS #6)	687,646
	Backup Dispatch Renovations	40,000
	Court Emergency Generator Installation	122,000
	Fire Station #6	435,965
	Replacement Emergency Facility Generator (FS #2)	145,000
Public Safety Total		1,430,611
Public Services	Equipment - 1 Ton Dump Truck	93,000
	Equipment - Automated Garbage Truck	710,000
	Equipment - Track Excavator	293,000
	Equipment - Track Skid Steer	75,000
	Equipment - Transfer Trailer	149,000
Public Services Total		1,320,000
Public Utilities	Burrows Rd. Water/Sewer Improvement Project	50,000
	Emergency Generator	145,000
	Equipment - Lowboy Trailer	85,000
	Mt. Pleasant Sewer Improvement Project	350,000
	North Rowlett Water Line	1,750,000
Public Utilities Total		2,380,000
TOTAL CIP		16,774,711

Funding Sources	Adopted Budget
Community Development Block Grant (CDBG)	240,000
Fire Facility Fee	145,000
General Fund	9,635,711
Parks Improvement	700,000
Sanitation	859,000
Storm Water	2,435,000
TN Department of Transportation (TDOT)	380,000
Water & Sewer Reserves	2,380,000
TOTAL FUNDING	16,774,711

NON-CAPITAL PROJECTS SUMMARY

Investment Area	Project Name	Adopted Budget
Drainage & Streets	Queen Oaks Basin Study	175,000
	Town Wide Traffic Model	230,000
Drainage & Streets Total		405,000
Parks & Recreation	Greenbelt System Overlay	265,000
Parks & Recreation Total		265,000
TOTAL NON-CAPITAL		670,000

Funding Sources	Adopted Budget
General Fund	46,000
Parks Improvement	265,000
Storm Water	175,000
TN Department of Transportation (TDOT)	184,000
TOTAL FUNDING	670,000

Section 2. At the end of the fiscal year 2024, the governing body estimates fund balances as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2024
General Fund	\$ 142,686,278
State Street Aid Fund	1,938,417
Historic Preservation Fund	122,062
Electronic Traffic Citation Fund	70,901
Sanitation Fund	3,556,901
Drug Fund	287,025
Water and Sewer Fund	83,318,855
Retirement Fund	112,617,928
OPEB Fund	18,962,810
General Purpose School Fund	34,011,911
Federal Fund	-
Nutrition Services Fund	1,738,426
Discretionary Grant Fund	-

Section 3. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2024	FY 2025 Principal Payment	FY 2025 Interest Payment
General Improvement Refunding Bonds, Series 2012	\$ -	\$ 1,145,000	\$ 565,000	\$ 17,250
General Improvement Bonds, Series 2013	-	1,265,000	390,000	31,369
General Obligation Bonds, Series 2015A (Schools)	1,515,000	79,180,000	2,335,000	3,088,800
General Obligation Bonds, Series 2015B	-	3,275,000	245,000	117,888
General Obligation Refunding Bonds, Series 2015C	-	4,430,000	815,000	156,825
Water & Sewer Refunding Bonds, Series 2015D	-	3,335,000	1,620,000	166,750
Water & Sewer Interfund Capital Outlay Notes, Series 2024	-	8,000,000	492,508	428,000

Section 4: The Town Administrator is hereby authorized to transfer unencumbered appropriations from one department to another department within the same fund.

Section 5: The Town Administrator is hereby authorized to transfer appropriations from the CIP Contingency 2025 project to other projects within the CIP. Any appropriations remaining in the CIP Contingency 2025 project at the end of the fiscal year shall revert to the General Fund fund balance.

Section 6: A detailed financial plan will be attached to this budget and become part of this budget resolution.


Section 7: There is hereby levied a property tax of \$1.84 per \$100 of assessed value on all real and personal property.

Section 8: This annual operating and capital budget resolution and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

Section 9: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

Section 10: That this resolution shall become effective on July 1, 2024, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 10th day of June, 2024.


Stan Joyner, Mayor


Kristie Diamond, 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*



Molly Mehner
Town Administrator

Kristie Diamond
Town Clerk

The Town of Collierville

Dear Fellow Collierville Resident,

It is my privilege to report the Town's approved budget for Fiscal Year (FY) 2024-2025 will continue to invest in programs and services that make Collierville an ideal community. The development of the Town's budget is a collaborative effort between the Board of Mayor and Aldermen (BMA) and Town staff throughout months of work sessions. The FY 25 Budget reflects a continuation of last year's budget considerations including investing in public safety, addressing aging infrastructure, recruiting and retaining employees, and strengthening technology needs.

The FY 25 Budget is balanced, and I am very pleased to report that the budget DOES NOT include a property tax increase. The total FY 25 General Fund Budget is \$80,460,173 and our expected revenue for the fiscal year is \$84,584,347. Out of the General Fund, the Town will invest 46.5% (\$37.1 million) into public safety and 24.9% (\$19.8 million) into infrastructure maintenance and improvements. The remainder of the fund supports recreation and culture, community services such as technology and financial services, and the Town's commitment to education.

The FY 25 Capital Investment Program totals \$16.8 million, including significant projects like Phase 4 of the Downtown Drainage project, Harrell Theatre upgrades, the Collierville Library expansion, an ambulance for Fire House 6, two garbage trucks, and the north Rowlett water line. All Town CIP projects are cash or grant funded.

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 if we enter the bond market, which in turn helps save taxpayer dollars.

The FY 25 Budget communicates the initiatives, programs, and services that maintain Collierville's high quality of life, making it one of the most desirable communities in Tennessee. With this being my final term as Mayor, I want to express my deepest gratitude for the opportunity to serve this wonderful community. It has been an honor and a privilege to work alongside the Board and dedicated Town staff to make Collierville a better place for all its residents. I look forward to seeing the continued success of our Town in the years to come.

Warm regards,

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.

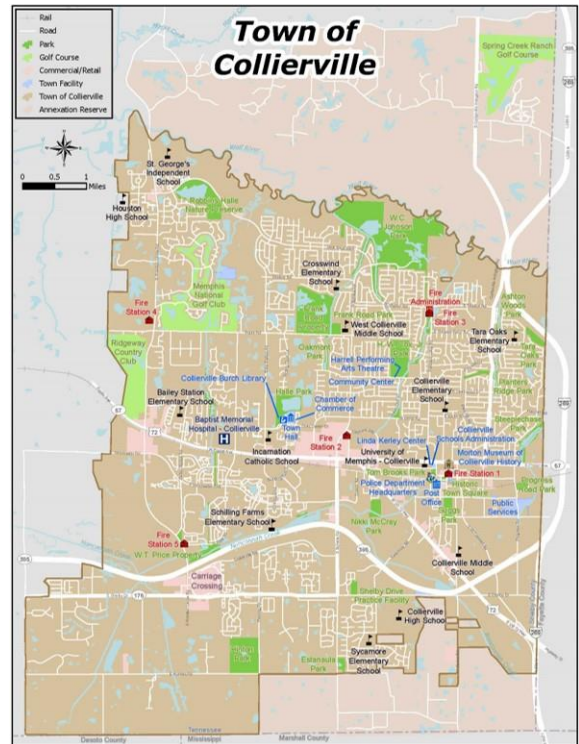
GOVERNMENT. The Town of Collierville is a mayor-aldermanic/town administrator form of government and operates under a Private Acts Charter. The present charter was adopted in 2001 and amended in 2017. Because Collierville is a mayor-aldermanic/town administrator form of government, policy-making and 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 & 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 54,861 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 are ongoing, 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 around \$130,000 and median home values at \$550,000, Collierville can differentiate itself as a prime location for business and commercial investment. From a race and ethnicity perspective, Collierville is 71% White, 10% Black, 14% Asian, and 5% other races.

ECONOMY. Collierville’s diverse economy positions the community for economic sustainability. As one of only four Moody’s Aaa bond rated communities in the State, financial strength is another important designation for the Town. From an office perspective, Collierville has over 4,000 corporate jobs, 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 use 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 intersection 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 used 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 co-ed kickball.

The Lucius E. & Elsie C. Burch, Jr. Library in Collierville, TN offers a variety of programming for all ages. This includes children's story times, teen activities, adult reading challenges, and hands-on workshops. Special events like scavenger hunts and art contests also engage the community. The library frequently hosts educational, cultural, and recreational programs, ensuring that people of all ages have access to enriching experiences.

The Linda Kerley Center (LKC) 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.

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 theater 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

The Lucius E. & Elsie C. Burch, Jr. Library



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 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

Collierville School's Administration Building and High School



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.

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 improve 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. Design for the widening between Sycamore Road and Highway 72 was completed in FY 2024 and the construction phase is anticipated to begin in FY 2025. This project involves a cost share with the Tennessee Department of Transportation (TDOT) providing 80% of the funds. The widening between Jasper Park to Shelby Post Road is still in the design phase and TDOT will cover 100% of right of way acquisition and construction costs. Design work for the Shelton Road Bridge also kicks off this year.
- Drainage improvements continue to be a high priority for the Town. Capital projects totaling \$2.4 million have been approved in the Town's FY 2025 Capital Investment Plan. These projects are described in greater detail in the CIP section. Included in these is funding in the amount of \$1.8 million for the Downtown Drainage Phase IV. Also included is the construction phase of the Peterson Lake Bank Stabilization project which will total \$500 thousand and the design phase of the Sanders Creek Bank Stabilization project which will total \$630 thousand.
- The Town is committed to fostering an environment in which residents feel safe and emergency responses are quicker than industry standards. This includes multiple public safety related enhancements in the FY 2025 budget.
 - The Police budget includes critical additions: (1) a new Police Dispatcher that will improve emergency response capabilities and (2) a new Jailer that will benefit the safety of both officers and detainees.
 - The CIP budget includes \$435 thousand in additional funding for furnishings and equipment in preparation for the opening of the new Fire Station #6. There is also \$687 thousand for a sixth ambulance to augment the Town's world-class ambulance service.
 - Also included in the CIP budget is the continuation of the Neighborhood Traffic Management Program – Road Safety Improvement project, which takes multiple approaches to improve pedestrian and traffic safety. These include speed cushions, re-stripping, lane reductions, and speed monitor signs.
- In an effort to tackle aging infrastructure, the Town will replace and upsize a waterline that runs along North Rowlett St. and up to Poplar Ave. Total budget for the project is \$1.8 million.
- The Town owns and operates 75 buildings and structures that cover roughly 450,000 square feet. To ensure the longevity and functionality of these facilities, the FY 2025 budget has allocated significant funding towards essential maintenance. The operating budget for General Services – Facilities Maintenance increased \$576 thousand specifically for new maintenance projects and expanded custodial services. The 2025 CIP budget includes \$877 thousand for roof replacements and parking lot overlays.
- A major program of modernization was initiated in FY 2024 and continues through FY 2025 as projects complete this year and new ones are started. This includes the implementation of the Enterprise Resource Planning (ERP) project in FY 2025. A more detailed discussion on the modernization initiatives can be found in the Executive Summary.





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.

With the visionary leadership of the Mayor and Board of Aldermen, the Town of Collierville has embarked on a bold program of modernization that continues into the coming budget year. Building on the foundation of fiscal strength from years of prudent stewardship and responsible financial management, the Town is committed to transforming key infrastructure and services to meet the evolving needs of residents. This modernization effort includes investments in energy-efficiency, resource conservation, improved recreational facilities, and advanced technology. By embracing these initiatives, the Town is positioning itself to forge a prosperous future and be prepared to navigate both current challenges and emerging opportunities. Some of the major initiatives are listed below that will elevate the quality of services the Town provides and improve community well-being.

Recreation and Cultural Investments. The Board is committed to enriching the Town's cultural and recreational landscape, intending to improve residents' quality of life and well-being, promote community health, and generate downstream economic benefits. The cornerstone of this initiative is the \$8.4 million Burch Library expansion that begins design work in FY 2025. This project will essentially double the size of the existing library, along with comprehensive renovations to the existing floorspace. The expansion is planned to add multiple meeting rooms, a reading theater, expanded young adult and children's areas, and a great hall space that can serve as a versatile area for community events and learning activities. These will further improve the Burch Library's role as a central community hub. Parallel to the library expansion, upgrades to the Harrell Theater have been budgeted this year at \$575 thousand. This includes state-of-the-art stage lighting, a master plan for the theaters and further upgrades. The theater initiative encompasses the addition of a performing arts series, aimed at diversifying the cultural offerings available to the community. Upgrades such as a green room for performers, and remodels of the concession stand and box office, are planned to improve functionality and enhance the patron experience, ensuring the theater can host a variety of performances and community events. Beyond the Library and the Theater, the Town also acquired the DeSoto Athletic Center (DAC) and plans to open the Collierville Fitness Center on July 1, 2024. This offers residents a multitude of fitness and recreation opportunities, located at the H. W. Cox Community Center. Offerings include strength and cardio fitness, group fitness and classes, a cycle studio, pickleball, and a walking track. These three endeavors show the resolve of the Board toward making sure Collierville is a culturally rich and vibrant place to live.

Cybersecurity and IT Infrastructure Investments. Cybersecurity and reliable network infrastructure are pivotal for maintaining essential Town services, particularly for public safety services such as Police and Fire & Rescue. In response to the increasing digital demands, the Town is undertaking a significant initiative to modernize IT infrastructure to address vulnerabilities and enhance efficiency and security. The major thrust of this initiative kicks off in FY 2025 with \$750 thousand in the CIP budget for the Town-wide Network Infrastructure Upgrade project that is planned to run through FY 2028 and invest a total of \$8.8 million. This project aims to eliminate single points of failure within the Town's network, secure and organize data closets, build two data centers to serve as redundancy, and ensure the Town can scale up operations in the future. This overhaul is crucial for protecting sensitive data, ensuring uninterrupted service delivery, and enabling the Town to handle emergencies and daily operations in a more dangerous cyber environment. Included in the budget is a new IT Network Engineer to assist with the implementation of multiple new IT solutions and help support the broader initiative. Additionally, ongoing and planned training and education for IT staff is essential to ensure they stay ahead of evolving cyber threats. By investing in both robust infrastructure and a skilled workforce, the Town can build a resilient IT environment that supports its modernization efforts and safeguards its critical services.

Streetlight Infrastructure. A major street light upgrade will be fully completed this year. The Town undertook to replace most streetlights Town-wide, approximately 8,000 lights, with LEDs, a move that will provide numerous long-term benefits. LED lights are extremely energy-efficient, and this switch will result in substantial cost savings due to the reduced energy consumption. Additionally, the brightness and clarity of LED lighting will enhance visibility on roadways and public spaces, creating safer conditions for drivers and pedestrians. They are also more durable and longer lasting, reducing the number of outages that can decrease safety until service crews are able to replace them.

Advanced Meter Infrastructure. The Town is embarking on an ambitious project to replace approximately 20,000 manually read water meters with Advanced Metering Infrastructure (AMI) technology in the coming year. This will bring significant benefits by modernizing water management. AMI meters enable real-time data collection, sent electronically to a central location allowing for more accurate and timely reads and quicker detection of leaks. This helps to conserve water and reduce the risk of unexpectedly high bills for residents. Eliminating the need for manual meter reading also frees up staff to more pressing maintenance.

Just as this year's budget includes investments in new modernization initiatives, it also comes with challenges that must be considered. In undertaking so many large initiatives, the Town will have to be thoughtful in execution in order to maintain deadlines and minimize any potential interruption to services. More broadly speaking, recent history has served as a reminder that extreme constraints and disruptions can arise suddenly and without warning. Careful financial planning requires, now more than ever in recent memory, the acknowledgement that larger and more distant forces can reach deeply into Town affairs and intimately impact such plans. The trajectory of politics, both domestically and internationally, increases these risks.

Other challenges include aging facilities and equipment. This budget works to address these with funding for numerous facilities maintenance projects. Also included in this budget are numerous heavy equipment replacement requests such as a sixth ambulance, two automated garbage trucks, a track excavator, a transfer trailer (among others) as well as emergency generators for three Town buildings.

Despite these challenges, 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 these qualities that make Collierville such a desirable place to live. It is also these same 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. To that end, included in this budget is a five percent general salary increase for employees to remain competitive in the labor market and retain talent and institutional knowledge. 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.

This general overview of the 2025 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. These goals 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.
- Conduct a review of all fees to determine what changes, if any, are viable options for the 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 Officers 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:

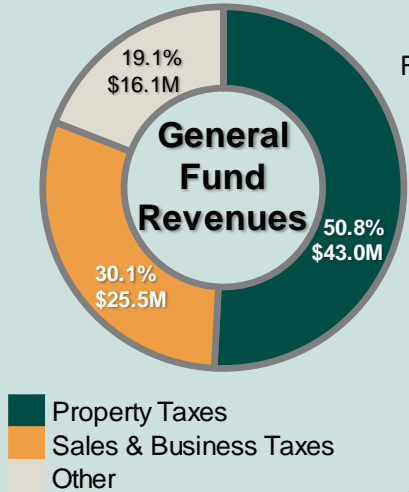
- Budgeting may take place within a system which assures that capital projects will be built according to a predetermined priority system while planning in advance for the revenue needed to finance and complete these capital projects.
- Advance planning ensures that projects are well thought out in advance 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 \$50,000 and with a useful 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.

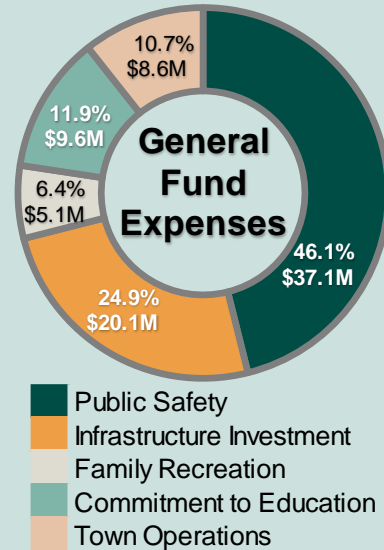
ORGANIZATION of the operating budget is on the basis of funds, each of which is considered to be a separate accounting entity. These funds are grouped into three categories: governmental funds, proprietary funds, and fiduciary funds:

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 2025 BUDGET PREVIEW



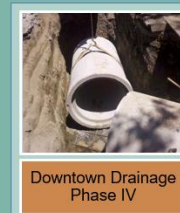
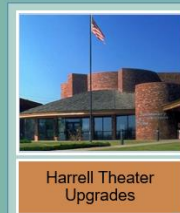
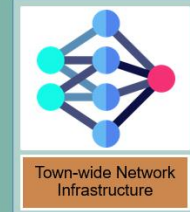
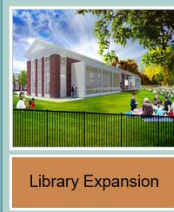
- Burch Library Expansion
- Fully Funds Pension Contribution
- Aaa Moody's Bond Rating
- No Property Tax Increase
- 5% General Salary Increase
- Commitment to Paving: \$324K Increase of Annual Paving for ADA Accessibility
- Commitment to Public Safety: Add'l. Dispatcher & Jailer Convert (2) Animal Shelter Tech PT to FT
- Commitment to Cyber Security: Add'l. IT Network Engineer



CIP Highlights

❖ Parks & Culture Investments	6,258,100
❖ Drainage improvements	2,435,000
❖ Road & Sidewalk Improvements	1,025,000
❖ Public Safety	1,430,611
❖ Town Facilities Improvements	1,426,000
❖ Equipment Purchases	1,550,000
❖ Water/Sewer Improvements	2,150,000
❖ General Government	500,000

FY 2025 CIP TOTAL \$ 16,774,711

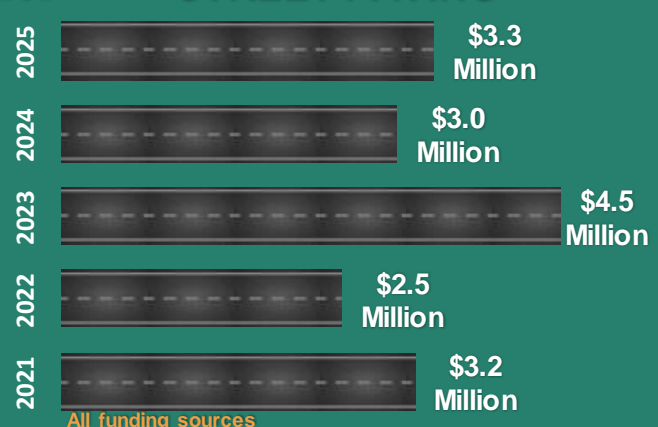


PUBLIC SAFETY



FY BUD

STREET PAVING



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 2025 is projected at \$84,584,347, a decrease of 14.6% below the FY 2024 estimated revenue and 5.1% above the FY 2024 budget. The increase of estimated revenue above FY 2024 budgeted revenue is comprised primarily of greater than anticipated collections in three major revenues. (1) Combined *Local Option Sales Tax* and *State Shared Sales Tax* saw collections of \$6.6 million above budget. The 2018 *South Dakota v. Wayfair* ruling, which allowed states to collect sales tax on previously untaxed online sales by out-of-state merchants, went into effect during FY 2020 in Tennessee. This coincided with the Covid-19 pandemic, which instigated major changes in consumer spending habits paired with Federal economic stimulus. The Town chose to budget conservatively for several years during this period as the long-term impacts of these drastic changes were uncertain. As a clearer trend has established itself, the FY 2025 budget

for these sales tax accounts have been projected more closely in line with this trend in collections with a combined increase of 16.1%. (2) A second contributor is the emergence of an interest rate environment in which yields are at the highest levels since 2007 leading to collections of \$5.7 million above budget in interest revenue as shown in *Other Revenue*. (3) Lastly, the sale of the University of Memphis building to Collierville Schools netted a one-time revenue of \$2.8 million that was not budgeted, which is reported in *Other Revenue*.

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 80.9%. Intergovernmental revenue, which includes state-shared revenue is 9.5%, and licenses & permits, 3.0%.

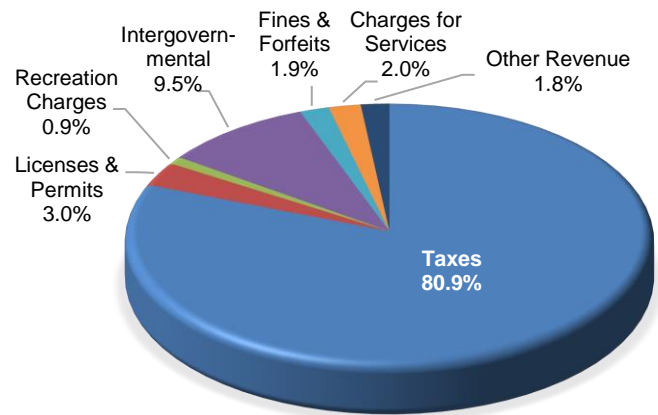
TAX REVENUE, the Town's major source of revenue, is comprised of property tax, local option sales tax, and business tax. State law requires the County Assessor of Property to identify, classify, and appraise all real (i.e. land and buildings) and personal property (tangible property used or held for 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 50.8% of all collected revenue and 62.8% 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 \$1,600 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 established as the 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 to the Town. Revenue from the 0.50% is projected at \$6.7 million for local school funding in FY 2025.

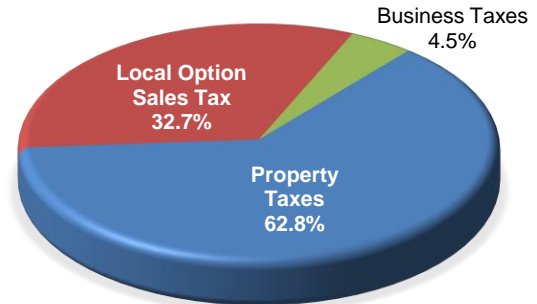
Figure 1: General Fund Revenue by Category



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 26.5% of all collected revenue and 32.7% of total tax revenue.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. These taxes are collected by the State of Tennessee and gross receipts are distributed to counties and municipalities. For FY 2025, business tax revenue is estimated to increase 1.8% above the FY 2024 budget. Business taxes are 3.6% of all revenue sources and 4.5% 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.

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 2025 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Collierville Literacy Council, the YMCA, the Neighborhood Christian Center, the Collierville Education Foundation, and Books from Birth.

Table 1: General Fund Revenue

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Revenue					
Taxes					
Property Taxes	\$ 37,398,911	\$ 39,855,771	\$ 42,442,906	\$ 42,121,279	\$ 42,970,804
Local Option Sales Tax	23,091,073	23,846,732	19,062,962	24,443,008	22,392,863
Business Taxes	3,926,003	3,959,342	3,020,000	3,986,157	3,075,000
Licenses & Permits	3,940,058	3,315,499	2,431,250	3,631,366	2,522,700
Intergovernmental	8,245,096	8,377,850	7,697,169	9,041,250	8,072,923
Charges For Services	392,836	1,656,573	1,606,466	1,996,286	1,714,926
Recreation Charges	459,777	548,533	590,115	543,745	736,815
Fines and Forfeits	1,743,800	2,055,751	1,430,652	2,103,627	1,569,813
Other	1,903,477	6,456,974	2,478,258	11,158,560	1,528,503
Total Revenue	\$ 81,101,031	\$ 90,073,025	\$ 80,759,778	\$ 99,025,278	\$ 84,584,347

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to increase by 4.6% over the FY 2024 budget. The expenditure increase is related to investments in new initiatives described earlier and quality personnel. 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.

Table 2: General Fund Expenditures

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Expenditures					
Personnel	\$ 40,189,158	\$ 43,752,548	\$ 50,485,323	\$ 47,692,184	\$ 52,944,166
Operating Expense	11,120,566	11,832,745	15,381,018	14,438,219	16,223,272
Capital Outlay	1,520,581	2,731,764	1,589,257	426,595	1,648,837
Debt Service	8,417,438	7,929,881	7,865,763	10,726,019	7,869,131
Insurance	623,341	691,600	1,098,074	1,100,137	1,176,780
Special Appropriations	3,486,025	3,005,729	3,096,968	2,980,029	3,114,268
Total Expenditures	65,357,109	69,944,266	79,516,403	77,363,183	82,976,454
Reduction to Expenditures					
Water & Sewer Fund	(2,166,890)	(2,217,378)	(2,575,279)	(2,310,333)	(2,516,280)
General Fund Expenditures	\$ 63,190,218	\$ 67,726,888	\$ 76,941,123	\$ 75,052,850	\$ 80,460,173

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 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.

Personnel expenditures show an increase of 4.9% and this is mainly attributable to a 5% general salary increase approved by the Board. This helps position the Town to better recruit and retain talented individuals to serve. Operating expenditures show an increase of 5.5% due primarily to a \$600 thousand increase in the General Services – Facilities Maintenance budget deferred maintenance projects for Town-owned facilities, an increase in the volume of custodial services contracted, and the additional maintenance and operation costs related to the Town’s occupancy in the Historic High School in FY 2025.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percentage of expenditures, 63.8%, 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 a 7.2% increase above the FY 2024 budgeted amount due to the persistent trend of industry-wide increases across most insurance types.

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 in this category. In FY 2025, this category remains mostly unchanged.

Debt service on all general obligation (G.O.) debt of the Town makes up 9.5% of the FY 2025 budget. The proceeds from the sale of the Town’s University of Memphis building in FY 2024 allowed the retirement of a large portion of the remaining Series 2013 bond issue. This saves \$3.3 million in total debt service outflows for FY 2028-2033. The Series 2012 bond will be retired in FY 2026 which will reduce debt service by nearly \$600 thousand. In FY 2029, the Series 2015C will be retired which will reduce debt service by an additional \$1 million annually and shrink it down to only 6.2% of the FY 2030 General Fund expenditure budget. This frees up additional resources for other initiatives. 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

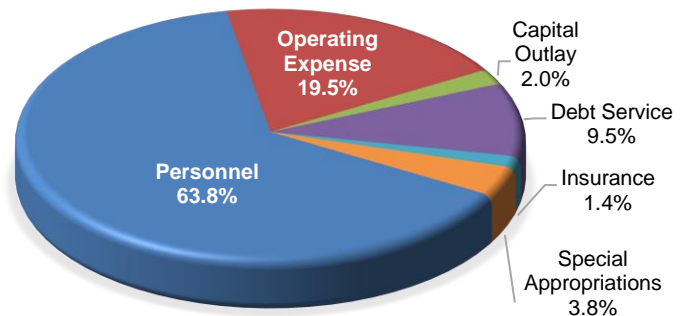
Special Revenue Funds are governmental funds supported by special levies and fees, grants, or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted 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 2025 revenue is expected to be \$1,790,000.

Expenditures for State Street Aid are expected to be \$1,901,210 in FY 2025. This includes an increase of \$324,000 for the addition of pedestrian ramps to be installed where needed during the annual paving program. These will ensure safe accessibility for all Town residents and comply with ADA requirements. The budget for the annual paving contract for asphalt overlay of streets remains at \$1,000,000. Funding for traffic signal maintenance and street striping is \$224,700 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$304,400. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid out. 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 2025. The expenditure budget of \$30,000 includes general repairs and maintenance to the Historic Town Square and a Historic District display for the Town Square.

Figure 3: General Fund Expenditures by Category

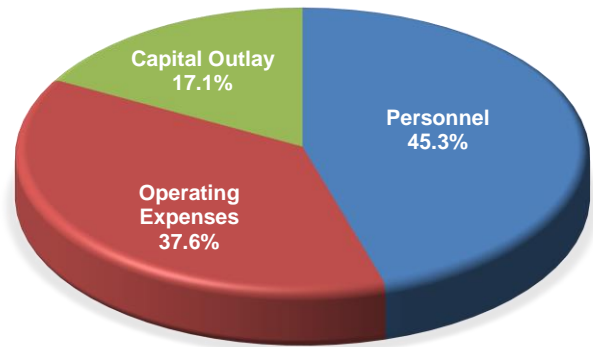


THE SANITATION FUND is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$5,586,529 in FY 2025. The major source of revenue in this fund is the solid waste collection fee projected at \$5,458,529. The remainder of revenue from cart establishment fees is projected at \$125,000. Budgeted revenue is expected to have no significant change above organic growth from the FY 2024 budget.

The Town increased the solid waste collection fee to \$27/month in FY 2023 to keep pace with the cost of providing service. Despite this increase, the Town’s sanitation fee is still below all but one of the surrounding Shelby County municipalities. Prior to this, the last rate increase occurred in FY 2015 when the BMA approved an increase to \$22/month.

Personnel accounts for 45.3% of expenditures in the Sanitation Fund. Operating expenditures are 37.6% of total expenditures, and 17.1% 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 authorized 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. The fund facilitated the purchase and implementation of an electronic traffic citation system that went into service in FY 2024 at a total cost of \$176,540.43. This was a temporary arrangement, and revenue will no longer be collected aside from interest on existing fund balance. The remaining fund balance will be used for the operation of the e-citation system and the fund eventually closed.

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 \$4,500 for FY 2025 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 \$40,000. Anticipated expenditures total \$124,664 which includes 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, Collierville Schools began operating as its own municipal school district. This fund is the schools’ major operating fund. 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 Tennessee Investment in Student Achievement (TISA) program that was enacted by the General Assembly in 2022 and went into effect for the 2023-2024 school year. TISA payments are made to school districts 10 times per year.

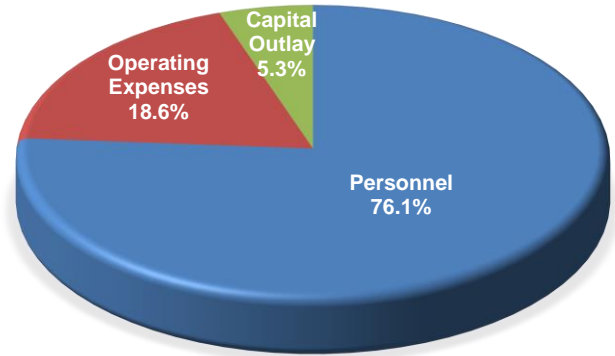
Additionally, all residents of Shelby County pay property taxes to the County, a portion of which is distributed to all school districts in the county based on attendance. Half of the local option sales taxes collected in the county (except the 0.50% increase approved for school funding) also is distributed 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 tax levy of fifteen cents 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

Revenue	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
County and Municipal Taxes	44,434,406	47,394,257	46,201,307	46,201,307	47,001,307
Charges for Services	976,174	1,105,715	1,214,900	1,214,900	1,185,750
Local Revenue	1,907,850	3,024,482	3,048,603	3,048,603	3,048,603
State Education Funds	46,675,971	48,818,676	53,276,359	53,276,359	62,869,827
Federal Funds thru State	-	-	5,000	5,000	5,000
Other	2,994,678	1,515,249	9,949,534	9,949,534	6,536,904
Total Revenue	96,989,079	101,858,379	113,695,703	113,695,703	120,647,391

Figure 5: General Purpose School Fund Expenditures by Category



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 76.1%. Operating expenditures are 18.6% and capital outlay is 5.3%. The school district is not allowed to issue debt since the district has no taxing authority. Any debt for major capital projects must be issued by the Town. The total expenditures for the fund equal the total revenue.

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 with 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 2025 is \$3,541,612. Expenditures include personnel costs for cafeteria workers, food supplies, and food services equipment.

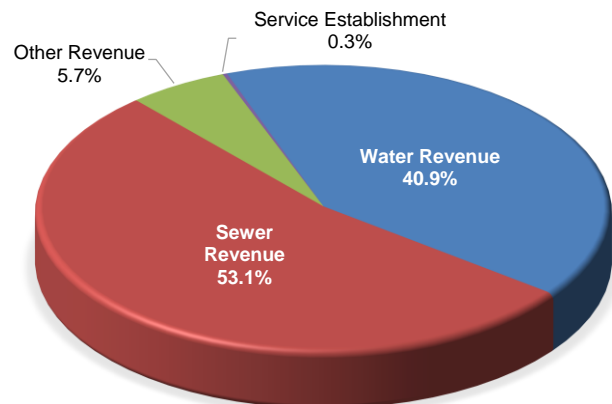
SCHOOL FEDERAL FUNDS. The School Federal Funds is a separate special revenue fund that accounts for federal funding for programs to support student achievement in Collierville Schools, to provide for support of children eligible for special education between the ages of 3 and 21, to recruit, train, prepare, and retain high quality teachers, and to provide professional development. Federal revenue for FY 2025 is projected to be \$7,765,075. Expenditures are equal to projected revenue. Of this amount, \$3.8 million is related to the CARES Act's Elementary and Secondary School Emergency Relief Fund (ESSER Fund). This represents the final round of ESSER funding and a decrease of \$4.4 million from the FY 2024 amount.

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 2025 is \$1,131,430 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 Town conducted a rate study in FY 2023 to generate a fee structure that will cover operating and capital costs in the coming years. FY 2025 is the second year of the ten-year rate schedule and incorporates a 10% increase in water fees and a 2.5% increase in sewer fees. This translates to about a \$3 per month increase on the typical resident’s utility bill. 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 \$16,869,941, an increase of 8.1% above the FY 2024 budget. The sewer revenue generates the greatest percentage of revenue at 53.1% followed by water revenue at 40.9%. Other revenue, which includes interest income, makes up 5.7% of total revenue. The chart, *Water and Sewer Fund Revenue by Type*, shows the percentage of total revenue of each category. A summary of the fund’s revenue is shown in the table, *Water and Sewer Fund Revenue*.

Water and Sewer Fund operating expenses less capital outlay, which is funded through retained earnings, total \$17,351,222. This is a 11.5% increase above the FY 2024 budget. Personnel expenses increased 6.2% above the FY 2024 budgeted expense. Operating expenses decreased by 20.0% from the FY 2024 budget. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, shows no significant change.

Debt service and depreciation accounts for the second largest portion of expenses behind operating expenses at 25.2% of the total. Water and sewer projects funded through bond issues are supported by water and sewer revenues. In FY 2024, General Obligation Interfund Capital

Table 4: Water and Sewer Fund Revenue

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Revenue					
Water Revenue	5,018,850	5,273,095	6,261,316	6,154,761	6,900,958
Service Establishment	45,335	39,815	43,689	42,677	42,307
Sewer Service Charge	8,199,556	8,276,906	8,743,245	8,662,839	8,961,826
Other Revenue	281,086	1,669,278	560,873	2,306,667	964,850
Total Revenues	13,544,828	15,259,094	15,609,123	17,166,944	16,869,941

Outlay Note, Series 2024 was issued for \$8 million. The purpose of this “interfund loan” between the Water & Sewer Fund and the General Fund is to finance the Town’s Advanced Meter Infrastructure (AMI) CIP project, whose scope is to replace all 20,000 manually read water meters in the Town with meters that can send readings electronically to a central location. This new debt matures in FY 2036. All previously outstanding debt will be fully amortized in FY 2026.

Personnel expenses are 23.9% while plant operating expenses account for 27.4%. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 16.4% of the expenses for FY 2025. 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.

Figure 7: Water and Sewer Fund Expenses by Category

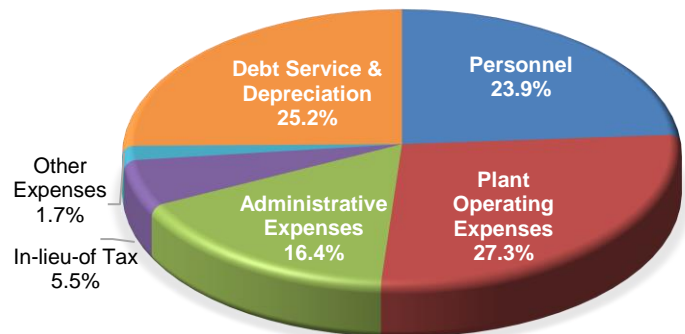


Table 5: Water and Sewer Fund Expenses

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Expenses					
Personnel	2,843,391	3,418,614	3,902,613	3,723,843	4,142,915
Plant Operating Expenses	3,015,726	3,905,697	3,955,230	3,990,264	4,747,517
Administrative Expenses	2,205,469	2,261,551	2,627,779	2,347,038	2,568,780
Insurance	203,822	201,247	226,255	247,500	270,000
Special Appropriations	953,977	1,015,606	1,171,164	1,017,389	1,252,916
Debt Service & Depreciation	3,773,514	3,999,856	3,685,223	3,965,318	4,369,093
Total Expenses	12,995,899	14,802,572	15,568,264	15,291,352	17,351,222

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 \$112.6 million according to year-end estimates. Projected expenses for FY 2025 are \$4,450,000 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 2025, the total projected revenue is \$1,380,290. Projected expenses are \$1,001,500. Current assets total \$19.0 million according to year-end estimates.

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 these 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 Molly Mehner, 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 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, if any.
- 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 \$50,000 and with a life of more than five years will be included in the CIP. Capital outlays of \$50,000 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 January 9, 2017, 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 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, except CIP projects, 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

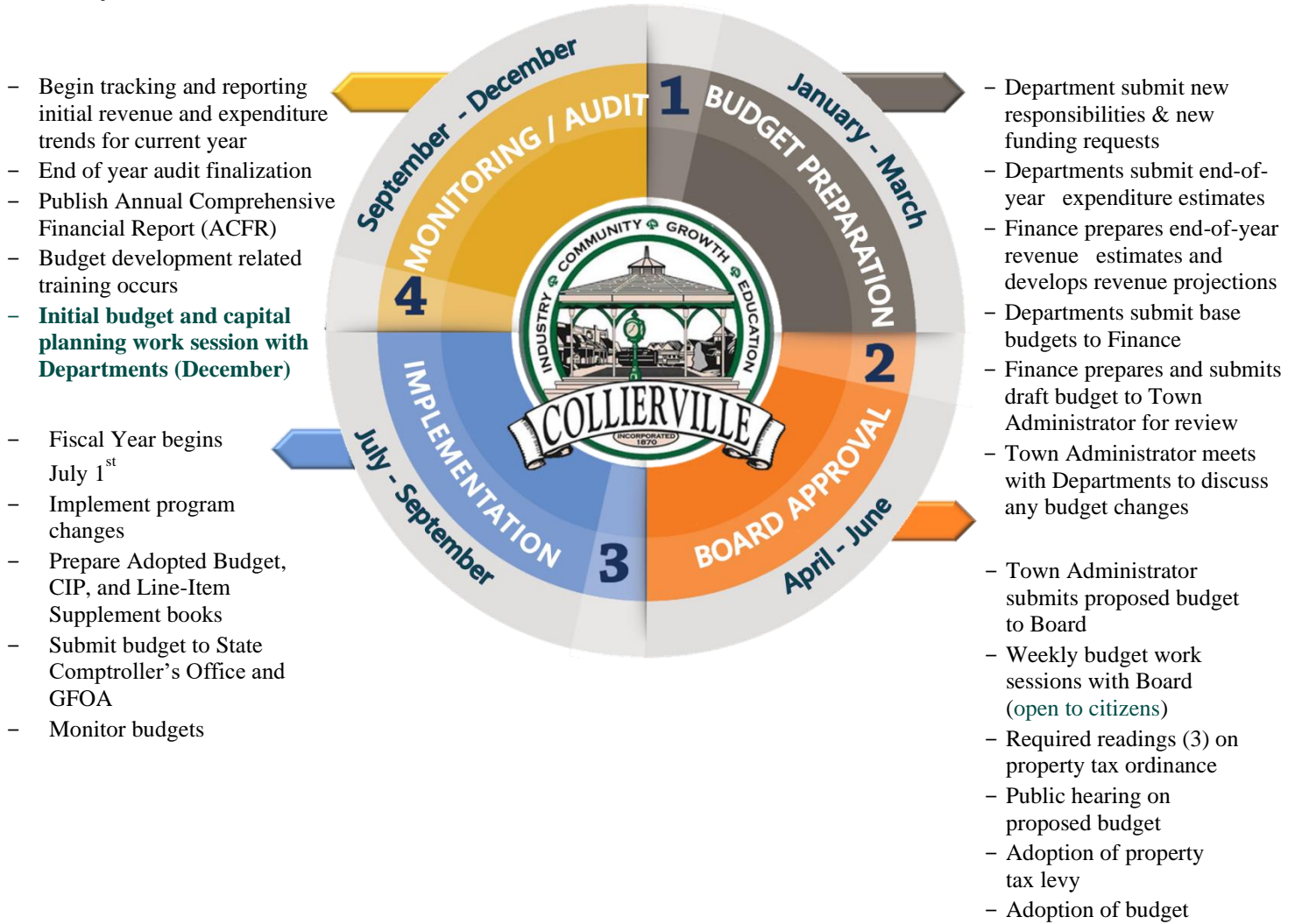
In accordance with the Town's Charter, under certain circumstances, additional spending above appropriations in the adopted operating and capital budget requires an amendment to the adopted budget resolution and approval of the Board of Mayor and Alderman. Budget amendment resolutions require one reading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

Funds Transfer. At any time during the fiscal year, the Town Administrator upon special request of the department director, may transfer part or all of any unencumbered appropriation within a department. The Board, in the annual budget resolution, authorizes 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.

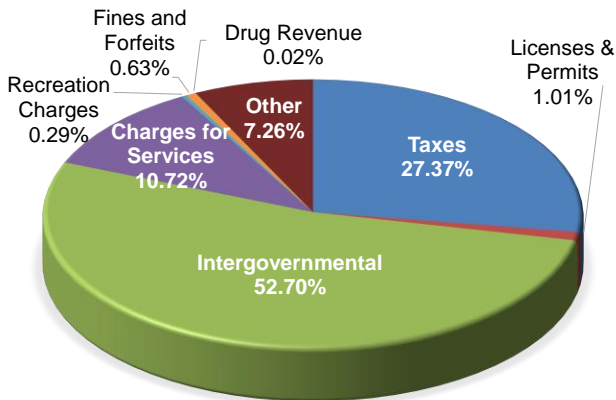


REVENUE ANALYSIS AND PROJECTIONS

FY 2025 projected revenue for all funds except the CIP totals \$250,108,595. 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 48.2% and 33.8%, respectively. With the Water and Sewer Fund budgeted at 6.7%, the total of these three funds account for 88.7% of the budgeted revenue across all funds. Details of these and other funds are further described in the section *FY 2025 Revenue – All Funds*.

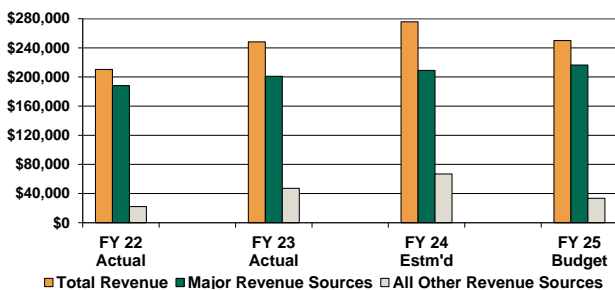
When considering revenue by source, intergovernmental revenue is the greatest amount of the total revenue at 52.7%. Most of this is the Tennessee Investment in Student Achievement (TISA) revenues that the state distributes to the schools. Taxes are next with 27.4%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 10.7%. The chart, *All Funds Revenue by Source*, shows the percentage of each revenue source.

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 86.6% or \$216,506,458 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:

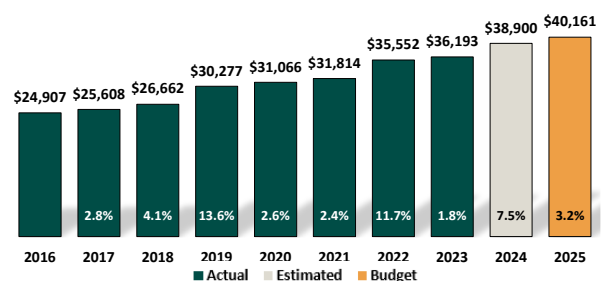
Real Property Tax

\$ 40,161,045

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.

The FY 2016 tax rate was set at \$0.25 to \$1.78 and included a \$0.25 increase 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 to increase funding for Town operations. 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. In FY 2024, the BMA voted to raise the property tax rate \$0.12 to \$1.84 to fund public safety initiatives including the new Fire Station #6. For FY 2025, the BMA voted to keep the property tax rate at \$1.84. The next appraisal is in FY 2025 with impact to be considered in the FY 2026 budget.

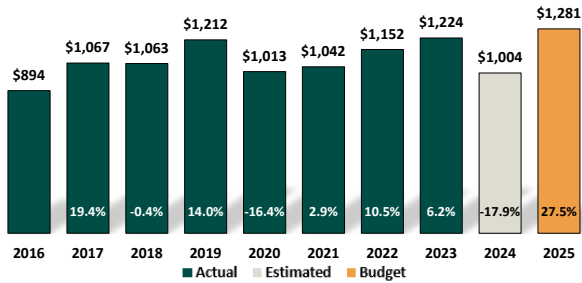
Figure 10: Real Property Tax Revenue (000s)



Personal Property Tax **\$ 1,280,827**

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. Despite a tax increase in FY 2024, this was offset by a sales ratio adjustment by the Shelby County Assessor reduced assessed value of property by roughly 25%. Assessed values rebounded for FY 2025.

Figure 11: Personal Property Tax Revenues (000s)



Ad Valorem Tax **\$ 341,932**

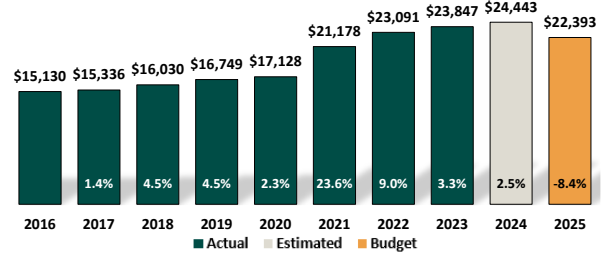
This is a separate tax which applies to utility property. The state comptroller’s office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties and adjusts utility appraisals accordingly. The FY 2025 revenue projection is based on the State’s appraised value.

Local Option Sales Tax **\$ 22,392,863**

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 beginning with FY 2021, values show the impact of spending created by state and federal stimulus payments in response to COVID-19 pandemic along with the Wayfair ruling. The Town traditionally budgets sales tax growth conservatively, but the FY 2025 budget more closely aligns with recent collections compared to prior budgeted amounts.

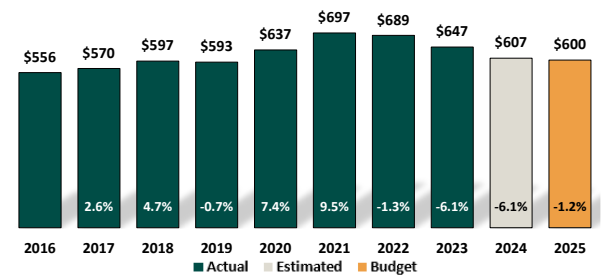
Figure 12: Local Option Sales Tax Revenue (000s)



Wholesale Beer Tax **\$ 600,000**

A 17% Wholesale Beer Tax is authorized by the State. It is collected from wholesalers based on their sales to retailers in the Town and is collected monthly. Beginning with FY 2021, the effects of the COVID-19 stimulus and changes in consumer behavior are seen. The FY 2025 projection shows a return to the pre-pandemic trend.

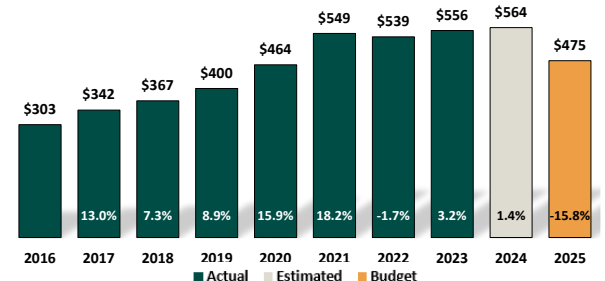
Figure 13: Wholesale Beer Tax Revenue (000s)



Wholesale Liquor Tax **\$ 475,000**

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. Additionally, the State has streamlined reporting requirements for producers and importers, potentially increasing compliance. The FY 2025 projection assumes a return to the pre-pandemic levels. If the recent trend continues, FY 2026 projections will recognize it.

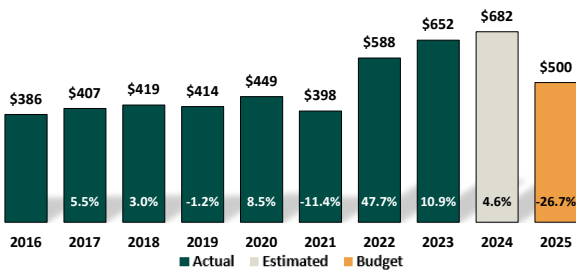
Figure 14: Wholesale Liquor Tax Revenue (000s)



Hotel/Motel Tax **\$ 500,000**

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 and 2023 due to the pent-up demand afterward. Additionally, a new 110 room hotel opened in June of 2023. The FY 2025 projection is in line with pre-pandemic levels. If collection trends hold, impact of new hotel will be included in FY 2026 forecasts.

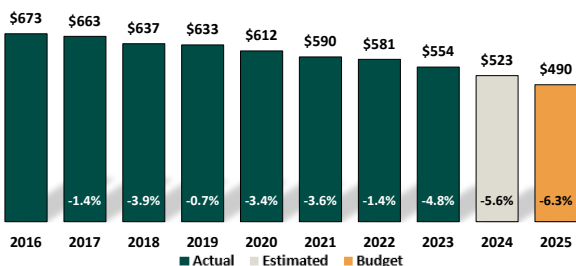
Figure 15: Hotel/Motel Tax Revenue (000s)



Cable TV Franchise **\$ 490,000**

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 2025 projection is in line with this trend.

Figure 16: Cable TV Franchise Revenue (000s)



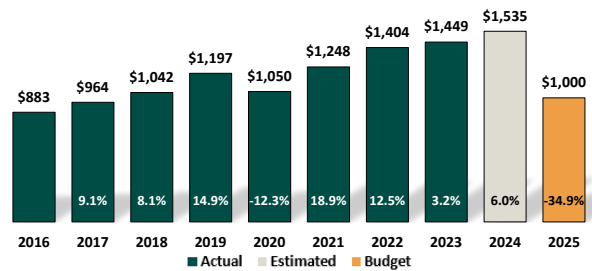
Business Tax **\$ 1,000,000**

Business taxes are privilege taxes levied by cities and counties for the right to do business within their jurisdiction. Taxpayers are subdivided into five (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 the pandemic. The University of Tennessee Institute for Public Service reported increases in new business startups ranged from 15% to 29% across the state. In 2023, the State passed legislation that increased the threshold for requiring a business license from \$10,000 to \$100,000 in gross annual receipts. This went into effect in the second half of FY 2024. Because it is not yet clear how much this will impact collections, the FY 2025 projections are conservative.

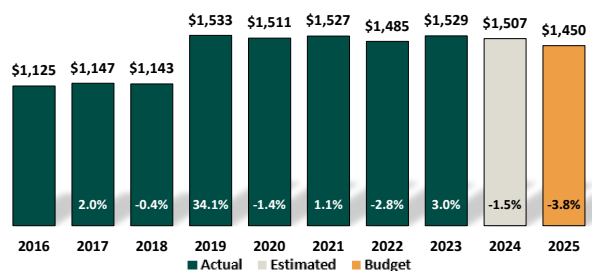
Figure 17: Business Tax Revenue (000s)



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.

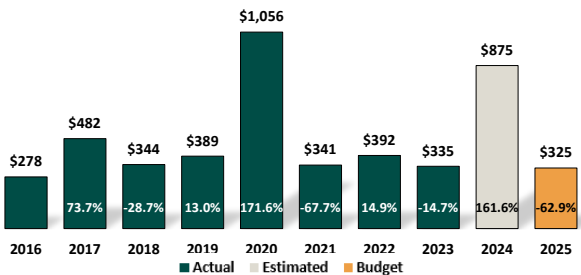
Figure 18: Automobile Registration Revenue (000s)



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. Revenue 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 2024 include a large multi-family development project. Projections for FY 2025 reflect a decline in residential development.

Figure 19: Building Permit Revenue (000s)



TVA Payments in Lieu of **\$ 550,000**

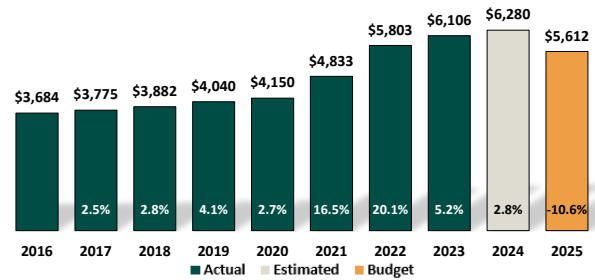
The state requires TVA to pay 5% of prior-year gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. Although the 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 2025 budgeted amount is therefore conservative despite the recent increase in energy prices.

State Sales Tax **\$ 5,612,000**

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 or certified special census. Beginning with FY 2021, values show the impact of spending created by state and federal stimulus payments in response to COVID-19 pandemic along with the Wayfair ruling. The Town traditionally budgets sales tax growth conservatively, but the FY 2025

budget more closely aligns with recent collections compared to prior budgeted amounts.

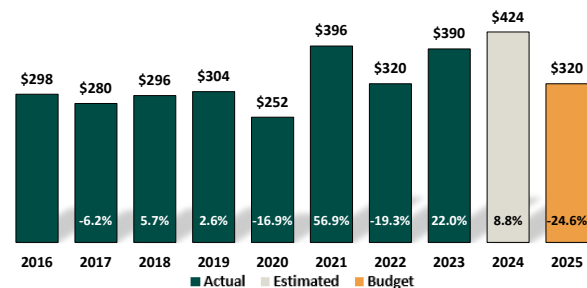
Figure 20: State Sales Tax Revenue (000s)



City Court Fines **\$ 319,800**

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 2025 projections for all court revenue is consistent with pre-pandemic trends.

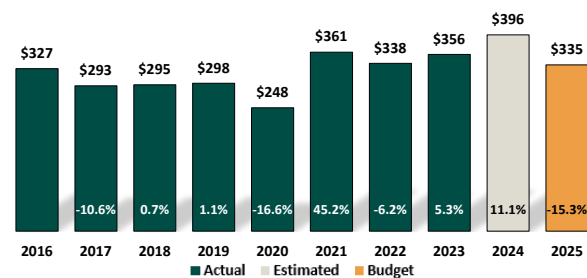
Figure 21: City Court Fines (000s)



Court Costs **\$ 335,000**

See *City Court Fines*.

Figure 22: Court Cost Revenue (000s)

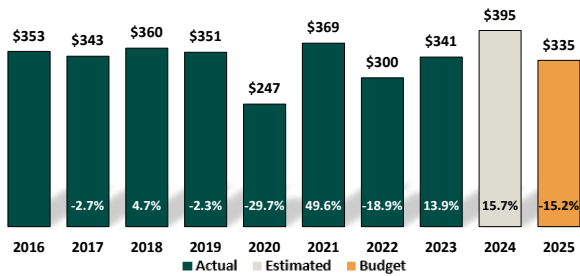


Court Costs Forfeitures

\$ 335,000

See *City Court Fines*.

Figure 23: Court Cost Forfeitures (000s)

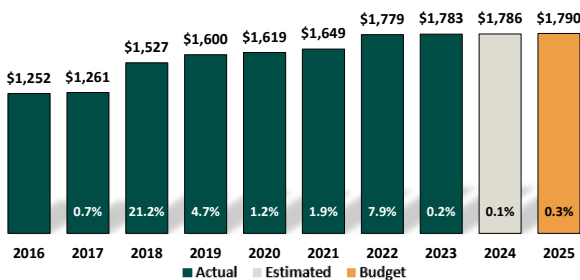


State Street Aid Revenue

\$ 1,790,000

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. Collierville saw a 16.7% increase in population from the 2010 to 2020 Federal census compared to the Statewide 10.6%. This growth is reflected in the increased revenues in FY 2022 and beyond with nominal growth.

Figure 24: State Street Aid (000s)

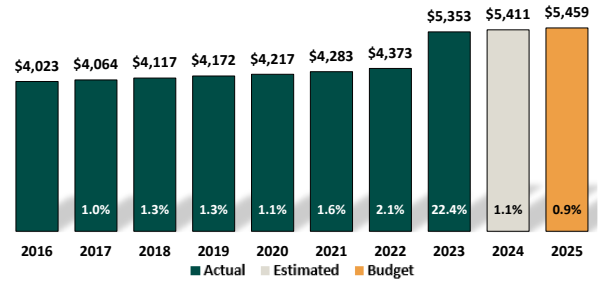


Solid Waste Collection

\$ 5,458,529

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 to the residential collection fee 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)

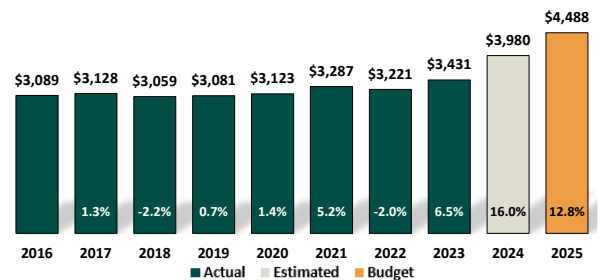


Water Volume Charge

\$ 4,488,000

This revenue is reported in the Water and Sewer Fund and is derived from charges for water sold to Town residents and businesses as well as residents of Piperton, a neighboring community in Fayette County (at a higher rate). Since the Water and Sewer Fund is a proprietary fund, 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, this revenue peaks in summer and ebbs in winter. A rate study was completed in FY 2023 with the first and second year rate increases reflected in the FY 2024 and 2025.

Figure 26: Water Volume Charge (000s)

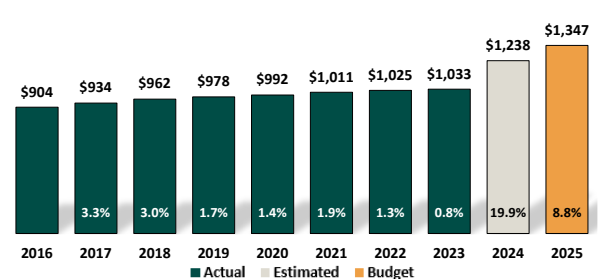


Water Base Rate

\$ 1,347,324

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 readiness of the Utility to meet customer capacity demands. Growth in this revenue is generally associated with development, but FYs 2024 and 2025 reflect the new rate study impact.

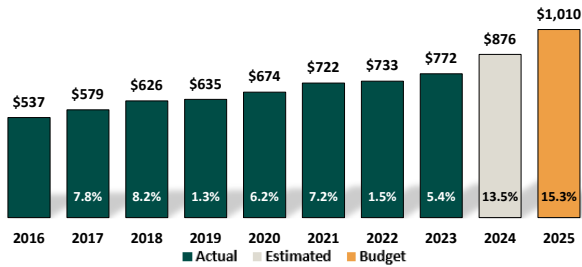
Figure 27: Water Base Rate Revenue (000s)



Water Customer Service **\$ 1,010,460**

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 generally associated with development, but FYs 2024 and 2025 reflect the new rate study impact.

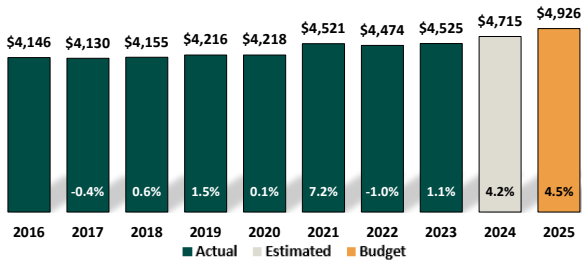
Figure 28: Water Customer Service (000s)



Sewer Volume Charge **\$ 4,925,889**

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. FYs 2024 and 2025 reflect the new rate study impact.

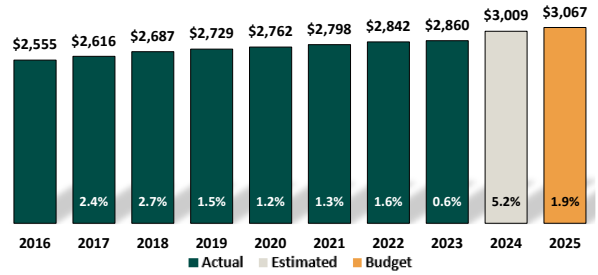
Figure 29: Sewer Volume Charge (000s)



Sewer Base Rate **\$ 3,067,313**

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 generally associated with development, but FYs 2024 and 2025 reflect the new rate study impact.

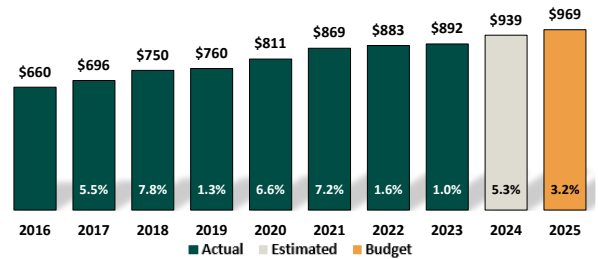
Figure 30: Sewer Base Charge (000s)



Sewer Customer Service **\$ 968,625**

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 generally associated with development, but FYs 2024 and 2025 reflect the new rate study impact.

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 86.6% of revenue and total \$216,506,458. The State of Tennessee provides education funding to schools based on a formula which allocates funds according to student attendance and various other weighted criteria such as economically disadvantaged students, unique learning needs, etc. 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 53.1% followed by state revenue at 32.9%. Charges for services is 12.4%, licenses and permits 1.2% and court revenue is 0.5%.

Figure 32: Major and Non-major Revenue

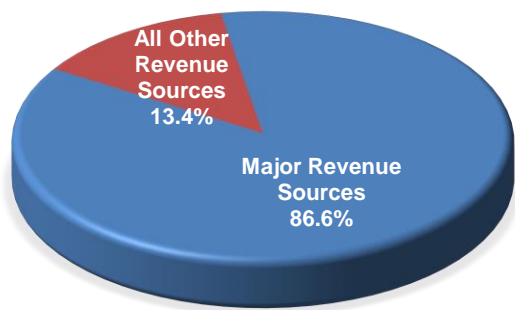
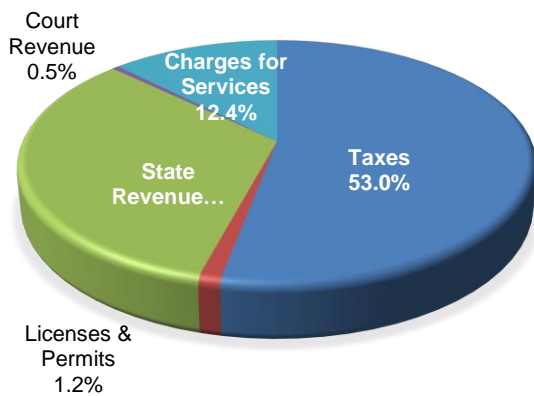


Figure 33: Major Revenue Sources by Category

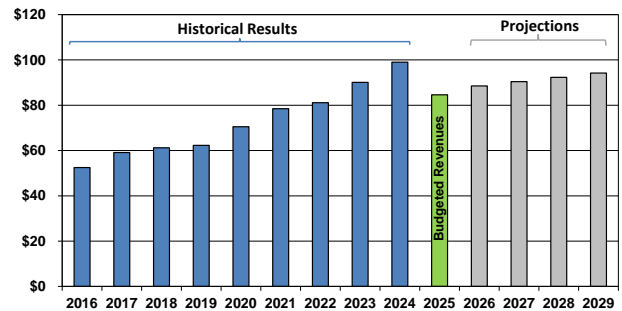


5-Year Projected Revenue

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 2026-2029 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.

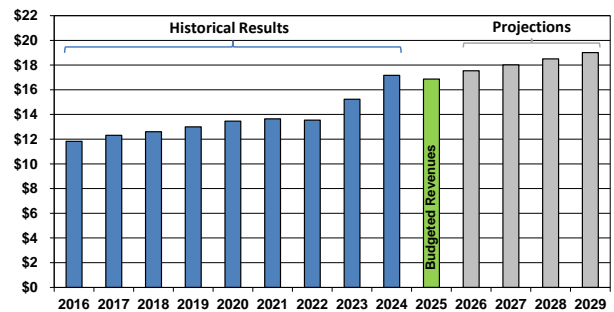
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations. 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 2016 through 2023; estimated for 2024 and projected for FY 2026 through 2029. The 10-year approved rate schedule ended at the close of FY 2022. The Town engaged an engineering firm to conduct a new 10-year rate study in FY 2023. Projections reflect the scheduled rate increases recommended by the study.

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 in the current period. Expenditures are recognized when the liability is incurred.

Figure 36: Modified Accrual Basis of Budgeting

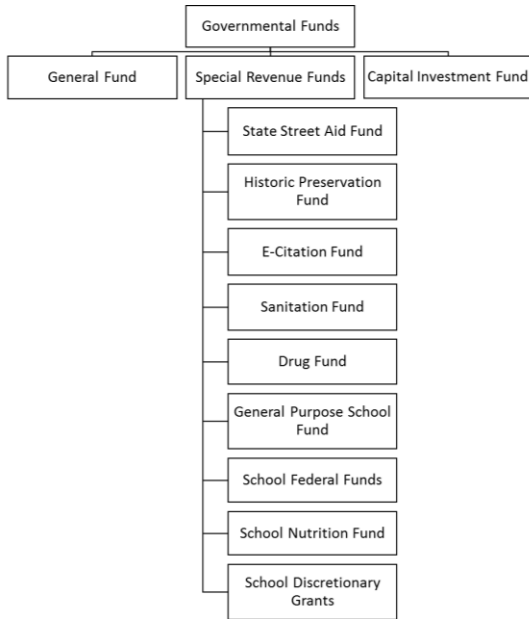
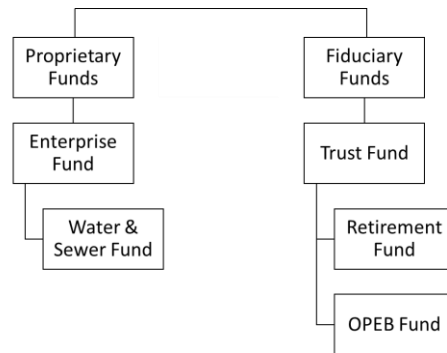


Figure 37: Accrual Basis of Budgeting



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 all 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 22	FY 23	FY 24	FY 24	FY 25
Beginning Balance	\$ 318,830,361	\$ 334,024,798	\$ 372,699,687	\$ 372,699,687	\$ 403,084,112
REVENUE					
Taxes					
Property Taxes	37,398,911	39,855,771	42,442,906	42,121,279	42,970,804
Local Option Sales Tax	23,091,073	23,846,732	19,062,962	24,443,008	22,392,863
Business Taxes	3,972,702	3,969,557	3,030,000	3,995,506	3,085,000
Licenses & Permits	3,940,058	3,315,499	2,431,250	3,631,366	2,522,700
Intergovernmental	124,842,500	123,575,594	128,387,095	129,726,676	131,825,444
Charges for Services	19,535,975	24,174,779	25,420,436	25,729,073	26,810,234
Recreation Charges	459,777	548,533	590,115	543,745	736,815
Fines and Forfeits	1,767,012	2,082,152	1,456,652	2,133,685	1,569,813
Drug Revenue	159,207	135,123	46,100	85,000	44,500
Other	(4,835,492)	26,696,668	21,795,135	43,401,883	18,150,422
Total Revenue	210,331,723	248,200,408	244,662,651	275,811,221	250,108,595
EXPENDITURES					
Legislative & General Government	11,077,953	11,985,554	13,396,231	12,781,480	14,587,750
Public Safety	28,564,015	31,826,140	37,669,596	33,969,377	38,653,831
Roads and Public Works	7,521,639	7,897,456	9,532,950	9,305,092	9,982,208
Culture and Recreation	3,499,808	4,390,528	4,301,121	4,202,296	5,107,385
State Street Aid	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
Historic Preservation	13,150	16,390	30,000	-	30,000
Sanitation	4,376,969	5,446,546	6,239,543	5,238,927	6,601,431
Drug Prevention	169,232	156,024	122,557	119,462	124,664
Education	111,113,651	115,899,051	133,334,938	133,334,938	133,085,508
Water & Sewer Systems	11,557,833	13,359,205	13,978,870	13,834,489	15,232,556
Debt Service	8,697,704	8,156,394	8,057,738	10,917,994	8,464,881
Insurance	827,164	892,848	1,324,329	1,347,637	1,446,780
Special Appropriations	4,440,001	4,021,336	4,268,132	3,997,418	4,367,184
Retirement	3,170,438	3,714,421	4,245,000	4,103,020	4,450,000
OPEB	559,307	718,387	976,500	761,974	1,001,500
Total Expenditures	196,947,624	209,881,144	239,039,315	235,365,464	245,036,888
Revenue over (under) expenditures	13,384,099	38,319,264	5,623,335	40,445,758	5,071,707
Fund Balance Appropriation	14,235,508	26,612	923,082	98,659	1,732,087
Other Sources (bond proceeds)	-	-	-	-	-
Other Uses (bond retirement)	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	-	-	-	-
Operating Transfer	(984,135)	(3,837,695)	(4,852,693)	(11,623,233)	(6,347,584)
Non-operating Revenue	2,291,062	1,849,084	1,000,000	1,561,900	1,000,000
Capital Contribution	535,446	2,518,466	-	-	-
W & S Capital Outlay/Projects	(32,035)	(174,231)	(736,263)	-	(173,000)
Retained Earnings	79,004,121	83,653,962	83,958,558	87,091,453	87,437,173
Fund Balance:					
Nonspendable	2,158,531	2,066,692	643,082	8,150,574	8,632,104
Restricted	113,007,621	124,626,734	126,995,358	138,799,409	141,363,168
Committed	5,963,687	6,291,484	5,526,441	5,561,694	3,851,953
Assigned	103,000,476	131,318,648	129,820,607	126,866,928	123,467,122
Unassigned	30,890,362	24,742,167	26,790,020	36,614,053	37,883,714
Ending Balance	\$ 334,024,798	\$ 372,699,687	\$ 373,734,067	\$ 403,084,112	\$ 402,635,235

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	\$ 142,686,278	\$ 1,938,417	\$ 122,062	\$ 3,556,901	\$ 287,025	\$ 70,901	\$ 34,011,911	\$ -	\$ 1,738,426	\$ -	\$ 87,091,453	\$ 112,617,928	\$ 18,962,810	\$ 403,084,112	
REVENUE															
Taxes															
Property Taxes	42,970,804	-	-	-	-	-	-	-	-	-	-	-	-	42,970,804	
Local Option Sales Tax	22,392,863	-	-	-	-	-	-	-	-	-	-	-	-	22,392,863	
Business Taxes	3,075,000	-	10,000	-	-	-	-	-	-	-	-	-	-	3,085,000	
Licenses & Permits	2,522,700	-	-	-	-	-	-	-	-	-	-	-	-	2,522,700	
Intergovernmental	8,072,923	1,790,000	-	-	-	-	112,546,134	7,765,075	1,651,312	-	-	-	-	131,825,444	
Charges for Services	1,714,926	-	-	5,461,529	-	-	1,625,788	-	1,860,000	-	16,147,991	-	-	26,810,234	
Recreation Charges	736,815	-	-	-	-	-	-	-	-	-	-	-	-	736,815	
Fines and Forfeits	1,569,813	-	-	-	-	-	-	-	-	-	-	-	-	1,569,813	
Drug Revenue	-	-	-	-	44,500	-	-	-	-	-	-	-	-	44,500	
Other	1,528,503	2,000	-	125,000	4,500	150	6,475,469	-	30,300	1,131,430	721,950	6,750,830	1,380,290	18,150,422	
Total Revenue	84,584,347	1,792,000	10,000	5,586,529	49,000	150	120,647,391	7,765,075	3,541,612	1,131,430	16,869,941	6,750,830	1,380,290	250,108,595	
EXPENDITURES															
Personnel	50,756,203	-	-	2,993,236	-	-	91,874,242	2,574,700	1,724,623	865,428	4,142,915	-	-	154,931,347	
Operating Expense	15,902,997	1,901,210	30,000	2,479,390	124,664	31,180	22,411,649	1,268,870	1,606,989	234,293	4,747,517	-	-	50,738,758	
Capital Outlay	1,640,795	-	-	1,128,805	-	-	6,361,500	3,921,505	210,000	31,709	-	-	-	13,294,314	
Debt Service	7,869,131	-	-	-	-	-	-	-	-	-	4,369,093	-	-	12,238,224	
Administrative Charges	-	-	-	-	-	-	-	-	-	-	2,568,780	-	-	2,568,780	
Insurance	1,176,780	-	-	-	-	-	-	-	-	-	270,000	-	-	1,446,780	
Special Appropriations	3,114,268	-	-	-	-	-	-	-	-	-	1,252,916	-	-	4,367,184	
Retirement	-	-	-	-	-	-	-	-	-	-	-	4,450,000	-	4,450,000	
OPEB	-	-	-	-	-	-	-	-	-	-	-	-	1,001,500	1,001,500	
Total Expenditures	80,460,173	1,901,210	30,000	6,601,431	124,664	31,180	120,647,391	7,765,075	3,541,612	1,131,430	17,351,222	4,450,000	1,001,500	245,036,888	
Revenue +/- exp.	4,124,173	(109,210)	(20,000)	(1,014,902)	(75,664)	(31,030)	-	-	-	-	(481,280)	2,300,830	378,790	5,071,707	
Fund Balance Approp.	-	109,210	20,000	1,014,902	75,664	31,030	-	-	-	-	481,280	-	-	1,732,087	
Non-operating Rev.	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000	
Operating Transfer	(6,358,584)	-	-	-	11,000	-	-	-	-	-	-	-	-	(6,347,584)	
W & S Capital	-	-	-	-	-	-	-	-	-	-	(173,000)	-	-	(173,000)	
Retained Earnings	-	-	-	-	-	-	-	-	-	-	87,437,173	-	-	87,437,173	
Fund Balance:															
Nonspendable	8,632,104	-	-	-	-	-	-	-	-	-	-	-	-	8,632,104	
Restricted	3,170,884	1,829,207	102,062	-	222,361	39,871	-	-	1,738,426	-	-	114,918,758	19,341,600	141,363,168	
Committed	1,309,954	-	-	2,541,999	-	-	-	-	-	-	-	-	-	3,851,953	
Assigned	89,455,211	-	-	-	-	-	34,011,911	-	-	-	-	-	-	123,467,122	
Unassigned	37,883,714	-	-	-	-	-	-	-	-	-	-	-	-	37,883,714	
Ending Balance	140,451,867	1,829,207	102,062	2,541,999	222,361	39,871	34,011,911	-	1,738,426	-	87,437,173	114,918,758	19,341,600	402,635,235	

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 23 ACTUAL	FY 24 ESTM'D
	FY 23 ACTUAL	FY 24 ESTM'D	FY 25 ADOPTED	FY 23 ACTUAL	FY 24 ESTM'D	FY 25 ADOPTED		
Beginning Balance	\$111,668,178	\$130,304,536	\$142,686,278	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 6,659,232	\$ 7,152,659
REVENUE								
Taxes								
Property Taxes	39,855,771	42,121,279	42,970,804	-	-	-	-	-
Local Option Sales Tax	23,846,732	24,443,008	22,392,863	-	-	-	-	-
Business Taxes	3,959,342	3,986,157	3,075,000	-	-	-	10,215	9,349
Licenses & Permits	3,315,499	3,631,366	2,522,700	-	-	-	-	-
Intergovernmental	8,377,850	9,041,250	8,072,923	97,728,182	102,446,666	112,546,134	17,469,562	18,238,760
Charges for Services	1,656,573	1,996,286	1,714,926	1,441,450	1,654,938	1,625,788	7,267,730	6,974,771
Recreation Charges	548,533	543,745	736,815	-	-	-	-	-
Fines and Forfeits	2,055,751	2,103,627	1,569,813	-	-	-	26,401	30,058
Drug Revenue	-	-	-	-	-	-	135,123	85,000
Other	6,456,974	11,158,560	1,528,503	2,688,747	9,594,099	6,475,469	812,214	1,716,246
Total Revenue	90,073,025	99,025,278	84,584,347	101,858,379	113,695,703	120,647,391	25,721,245	27,054,184
EXPENDITURES								
Legislative & General Government	11,985,554	12,781,480	14,587,750	-	-	-	-	-
Public Safety	31,826,140	33,957,797	38,622,651	-	-	-	-	11,580
Roads and Public Works	7,897,456	9,305,092	9,982,208	-	-	-	-	-
Culture and Recreation	4,390,528	4,202,296	5,107,385	-	-	-	-	-
State Street Aid	-	-	-	-	-	-	1,400,865	1,451,360
Historic Preservation	-	-	-	-	-	-	16,390	-
Sanitation	-	-	-	-	-	-	5,446,546	5,238,927
Drug Prevention	-	-	-	-	-	-	156,024	119,462
Education	-	-	-	97,818,973	113,695,703	120,647,391	18,080,078	19,639,235
Water & Sewer Systems	-	-	-	-	-	-	-	-
Debt Service	7,929,881	10,726,019	7,869,131	-	-	-	-	-
Insurance	691,600	1,100,137	1,176,780	-	-	-	-	-
Special Appropriations	3,005,729	2,980,029	3,114,268	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
OPEB	-	-	-	-	-	-	-	-
Total Expenditures	67,726,888	75,052,850	80,460,173	97,818,973	113,695,703	120,647,391	25,099,903	26,460,564
Revenue over (under) expenditures	22,346,137	23,972,428	4,124,173	4,039,406	-	-	621,342	593,620
Fund Balance Appropriation	-	-	-	-	-	-	26,612	98,659
Other Sources	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	-	-	-	-	-	-	-
Operating Transfer	(3,709,780)	(11,590,686)	(6,358,584)	-	-	-	(127,915)	(32,547)
Non-operating Revenue	-	-	-	-	-	-	-	-
Capital Contribution	-	-	-	-	-	-	-	-
W & S Capital Outlay/Projects	-	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-	-	-
Fund Balance:								
Nonspendable	2,066,692	8,150,574	8,632,104	-	-	-	-	-
Restricted	3,126,755	3,061,841	3,170,884	-	-	-	3,923,360	4,156,830
Committed	3,062,185	2,004,793	1,309,954	-	-	-	3,229,299	3,556,901
Assigned	97,306,737	92,855,017	89,455,211	34,011,911	34,011,911	34,011,911	-	-
Unassigned	24,742,167	36,614,053	37,883,714	-	-	-	-	-
Ending Balance	\$130,304,536	\$142,686,278	\$140,451,867	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911	\$ 7,152,659	\$ 7,713,731

(GOVERNMENTAL)	PROPRIETARY FUND			FIDUCIARY FUND			TOTAL ALL FUNDS		
FY 25 ADOPTED	FY 23 ACTUAL	FY 24 ESTM'D	FY 25 ADOPTED	FY 23 ACTUAL	FY 24 ESTM'D	FY 25 ADOPTED	FY 23 ACTUAL	FY 24 ESTM'D	FY 25 ADOPTED
\$ 7,713,731	\$ 79,004,121	\$ 83,653,962	\$ 87,091,453	\$106,720,762	\$117,576,620	\$131,580,738	\$ 334,024,798	\$ 372,699,687	\$ 403,084,112
-	-	-	-	-	-	-	39,855,771	42,121,279	42,970,804
-	-	-	-	-	-	-	23,846,732	24,443,008	22,392,863
10,000	-	-	-	-	-	-	3,969,557	3,995,506	3,085,000
-	-	-	-	-	-	-	3,315,499	3,631,366	2,522,700
11,206,387	-	-	-	-	-	-	123,575,594	129,726,676	131,825,444
7,321,529	13,809,026	15,103,078	16,147,991	-	-	-	24,174,779	25,729,073	26,810,234
-	-	-	-	-	-	-	548,533	543,745	736,815
-	-	-	-	-	-	-	2,082,152	2,133,685	1,569,813
44,500	-	-	-	-	-	-	135,123	85,000	44,500
1,293,380	1,450,068	2,063,866	721,950	15,288,665	18,869,112	8,131,120	26,696,668	43,401,883	18,150,422
19,875,796	15,259,094	17,166,944	16,869,941	15,288,665	18,869,112	8,131,120	248,200,408	275,811,221	250,108,595
-	-	-	-	-	-	-	11,985,554	12,781,480	14,587,750
31,180	-	-	-	-	-	-	31,826,140	33,969,377	38,653,831
-	-	-	-	-	-	-	7,897,456	9,305,092	9,982,208
-	-	-	-	-	-	-	4,390,528	4,202,296	5,107,385
1,901,210	-	-	-	-	-	-	1,400,865	1,451,360	1,901,210
30,000	-	-	-	-	-	-	16,390	-	30,000
6,601,431	-	-	-	-	-	-	5,446,546	5,238,927	6,601,431
124,664	-	-	-	-	-	-	156,024	119,462	124,664
12,438,117	-	-	-	-	-	-	115,899,051	133,334,938	133,085,508
-	13,359,205	13,834,489	15,232,556	-	-	-	13,359,205	13,834,489	15,232,556
-	226,513	191,975	595,750	-	-	-	8,156,394	10,917,994	8,464,881
-	201,247	247,500	270,000	-	-	-	892,848	1,347,637	1,446,780
-	1,015,606	1,017,389	1,252,916	-	-	-	4,021,336	3,997,418	4,367,184
-	-	-	-	3,714,421	4,103,020	4,450,000	3,714,421	4,103,020	4,450,000
-	-	-	-	718,387	761,974	1,001,500	718,387	761,974	1,001,500
21,126,602	14,802,572	15,291,352	17,351,222	4,432,807	4,864,994	5,451,500	209,881,144	235,365,464	245,036,888
(1,250,806)	456,522	1,875,592	(481,280)	10,855,858	14,004,118	2,679,620	38,319,264	40,445,758	5,071,707
1,250,806	-	-	481,280	-	-	-	26,612	98,659	1,732,087
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
11,000	-	-	-	-	-	-	(3,837,695)	(11,623,233)	(6,347,584)
-	1,849,084	1,561,900	1,000,000	-	-	-	1,849,084	1,561,900	1,000,000
-	2,518,466	-	-	-	-	-	2,518,466	-	-
-	(174,231)	-	(173,000)	-	-	-	(174,231)	-	(173,000)
-	83,653,962	87,091,453	87,437,173	-	-	-	83,653,962	87,091,453	87,437,173
-	-	-	-	-	-	-	2,066,692	8,150,574	8,632,104
3,931,926	-	-	-	117,576,620	131,580,738	134,260,358	124,626,734	138,799,409	141,363,168
2,541,999	-	-	-	-	-	-	6,291,484	5,561,694	3,851,953
-	-	-	-	-	-	-	131,318,648	126,866,928	123,467,122
-	-	-	-	-	-	-	24,742,167	36,614,053	37,883,714
\$ 6,473,925	\$ 83,653,962	\$ 87,091,453	\$ 87,437,173	\$117,576,620	\$131,580,738	\$134,260,358	\$ 372,699,687	\$ 403,084,112	\$ 402,635,235

FY 2025 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 48.2%. General Fund is next with 33.8%. Water and Sewer Fund brings in 6.8% of total revenue. Following these funds are: School Federal Fund, 3.1%; Retirement Fund, 2.7%; Sanitation Fund, 2.2%; School Nutrition Fund, 1.4%; State Street Aid, 0.7%; OPEB Fund, 0.6%; School Discretionary Grants, 0.5%; and Special Drug Fund, E-Citation Fund, and Historic Preservation Fund each at less than a tenth of a percent.

FY 2025 EXPENDITURES - ALL FUNDS

The chart, Total Expenditures All Funds, depicts the percentage of total expenditures of each fund reported. General Purpose School Fund expenditures make up the greatest percentage at 49.2%. General Fund is next with 32.8%. Water and Sewer Fund, 7.1% of total. Following these funds are School Federal Fund expends 3.2%; Sanitation Fund with 2.7%; School Nutrition Fund, 1.5%; Retirement Fund, 1.8%; State Street Aid, 0.8%; School Discretionary Grants Fund, 0.5%; OPEB Fund, 0.4%; and Special Drug Fund, E-Citation Fund, and Historic Preservation Fund each at less than a tenth of a percent.

Figure 38: Total Revenue All Funds –\$ 250,108,595

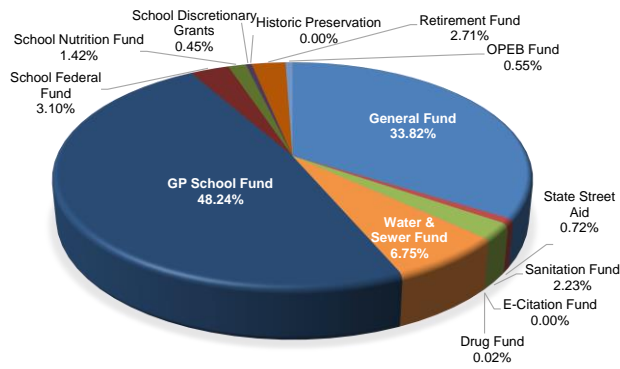
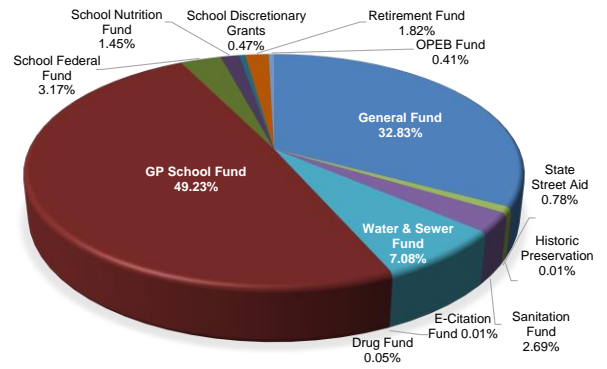


Figure 39: Total Expenditures All Funds - \$ 245,036,888



GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 94,753,570	\$ 111,668,178	\$ 130,304,536	\$ 130,304,536	\$ 142,686,278
REVENUE					
Taxes					
Property Taxes	37,398,911	39,855,771	42,442,906	42,121,279	42,970,804
Local Option Sales Tax	23,091,073	23,846,732	19,062,962	24,443,008	22,392,863
Business Taxes	3,926,003	3,959,342	3,020,000	3,986,157	3,075,000
Licenses & Permits	3,940,058	3,315,499	2,431,250	3,631,366	2,522,700
Intergovernmental	8,245,096	8,377,850	7,697,169	9,041,250	8,072,923
Charges for Services	392,836	1,656,573	1,606,466	1,996,286	1,714,926
Recreation Charges	459,777	548,533	590,115	543,745	736,815
Fines and Forfeits	1,743,800	2,055,751	1,430,652	2,103,627	1,569,813
Other	1,903,477	6,456,974	2,478,258	11,158,560	1,528,503
Total Revenue	81,101,031	90,073,025	80,759,778	99,025,278	84,584,347
EXPENDITURES					
Mayor and Board of Aldermen	258,566	268,005	293,852	292,102	304,109
Administration	1,226,551	1,338,175	945,602	764,675	890,211
Finance	1,273,887	1,238,194	1,414,966	1,322,870	1,433,563
Human Resources	611,511	554,804	742,255	708,390	761,268
Information Technology	792,893	1,154,439	1,776,762	1,744,152	2,117,598
General Services					
Administration	638,513	684,224	771,338	730,778	876,839
Facilities Maintenance	1,606,007	1,877,488	1,998,499	1,961,370	2,610,649
Grounds & Parks Maintenance	3,492,243	3,801,243	4,151,318	4,051,609	4,253,319
Development					
Administration	317,327	219,863	353,425	334,596	395,735
Planning	860,456	849,119	948,215	870,938	944,460
Engineering	1,097,070	1,266,378	1,643,442	1,629,019	1,733,800
Building & Codes	1,102,704	1,184,287	1,430,846	1,225,956	1,495,512
Public Safety					
Animal Services	558,045	556,577	713,158	637,911	781,637
Municipal Court	1,020,628	1,166,287	1,315,131	1,272,401	1,373,232
Police Department	15,654,505	17,101,217	19,443,264	17,691,729	19,865,361
Fire & Rescue	9,754,263	9,285,045	11,931,347	10,458,713	12,061,736
Ambulance Service	473,870	2,532,726	2,816,271	2,671,087	3,045,173
Public Works					
Administration	330,641	356,107	410,007	339,285	425,896
Streets & Drainage	5,165,783	5,341,356	6,416,875	6,413,318	6,693,265
Fleet Services	928,144	933,615	1,062,625	923,470	1,129,247
Recreation & Culture					
Parks, Recreation & Cultural Arts	2,051,830	2,829,840	2,445,067	2,402,447	2,541,040
Fitness Center	-	-	-	-	733,446
Burch Library	1,288,590	1,349,734	1,619,581	1,565,565	1,588,948
Morton Museum	159,388	210,955	236,474	234,284	243,951
Non-Departmental Accounts					
Debt Service	8,417,438	7,929,881	7,865,763	10,726,019	7,869,131
Insurance	623,341	691,600	1,098,074	1,100,137	1,176,780
Special Appropriations	3,486,025	3,005,729	3,096,968	2,980,029	3,114,268
Total Expenditures	63,190,218	67,726,888	76,941,123	75,052,850	80,460,173
Revenue over (under) expenditures	17,910,812	22,346,137	3,818,654	23,972,428	4,124,173
Fund Balance Appropriation	-	-	-	-	-
Operating Transfer	(996,204)	(3,709,780)	(4,815,686)	(11,590,686)	(6,358,584)
Fund Balance:					
Nonspendable	2,158,531	2,066,692	643,082	8,150,574	8,632,104
Restricted	2,826,654	3,126,755	3,003,521	3,061,841	3,170,884
Committed	2,764,660	3,062,185	3,062,185	2,004,793	1,309,954
Assigned	73,027,971	97,306,737	95,808,696	92,855,017	89,455,211
Unassigned	30,890,362	24,742,167	26,790,020	36,614,053	37,883,714
Ending Fund Balance	\$ 111,668,178	\$ 130,304,536	\$ 129,307,504	\$ 142,686,278	\$ 140,451,867

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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 94,753,570	\$ 111,668,178	\$ 130,304,536	\$ 130,304,536	\$ 142,686,278
REVENUE					
Taxes					
Property Taxes	37,398,911	39,855,771	42,442,906	42,121,279	42,970,804
Local Option Sales Tax	23,091,073	23,846,732	19,062,962	24,443,008	22,392,863
Business Taxes	3,926,003	3,959,342	3,020,000	3,986,157	3,075,000
Licenses & Permits	3,940,058	3,315,499	2,431,250	3,631,366	2,522,700
Intergovernmental	8,245,096	8,377,850	7,697,169	9,041,250	8,072,923
Charges for Services	392,836	1,656,573	1,606,466	1,996,286	1,714,926
Recreation Charges	459,777	548,533	590,115	543,745	736,815
Fines and Forfeits	1,743,800	2,055,751	1,430,652	2,103,627	1,569,813
Other	1,903,477	6,456,974	2,478,258	11,158,560	1,528,503
Total Revenue	81,101,031	90,073,025	80,759,778	99,025,278	84,584,347
EXPENDITURES					
Personnel	38,290,593	41,807,858	48,298,527	45,681,764	50,756,203
Operating	10,921,545	11,625,105	14,997,079	14,138,305	15,902,997
Capital	1,451,278	2,666,716	1,584,712	426,595	1,640,795
Debt Service	8,417,438	7,929,881	7,865,763	10,726,019	7,869,131
Insurance	623,341	691,600	1,098,074	1,100,137	1,176,780
Special Appropriations	3,486,025	3,005,729	3,096,968	2,980,029	3,114,268
Total General Fund Expenditures	63,190,218	67,726,888	76,941,123	75,052,850	80,460,173
Revenue over (under) expenditures	17,910,812	22,346,137	3,818,654	23,972,428	4,124,173
Fund Balance Appropriation	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating Transfer	(996,204)	(3,709,780)	(4,815,686)	(11,590,686)	(6,358,584)
Fund Balance:					
Nonspendable	2,158,531	2,066,692	643,082	8,150,574	8,632,104
Restricted	2,826,654	3,126,755	3,003,521	3,061,841	3,170,884
Committed	2,764,660	3,062,185	3,062,185	2,004,793	1,309,954
Assigned	73,027,971	97,306,737	95,808,696	92,855,017	89,455,211
Unassigned	30,890,362	24,742,167	26,790,020	36,614,053	37,883,714
Ending Fund Balance	\$ 111,668,178	\$ 130,304,536	\$ 129,307,504	\$ 142,686,278	\$ 140,451,867

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, 2024. 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 47.1% of expenditures at the end of FY 2025.

Table 6: Fund Balance Summary

Beginning Fund Balance - July 1, 2024 Estimated	\$ 142,686,278
Total Revenue	\$ 84,584,347
Less Non-Operating Revenue	
Half-cent sales tax for schools	6,717,859
Property tax for debt service on school bond	5,456,664
Parks Improvement/CIP Funds	750,000
Stormwater Fees	-
Total Non-Operating Revenue	12,924,523
Total Operating Revenue	\$ 71,659,824
Total Expenditure	\$ 80,460,173
Expenditures Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required MoE	2,582,675
Debt Service on High School Bonds	5,423,800
School Resource Officers and other educational purposes	1,420,954
Library donation funded tables and chairs	31,720
Parks & Recreation grant funded advertising	20,000
Reserved for CIP	750,000
Total Expenditures Funded by Non-Operating Revenues	10,229,149
Total Operating Expenditures	\$ 70,231,024
Revenue over (under) expenditures from operations	1,428,800
Fund Balance Appropriation	-
Change in Fund Balance from Non-Operating Revenues	2,695,374
Operating Transfer	
Transfer from Water In Lieu of Tax	954,416
Transfer from Grant CIP Fund	764,500
Transfer for Interfund Loan	428,000
Transfer to CIP Fund	(8,500,000)
Transfer to Drug Fund	(5,500)
Ending Fund Balance - June 30, 2025 Estimated	\$ 140,451,867
Fund Balance Detail	
Non-spendable	
Multiple departments - inventories & prepaids	1,124,612
Capital Outlay Note Receivable	7,507,492
Restricted	
Fees in Lieu of Construction	1,950,886
Reserved for Sidewalks	191,759
Reserved for Court	164,024
Law Enforcement	28,926
Opioid Settlement	34,502
Gaming Tax	267,042
Transportation Modernization Act	6,060
Donations	527,685
Committed	
Parkland Dedication Fees	755,387
Fire Facility Fee	308,021
Alternate Transportation	53,528
Police Privilege Tax	193,018
Assigned	
Health Insurance Trust Call	1,500,000
Property Tax Appeals	600,000
Street and median lighting	472,083
Sales tax reserved for Schools	17,670,006
Retirement Contribution	3,500,000
Assigned for CIP	61,277,631
Fees in Lieu of Construction	124,389
Parks Improvement Fund	1,134,022
Tree Replacement	188,509
Crime Stoppers	1,200
Stormwater Fees	2,987,371
Unassigned	37,883,714
Ending Fund Balance - June 30, 2025 Estimated	\$ 140,451,867

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 FYs 2026 and 2030 due to reappraisals in FYs 2025 and 2029, 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 3-5% expenditure growth annually.

Figure 40: Financial Projection Model Dashboard Snapshot

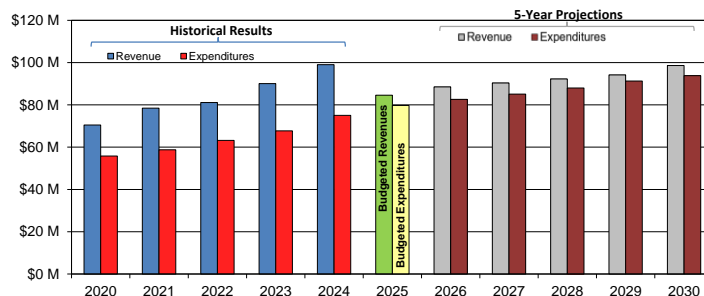
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
PROJECTED REVENUE	84,584,347	88,519,807	90,392,088	92,276,066	94,203,847	98,616,167
PROJECTED EXPENDITURES	79,726,727	82,600,899	85,117,425	87,990,060	91,306,706	93,849,433
PROJECTED SURPLUS/(DEFICIT)	4,857,620	5,918,908	5,274,663	4,286,006	2,897,141	4,766,733

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 interpreting of the forecast. Projections 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 below presentation. 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.

	ESTIMATED					BUDGETED				
	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
REVENUES										
Taxes										
Property Taxes	34,627,185	37,398,911	39,855,771	42,121,279	42,970,804	45,978,760	46,898,335	47,836,302	48,793,028	52,208,540
Local Option Sales Tax	21,177,889	23,091,073	23,846,732	24,443,008	22,392,863	23,064,649	23,756,588	24,469,286	25,203,365	25,959,466
Business Taxes	3,573,319	3,926,003	3,959,342	3,986,157	3,075,000	3,167,250	3,262,268	3,327,513	3,394,063	3,461,944
Licenses & Permits	3,661,122	3,940,058	3,315,499	3,631,366	2,522,700	2,573,154	2,624,617	2,677,109	2,730,652	2,785,265
Intergovernmental	10,548,950	8,245,096	8,377,850	9,041,250	8,072,923	8,113,288	8,153,854	8,194,623	8,235,596	8,276,774
Charges for Services	402,830	392,836	1,656,573	1,996,286	1,714,926	1,749,225	1,784,209	1,819,893	1,856,291	1,893,417
Culture/Recreation Charges	330,374	459,777	548,533	543,745	736,815	744,183	751,625	759,141	766,733	774,400
Fines and Forfeits	1,866,710	1,743,800	2,055,751	2,103,627	1,569,813	1,585,511	1,601,366	1,617,380	1,633,554	1,649,889
Other	2,289,238	1,903,477	6,456,974	11,158,560	1,528,503	1,543,788	1,559,226	1,574,818	1,590,566	1,606,472
Total Revenue	78,477,617	81,101,031	90,073,025	99,025,278	84,584,347	88,519,807	90,392,088	92,276,066	94,203,847	98,616,167
EXPENDITURES										
Mayor and Board of Aldermen	419,011	258,566	268,005	292,102	304,109	313,232	322,629	332,308	342,277	352,546
Administration	738,635	1,226,551	1,338,175	764,675	890,211	916,917	944,424	972,757	1,001,940	1,031,998
Finance	1,182,687	1,273,887	1,238,194	1,322,870	1,433,563	1,476,570	1,520,867	1,566,493	1,613,488	1,661,893
Human Resources	580,312	611,511	554,804	708,390	761,268	784,106	807,629	831,858	856,814	882,518
Information Technology	1,070,540	792,893	1,154,439	1,744,152	2,117,598	2,223,478	2,334,652	2,451,384	2,573,953	2,702,651
General Services										
Administration	590,051	638,513	684,224	730,778	876,839	903,144	930,239	958,146	986,890	1,016,497
Facilities Maintenance	1,379,949	1,606,007	1,877,488	1,961,370	2,610,649	2,688,968	2,769,637	2,852,727	2,938,308	3,026,458
Grounds & Parks	3,312,340	3,492,243	3,801,243	4,051,609	4,253,319	4,423,451	4,600,389	4,784,405	4,975,781	5,174,812
Development										
Administration	281,573	317,327	219,863	334,596	395,735	411,564	428,027	445,148	462,954	481,472
Planning	798,284	860,456	849,119	870,938	944,460	972,794	1,001,978	1,032,037	1,062,998	1,094,888
Engineering	1,014,761	1,097,070	1,266,378	1,629,019	1,733,800	1,803,152	1,875,278	1,950,289	2,028,301	2,109,433
Building & Codes	1,160,944	1,102,704	1,184,287	1,225,956	1,495,512	1,540,377	1,586,589	1,634,186	1,683,212	1,733,708
Public Safety										
Animal Services	505,239	558,045	556,577	637,911	781,637	820,719	861,755	904,842	950,085	997,589
Municipal Court	944,290	1,020,628	1,166,287	1,272,401	1,373,232	1,441,893	1,513,988	1,589,687	1,669,172	1,752,630
Police Department	14,683,695	15,654,505	17,101,217	17,691,729	19,865,361	20,659,976	21,486,375	22,345,830	23,239,663	24,169,249
Fire & Rescue	8,911,771	9,754,263	9,285,045	10,458,713	12,061,736	12,664,823	13,298,064	13,962,967	14,661,115	15,394,171
Ambulance Service	-	473,870	2,532,726	2,671,087	3,045,173	3,197,432	3,357,304	3,525,169	3,701,427	3,886,499
Public Works										
Administration	323,991	330,641	356,107	339,285	425,896	438,673	451,833	465,388	479,349	493,730
Streets & Drainage	3,656,521	5,165,783	5,341,356	6,413,318	6,693,265	7,027,929	7,379,325	7,748,291	8,135,706	8,542,491
Fleet Services	770,914	928,144	933,615	923,470	1,129,247	1,174,417	1,221,393	1,270,249	1,321,059	1,373,902
Recreation & Culture										
Parks, Recreation & Cultural Arts	2,040,068	2,051,830	2,829,840	2,402,447	2,541,040	2,617,271	2,695,790	2,776,663	2,859,963	2,945,762
Fitness Center	-	-	-	-	733,446	755,450	778,113	801,456	825,500	850,265
Morton Museum	159,429	159,388	210,955	234,284	243,951	251,270	258,808	266,572	274,569	282,806
Burch Library	1,117,068	1,288,590	1,349,734	1,565,565	1,588,948	1,636,616	1,685,714	1,736,286	1,788,374	1,842,026
Non-Departmental Accounts										
Special Appropriations	4,114,345	3,486,025	3,005,729	2,980,029	3,114,268	3,207,696	3,303,927	3,403,045	3,505,136	3,610,290
Debt Service	8,395,388	8,417,438	7,929,881	10,726,019	7,869,131	7,768,813	7,183,413	6,821,063	6,763,788	5,787,513
Insurance	604,182	623,341	691,600	1,100,137	1,176,780	1,235,619	1,297,400	1,362,270	1,430,383	1,501,903
Total Expenditure	58,755,986	63,190,218	67,726,888	75,052,850	80,460,173	83,356,349	85,895,538	88,791,517	92,132,207	94,699,699
Revenue over (under) expenditures	19,721,631	17,910,812	22,346,137	23,972,428	4,124,173	5,163,458	4,496,550	3,484,549	2,071,641	3,916,468



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 2025 are for traffic signal maintenance, streets maintenance, and the annual paving contract. Of the operating expenditures for FY 2025, \$1.7 million is being used for street overlays, repairs, and ADA accessibility improvements. The Town generally has a fall and spring paving schedule. The fund balance of \$1.8 million is utilized for cash flow purposes to ensure funding for the fall paving schedule. Additionally, \$109 thousand of accumulated fund balance is being utilized towards the program change (\$324 thousand) that will add ADA ramps where needed during for streets on the annual paving list.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 764,972	\$ 1,212,121	\$ 1,601,777	\$ 1,601,777	\$ 1,938,417
REVENUE					
State Revenue	1,779,113	1,782,967	1,790,000	1,785,500	1,790,000
Interest Income	2,386	2,104	2,000	2,500	2,000
Other	24,410	5,450	-	-	-
TOTAL REVENUE	1,805,909	1,790,521	1,792,000	1,788,000	1,792,000
EXPENDITURES					
Operating Expenses	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
TOTAL EXPENDITURES	1,358,760	1,400,865	1,561,810	1,451,360	1,901,210
Revenue over (under) expenditures	447,149	389,656	230,190	336,640	(109,210)
Fund Balance Appropriation	-	-	-	-	109,210
Restricted	1,212,121	1,601,777	1,831,967	1,938,417	1,829,207
Ending Fund Balance	\$ 1,212,121	\$ 1,601,777	\$ 1,831,967	\$ 1,938,417	\$ 1,829,207

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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 85,339	\$ 118,888	\$ 112,713	\$ 112,713	\$ 122,062
REVENUE					
Building Assessments	46,699	10,215	10,000	9,349	10,000
TOTAL REVENUE	46,699	10,215	10,000	9,349	10,000
EXPENDITURES					
Operating Expenses	13,150	16,390	30,000	-	30,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	13,150	16,390	30,000	-	30,000
Revenue over (under) expenditures	33,549	(6,175)	(20,000)	9,349	(20,000)
Fund Balance Appropriation	-	6,175	20,000	-	20,000
Operating Transfer	-	-	-	-	-
Restricted	118,888	112,713	92,713	122,062	102,062
Ending Fund Balance	\$ 118,888	\$ 112,713	\$ 92,713	\$ 122,062	\$ 102,062

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. 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 electronic citation system implementation was completed in FY 2024 and is now in use by the Town. As this fee was a temporary measure for this purpose, it will no longer be collected. Remaining funds will be used for operations of the program and the fund eventually closed.

Revenue for FY 2025 is projected at \$150, which consists solely of interest earned on existing fund balance. Expenditures planned are mainly for training and supplies related to thermal ticket printing.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 178,431	\$ 202,034	\$ 90,260	\$ 90,260	\$ 70,901
REVENUE					
Electronic Traffic Citation Fee	23,212	26,401	26,000	30,058	-
Other	391	318	100	210	150
TOTAL REVENUE	23,603	26,719	26,100	30,268	150
EXPENDITURES					
Operating Expenses	-	-	19,580	11,580	31,180
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	19,580	11,580	31,180
Revenue over (under) expenditures	23,603	26,719	6,520	18,688	(31,030)
Fund Balance Appropriation	-	-	-	-	31,030
Operating Transfer	-	(138,493)	(42,507)	(38,047)	-
Restricted	202,034	90,260	54,273	70,901	39,871
Ending Fund Balance	\$ 202,034	\$ 90,260	\$ 54,273	\$ 70,901	\$ 39,871

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 \$75.00 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 \$75.00. The monthly residential sanitation collection rate is \$27.00. Commercial customers pay \$75.00 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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 3,043,252	\$ 3,199,027	\$ 3,229,299	\$ 3,229,299	\$ 3,556,901
REVENUE					
Solid Waste Collection Fee	4,372,728	5,352,793	5,344,500	5,411,021	5,458,529
Special Refuse Pick-up Fee	2,520	3,255	2,500	4,250	3,000
Cart Establishment Fee	81,560	83,870	85,000	89,578	85,000
Recycling Revenue	42,020	36,900	42,500	38,030	40,000
Other Revenue	33,916	-	-	23,650	-
Total Revenue	4,532,744	5,476,818	5,474,500	5,566,529	5,586,529
EXPENDITURES					
Personnel	2,230,091	2,580,536	2,831,995	2,806,613	2,993,236
Operating Expenses	1,820,308	1,975,334	2,477,548	2,227,346	2,479,390
Capital Outlay	326,571	890,676	930,000	204,969	1,128,805
Total Expenditure	4,376,969	5,446,546	6,239,543	5,238,927	6,601,431
Revenue over (under) expenditures	155,775	30,272	(765,043)	327,602	(1,014,902)
Fund balance appropriation	-	-	765,043	-	1,014,902
Committed	3,199,027	3,229,299	2,464,256	3,556,901	2,541,999
Ending Fund Balance	\$ 3,199,027	\$ 3,229,299	\$ 2,464,256	\$ 3,556,901	\$ 2,541,999

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 2025, the budgeted amount is \$11,000. The fund is under the administration of the Police Department.

Expenditures for FY 2025 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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 313,190	\$ 323,961	\$ 314,102	\$ 314,102	\$ 287,025
REVENUE					
Drug Revenue	159,207	135,123	46,100	85,000	44,500
Other	8,727	464	4,500	1,885	4,500
TOTAL REVENUE	167,934	135,587	50,600	86,885	49,000
EXPENDITURES					
Operating Expenses	82,200	77,314	122,557	119,462	124,664
Capital Outlay	87,032	78,710	-	-	-
TOTAL EXPENDITURES	169,232	156,024	122,557	119,462	124,664
Revenue over (under) expenditures	(1,298)	(20,437)	(71,957)	(32,577)	(75,664)
Fund Balance Appropriation	1,298	20,437	71,957	32,577	75,664
Operating Transfer	12,069	10,578	5,500	5,500	11,000
Restricted	323,961	314,102	247,645	287,025	222,361
Ending Fund Balance	\$ 323,961	\$ 314,102	\$ 247,645	\$ 287,025	\$ 222,361

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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 22,996,892	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911
REVENUE					
County and Municipal Taxes	44,434,406	47,394,257	46,201,307	46,201,307	47,001,307
Charges for Services	976,174	1,105,715	1,214,900	1,214,900	1,185,750
Local Revenue	1,907,850	3,024,482	3,048,603	3,048,603	3,048,603
State Education Funds	46,675,971	48,818,676	53,276,359	53,276,359	62,869,827
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,994,678	1,515,249	9,949,534	9,949,534	6,536,904
TOTAL REVENUE	96,989,079	101,858,379	113,695,703	113,695,703	120,647,391
EXPENDITURES					
Regular Instruction Program	45,567,629	54,485,674	53,329,077	53,329,077	59,170,656
Alternative Instruction Program	261,641	197,859	213,845	213,845	257,444
Special Education Program	7,344,592	7,666,397	8,869,112	8,869,112	10,176,492
Career and Technical Education Program	753,127	1,371,521	2,466,399	2,466,399	2,804,531
Student Services / Planning	395,753	407,514	821,455	821,455	890,781
Health Services	1,117,747	42,390	1,394,054	1,394,054	1,544,719
Other Student Support	2,549,734	2,623,400	2,651,429	2,651,429	2,958,026
Support-Regular Instruction	1,898,395	2,099,136	2,637,868	2,637,868	2,848,486
Support-Alternative Instruction	-	-	2,500	2,500	2,500
Support-Special Education	2,079,096	2,071,268	2,152,274	2,152,274	2,384,751
Technology	4,248,572	4,495,268	6,049,051	6,049,051	6,274,521
Board of Education	1,796,104	2,005,331	2,285,508	2,285,508	2,337,813
Office of the Superintendent	413,639	453,544	464,833	464,833	539,929
Office of the Principal	5,975,443	6,061,190	6,233,573	6,233,573	6,511,015
Fiscal Services	1,004,257	966,769	1,382,499	1,382,499	1,686,292
Human Resources	581,615	609,423	844,193	844,193	903,634
Operation of Plant	5,227,973	5,666,968	6,723,677	6,723,677	6,926,761
Maintenance of Plant	1,358,462	1,627,862	1,883,803	1,883,803	2,025,287
Transportation	3,101,112	3,427,338	4,880,105	4,880,105	5,073,793
Central and Other	575,541	565,134	803,508	803,508	1,109,960
Regular Capital Outlay	3,763,034	974,987	7,606,940	7,606,940	4,220,000
TOTAL EXPENDITURES	90,013,466	97,818,973	113,695,703	113,695,703	120,647,391
Revenue over (under) expenditures	6,975,613	4,039,406	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Assigned	29,972,505	34,011,911	34,011,911	34,011,911	34,011,911
Ending Fund Balance	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911

GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

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

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 22,996,892	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911
REVENUE					
County and Municipal Taxes	44,434,406	47,394,257	46,201,307	46,201,307	47,001,307
Charges for Services	976,174	1,105,715	1,214,900	1,214,900	1,185,750
Local Revenue	1,907,850	3,024,482	3,048,603	3,048,603	3,048,603
State Education Funds	46,675,971	48,818,676	53,276,359	53,276,359	62,869,827
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,994,678	1,515,249	9,949,534	9,949,534	6,536,904
TOTAL REVENUE	96,989,079	101,858,379	113,695,703	113,695,703	120,647,391
EXPENDITURES					
Personnel	71,056,758	74,605,452	82,624,857	82,624,857	91,874,242
Operating Expenses	14,335,347	17,195,810	21,900,406	21,900,406	22,411,649
Capital Outlay	4,621,361	6,017,711	9,170,440	9,170,440	6,361,500
TOTAL EXPENDITURES	90,013,466	97,818,973	113,695,703	113,695,703	120,647,391
Revenue over (under) expenditures	6,975,613	4,039,406	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers Assigned	29,972,505	34,011,911	34,011,911	34,011,911	34,011,911
Ending Fund Balance	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911

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.
- Innovative School Models program is aimed at aligning learning experiences with the demands of the workforce in order to better prepare students for postsecondary success.
- 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, 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.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	-	-	-	-	-
REVENUE					
ARP Supplemental Funds	254,336	240,395	56,921	56,921	44,000
Consolidated Administration	115,488	114,713	96,520	96,520	101,326
CTE Perkins Basic	89,870	98,883	87,184	87,184	87,184
Early Literacy Network	40,000	40,000	-	-	-
Epidemiology And Lab Capacity	867,991	1,581,981	-	-	-
ESSER (1.0, 2.0, & 3.0)	9,704,557	4,541,188	8,209,136	8,209,136	3,843,021
Fiscal Pre-Monitoring	-	46,200	-	-	-
IDEA Part B (611 And 619)	1,855,618	1,964,197	2,378,105	2,378,105	2,378,105
Innovative High School	375,544	1,614,757	-	-	-
Innovative School Models	-	333,459	1,666,541	1,666,541	529,240
Literacy Training Stipend	1,000	57,000	2,000	2,000	-
HQIM Literacy Implementation	-	-	103,000	103,000	-
Math Implementation Grant	-	71,250	71,250	71,250	-
Resilient School Communities	-	100,658	16,654	16,654	-
TITLE I	2,375,507	2,519,205	808,939	808,939	436,041
TITLE II	206,851	215,661	228,637	228,637	166,579
TITLE III	13,164	94,998	111,866	111,866	57,083
TITLE IV	101,867	218,849	157,989	157,989	122,496
TN ALL Corps	472,943	507,057	576,100	576,100	-
TOTAL REVENUE	16,474,736	14,360,451	14,570,842	14,570,842	7,765,075
EXPENDITURES					
Personnel	6,116,421	7,342,936	5,708,957	5,708,957	2,574,700
Operating Expenses	3,485,345	3,911,132	2,469,504	2,469,504	1,268,870
Capital Outlay	6,872,970	3,106,383	6,392,381	6,392,381	3,921,505
TOTAL EXPENDITURES	16,474,736	14,360,451	14,570,842	14,570,842	7,765,075
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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 79,024	\$ 1,603,201	\$ 1,804,508	\$ 1,804,508	\$ 1,738,426
REVENUE					
Income from Lunches/Breakfasts	17,760	1,278,696	1,042,500	1,042,500	1,195,000
A La Carte Sales	319,799	630,021	515,000	515,000	650,000
Other Charges for Services	1,706	2,965	2,000	2,000	15,000
Catering at CHS	33,400	28,638	40,000	40,000	30,000
Other Local Revenue	1,059	1,068	800	800	2,800
School Nutrition - State Matching	19,937	32,675	39,700	39,700	35,000
USDA Lunch, Breakfast, and Other	4,217,504	1,292,401	1,842,218	1,842,218	1,613,812
TOTAL REVENUE	4,611,165	3,266,464	3,482,218	3,482,218	3,541,612
EXPENDITURES					
Personnel	1,001,181	1,373,332	1,649,300	1,649,300	1,724,623
Operating Expenses	2,080,269	1,451,246	1,789,000	1,789,000	1,606,989
Capital Outlay	5,538	240,579	110,000	110,000	210,000
TOTAL EXPENDITURES	3,086,988	3,065,157	3,548,300	3,548,300	3,541,612
Revenue over (under) expenditures	1,524,177	201,307	(66,082)	(66,082)	-
Fund Balance Appropriation	-	-	66,082	66,082	-
Operating Transfers	-	-	-	-	-
Fund Balance:					
Restricted	1,603,201	1,804,508	1,738,426	1,738,426	1,738,426
Ending Fund Balance	\$ 1,603,201	\$ 1,804,508	\$ 1,738,426	\$ 1,738,426	\$ 1,738,426

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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	-	-	-	-	-
REVENUE					
Bridge Camps	206,270	-	-	-	-
Coordinated School Health	84,309	85,447	-	-	-
Learning Camps Transportation	54,163	-	-	-	-
Public School Safety Grant	-	-	378,555	378,555	-
Safe Schools	173,143	206,085	10,108	10,108	-
State Special-Ed Preschool	-	-	245,717	245,717	245,717
Stream Mini Camps	177,322	-	-	-	-
Summer Learning Camps	653,080	172,801	696,261	696,261	696,261
Voluntary Pre-K	190,174	190,137	189,452	189,452	189,452
TOTAL REVENUE	1,538,461	654,470	1,520,093	1,520,093	1,131,430
EXPENDITURES					
Personnel	1,026,082	370,708	865,428	865,428	865,428
Operating Expenses	506,296	261,452	244,401	244,401	234,293
Capital Outlay	6,083	22,310	410,264	410,264	31,709
TOTAL EXPENDITURES	1,538,461	654,470	1,520,093	1,520,093	1,131,430
Revenue over (under) expenditures	-	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

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 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 103,044,539	\$ 91,548,820	\$ 100,781,948	\$ 100,781,948	\$ 112,617,928
REVENUE					
Contributions - Employer	3,598,415	3,928,673	4,742,777	4,101,000	5,079,815
Contributions - Employee	740,780	939,209	899,594	959,000	971,015
Contrib. Reimb. - non-vested	(89,536)	(92,604)	(100,000)	(96,000)	(100,000)
Gain/Loss	3,658,167	2,726,506	-	2,450,000	-
Unrealized Gain/Loss	(18,211,258)	3,139,831	-	6,125,000	-
Interest/Dividend Revenue	1,978,150	2,305,934	800,000	2,400,000	800,000
TOTAL REVENUE	(8,325,282)	12,947,550	6,342,371	15,939,000	6,750,830
EXPENDITURES					
Attorney Fees	5,967	4,161	10,000	5,532	10,000
Premium/Discount	263,365	249,128	265,000	264,600	275,000
Trustee/Advisor Fees	79,427	62,301	75,000	59,329	75,000
Plan Administrator Fee	24,880	29,710	35,000	32,180	40,000
Distributions - Retirees	2,796,799	3,369,121	3,860,000	3,741,379	4,050,000
TOTAL EXPENDITURES	3,170,438	3,714,421	4,245,000	4,103,020	4,450,000
Revenue over (under) expenditures	(11,495,719)	9,233,129	2,097,371	11,835,980	2,300,830
Fund Balance Appropriation	11,495,719	-	-	-	-
Restricted	91,548,820	100,781,948	102,879,319	112,617,928	114,918,758
Ending Fund Balance	\$ 91,548,820	\$ 100,781,948	\$ 102,879,319	\$ 112,617,928	\$ 114,918,758

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. Budgeted revenues and projected expenditures are shown in the table below. Expenses in this fund remain comparatively low as the Town has a relatively few number of retirees enrolled in the Town's health plan.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 17,910,433	\$ 15,171,942	\$ 16,794,671	\$ 16,794,671	\$ 18,962,810
REVENUE					
Contributions - Employer	-	708,604	949,323	903,912	1,000,290
Contributions - Employee	134,147	183,106	150,000	186,200	150,000
Gain/Loss	542,047	435,722	100,000	430,000	100,000
Unrealized Gain/Loss	(3,336,802)	655,650	-	985,000	-
Interest/Dividend Revenue	481,424	358,033	130,000	425,000	130,000
TOTAL REVENUE	(2,179,184)	2,341,115	1,329,323	2,930,112	1,380,290
EXPENDITURES					
Attorney Fees	259	716	1,000	740	1,000
Trustee/Advisor Fees	43,199	39,227	45,000	41,600	45,000
Medical Claims	325,000	390,000	475,000	412,098	500,000
Supplemental Reimbursement	186,999	280,444	445,500	299,536	445,500
Plan Administrator Fee	3,850	8,000	10,000	8,000	10,000
TOTAL EXPENDITURES	559,307	718,387	976,500	761,974	1,001,500
Revenue over (under) expenditures	(2,738,491)	1,622,729	352,823	2,168,138	378,790
Fund Balance Appropriation	2,738,491	-	-	-	-
Restricted	15,171,942	16,794,671	17,147,494	18,962,810	19,341,600
Ending Fund Balance	\$ 15,171,942	\$ 16,794,671	\$ 17,147,494	\$ 18,962,810	\$ 19,341,600

WATER & SEWER FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Retained Earnings	\$ 75,660,719	\$ 79,004,121	\$ 83,653,962	\$ 83,653,962	\$ 87,091,453
REVENUE					
Water Revenue	5,156,592	5,447,619	6,421,598	6,332,340	7,078,380
Service Establishment	45,335	39,815	43,689	42,677	42,307
Sewer Service Charge	8,199,556	8,298,292	8,743,245	8,663,159	8,961,826
Other Revenue	143,344	1,473,368	400,591	2,128,768	787,428
Total Revenues	13,544,828	15,259,094	15,609,123	17,166,944	16,869,941
EXPENSES					
Water Treatment Plant	1,400,483	1,723,218	1,741,583	1,723,801	1,951,200
Water Distribution System	2,108,378	2,491,870	2,752,122	2,689,910	3,342,869
Wastewater Collection	816,312	1,479,163	1,433,625	1,410,947	1,565,744
Wastewater Treatment	1,533,943	1,630,060	1,930,513	1,889,450	2,030,620
Town Administrator's Office	216,450	184,684	166,871	134,943	157,096
Human Resources	107,914	97,907	130,986	125,010	134,341
Information Technology	82,234	102,868	128,455	122,701	148,702
General Services - Administration	100,430	108,092	118,699	115,330	138,529
General Services - Facilities Maint.	96,779	120,217	128,857	126,099	133,050
General Services - Parks & Grounds Maint.	35,275	38,396	41,933	40,925	42,963
Financial Administration	685,939	666,720	761,905	712,314	771,919
Development Administration	55,999	47,299	62,369	59,046	69,836
Office of Planning	151,845	136,621	167,332	153,695	166,669
Office of Engineer	365,690	422,126	537,814	390,685	407,028
Public Services Administration	268,334	292,448	330,058	329,585	346,147
Attorney's Fees	38,579	44,172	52,500	36,705	52,500
Insurance Costs	203,822	201,247	226,255	247,500	270,000
Non-Departmental Accounts					
Special Appropriations	953,977	1,015,606	1,171,164	1,017,389	1,252,916
Debt Service & Depreciation	3,773,514	3,999,856	3,685,223	3,965,318	4,369,093
Total Expenses	12,995,899	14,802,572	15,568,264	15,291,352	17,351,222
Revenue over (under) expenses	548,929	456,522	40,859	1,875,592	(481,280)
Retained earnings appropriation	-	-	-	-	481,280
Gain/Loss on Disposal of Assets	-	-	-	-	-
Non Operating Revenue	2,291,062	1,849,084	1,000,000	1,561,900	1,000,000
Capital Contribution	535,446	2,518,466	-	-	-
Operating Transfer	-	-	-	-	-
Capital Outlay/Projects	(32,035)	(174,231)	(736,263)	-	(173,000)
Ending Balance	\$ 79,004,121	\$ 83,653,962	\$ 83,958,558	\$ 87,091,453	\$ 87,437,173

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 \$954,416 utility in-lieu-of tax paid to General Fund.

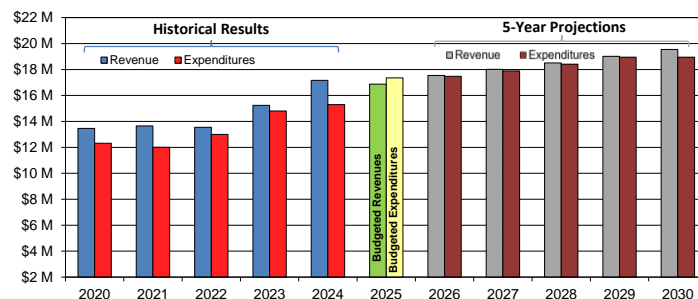
The summary below lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Retained Earnings	\$ 75,660,719	\$ 79,004,121	\$ 83,653,962	\$ 83,653,962	\$ 87,091,453
REVENUE					
Water Revenue	5,156,592	5,447,619	6,421,598	6,332,340	7,078,380
Service Establishment	45,335	39,815	43,689	42,677	42,307
Sewer Service Charge	8,199,556	8,298,292	8,743,245	8,663,159	8,961,826
Other Revenue	143,344	1,473,368	400,591	2,128,768	787,428
Total Revenues	13,544,828	15,259,094	15,609,123	17,166,944	16,869,941
EXPENSES					
Personnel	2,843,391	3,418,614	3,902,613	3,723,843	4,142,915
Operating Expenses	3,015,726	3,905,697	3,955,230	3,990,264	4,747,517
Administrative Charges	2,205,469	2,261,551	2,627,779	2,347,038	2,568,780
Insurance Costs	203,822	201,247	226,255	247,500	270,000
Special Appropriations	953,977	1,015,606	1,171,164	1,017,389	1,252,916
Debt Service & Depreciation	3,773,514	3,999,856	3,685,223	3,965,318	4,369,093
Total Expenses	12,995,899	14,802,572	15,568,264	15,291,352	17,351,222
Revenue over (under) expenses	548,929	456,522	40,859	1,875,592	(481,280)
Retained earnings appropriation	-	-	-	-	481,280
Gain/Loss on Disposal of Assets	-	-	-	-	-
Non Operating Revenue	2,291,062	1,849,084	1,000,000	1,561,900	1,000,000
Capital Contribution	535,446	2,518,466	-	-	-
Operating Transfer	-	-	-	-	-
Capital Outlay/Projects	(32,035)	(174,231)	(736,263)	-	(173,000)
Ending Balance	\$ 79,004,121	\$ 83,653,962	\$ 83,958,558	\$ 87,091,453	\$ 87,437,173

WATER & SEWER FUND – HISTORICAL RESULTS AND FUTURE OUTLOOK

The Water and Sewer Fund revenue presented below is actual operating revenue for FY 2021 through 2023, estimated for 2024, budgeted for FY 2025, and projected for 2026 through 2030. The Town engaged an engineering firm to conduct a 10-year rate study in FY 2023. Projections reflect the scheduled rate increases recommended by the study. As with the Town’s General Fund projections, water and sewer revenue projections are also vulnerable to certain risks such as technological change, weather, pricing sensitivity, and policy implementation. The projections provided are as of the date prepared and will be revised as economic and other conditions change in order to preserve the Water and Sewer System’s financial viability.

	ESTIMATED					BUDGETED				
	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
REVENUES										
Interest	62,998	85,749	1,420,458	2,050,000	715,250	722,403	729,627	736,923	744,292	751,735
Public Auction	977	-	-	2,133	-	-	-	-	-	-
Miscellaneous Revenue	62,093	5,186	5,735	6,308	5,200	5,200	5,200	5,200	5,200	5,200
Over/Short	(95)	(109)	181	145	-	-	-	-	-	-
Miscellaneous Reimbursements	-	2,567	537	3,270	-	-	-	-	-	-
Water Volume Charge	3,286,516	3,220,965	3,431,230	3,980,000	4,488,000	4,802,160	5,042,268	5,294,381	5,559,100	5,837,055
Water Base Rate	1,011,370	1,024,584	1,032,817	1,238,000	1,347,324	1,441,637	1,513,719	1,589,404	1,668,875	1,752,318
Water Customer Service	722,299	732,862	772,134	876,036	1,010,460	1,081,192	1,135,252	1,192,014	1,251,615	1,314,196
Hydrant Water Sales	3,600	3,286	3,469	3,387	3,400	3,468	3,537	3,608	3,680	3,754
Water System Analysis	7,714	6,825	4,810	10,041	4,196	4,280	4,366	4,453	4,542	4,633
Forfeited Discount	184,171	168,070	203,160	224,876	225,000	229,500	234,090	238,772	243,547	248,418
Servicing Customer	28,800	16,675	16,050	17,925	17,900	18,258	18,623	18,996	19,376	19,763
Service Establishment	48,055	45,335	39,815	42,677	42,307	43,153	44,016	44,897	45,794	46,710
Misc. Water Revenue	39,375	30,328	28,636	47,297	47,578	48,054	48,534	49,020	49,510	50,005
Sewer Volume Charge	4,520,721	4,473,733	4,524,699	4,715,000	4,925,889	5,024,406	5,074,650	5,125,397	5,176,651	5,228,417
Sewer Base Rate	2,798,370	2,842,451	2,860,238	3,009,000	3,067,313	3,128,659	3,159,945	3,191,545	3,223,460	3,255,695
Sewer Customer Service	869,419	883,372	891,970	938,839	968,625	987,998	997,877	1,007,856	1,017,935	1,028,114
Miscellaneous Sewer Revenue	1,554	2,949	1,771	1,690	1,500	1,530	1,561	1,592	1,624	1,656
Total Revenues	13,647,938	13,544,828	15,237,708	17,166,624	16,869,941	17,541,897	18,013,265	18,504,057	19,015,201	19,547,670
EXPENSES										
Water Treatment Plant	1,194,341	1,400,483	1,723,218	1,723,801	1,951,200	2,029,248	2,110,418	2,194,835	2,282,628	2,373,933
Water Distribution System	1,964,039	2,108,378	2,491,870	2,689,910	3,342,869	3,476,583	3,615,647	3,760,272	3,910,683	4,067,111
Wastewater Collection	651,116	816,312	1,479,163	1,410,947	1,565,744	1,628,374	1,693,509	1,761,249	1,831,699	1,904,967
Wastewater Treatment	1,434,978	1,533,943	1,630,060	1,889,450	2,030,620	2,111,844	2,196,318	2,284,171	2,375,538	2,470,559
City Administrator’s Office	130,347	216,450	184,684	134,943	157,096	161,809	166,663	171,663	176,813	182,117
Human Resources	636,832	685,939	666,720	712,314	771,919	795,076	818,929	843,496	868,801	894,865
Information Technology	77,124	82,234	102,868	122,701	148,702	153,163	157,758	162,491	167,366	172,387
Financial Administration	102,408	107,914	97,907	125,010	134,341	138,372	142,523	146,798	151,202	155,738
General Services - Administration	94,523	100,430	108,092	115,330	138,529	142,685	146,965	151,374	155,916	160,593
General Services - Buildings	89,141	96,779	120,217	126,099	133,050	137,042	141,153	145,388	149,749	154,242
General Services - Grounds & Parks	35,189	35,275	38,396	40,925	42,963	44,252	45,579	46,947	48,355	49,806
Development Administration	49,689	55,999	47,299	59,046	69,836	71,931	74,089	76,311	78,601	80,959
Office of Planning	140,874	151,845	136,621	153,695	166,669	171,670	176,820	182,124	187,588	193,216
Office of Engineer	338,254	365,690	422,126	390,685	407,028	419,239	431,816	444,771	458,114	471,857
Public Services Administration	272,228	268,334	292,448	329,585	346,147	356,531	367,227	378,244	389,591	401,279
Attorney’s Fees	46,511	38,579	44,172	36,705	52,500	54,075	55,697	57,368	59,089	60,862
Insurance Costs	189,746	203,822	201,247	247,500	270,000	278,100	286,443	295,036	303,887	313,004
Non-Departmental Accounts										
Special Appropriations	686,610	953,977	1,015,606	1,017,389	1,252,916	1,290,503	1,329,219	1,369,095	1,410,168	1,452,473
Debt Service & Depreciation	3,868,677	3,773,514	3,999,856	3,965,318	4,369,093	4,013,401	3,935,152	3,941,521	3,946,681	3,950,553
Total Expenses	12,002,628	12,995,899	14,802,572	15,291,352	17,351,222	17,473,898	17,891,924	18,413,155	18,952,470	19,510,520
Revenue over (under) expenses	1,645,310	548,929	435,136	1,875,272	(481,280)	67,999	121,341	90,903	62,731	37,150

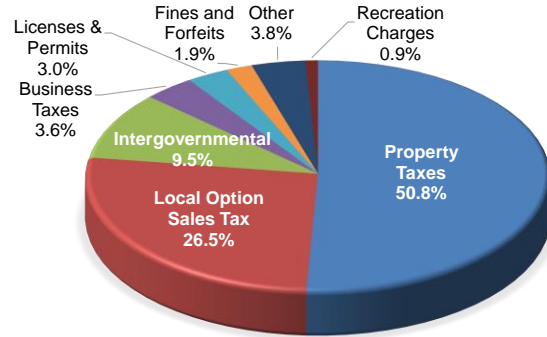


REVENUES BY SOURCE – MAJOR FUNDS

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 2025 total \$84,584,347. Property tax revenue accounts for the largest portion of total revenue at 50.8% followed by local option sales tax at 26.5%. Intergovernmental revenues make up 9.5%, and licenses and permits, 3.0%. Business taxes are 3.6%, fines and forfeits 1.9%, recreation charges 0.9%, and other revenue, which includes interest income and charges for services, is 3.8% of the total.

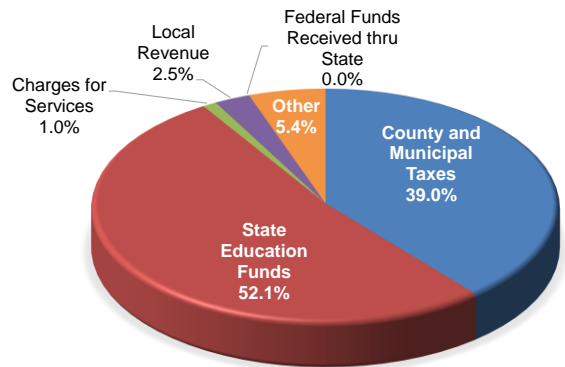
Figure 41: General Fund Revenue by Category



GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$120,647,391. 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 52.1% followed by county and municipal taxes (including the state alcoholic beverage tax) at 39.0%. Other revenues are charges for services (this includes tuition payments), 1.0%; federal funds received through the state at less than 1/10 of 1%, local revenue at 2.5%, and other sources (including federal grants) is 5.4%.

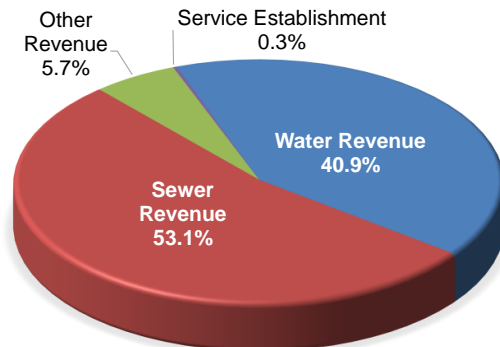
Figure 42: General Purpose School Fund Revenue



WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$16,869,941, an increase of 8.1% compared to the FY 2024 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 53.1% followed by water revenue at 40.9%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 5.7%.

Figure 43: Water & Sewer Fund Revenue

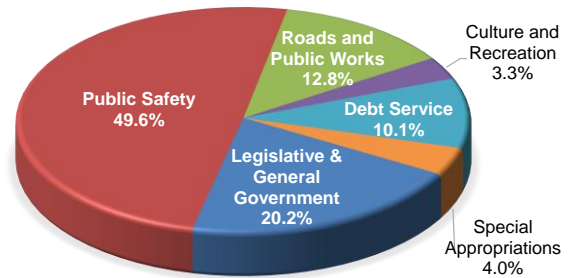


EXPENDITURES BY FUNCTION – MAJOR FUNDS

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 \$80,460,173 General Fund Budget, public safety, which is comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 49.6% of expenditures. Legislative and general government expends 20.2%, roads and public works utilizes 12.8%, and culture & recreation account for 3.3%. The remainder is for debt service at 10.1% and special appropriations 4.0% (which includes a maintenance of effort appropriation to the school system).

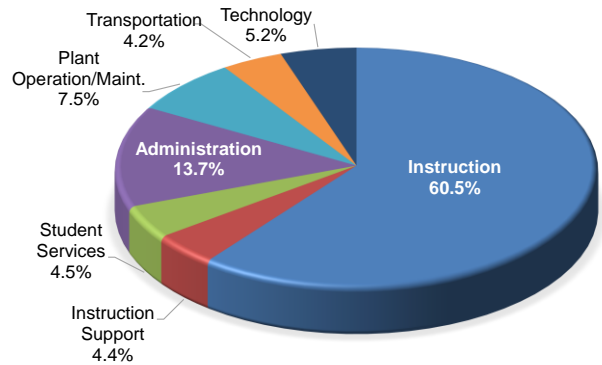
Figure 44: General Fund Expenditures



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 60.5%, Administration, including the Board of Education, Superintendent, Principal’s Office Finance, HR, Special Services, Planning and School Safety 13.7%, Student Services 4.5%, Operation and Maintenance of Plant 7.5%, Transportation 4.2%, Instruction Support 4.4%, and Technology 5.2%.

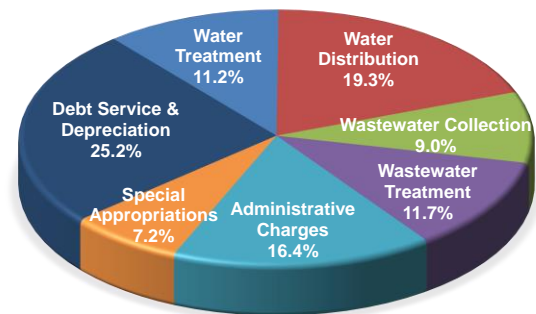
Figure 45: General Purpose School Fund Expenditures



WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenses*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 11.2%, Water Distribution 19.3%, Wastewater Collection 9.0%, Wastewater Treatment 11.7%, Administrative charges by General Fund departments are 16.4% of total expenses, Special Appropriations 7.2%, and Debt Service & Depreciation make up 25.2%.

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>										
Board of Mayor and Aldermen	100.00									
<i>General Government</i>										
Administration	85.00	15.00								
Finance	65.00	35.00								
Human Resources	85.00	15.00								
Information Technology	93.44	6.56								
General Services	86.36	13.64								
General Services - Facilities Maint.	95.15	4.85								
General Services - Grounds & Park	99.00	1.00								
<i>Education</i>							90.65	2.66	5.83	0.85
<i>Development</i>										
Administration	85.00	15.00								
Office of Planning	85.00	15.00								
Code Enforcement	100.00									
Office of Engineer	80.99	19.01								
<i>Public Safety</i>										
Animal Services	100.00									
Municipal Court	100.00									
Police Department	99.22				0.62	0.16				
Fire Department	100.00									
Ambulance Service	100.00									
<i>Public Services</i>										
Administration	55.16	44.84								
Fleet Services	92.49			7.51						
Streets & Drainage	77.88		22.12							
Sanitation				100.00						
<i>Recreation & Culture</i>										
Parks, Recreation & Cultural Arts	100.00									
Fitness Center	100.00									
Burch Library	100.00									
Morton Museum	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 2025 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 development 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 maintains the Town’s identity 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.

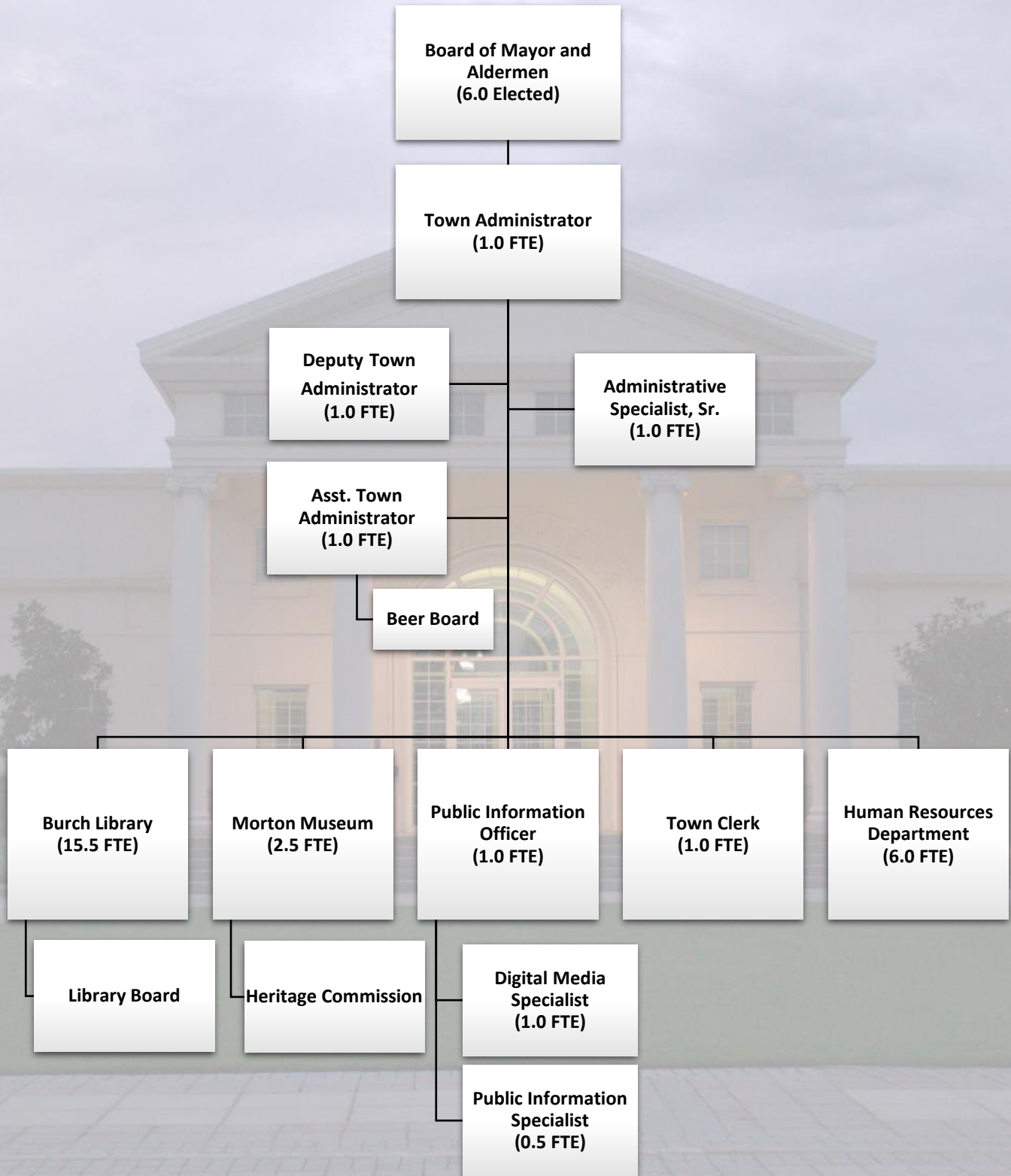
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 203,393	\$ 198,057	\$ 203,182	\$ 203,182	\$ 213,439
Operating Expense	55,173	69,948	90,670	88,920	90,670
Total	258,566	268,005	293,852	292,102	304,109
General Fund	\$ 258,566	\$ 268,005	\$ 293,852	\$ 292,102	\$ 304,109

STAFFING SUMMARY

	ACTUAL FY 23		ESTIMATED FY 24		ADOPTED FY 25	
Salaries	6.0	\$ 105,000	6.0	\$ 105,000	6.0	\$ 112,000
Benefits		93,057		98,182		101,439
Total	6.0	\$ 198,057	6.0	\$ 203,182	6.0	\$ 213,439

ADMINISTRATION



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 using 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 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 907,861	\$ 1,107,229	\$ 990,933	\$ 789,182	\$ 903,642
Operating Expense	79,705	123,999	121,540	110,435	140,664
Capital Outlay	455,434	291,632	-	-	3,000
Total	1,443,001	1,522,859	1,112,473	899,617	1,047,306
Reduction to expenditures					
Water & Sewer Fund	(216,450)	(184,684)	(166,871)	(134,943)	(157,096)
General Fund	\$ 1,226,551	\$ 1,338,175	\$ 945,602	\$ 764,675	\$ 890,211

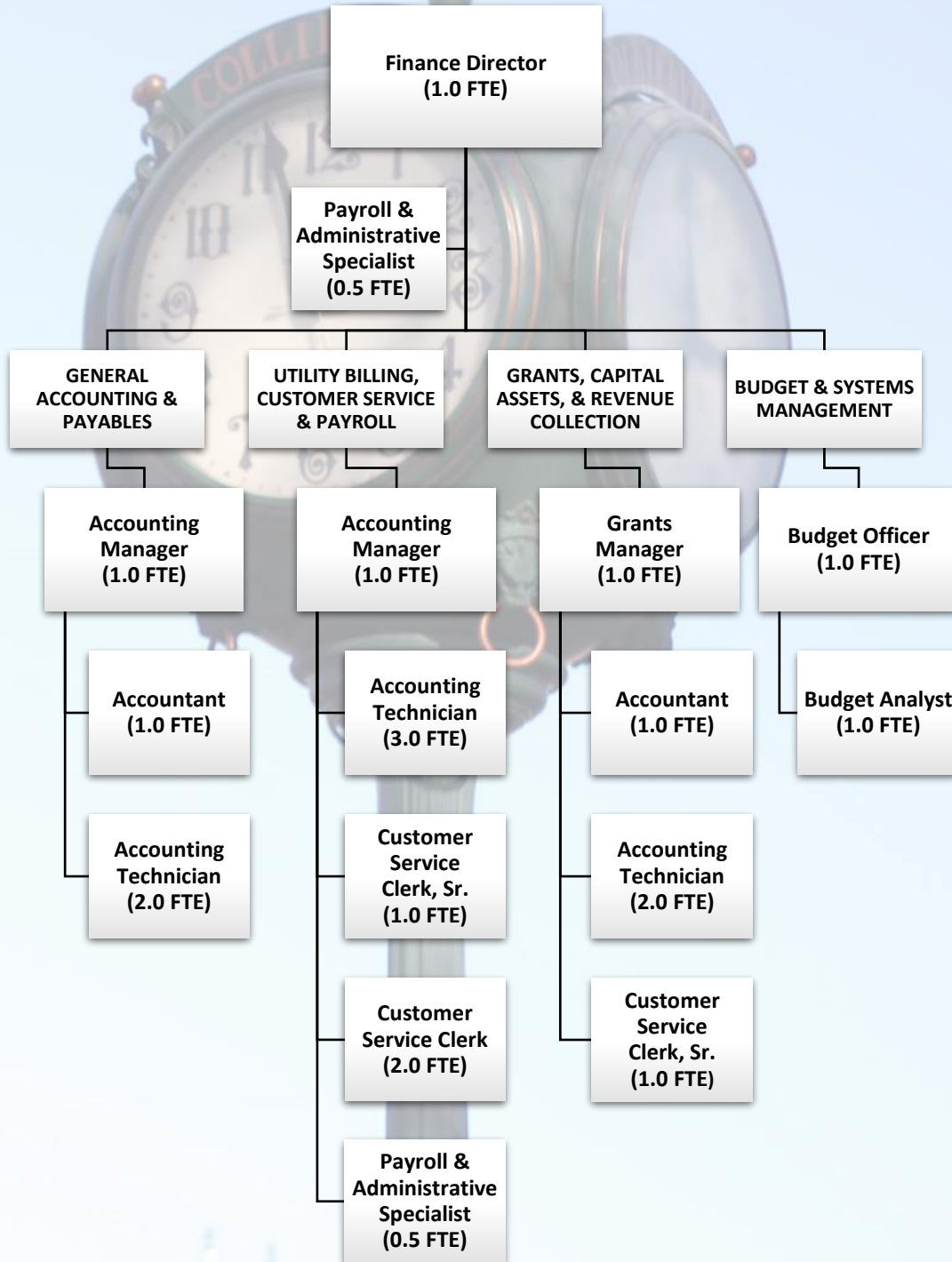
STAFFING SUMMARY

	ACTUAL FY 23		ESTIMATED FY 24		ADOPTED FY 25	
Salaries	6.0	\$ 681,821	5.0	\$ 421,071	5.0	\$ 524,791
Wages	3.0	130,220	3.0	109,599	2.0	94,853
Part-Time	1.0	22,472	1.0	25,422	1.0	26,693
Other Compensation		1,883		1,624		1,700
Benefits		270,833		231,467		255,606
Total	10.0	\$ 1,107,229	9.0	\$ 789,182	8.0	\$ 903,642

OPERATING INDICATORS

Statistics	Actual FY22	Actual FY23	Estimated FY24
Total Budget Managed ¹	\$ 85,833,973	\$ 93,982,093	\$ 102,030,526
Total Value of all Capital Projects	12,720,738	9,065,000	40,332,588
Total Number of Capital Projects	50	32	47
Full-Time Employees Managed	544	548	568
% of Personnel Expenses to Overall Budget	52.9%	54.1%	49.8%
# of Policy Revisions	2	1	2
# of Ordinance Amendments	12	8	8
# of Resolutions	37	43	42
Public Information			
Press Releases	340	307	340
# of subscribers to community distribution list	14,726	17,898	19,598
# of Town Facebook page likes	21,545	25,976	29,976
# of press releases generating coverage or republished	110	76	110
Public Hearings Conducted	5	20	17
Mayors Action Center requests reviewed	1,066	1,049	1,010

¹ Does not include CIP or Schools' budgets



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 2024 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 2023 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2024 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 three 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 six training sessions to internal customers on various finance functions.
- Sent property tax courtesy reminders a minimum of four times during the year.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the twenty-eighth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the thirty-fourth 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 four internal audits by June 30, 2025.

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, 2024.
- Provide four (4) 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 FY21	Actual FY22	Actual FY23	Estimated FY24
Number of correcting entries for audit purposes	<5	3	7	2	3
Percent of current property tax levy collected	98.5%	98.0%	101.7%	100.7%	102.1%
Revenue collected as a percent of budgeted revenue	100.0%	118.0%	111.2%	112.9%	122.6%
Internal audits performed	4	8	3	3	3
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%	1.43%	1.36%	1.21%	1.27%
Percent of customers utilizing electronic payment options	85%	60%	69%	67%	70%
Percent of full-time employees completing 6 hours of in-service training	100%	100%	63%	83%	63%
Number of training sessions to internal customers	7	7	7	5	6
Situs reports reviewed	2	4	2	2	1
Times per year courtesy reminders sent	4	4	4	4	4

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 1,707,040	\$ 1,631,169	\$ 1,771,351	\$ 1,695,623	\$ 1,839,162
Operating Expense	252,785	272,523	405,520	339,561	366,320
Capital Outlay	-	1,222	-	-	-
Total	1,959,825	1,904,914	2,176,871	2,035,184	2,205,482
Reduction to expenditures					
Water & Sewer Fund	(685,939)	(666,720)	(761,905)	(712,314)	(771,919)
General Fund	\$ 1,273,887	\$ 1,238,194	\$ 1,414,966	\$ 1,322,870	\$ 1,433,563

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	10.0 \$ 612,845	8.0 \$ 621,788	8.0 \$ 669,502
Wages	12.0 472,183	12.0 533,676	12.0 592,772
Part-Time	- 1,008	- -	- -
Other Compensation	3,736	3,736	3,600
Benefits	541,397	535,923	572,375
Merit, General, & Other Adj.	-	-	913
Total	23.0 \$ 1,631,169	21.0 \$ 1,695,623	20.0 \$ 1,839,162

HUMAN RESOURCES

**Human Resources
Director
(1.0 FTE)**

**Human Resources
Manager
(1.0 FTE)**

**Compensation Analyst
(1.0 FTE)**

**Benefits Administrator
(1.0 FTE)**

**Recruiting Specialist
(1.0 FTE)**

**Human Resources
Coordinator
(1.0 FTE)**

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.

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, evaluation of employee performance, maintenance of employee and applicant records, administration of the Town's classification and compensation and employee benefit programs, new employee orientation, retired employee counseling and services, the employee grievance procedure, unemployment and workers compensation, 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 use of the Human Resources Department's services eliminates costly and unnecessary duplication of effort and enables operating departments more time to concentrate on their primary responsibilities.

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, Compensation Analyst, Benefits Administrator, Recruiting Specialist, and a Human Resources Coordinator.

FY 2024 Accomplishments

- Completed review and restatement of the Town's general wage and salary administration plan.
- Initiated evaluation and updating of personnel policies to reflect current best practices.
- Revised Workers Compensation processing and pay procedures.
- Fully transitioned to online benefits enrollment and management.
- Continued administration and tracking of FMLA and other employee leave requests.
- Continued evaluation and benchmarking employee benefits plans.
- Developed several new recruiting channels creating greater applicant outreach.
- Strengthened deferred compensation benefit resulting in reduced participant fees and increased investment options.

FY 2025 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 unnecessary 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 regulations and statutes.

Goal: To develop and expand the recruiting channel.

Objective:

- Continue to develop and create community-based recruiting networks.
- Improve and increase the use of non-traditional resources such as social media networking and electronic recruiting platforms.

SERVICE

Goal: To continually improve the use of on-line HRIS automation and self-service for employees.

- Fully implement online benefits administration and open enrollment.
- Continue to educate and encourage employees in the use of self-service options, particularly in regard to direct deposits, pay statements, and end-of-year tax documentation.

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

Objectives:

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

Goal: To enhance the workplace experience through superior service and employee engagement.

- Continue employee outreach and education through hosted events and out of office service opportunities.
- Improve and expand upon existing employee recognition opportunities.
- Provide a comprehensive one-stop resource for all employee needs and solutions.

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Applications processed	1,000	1,425	1,400	1,507
# days to process an application	2	3	2	1
% open positions filled within 90 days (b)	75%	52%	52%	61%
New employees hired	50	120	100	99
Employee Orientation Programs conducted	12	12	12	12
% of eligible employees enrolled in Health Benefit	90%	1	92%	88%
% eligible employees participating in Deferred Compensation Plan	30%	0%	0%	36%
Worker's compensation - Reportable claims processed	45	44	40	33
Unemployment compensation costs (a)	\$40,700	\$427	\$30,000	\$0
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	90%	92%	90%	75%

(a) Credits carried over from COVID/Prior year, still working off balance

(b) Includes new positions for fire station not open yet

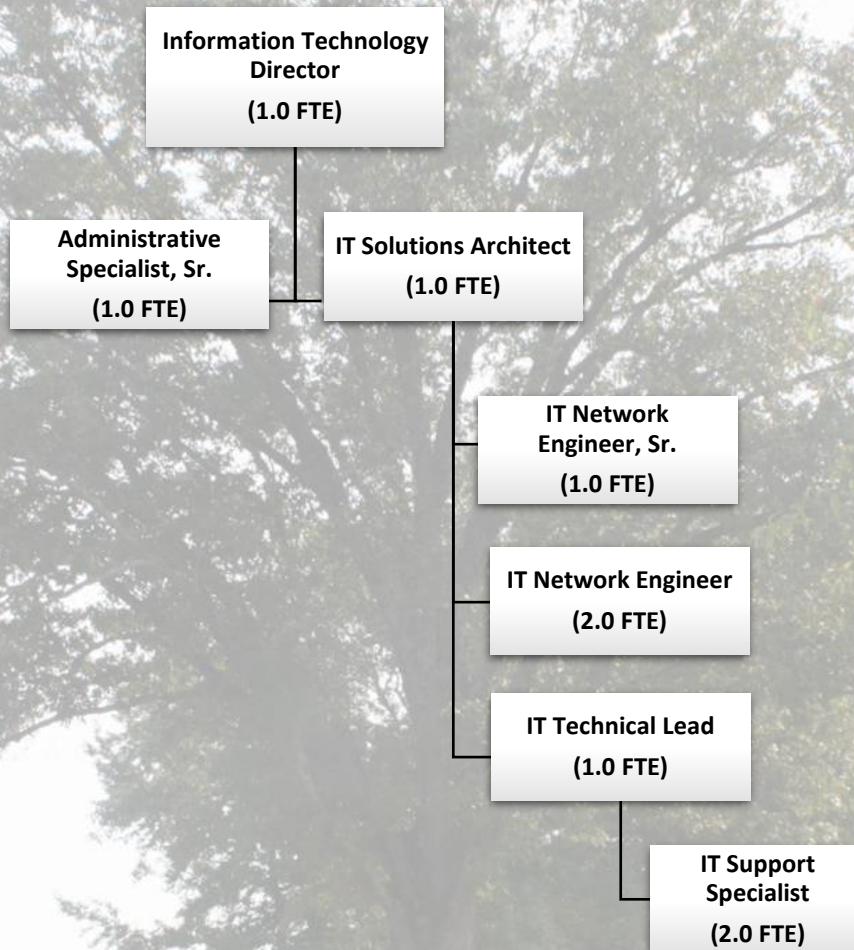
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 624,105	\$ 551,250	\$ 693,874	\$ 683,743	\$ 730,355
Operating Expense	95,319	101,461	179,367	149,657	165,254
Total	719,424	652,710	873,241	833,400	895,609
Reduction to expenditures					
Water & Sewer Fund	(107,914)	(97,907)	(130,986)	(125,010)	(134,341)
General Fund	\$ 611,511	\$ 554,804	\$ 742,255	\$ 708,390	\$ 761,268

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	4.0 \$ 314,335	4.0 \$ 380,920	4.0 \$ 399,966
Wages	2.0 70,519	2.0 97,035	2.0 103,063
Other Compensation	758	1,299	11,450
Benefits	165,638	204,489	215,877
Total	6.0 \$ 551,250	6.0 \$ 683,743	6.0 \$ 730,355

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 the 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.

Currently, the department consists of eight employees—the IT Director, a Solutions Architect, a Senior Network Engineer, a Network Engineer, Technical Team Lead, two full-time Computer Support Specialists, and an Administrative Specialist. We will be adding a Network Engineer in FY 2025.

The IT Department's responsibilities include:

- Network Security and Maintenance:
 - Design, install, and maintain secure network infrastructure, including firewalls, switches, routers, and wireless systems.
 - Implement robust security protocols to protect against cyberattacks and data breaches.
 - Manage Virtual Private Networks (VPNs) for secure remote access.
- Support and Maintenance of Technology Assets:
 - Provide technical support and troubleshooting for computer hardware, software, and phone systems.
 - Manage hardware inventory, software licenses, and coordinate repairs and upgrades.
- Strategic Research and Development:
 - Research and evaluate emerging technologies and their potential business applications.
 - Design and implement IT solutions aligned with organizational goals and budgets.
- Technology Procurement and Governance:
 - Collaborate with departments to assess technology needs and ensure compatibility.
 - Establish standards and guidelines for hardware and software procurement to maintain consistency and efficiency across the organization.

Illustrative Example from the Town of Collierville. The Town of Collierville's IT Department exemplifies these responsibilities. Consider these specific examples:

- Network management: The department oversees a complex municipal fiber network connecting core facilities and manages VPNs for secure remote access, such as for police officers and water/sewer monitoring.
- Asset Support: Providing support for a significant number of PCs, servers, and the town's phone system.
- Data Management and Analytics:
 - Design and maintain databases for storing and organizing critical information.
 - Develop data backup and recovery strategies to ensure business continuity.
 - Implement tools and processes to gather and analyze data, supporting informed decision-making.
- Cloud Services Management:
 - Evaluate, select, and implement cloud-based solutions for applications, data storage, or other IT needs.
 - Manage cloud security, ensuring data protection and compliance with regulations.
 - Optimize cloud usage for cost-efficiency and performance.
- User Training and Education:
 - Provide training to employees on new technologies, software updates, and best practices.
 - Develop and maintain clear documentation and knowledge bases for user reference.
 - Promote a culture of cybersecurity awareness and safe technology use.

Important Considerations:

- Size and Complexity: The specific responsibilities of an IT department vary based on the size and complexity of the organization they serve.
- Industry-Specific Needs: IT departments might have additional specialized responsibilities based on the needs of a municipality (e.g., HR and Finance: IT requires a strong focus on data privacy compliance).

FY 2024 Accomplishments

- Operational Support and Upgrades:
 - Provided ongoing maintenance, support, and upgrades for desktops, laptops, and servers across the Town.
 - Supported library and police software systems, including a significant upgrade to the police record management system.

- Infrastructure and Security:
 - Successfully replaced all Windows 7 computers, ensuring a secure and up-to-date environment.
 - Upgraded the Wireless LAN Controller and 25 wireless access points, improving network connectivity and efficiency.
 - Maintained offsite backup storage for disaster recovery preparedness.
- User Enablement:
 - Expanded the loaner computer inventory to support employee needs during equipment transitions.
 - Successfully provided a minimum of eight hours of training to each staff member, enhancing technology skills.
 - Launched a comprehensive training program for all town users, promoting technology adoption and proficiency.
- Established a state-of-the-art Network Operations Center (NOC): Utilizing Meraki Dashboard, Thousand Eyes, ManageEngine's OpsManager, Service Desk+, and OSDeployer. This NOC proactively monitors the Town of Collierville's entire IT infrastructure, ensuring optimal performance and minimizing disruptions.

FY 2024 Initiatives started in 2023: Addressing Technical Debt: Conduct a thorough review of existing systems and prioritize streamlining and modernization efforts.

- Fostering Agility: Implement flexible processes and technologies to adapt more quickly to town-wide needs and changing technology landscapes.
- Strengthening Cybersecurity: Enhance training and security measures, with a focus on employee awareness and proactive threat prevention.
- Exploring AI Integration: Research potential applications of AI within different departments, pilot projects for testing and evaluation.
- Bridging the Gap: Foster collaboration between IT and other departments through improved communication and shared understanding of goals.

FY 2025 Goals and Objectives

SERVICE

- Goal 1: Enhance Cybersecurity and Resilience
 - Implement Zero-Trust security principles.
 - Expand security awareness training for all employees.
 - Install Cisco ISE for robust access control.
- Goal 2: Optimize Infrastructure and Reliability
 - Start the process of building dedicated, secure, and highly reliable data centers.
 - Remodel existing data closets to industry standards.
 - Deploy redundant infrastructure for critical systems.
 - Purchase and install UPS solutions to reduce risk during outages.
- Goal 3: Drive Efficiency and Productivity with Technology
 - Continue to implement intelligent automation in key areas (e.g., network monitoring, service desk)
 - Provide technology training for staff (Office 365, video conferencing, etc.)
 - Purchase and install 75 replacement computers.
 - Implement Mobile Device Management (MDM)
 - Support new positions with equipment and services.
- Goal 4: Address Technical Debt and Drive Innovation
 - Establish clear technology integration processes.
 - Prioritize retiring technical debt in end-user facing systems.
 - Foster ongoing evaluation and optimization culture.
- Goal 5: Advance Cloud Strategy
 - Develop and execute comprehensive cloud migration plan.
 - Emphasize cloud security best practices and compliance.
 - Provide cloud skills training to IT staff.
- Goal 6: Explore Responsible AI Adoption
 - Research potential AI applications for efficiency and service improvements.
 - Develop AI governance framework.

Additional Considerations

- ITSM/ITIL Refinement: Continue improving Incident and Change Management processes.
- Policy Development: Create and maintain fundamental IT policies to ensure security and standardization.

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24	Projected FY25
Servers maintained (including virtual machines)	86	86	86	99	99
PCs maintained	415	480	450	450	475
Routers maintained	36	36	36	36	36
VPNs	150	146	146	80	92
Tickets	2,200	2,370	2,370	1,800	2,000
Risk Score	18.0	25.1	20.0	18.7	16.0
Network Availability	>99%	>99%	>99%	>99%	>99%
% time spent on repairs	25%	45%	30%	30%	30%
% time spent on administration & support	75%	55%	70%	70%	70%

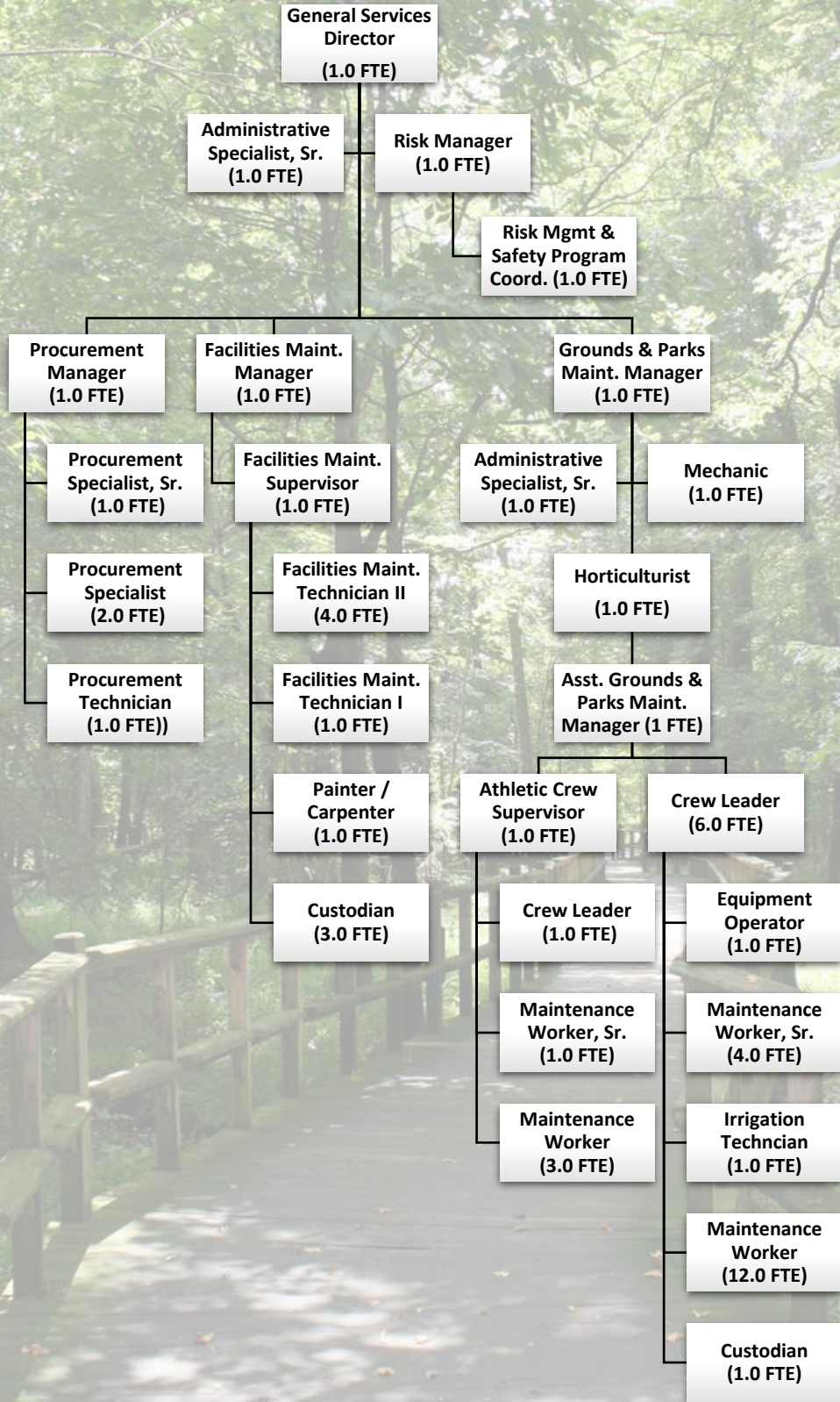
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 548,227	\$ 685,789	\$ 856,368	\$ 818,003	\$ 991,348
Operating Expense	272,949	335,487	622,254	622,254	802,952
Capital Outlay	53,951	236,032	426,595	426,595	472,000
Total	875,127	1,257,308	1,905,217	1,866,852	2,266,300
Reduction to expenditures					
Water & Sewer Fund	(82,234)	(102,868)	(128,455)	(122,701)	(148,702)
General Fund	\$ 792,893	\$ 1,154,439	\$ 1,776,762	\$ 1,744,152	\$ 2,117,598

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	4.0 \$ 334,217	4.0 \$ 389,561	5.0 \$ 469,039
Wages	3.0 145,916	4.0 192,362	4.0 211,269
Other Compensation	1,354	1,624	1,800
Benefits	204,302	234,456	309,240
Total	7.0 \$ 685,789	8.0 \$ 818,003	9.0 \$ 991,348

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 one Procurement Specialist Senior, two Procurement Specialists and a Procurement Technician. A Facilities Maintenance Manager manages the Facilities Maintenance Division with a Supervisor, three Facilities Maintenance Technicians II, one Technician I, one Painter/Carpenter and three custodians. The Grounds and Parks Maintenance Manager and Assistant Manager manage the division's maintenance programs through thirty-six 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 Manager and a Risk Management and Safety Program Coordinator.

FY 2024 Accomplishments

- Improved staff efficiently and reduced redundancy by combining and condensing multiple data collection sources into a single, streamlined spreadsheet to provide one location for pre-award data entry, project tracking up to purchase/contract award, and calculation of Procurement performance metric data. This same strategy was employed for other data collection sources including recording and tracking town-wide procurement training and vehicle tags and titles.
- Enhanced knowledge of procurement policies and procedures for Collierville Police Department staff by providing specialized training for command staff during their annual in-service training resulting in improved comprehension and adherence to procurement regulatory requirements within the department.
- Procurement staff met its goal of 40 hours of training per employee emphasizing the Town's commitment to professional development and continuing education.
- Procurement staff initiated and organized summer program donations to Memphis Athletic Ministries, an organization that provides comprehensive programs focusing on coaching and mentoring youth between the ages of 8-18 on a local level in under-served neighborhoods.
- Recipient of the 2023 Excellence in Risk Management Award: Awarded by Public Entity Partners for achieving a property loss ratio of 10.4% reflecting the town's commitment to identifying and mitigating potential liability and property risks.
- Leveraged the Safety Partners grant offered by Public Entity Partners, securing \$4,000 in funding. The funds were allocated towards the acquisition of turnout gear, improving the protective equipment available to the firefighters.
- Recovered \$11,100 from infrastructure damage: Instituting pre-and post-camera inspections of sewer lines in FY2023 and requiring certificates of insurance led to the recovery of funds from boring companies that damaged town infrastructure. This is a collaborative effort between Engineering, Public Utilities, and Risk Management.

FY 2025 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 emergency work situations.

Objectives:

- Create a toolkit for each Procurement staff member for use in emergency situations inclusive of both hard copy and electronic files for redundancy.
- Review and curate representative project files for use in emergency situations.
- Develop emergency vendor/contractor lists for commonly used services.
- Review and update Procurement emergency preparedness toolkit bi-annually.

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.

Goal: Establish a comprehensive safety training program for new employees to ensure all staff are well-versed in workplace protocols, thereby minimizing the risk of accidents and fostering a safe work environment.

- Conduct a detailed risk assessment of each department to identify potential hazards and determine specific training needs.
- Schedule and deliver regular training sessions for all new employees within the first month of employment.
- Continuously review incident reports and safety audits to evaluate the effectiveness of the training in reducing workplace accidents and injuries.
- Gather feedback from participants to identify and implement improvements in the training program.

SERVICE

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

- Respond to the customer within 24 to 48 hours of receiving an inquiry.
- Train all department staff members in 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 FY21	Actual FY22	Estimated FY23	Estimated FY24
Number of formal bids to solicit	31	40	43	52
Number of formal bids awarded	27	28	26	33
Procedural infractions found during purchase order audits	29	38	64	17*
Number of RFPs/SOQs solicited	7	10	6	12
Number of RFPs/SOQs awarded	4	8	4	7
Total number of contracts executed	74	93	75	73
Contracts administered				
Construction contracts	14	28	13	24
Term contracts	149	142	161	160
One-time and professional services contracts	38	28	39	35
Property Claims:				
Claims received	12	19	25	15
Claims processed thru Public Entity Partners	7	3	4	3
Total amount paid by Town due to claims	\$10,950	\$7,403	\$10,250	\$20,518
Liability (Casualty) Claims:				
Claims received	20	60	56	44
Claims processed thru Public Entity Partners	16	47	34	23
Total amount paid out due to claims	\$1,713	\$20,737	\$20,033	\$15,027

*Number of deviatons for 3 quarters

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Estimated FY23	Estimated FY24
Spending per full-time employee for professional development and training	\$1,000	\$843	\$873.00	\$1,101.00
Hours spent by full-time employee for professional development and training	40	50	65	61
Number of identified risks	3	4	4	4
Number of hours spent on safety training per FTE	8	2	2	3
% of risks mitigated	75	100	100	100
Hours spent by full-time employees for safety and health training	500	625	1,109	1,116
Total cases involving days away from work, days of restricted work, and job transfer (DART)	2.5	5.3	6.9	4.8
Total recordable injury and illness cases (TRIR)	4.2	6.5	8.5	6.6

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 669,535	\$ 720,610	\$ 791,329	\$ 768,866	\$ 923,526
Operating Expense	68,764	71,705	98,708	77,242	86,842
Capital Outlay	644	-	-	-	5,000
Total	738,943	792,316	890,037	846,108	1,015,368
Reduction to expenditures					
Water & Sewer Fund	(100,430)	(108,092)	(118,699)	(115,330)	(138,529)
General Fund	\$ 638,513	\$ 684,224	\$ 771,338	\$ 730,778	\$ 876,839

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	2.0 \$ 208,884	2.0 \$ 218,743	3.0 \$ 316,680
Wages	6.0 299,366	6.0 314,314	6.0 322,519
Other Compensation	1,624	1,733	1,800
Benefits	210,736	234,076	282,294
Merit, General, & Other Adj.	-	-	234
Total	8.0 \$ 720,610	8.0 \$ 768,866	9.0 \$ 923,526

Facilities Maintenance

FY 2024 Accomplishments

- Facilities Maintenance staff have enrolled in the Red Vector Training Solutions program for staff and management. This provides the opportunity for all FMD staff access to more than 500 online courses related to the facilities maintenance field.
- Staff have continued replacement maintenance efforts to replace light bulbs and light fixtures by converting them to energy efficient LED bulbs in various locations throughout Town. This includes the Town Hall interior, Public Services exterior and various park facilities.
- The division utilized HVAC funding to purchase spare HVAC Systems and parts to reduce unit down time. Staff met with vendors to evaluate certain systems and determine what parts are prone to failure and what parts have long lead times so that we can have those items readily available for prompt repairs to major units like the library chiller.
- Performed project management to replace the HVAC units at Public Services and Town Hall. Rooftop HVAC units on Town Hall were removed and replaced with only one minor change order. The contractors had to utilize a crane to lift twelve (12) 4,000lb HVAC units up and over the roof and screen wall of the occupied building, this required coordination with the contractors and occupants to maintain the safety of everyone. The project was completed on time and under budget.

FY 2025 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 correspondence, 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 the 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 programs to focus on areas that require the most attention.

STATISTICS

Statistics	Actual FY22	Estimated FY23	Estimated FY24
Facility square footage maintained by Division	495,000	495,000	495,000
Facility square footage maintained per maintenance technician	165,000	124,000	124,000
Amount of customer reported facility work orders completed	1,414	1,056	1,039
Percentage of maintenance technician generated work orders	27%	28%	29%
Amount of preventative maintenance work orders completed	2,108	2,181	2,085
Number of Capital Improvement Projects managed	3	2	2
Average cost of completed reported work order	\$304	\$291	\$385
Average number of hours spent on reported work order	1.8	3.0	3.8
Average cost per completed preventative maintenance work order	\$9.23	\$12.00	\$15.00
Average number of change orders approved per capital project	1	1	0

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Estimated FY23	Estimated FY24
Percentage of customer reported work orders completed in seven (7) days or less	75%	75%	77%	77%
% of preventative maintenance work orders completed within 30 days	95%	98%	96%	89%
Average number of hours spent on a preventative maintenance work orders	0.25	0.26	0.26	0.46
Percentage of capital projects completed at or under the approved budget	75%	66%	50%	100%
Percentage of capital projects completed on time	75%	66%	100%	100%

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 645,196	\$ 801,444	\$ 859,546	\$ 840,659	\$ 887,002
Operating Expense	1,032,590	1,106,525	1,247,810	1,246,810	1,856,697
Capital Outlay	25,000	89,736	20,000	-	-
Total	1,702,786	1,997,705	2,127,356	2,087,469	2,743,699
Reduction to expenditures					
Water & Sewer Fund	(96,779)	(120,217)	(128,857)	(126,099)	(133,050)
General Fund	\$ 1,606,007	\$ 1,877,488	\$ 1,998,499	\$ 1,961,370	\$ 2,610,649

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 71,901	1.0 \$ 75,206	1.0 \$ 78,966
Wages	10.0 415,422	10.0 436,958	10.0 459,042
Other Compensation	12,811	11,882	11,700
Benefits	301,311	316,612	337,294
Total	11.0 \$ 801,444	11.0 \$ 840,659	11.0 \$ 887,002

Grounds and Parks Maintenance

FY 2024 Accomplishments

- A new division supervisor successfully tested for and received his Tennessee Pesticide Applicators license.
- Grounds and Maintenance crews regularly receive positive comments for the condition of the Town's parks and greenbelt systems. A Hinton Park visitor submitted the following statement, "the park is always in excellent condition and the last time she had been at the park, she had car trouble and maintenance crew members helped her get it started".
- Staff coordinated efforts with the in-house GIS department in creating an online map of all areas the division is responsible for mowing and upkeep. The map was then provided to bidders to solicit bids for the lowest and best bid.
- The maintenance crew at Hinton Park is completing the expansion of the Hinton Park frisbee golf course by adding holes 10 through 18 saving the Town approximately \$30,000 by not having to outsource the work.

FY 2025 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 and 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 the current way that operation is performed.
- If inconsistency exists, adjust 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 FY22	Estimated FY23	Estimated FY24
Park acres per full time employee	26	26	27
Number of Capital Improvement Projects managed	6	8	4
Number of equipment breakdowns	122	120	84
New - Average number of change orders approved per capital project	0	0	0

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

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Estimated FY23	Estimated FY24
Percentage of capital projects completed at or under the approved budget	75%	66%	50%	100%
Percentage of capital projects completed on time	75%	66%	100%	100%

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

BUDGET SUMMARY

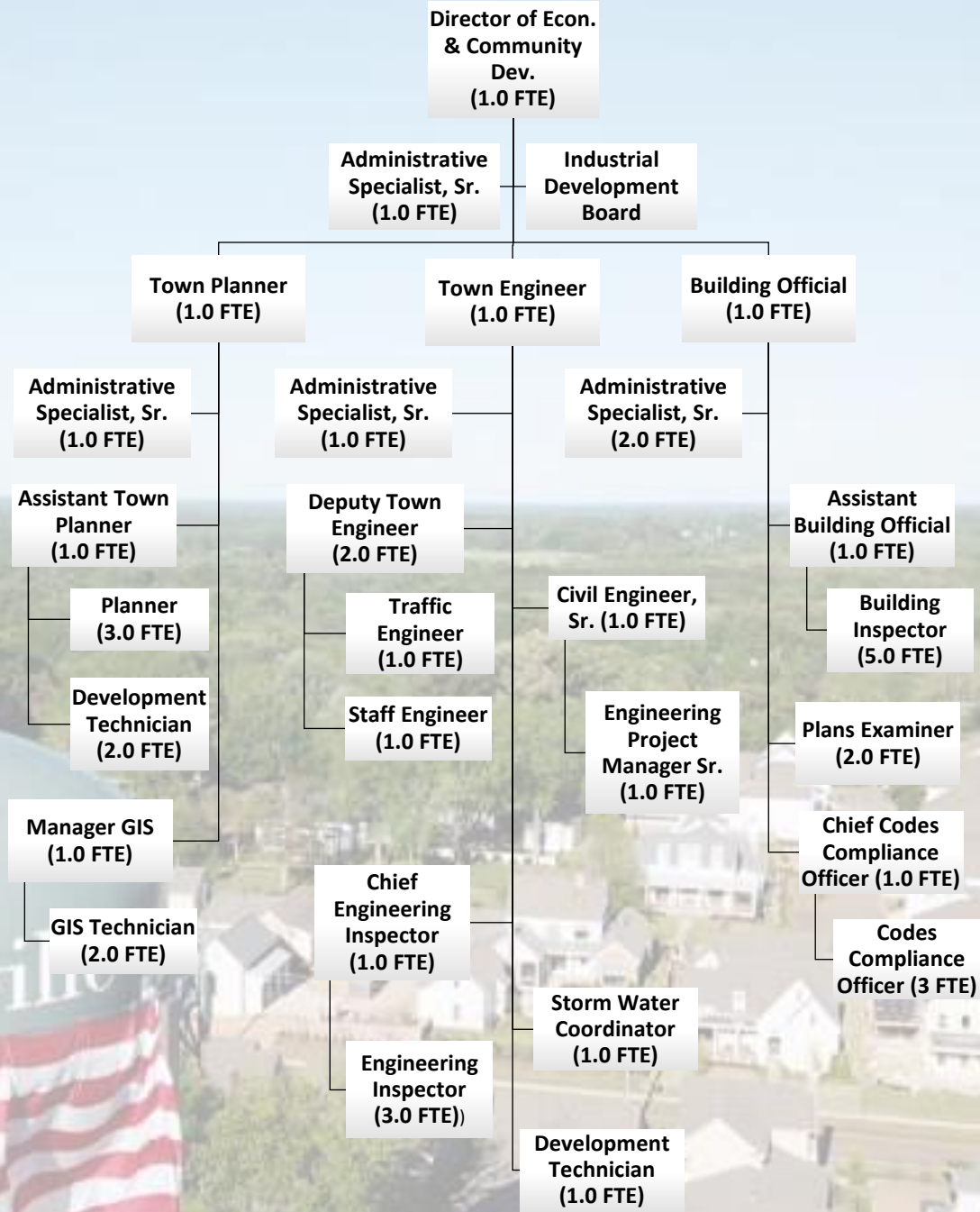
	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 2,326,022	\$ 2,429,525	\$ 2,757,126	\$ 2,697,911	\$ 2,892,127
Operating Expense	1,123,038	1,286,271	1,412,124	1,394,624	1,379,255
Capital Outlay	78,458	123,843	24,000	-	24,900
Total	3,527,518	3,839,639	4,193,250	4,092,535	4,296,281
Reduction to expenditures					
Water & Sewer Fund	(35,275)	(38,396)	(41,933)	(40,925)	(42,963)
General Fund	\$ 3,492,243	\$ 3,801,243	\$ 4,151,318	\$ 4,051,609	\$ 4,253,319

STAFFING SUMMARY

	ACTUAL FY 23		ESTIMATED FY 24		ADOPTED FY 25	
Salaries	1.0	\$ 93,152	1.0	\$ 97,435	1.0	\$ 102,307
Wages	36.0	1,401,809	35.0	1,616,165	35.0	1,714,089
Other Compensation		39,489		44,622		44,000
Benefits		876,546		922,224		985,650
Other Personnel	1.0	18,529	5.0	17,465	5.0	46,080
Total	38.0	\$ 2,429,525	41.0	\$ 2,697,911	41.0	\$ 2,892,127



DEVELOPMENT



DEVELOPMENT ADMINISTRATION

The Town of Collierville Development Department oversees the implementation of set policies and procedures that ensure the ethical, orderly, cost effective, and timely development of residential and commercial properties for current and future generations. The Department's 43 employees continuously improve and build upon Collierville's great qualities and characteristics. Capital planning projects guarantee citizens will benefit from state-of-the-art infrastructure. Life safety codes, site and plan review, inspections, and zoning codes are applied and enforced daily to provide a livable city that protects the needs of residents, businesses, and the environment. The Town of Collierville's Mission and Vision guide the formation of quality, efficient services provided by the Development Department.

The Development Administration staff works collaboratively with the three departmental divisions of Planning, Engineering, and Building Safety and Codes Compliance to ensure citizens have a safe, healthy, and beautiful place to live and work. The Planning Division's primary function involves development application review for site plans, subdivision plats, planned unit developments, rezoning requests, variances, and conditional use permits. The Town's Geographic Information System (GIS) division 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 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. Building Inspections 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 2024 Accomplishments

- Orchestrated mandatory department-wide training sessions in partnership with the Town of Collierville Safety Team, enhancing staff awareness and adherence to safety protocols.
- Assisted Planning with a comprehensive update of Town of Collierville Zoning Ordinance for better clarity, to create a new class of signage to address the proliferation of reserved parking signage, to move the Traffic Impact Analysis (TIA) requirements section from the Subdivision Regulations to the Zoning Ordinance to better align with how reviews function, to create a vesting section that is consistent with State Law, to revise the effective period of site plan approval to be more consistent with the vesting regulations in State Law, and to remove the curb cut and driveway requirements from the Subdivision Regulations and place them within Town Code to prevent conflicting provisions.
- Provided support to GIS for integral improvements and updates to various departmental databases as well as developing a scope of work for GIS consulting.
- Investigated the creation and development of a comprehensive drainage plan by the Town's Engineering Division to be fully implemented within the next fiscal year, ensuring efficient stormwater management and strategic mitigation of flood risks.
- Facilitated collaboration between the Building Official and Human Resources to identify key staffing needs and outline necessary requirements contributing to the timely filling of staff vacancies.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: Several vacant positions within the Department continue to be filled in FY 2024 – 2025. Training of these key individuals with talented and qualified professionals must be handled as quickly as possible.

Objective:

- Ensure institutional knowledge is not lost, by including cross training and succession planning as part of the daily work assignment.
- Recruit qualified candidates immediately upon the announcement an employee is vacating a role.
- Encourage existing qualified internal candidates who have the education, experience, and qualifications to apply for these vacancies.
- Encourage divisions to provide educational and training opportunities to employees so they can advance into these vacancies.

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

Objective:

- Leverage existing technological structures and frameworks to deliver a better streamlined user experience.
- Continue to increase resident use of the online payment feature for all development permits and applications.

Goal: Continue to foster an environment which encourages collaboration between divisions within our department.

Objective:

- Utilize traditional and digital tools to better promote oversight and evaluation of the design review team.

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 233,274	\$ 184,095	\$ 258,660	\$ 236,509	\$ 291,856
Operating Expense	140,052	83,067	157,134	157,134	173,714
Total	373,326	267,162	415,794	393,643	465,570
Reduction to expenditures					
Water & Sewer Fund	(55,999)	(47,299)	(62,369)	(59,046)	(69,836)
General Fund	\$ 317,327	\$ 219,863	\$ 353,425	\$ 334,596	\$ 395,735

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 87,854	1.0 \$ 112,366	1.0 \$ 147,000
Wages	1.0 43,789	1.0 46,515	1.0 48,841
Other Compensation	217	433	200
Benefits	52,236	77,195	90,816
Other Personnel	-	-	1.0 5,000
Total	2.0 \$ 184,095	2.0 \$ 236,509	3.0 \$ 291,856

DEVELOPMENT – PLANNING

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

- 95 Land Use Applications
- 138 Board/Commission Staff Reports
- 262 Planning-related Site Inspections
- 589 Planning-related Permits and other miscellaneous Administrative Reviews

FY 2024 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 was created, in conjunction with the Town Attorney, for the Planning Commission, BZA, HDC, and DRC.
- Created custom curriculum, in conjunction with the Town’s Traffic Engineer, for the PC and BMA on how to use traffic studies when making land use decisions.
- In conjunction with the Town’s Traffic Engineer, updated the Town’s checklists and traffic study requirements to better follow traffic engineering “best practices”.
- 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 continued regular internal training programs called “Boot Camp” and “Collierville Way” that were developed to help train new and existing staff on the BMA’s adopted policies and to maintain consistency in development application review and in the enforcement of Town Standards. The Town Planner and Assistant Town Planner developed training content to help new planners quickly adapt to Collierville’s regulations and processes as well as “onboarding” policies for new staff.
- Updated the Zoning Ordinance and Subdivision Regulations related to surety amounts for letters of credit, cell tower heights, curb cuts, vesting laws, reserved parking regulations, traffic studies, and site plan expiration dates.
- Updated the Design Guidelines of the Design Review Commission (DRC) related to reserved parking regulations, landscape buffers, and fencing.
- 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.
- GIS staff developed an annual training program for staff that monitors implementation of the Town’s ADA transition plan.
- Automated parts of the data export process to handle higher frequency of requests related to Right-of-Way Permits without significantly impacting staff time.
- Automated the collection of monthly usage data from GIS web apps to complete monthly reports.
- Provided support to the Public Utilities Department for ongoing utility improvement projects, including the Annual Water Valve Maintenance program, and Sanitary Sewer Rehabilitation projects.
- Created GIS web maps for General Services staff to inventory all areas mowed by Town staff or their contractors.
- Provided a read-only version of the inventory for other Town departments to view the data.
- Redeveloped GIS projects to use the latest ArcGIS Pro software, ending our dependence on the older ArcMap software for the printing of quarterly wall maps.
- Created an inventory of existing greenbelt and sidewalk trails that can be maintained and published separately and more frequently than the official Greenbelt Master Plan.

Safety

- Provided quarterly GIS data updates to be used within the Inform CAD 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.
- Continued the support of the Police Department during the planned update to the CAD dispatching application.

- Migrated to a new version of the mobile mapping solution (CAD Mobile) to be used by the Police and Fire Departments.
- Continued the support of a web-based GIS application to help Public Services systematically discover, track, and mitigate any lead pipes remaining in the community.
- Planners worked closely with Police and Fire Department staff while reviewing development applications through the Departmental Review Team (DRT).

Service

- Completed a listing of standard comments for each permit/development application type to increase staff thoroughness and consistency during the plan review process.
- Completed business rules for sign permit review.
- In the fourth quarter of FY24, went from quarterly to monthly updates for 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, letterhead, and data charts.
- GIS 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 (13) web mapping applications in the Map Gallery.
- Built several new GIS mapping applications and dashboards to maintain the ADA Transition Plan data.
- Worked with a GIS consultant to update the 2015 GIS operations audit, which includes recommendations for GIS methods and infrastructure updates that are up to date with current best practices.
- Held bi-annual 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.
- Implemented an improved user experience for Town staff to navigate to and utilize internal-facing mapping applications using ArcGIS Hub in ArcGIS Online.

Schools

- Provided bi-annual local housing trend demographics to municipal school planners.
- Assisted a committee formed by Collierville Schools to study rezoning for elementary schools.

FY 2025 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). The BMA, DRC, HDC will be invited as well.
- 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.
- Current Planning Staff will continue to use a monthly internal training program, known as the “Collierville Way”, that was developed to help train staff on the BMA’s adopted policies and to maintain consistency in development application review.
- The Town Planner and Assistant Town Planner will continue the weekly “Boot Camp” training program to help new Planners and Development Technicians quickly adapt to Collierville’s regulations and processes.
- 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.

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, submit to the Planning Commission a "cleanup" update to the Zoning Ordinance.

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

Objective:

- Within 60 days of property owner within the Town's unincorporated reserve area making a request to annex their property, 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.
- By the end of the fiscal year, 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:

- Organize bi-annual meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Within 90 days, provide training for staff on how to use the tools to view, query, update, and maintain the ADA inventory, which includes all Town buildings, parks, and other public infrastructure.
- Continue to provide support to the Public Utilities department for ongoing utility improvement projects, including the Annual Water Valve Maintenance program, and Sanitary Sewer Rehabilitation projects.

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

Objectives:

- By the end of the fiscal year, work with the HDC on amendments and updates to the Historic District Design Guidelines.

SAFETY

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

Objectives:

- Provide quarterly GIS data updates to be used within the Inform CAD dispatching and mobile applications.
- 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.
- 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, develop a systematic methodology and business processes for tracking continuing maintenance inspections in a parcel-based system.
- By the end of the fiscal year, work with the Town's consultant in the creation of 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 monthly 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, developed a multi-phased plan to digitize the Planning's Divisions paper records (case files, site plans, plats, etc.).
- Within 60 days of a request, provide a scoping plan to Town departments that request integration of GIS data in their software implementation efforts.
- Within 180 days, business rules for all development application processes in iWorQ used by the Planning Division will be revisited to see if improvements can be made. This may be necessary due to anticipated changes in State Law that could impact plan reviews and site inspections.

Goal: To create and maintain the Town's geospatial information.

Objectives:

- Provide monthly updates to support Planning Division staff on changes to Zoning, Land Use, and other planning-related GIS data.
- Every 90 days, coordinate the Shelby County Assessor's quarterly parcel updates into the Town's various business systems including iWorQ (Building and Planning) and Comcate (Code Enforcement and 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.
- Maintain the inventory created in FY22 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 (13) web mapping applications in the Map Gallery.
- Create and maintain an inventory of web-based GIS services and mapping applications and their required update frequency and methods.
- By the end of the fiscal year, implement phase 1 recommendations from the 2024 GIS audit by following up-to-date best practices for GIS methods and infrastructure.

Goal: To integrate the GIS System with other Town Business Systems.

Objective:

- Continue to deploy automated tools for regular manual GIS tasks, such as monthly reports, dataset backups, version management, and updating hosted layers in ArcGIS Online/Enterprise.

SCHOOLS

Goal: To work with the School Board in their development of long-term facilities and capital plans for Collierville Schools.

Objective:

- Provide local housing trend demographics and population projections to municipal school planners at least once each year.
- As needed, assist any committees formed to study rezoning for elementary or middle schools.
- By end of the fiscal year, provide Collierville Schools with a parcel-based build-out scenario for the entire community.
- By end of the fiscal year, submit to the PC 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 FY23	Actual FY24	Estimated FY25
No. of Applications Received				
Rezoning (Conventional)	7	2	5	5
Zoning Ordinance or Guidelines Text Amendments	7	8	4	2
Planned Developments (new and revisions)	8	2	5	3
Land Use Map or Text Amendments	2	0	0	1
Variances/Administrative Appeals	12	7	5	5
Annexation	1	1	0	0
Conditional Use (includes non-exempt Class II Events)	9	10	7	7
Preliminary Site Plan	10	6	5	5
Final Site Plan	12	9	6	6
Site Plan Modifications/Ext Alts (including cell co-locations)	24	30	33	33
Subdivision Sketch Plan	2	1	1	1
Subdivision Preliminary Plat	14	8	5	5
Subdivision Final Plat	17	12	19	19
Right-of-Way or Easement Vacation	1	1	0	9
Total Applications	126	97	95	101
No. of Planning Permits Received				
Produce Vendor Permits	3	2	2	2
Charitable Solicitor Permits	6	2	5	5
Sign Permits	179	133	165	165
Fence Permits (Residential)	244	245	209	209
Total Planning Permits	432	382	381	381
No. of Board/Commission Reports Produced				
Board of Mayor and Aldermen	60	41	36	36
Planning Commission	58	51	48	48
Board of Zoning Appeals	11	10	6	6
Design Review Commission	19	19	17	17
Historic District Commission	23	15	7	45
DRT Items Reviewed (full staff review)	40	30	24	24
Total Reports	211	166	138	176
No. of Development and Pre-application Meetings	110	83	60	80
Misc. Admin. Reviews (Zoning Letters & Business Licenses)				
Zoning Letters	25	29	19	19
Accessory Structures	37	23	23	23
Small Cell	4	8	3	4
Cell Tower Co-locations/Modifications	11	15	3	5
Special Events (Class 2)(exempt from CUP) Reviews	20	5	24	24
Business Licenses	153	58	91	91
Home Occupations	61	47	45	45
Total reviews	311	185	208	211
Field/Site Inspections (approx)	570	309	262	500

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 927,843	\$ 829,146	\$ 1,008,885	\$ 917,010	\$ 1,003,208
Operating Expense	83,100	42,159	106,662	107,623	107,922
Capital Outlay	1,359	114,435	-	-	-
Total	1,012,302	985,740	1,115,547	1,024,633	1,111,130
Reduction to expenditures					
Water & Sewer Fund	(151,845)	(136,621)	(167,332)	(153,695)	(166,669)
General Fund	\$ 860,456	\$ 849,119	\$ 948,215	\$ 870,938	\$ 944,460

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	6.0 \$ 341,791	6.0 \$ 421,216	6.0 \$ 462,792
Wages	5.0 219,985	5.0 225,895	5.0 250,058
Other Compensation	1,841	1,841	1,800
Benefits	265,529	268,058	288,557
Other Personnel	1.0 -	- -	- -
Total	12.0 \$ 829,146	11.0 \$ 917,010	11.0 \$ 1,003,208

DEVELOPMENT – ENGINEERING

FY 2024 Accomplishments

Stewardship

- Secure funding from Tennessee Department of Transportation (TDOT) to cover 100% construction cost for Shelby Drive widening from Jasper Park to Shelby Post Point.
- Secure funding for two (2) traffic signal projects at Winchester Road at Bailey Station and Byhalia Road at Collierville Road.
- Secured funds through Shelby County Community Development Block Grant (CDBG) Program for various curb/gutter and sidewalk improvements on Center Street and Keough Road.
- Actively managed and inspected fourteen (14) on-going Capital Improvement Projects of which 4 were design projects and 10 were construction projects.
- Various staff members renewed their Level 1 Stormwater Certification/Recertification, the Deputy Town Engineer attended Traffic Signal Control class, Storm Water and Stream Bank Stabilization class, the Deputy Town Engineer attend TDOT (Tennessee Department of Transportation) Local Program Class, the Traffic Engineer attended, Traffic Signal Academy, ITE (The Institute of Transportation Engineers) classes, TSITE/Tapa Fall Conference, the Stormwater Coordinator attended the annual Tennessee Stormwater Association conference, the Senior Civil Engineer attended Storm Water Manual workshop, Staff Engineer attended four traffic signal workshops related to traffic signal cabinets and traffic signal controllers.

Safety

- Completed the construction project for Burrows Road Drainage Improvements.
- Completed the construction of Downtown Drainage Improvements Phase 3.
- Completed design and started construction of Curb Inlet Relocation project at Poplar and Peterson Lake.
- Completed the design and construction for Fire Station 5 drainage improvements.
- Completed the construction for Totty Lane Bank Stabilization.
- Completed the construction for Lateral K Bank Stabilization project.
- Completed the design and construction for South Main Ext. Drainage Improvements.
- Completed the construction of sidewalks and curb ramps for Allison Heights.
- Completed the upgrade of approximately 7,400 streetlights to LEDs.
- Completed the right-of-way acquisition for Shelby Drive between Sycamore Road and U.S. Highway 72.
- Started the design of the Wolf River Pedestrian Bridge.
- Started the design of the Wolf River Greenbelt Trail.
- Started the design of the CMAQ (Congestion Mitigation Air Quality) signal connection project on Byhalia Road.

Service

- Since January 1, 2023, we responded and resolved 45 traffic signal cases on the Mayor's Action Center (MAC).
- Since January 1, 2023, we responded and resolved 27 drainage cases on the MAC.
- Since January 1, 2023, we responded and resolved 17 general engineering cases on the Mayor's Action Center MAC with one compliment.
- Since January 1, 2023, there were 35 Notices of Coverage (NOC) from Tennessee Department of Environment Conservation (TDEC), of which were numerous lot coverages.
- Since January 1, 2023, there was an average of 110 stormwater inspections per month that was required by TDEC.
- Trained 64 new Town Employees regarding Stormwater Pollution Prevention.
- Assisted citizens in efforts to help reduce localized flooding.
- Since January 1, 2023, we have created and managed development agreements for sixteen developments, twenty-four reductions, two conversions for plat recording, twenty-five project releases, five development agreement amendments.
- Since January 1, 2023, there have been 113 right-of-way permits issued.
- Inspectors actively inspected 11 Capital Projects, 37 Residential Projects, and 29 Commercial Projects.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: To continue professional development in the department to remain competent and perform to the best of the department's ability.

Objectives:

- Attend classes, conferences, seminars offered and take online classes.

Metrics

- To attend classes, professional development seminars offered, and take online courses. Professional Engineers are to have at least 24 professional development hours every two years.
- Maintain Tennessee Department of Transportation (TDOT) and Tennessee Department of Environment and Conservation (TDEC) certification requirements by attending classes.
- Require employees to take at least one class every year in their related field.
- Maintaining staff training and certification as mandated by OSHA.

Goal: Help Reduce Cost of Capital Projects.

Objectives:

- Project Managers shall attend at least one class per year, either a webinar, class, or online course for Project Management skills.
- Continue to inspect and monitor job costs of capital projects with departments, which includes job progress, schedules, pay estimates, and project close-outs. Continue to require a construction schedule at the time a Notice to Proceed is issued.
- Work with different departments on preparing plans, specifications, and setting key milestones for projects.
- Develop cost estimates of CIP projects along with potential future liabilities to develop long-range planning for finance.

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

Objectives:

- Complete the educational requirements of MS4 for the Town.

Metrics

- Update the Environmental Commission on any alterations in TDEC regulations.
- Have staff attend at least six Environmental Commission meetings.
- Meet TDEC requirement for stream monitoring.
- Attend TDEC's Level 1 and 2 Re-certification classes.
- Continue stormwater education and outreach program through school activities, workshops, and brochures.
- Inform development community of any changes to Town stormwater requirements based on upcoming new MS4 Permit to avoid project conflicts and delays.

Goal: Improve areas of localized flooding.

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

Metrics

- Develop large drainage basin maps to determine areas that are subject to flooding during extreme rain events.
- Coordinate with the Town's Public Information Officer on keeping drainage paths free of debris.
- Complete the design and/or have under construction the Town's Capital Investment Project (CIP) list of drainage improvement projects.
- Meet with homeowners to discuss localized flooding issues and how to correct them.

SAFETY

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

Objectives:

- Complete the design and/or have under construction for the projects listed by June 30, 2025.

Metrics

- Have under construction Shelby Drive widening from Sycamore Road to U.S. 72.
- Have under construction the Wolf River Pedestrian Bridge.
- Complete the signalization of Winchester Road and Shea Road.
- Complete the construction of the miscellaneous sidewalk projects listed in the Town’s Capital Investment Plan.
- Have under construction the Wolf River Greenbelt Trail to connect to Germantown.
- Complete the construction of the various sidewalk project which includes up grading the ADA ramps to be ADA compliant.
- Have under construction Center Street and Keough Road curb & sidewalk improvements.
- Complete the construction of the Washington Street Improvement project.

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

- Complete the construction of the Downtown Drainage Phase 3 project.
- Complete the design and have under the construction Downtown Drainage Phase 4 project.
- Have under construction the Walnut Street Drainage Project.
- Complete the construction of Steeple Chase Lake repair by June 30, 2025.

Goal: Employee and Public Education

Objectives:

- Chief Inspector to meet with inspectors at least one time per month to discuss issues, pay request, construction standards, and to provide opportunity for certification or recertification.
- Educate property owners through brochures, videos, and the Town’s website on ways property owners can help reduce yard flooding.
- Continue stormwater education and outreach program through school activities, workshops, and brochures.
- Require engineering employees to take at least one class every year in their related field.
- Educate new employees on how to detect stormwater violations.
- Continue to educate new Town employees on stormwater issues such as illicit discharge detection and elimination.

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Private Development projects				
Number of Projects Reviewed (site plans, plats, etc.)	128	140	112	100
Number of New Residential Lots Approved (plats recorded)	302	159	98	236
Amount Approved Commercial/Industrial (sq. ft.)	94,709	130,096	11,350	647,080
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	7	6	10
Number of Capital Investment Projects - Design Complete	6	6	5	9
Number of Capital Investment Projects - Bid Opening	6	6	7	10
Number of Capital Investment Projects -Construction Start	6	6	7	10
Number of Capital Investment Projects -Construction Complete	5	7	5	7

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 1,304,404	\$ 1,445,538	\$ 1,583,090	\$ 1,562,740	\$ 1,628,113
Operating Expense	158,357	194,350	580,706	456,964	474,091
Capital Outlay	-	48,616	17,460	-	38,624
Total	1,462,761	1,688,504	2,181,256	2,019,704	2,140,828
Reduction to expenditures					
Water & Sewer Fund	(365,690)	(422,126)	(537,814)	(390,685)	(407,028)
General Fund	\$ 1,097,070	\$ 1,266,378	\$ 1,643,442	\$ 1,629,019	\$ 1,733,800

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	9.0 \$ 751,660	9.0 \$ 817,663	9.0 \$ 856,586
Wages	5.0 271,273	5.0 286,660	5.0 287,120
Other Compensation	2,815	3,032	2,800
Benefits	419,790	455,384	479,648
Merit, General, & Other Adj.	-	-	1,960
Total	14.0 \$ 1,445,538	14.0 \$ 1,562,740	14.0 \$ 1,628,113

DEVELOPMENT – BUILDING & CODES

FY 2024 Accomplishments

Stewardship

- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Safety and Codes Compliance Division Staff attended 28 classes for a total of more than 120 training hours. The training hours were applicable to the Building, Mechanical, Plumbing and Electrical codes. Two staff members obtained one new certification from ICC. The Building Official attended the International Code Council’s annual business meeting and conference in St. Louis, MO. The Building Official and Assistant Building Official are scheduled to attend the annual Tennessee Building Officials Association (TBOA) Education conference April 14-17, 2024, in Gatlinburg, TN. The Building Official has served on the TBOA Board of Directors for seven years. He is the current Past-President. Staff attended some of the local Southwest Tennessee Building Officials Association monthly meetings and training opportunities. The Building Official met with other local Building Officials for code consistency, gained knowledge of surrounding jurisdictions.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Staff was able to gain compliance of all zoning code cases with only one (1) requiring court action during the fiscal year.

Safety

- Staff initiated over 1,500 zoning code actions and responded to 143 citizen-initiated complaints. All cases and inspection activities were logged on to the Mayor’s Action Center or the Code Enforcement module.
- The Division submitted their paperwork to the State for our exempt jurisdiction audits for residential building permits and electrical permits. These audits occur every three years and are a condition of our agreement which allows us to issue construction permits, conduct plan reviews and perform construction inspections for residential projects and electrical work.

Service

- The total number of building trade inspections was over 8,000 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 300 plans reviewed. Three hundred twenty-six (326) were residential plans, which consisted of 122 new single-family dwellings and 132 other residential projects. Seventy-nine (79) were commercial plans, which consisted of 6 new commercial projects, 28 other commercial projects, and 45 multi-family units.
- There was a total of 2,803 construction permits issued for the year. The breakdown of each permit type was: 520 Building, 734 Electrical, 987 Mechanical and 562 Plumbing.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: To ensure Collierville’s Division of Building Safety and Codes Compliance remains a leader in the code’s 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 2025.
- Attend the monthly Southwest Tennessee Building Officials Association (SWTBOA) Chapter monthly meetings in Bartlett.
- Encourage staff growth by providing 16 hours of training in job-related classes by professional programs.

Metrics

- Obtain at least eight credit hours from Tennessee Building Officials Association (TBOA) presented class(es) by June 30, 2025.

- Obtain a minimum of four credit hours of training by attending the SWTBOA monthly meetings by June 30, 2025.
- Obtain at least four credit hours of training from an ICC preferred provider by June 30, 2025.
- Conduct regular staff meetings for improved consistency and communication.

Metrics

- Overall division meets monthly.
- Code Compliance Officers and Building Inspectors meet weekly 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.

Metrics

- Have at least one of the current building inspectors obtain another trade certification by July 1, 2025.

SAFETY

Goal: Public Safety/Efficient Enforcement: Provide services that are efficient and ensure 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.

Metrics

- By January 1, 2025, create and make available informational handouts for the public. Also add printable versions of the handout available on the 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, 2025, create and make available two informational documents on the Division’s webpage.
- 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 by August 31, 2025.
- Create a list of local organizations willing to provide assistance to those who are unable to properly maintain their properties.

Metrics

- By January 1, 2025, research and contact organizations that are willing to provide assistance.
- Have an organization list ready to be circulated by February 1, 2025.

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.

Metric

- Continue to distribute and encourage submittal of surveys by builders and homeowners.
- By December 1, 2025, 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.

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.

Metrics

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

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Zoning Code Compliance Activity				
New Cases				
Town Staff Initiated	3,300	1,367	1,867	2,313
Citizen Initiated	280	226	230	243
Total New Cases	3,580	1,536	2,097	2,556
Open Cases Carried Over From Previous Month	500	37	50	52
Permit Activity - Key Indicators				
Number of Commercial/Industrial New Buildings or Expansion	10	11	14	14
Amount of Commercial/Industrial Square Footage Permitted	200,000	210,737	116,187	728,588
Number of Commercial/Industrial Buildouts	50	37	43	41
Amount of Commercial/Industrial Buildouts (sq.ft.)	100,000	243,879	663,843	433,592
Number of Single Family Units Permitted	175	210	172	271
Number of Multi-Family Units Permitted	-	-	-	35
Total Units Permitted	175	171	210	306
Construction Activity				
Number of Permits				
Building	800	743	509	520
Electrical	800	711	747	734
Plumbing	800	670	625	562
Mechanical	1,200	1,061	1,027	987
Fences	250	233	252	245
Total Permits	3,850	3,418	3,160	3048
Number of Inspections				
Building	3,800	3,993	3,676	3,555
Electrical	2,300	2,355	2,316	2,401
Plumbing	2,500	2,876	2,020	2,903
Mechanical	2,200	2,117	2,205	2,810
Total Inspections	10,800	11,341	10,217	11,669
Number of Failed Inspections	2,376	-	-	-
Rate of Past Inspections (%)	78.0%			
Financial Tracking				
Fees				
Building	\$ 335,000	\$ 389,493	\$ 338,646	\$ 832,122
Electrical	83,000	85,522	104,990	161,715
Plumbing	94,000	78,359	72,700	149,959
Mechanical	138,000	177,349	250,023	302,421
Re-Inspections	13,000	11,250	9,400	10,100
Building Plans Review	160,000	78,052	281,873	315,437
Other (Sign, Fence, etc.)	22,000	20,215	26,030	27,510
Total Fees	845,000	840,240	1,083,662	1,799,264
Valuations				
Dwelling	60,000,000	117,037,614	72,483,234	\$ 219,983,155
Commercial/Industrial	15,000,000	42,223,162	39,635,335	61,177,493
Miscellaneous	6,000,000	16,248,326	15,178,675	15,946,939
Total Valuations	81,000,000	175,509,102	127,297,244	297,107,587

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 1,008,742	\$ 968,522	\$ 1,344,142	\$ 1,168,612	\$ 1,374,908
Operating Expense	50,240	79,296	86,704	57,344	80,604
Capital Outlay	43,723	136,470	-	-	40,000
Total	1,102,704	1,184,287	1,430,846	1,225,956	1,495,512
General Fund	\$ 1,102,704	\$ 1,184,287	\$ 1,430,846	\$ 1,225,956	\$ 1,495,512

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	3.0 \$ 195,336	3.0 \$ 213,901	3.0 \$ 263,238
Wages	12.0 432,301	12.0 568,979	12.0 670,139
Other Compensation	1,895	2,653	2,000
Benefits	338,989	380,579	432,031
Merit, General, & Other Adj.	-	2,500	7,500
Total	15.0 \$ 968,522	15.0 \$ 1,168,612	15.0 \$ 1,374,908



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

**Animal Services
Manager
(1.0 FTE)**

**Animal Care
Technician
(5.5 FTE)**

**Accounting
Technician
(1.0 FTE)**

**Animal Control
Officer
(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, one Animal Control Officer, four full-time Animal Care Technicians, three part-time Animal Care Technicians, and one part-time data/receptionist employee.

The mission of 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 and safety in the community, maintaining a safe environment.
- To enforce state, county and Town animal laws and ordinances.
- To provide temporary refuge for those animals that are homeless or rescued from cruelty and neglect, adopt 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 2024 Accomplishments

- Had a large increase to our social media presence by a near 50% increase compared to FY23 that spread the word of our adoptable animals and mission far and wide.
- Participated in more programs involving the youth within the community by visiting schools and Kids Camp that allowed us to educate on animal safety, care, and responsibilities.
- Partnered with local groups and successfully ran fundraisers for donations to better the comfort and health of pets under our care.

FY 2025 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 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 overpopulation 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 FY23	Estimated FY24	Projected FY25
Animals taken in at shelter	839	800	830
Surrenders	154	90	100
Strays	405	403	420
Reclaimed	125	105	130
Wildlife	3	4	4
Adoptions	499	478	500
Euthanasias	65	25	25
Animals Neutered	524	461	600
Dogs Spayed	132	90	110
Dogs Neutered	121	86	100
Cats Spayed	149	113	150
Cats Neutered	122	172	200
No Cost Spay/Neuter Program	124	70	90
TNR (Trap, Neuter, Release)	42	43	60
Donation Dollars	\$ 47,797	\$ 50,000	\$ 50,000

PERFORMANCE MEASURES

Activity	Target	Actual FY23	Estimated FY24	Projected FY25
% of Animals Adopted out	60.0%	70.0%	60.0%	60.0%
% of Animals Reclaimed	50%	17%	13%	16%
Volunteer Hours (<i>including foster care</i>)	20,000	20,000	20,000	20,000
Eagle Scout Projects	4	3	3	3

BUDGET SUMMARY

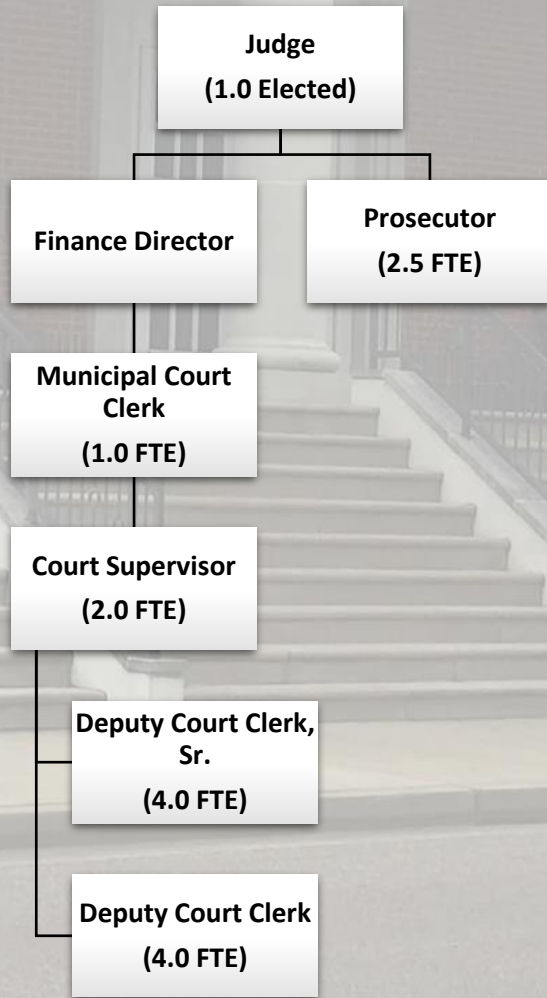
	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 330,849	\$ 358,637	\$ 527,866	\$ 457,114	\$ 593,145
Operating Expense	196,554	197,940	185,292	180,797	188,492
Capital Outlay	30,642	-	-	-	-
Total	558,045	556,577	713,158	637,911	781,637
General Fund	\$ 558,045	\$ 556,577	\$ 713,158	\$ 637,911	\$ 781,637

STAFFING SUMMARY

	ACTUAL FY 23		ESTIMATED FY 24		ADOPTED FY 25	
Wages	4.0	184,601	5.0	194,546	7.0	317,612
Part-Time	5.0	60,501	5.0	132,142	3.0	83,025
Other Compensation		13,473		9,191		9,700
Benefits		100,063		121,234		182,809
Total	9.0	\$ 358,637	10.0	\$ 457,114	10.0	\$ 593,145

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 2024 Accomplishments

- Successfully implemented E-Citations making way for a smooth and seamless transition from hand-written, paper Citations.
- Collaborated with CPD throughout the E-Citation testing phase and redesigned workflows and ADSi interface that significantly reduces the amount of time Court receives Citations allowing for more immediate service for Citation-Holders.
- Redesigned the E-Citation filing system that provides greater ease of access to citations and minimizes the risk of citation misfiling.
- Worked with Judge and Prosecutors in reformatting Traffic Court's case documentation by consolidating the E-Citation and Judgment sheet to one page and reduced the amount of paperwork for each traffic case.
- Reworked and streamlined the Report on Fines Docket workflows and considerably reduced the amount of wait time for defendants to be seen in court.
- Redesigned the Criminal Docket's Payment Plan work processes by eliminating the recreating of the Prosecutor file by repurposing the existing Prosecutor file with defendant's complete cost assessment and history of payments saving time and supplies.
- Continued to collaborate with CPD Dispatch to strengthen internal controls regulating the tracking and disposition of Court Orders Granting Bail (OGB) for domestic violence cases. Enhanced procedures were developed and implemented for the Court to timely and clearly communicate OGB case activity for each Criminal Court session.
- 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 as well as broadening Court's Advanced Search features for improved statistical analysis.
- Continued to Partner 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.
- 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 \$1,154,021 in costs and fines; an increase of 39% from FY23.
- Collected \$1,873,055 in Court revenue.
- Consistently met deadlines to prepare and accurately process court docket.
- The Judge and Court Clerk completed state required training with Administrative Office of the Courts and MTAS.
- Electronically reported traffic convictions and failure to appear on traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.

FY 2025 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Collaborate with Court's software vendor to develop system enhancements and strengthen internal controls to prevent potential errors and reduce manual processes.
- Collectively as a team, periodically evaluate existing work processes of departmental work units to ensure optimum efficiency 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.
- Continue to collaborate with Court's Collection vendor to accept delinquent traffic and code violation cases to collect outstanding fine and cost amounts.

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 Customer Service Department training to increase and strengthen working knowledge of the Traffic and Criminal Divisions' work processes and cost assessments.
- Prosecution Team to periodically conduct Legal Training as to aspects of Criminal and Traffic Laws to increase working knowledge and understanding of courtroom work processes.
- Develop and maintain a comprehensive training manual to serve as a centralized resource for existing and new staff members.

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.
- Continue to collaborate with Collierville Police Department to train Court staff in safety awareness issues and methods to ensure the safety of Court visitors and employees.
- Monitor and review work practices to ensure Court staff operate in a safe work environment and take proper procedures when moving and lifting court files.

SERVICE

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

Objectives:

- 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 the 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 traffic violations to the Department of Safety to initiate driver's license suspension for qualifying violators and promote collections of outstanding court costs.
- Monitor, process and submit delinquent defendant traffic violations to collections by the 15th day of each month.

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Total Charges				
Charge Dispositions	20,866	15,704	17,096	20,457
Held to state (Grand Jury)	278	184	222	273
Guilty plea	6,893	5,024	5,559	6,758
Guilty verdict	135	84	115	132
Dismissed with cost	5,119	4,564	4,447	5,019
Dismissed without cost	887	887	891	870
Not guilty	1	1	3	1
Traffic Forfeit (paid after court judgment)	1,148	878	970	1,125
Active pac (unpaid tickets)	2,001	1,450	1,596	1,962
Other (nolle prosequi)	1,894	1,398	1,621	1,857
Total Cases				
Case Dispositions				
Criminal cases	2,423	2,195	2,256	2,375
Traffic cases	11,337	8,017	8,818	11,115
Total case dispositions	10,576	10,212	11,074	13,490
Total cases on docket	21,910	16,006	18,634	21,480
Percent of cases disposed	62%	64%	59%	63%
Criminal cases processed	1,798	2,124	1,939	1,763
Defendants w/misdemeanor dispositions	1,706	1,718	1,787	1,673
Warrants processed	1,414	1,362	1,628	1,386
Subpoenas issued	475	379	475	466
Traffic tickets processed	11,980	8,908	9,827	11,745
Parking tickets processed	354	70	167	347
Traffic ticket cases paid (closed status-without court hearing)	4,936	3,212	3,877	4,839
Scheduled court docket				
Sessions	144	141	144	142
Days	83	82	82	83
Revenue collected				
	\$ 1,408,629	\$ 1,776,672	\$ 2,022,993	\$ 1,873,055
Online Credit Card Transactions in Dollars	\$ 846,343	\$ 610,638	\$ 696,804	\$ 829,748
Online Credit Card Transactions	6,642	4,348	5,004	6,512
Cash Bond Activity				
Cash Bonds Posted	\$ 621,352	\$ 527,340	\$ 553,432	\$ 609,169
Cash Bond Forfeits	\$ 140,491	\$ 71,166	\$ 101,575	\$ 137,736
Cash Bonds Transferred to fines	\$ 331,833	\$ 280,813	\$ 345,470	\$ 325,326
Cash Bonds Refunded	\$ 225,310	\$ 151,652	\$ 168,556	\$ 220,892
Active Bonds	\$ 412,130	\$ 348,765	\$ 389,312	\$ 404,049

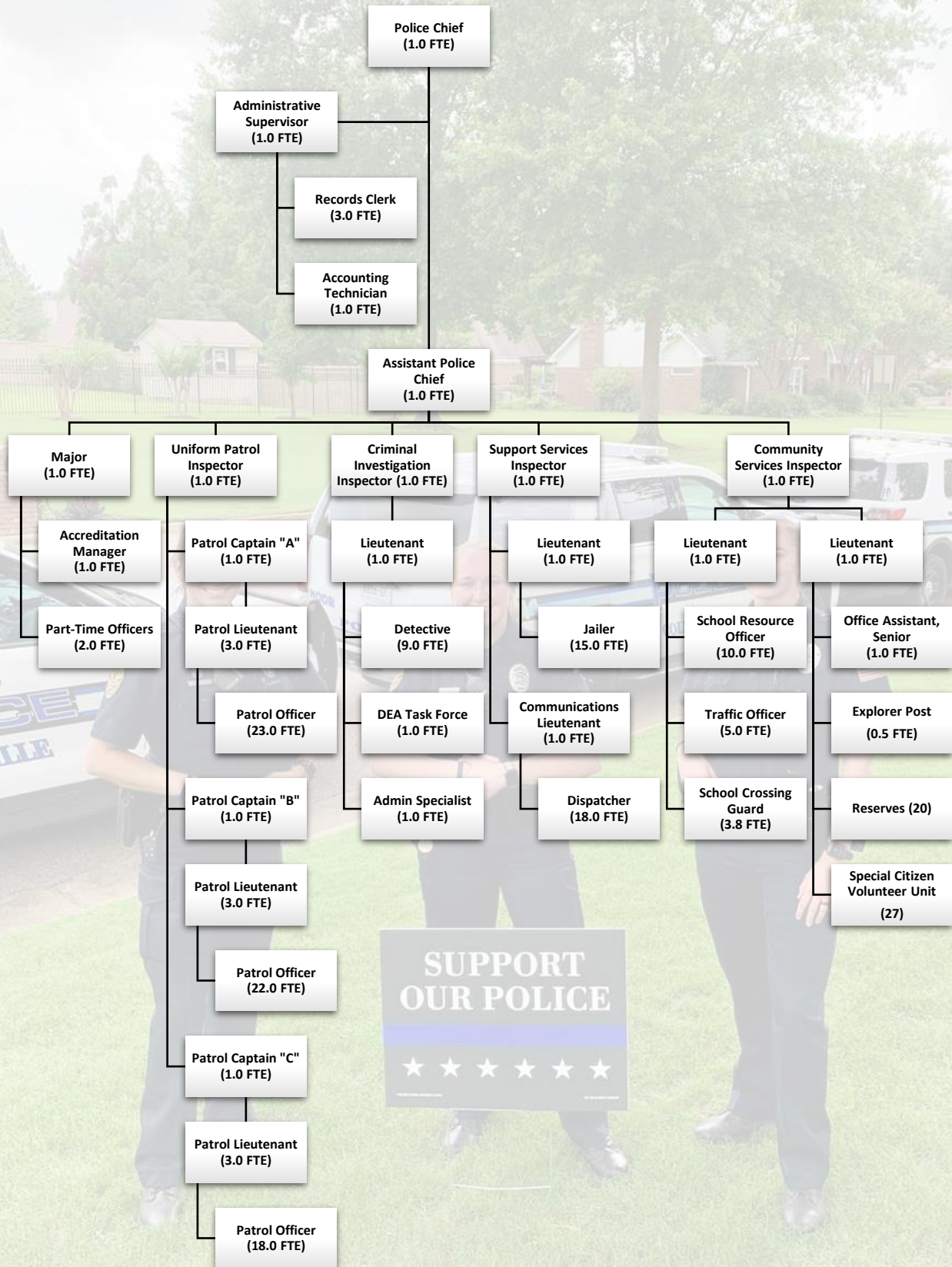
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 957,056	\$ 1,096,511	\$ 1,187,477	\$ 1,182,124	\$ 1,245,578
Operating Expense	63,572	69,776	127,654	90,277	127,654
Total	1,020,628	1,166,287	1,315,131	1,272,401	1,373,232
General Fund	\$ 1,020,628	\$ 1,166,287	\$ 1,315,131	\$ 1,272,401	\$ 1,373,232

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	2.0 \$ 174,709	2.0 \$ 181,733	2.0 \$ 186,570
Wages	9.0 404,008	9.0 420,558	9.0 444,970
Part-Time	6.0 198,129	6.0 215,685	6.0 231,720
Other Compensation	2,815	3,815	3,600
Benefits	316,849	360,333	378,718
Total	17.0 \$ 1,096,511	17.0 \$ 1,182,124	17.0 \$ 1,245,578

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 the 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 five divisions. These divisions are placed under the direction of the Assistant Chief and are divided functionally depending on their mission. Departmental operational divisions are committed to ensuring the safety and peaceful enjoyment of all residents and visitors to Collierville and developing strong teams to deliver the highest level of police service. They consist of Uniform Patrol and Criminal Investigations. The Department's administration components consist of the support elements of the Police Department such as Support Services, Community Services, and the Professional Standards Division. They are committed to providing a high level of specialized police services in support of overall operations of the Police Department.

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

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, Volunteer Reserve Officers, School Crossing Guards, the Law Enforcement Explorer Post, and the Citizen Volunteer Program members.

THE PROFESSIONAL STANDARDS DIVISION is responsible for the State of Tennessee Law Enforcement Accreditation (TLEA) and Commission on Accreditation for Law Enforcement Agencies (CALEA) processes. All departmental training falls under this division. This includes initial recruitment training for new officers and annual in-service training. The team is also responsible for all internal investigations plus the Department's Research and Development and Special Projects functions.

FY 2024 Accomplishments

- CPD held the Annual Classic Car show on October 7, 2023, benefiting the Collierville Education Foundation. The show raised over \$32,500 and CEF distributed these funds to teachers to be used for classroom grants.
- Collierville Citizens Police Academy graduated twenty-three in August 2023. 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.

- CPD recently secured two grants from the State of Tennessee, namely the Violent Crimes Initiative (VCI) grants. Allocating a substantial \$100 million in the State’s 22/23 budget, these grants are specifically designed to furnish local law enforcement agencies, such as Collierville PD, with essential funds to enable law enforcement to implement evidence-based programs, cutting edge technology, and strategic initiatives. These resources aim to empower the police department in its efforts to effectively reduce incidents of violent crimes within the community.
- CPD was awarded a \$675,000 per year grant, based on 9 public schools in Collierville, from the Statewide School Resource Officer (SRO) Program Grant to employ one full-time, POST certified SRO in each K-12 Public and Public Charter school in Tennessee. This grant was received by the Town in July 2023. As a result, the department was able to increase the complement of SROs by an additional 2 SROs. This would allow us to use these officers as “floaters” or “substitutes” to fill in at school campuses when the primary officer assigned to the school is out for any reason. On occasions when no gap in coverage exists these officers would float between schools, patrolling the parking lot of the schools, augmenting the primary officer at the school, and assisting primary officers with any special events taking place on their campus where more than one officer is needed.
- The CPD has undergone a recent reorganization, leading to the establishment of Bureau of Professional Standards Division. This newly formed division is entrusted with a comprehensive portfolio that includes the oversight of Departmental Accreditation, Training, Internal Affairs, and Project Management.
- The Honor Guard conducted ceremonial duties including Tennessee Titans football game, University of Memphis football game, Memphis Showboats, and the Collierville Independence Day Celebration.

FY 2025 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.
- Train and provide professional development opportunities for employees.
- 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 CY23	Estimated CY24	Projected CY25
Sworn Officer Complement	112	114	116
Civilian Employees	52	55	55
Volunteers	27	27	27
Reserves	6	10	12
Explorers	23	25	25
Total Incoming/Outgoing Phone Calls	67,938	83,497	84,263
Total CAD Entries / Police	51,347	62,450	65,110
Alarm Calls	2,495	2,716	2,876
911 Calls	9,994	10,433	11,872
Traffic Warnings	15,600	15,912	16,230
Traffic Citations	8,085	8,247	8,462
Total DUIs	123	125	128
Total Crashes	1,173	1,205	1,356
Auto Thefts	27	41	37
Burglaries	49	49	56
Larcenies (All Inclusive)	459	609	693

PERFORMANCE MEASURES

Activity	Target	Actual CY22	Actual CY23	Estimated CY24
Total CAD Entries / Police	52,150	52,952	63,392	64,378
Average Response Time (All Calls)	5:45	5:33	5:49	5:47
Officers per 1,000 Population	2.06	2.06	2.1	2.08
Assigned Criminal Cases to CID	954	931	1,117	1,159
Percentage of Criminal Cases Cleared	51%	55%	54%	56%
Prisoners Processed	2,780	2,590	3,185	3,230

Note: Actual and Estimated figures represent totals from 2021/2022 calendar years respectively. FY24 projections are based on a 2% increase from FY23 estimates.

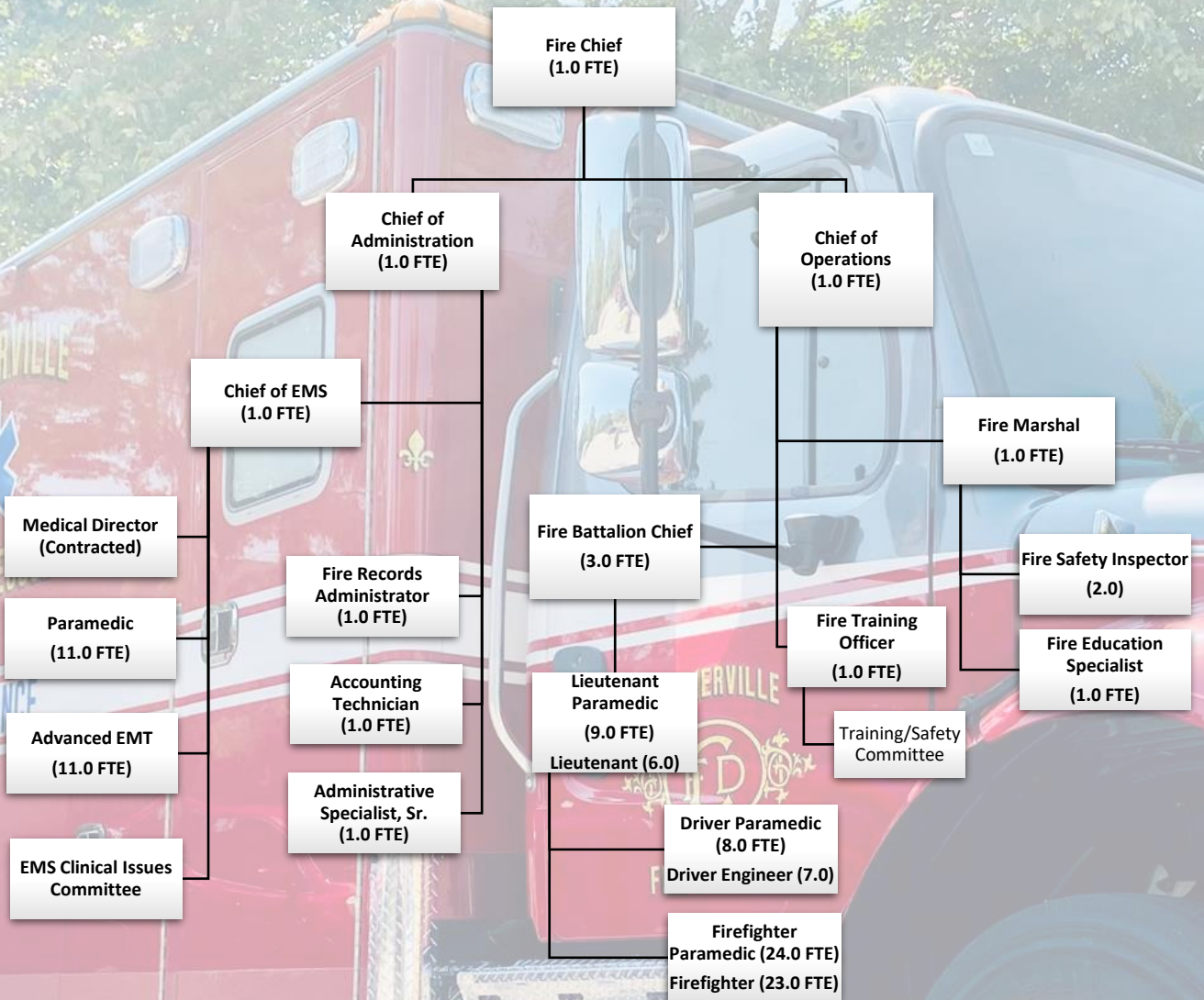
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 13,726,210	\$ 14,854,281	\$ 16,423,060	\$ 15,781,864	\$ 17,257,131
Operating Expense	1,595,410	1,673,510	2,114,479	1,909,865	2,266,058
Capital Outlay	332,884	573,426	905,726	-	342,172
Total	15,654,505	17,101,217	19,443,264	17,691,729	19,865,361
General Fund	\$ 15,654,505	\$ 17,101,217	\$ 19,443,264	\$ 17,691,729	\$ 19,865,361

STAFFING SUMMARY

	ACTUAL FY 23		ESTIMATED FY 24		ADOPTED FY 25	
Salaries	12.0	\$ 905,164	12.0	\$ 1,208,771	12.0	\$ 1,229,983
Wages	137.0	8,687,095	141.0	8,871,755	143.0	9,412,816
Part-Time	21.0	203,630	21.0	212,914	21.0	335,482
Other Compensation		565,593		571,862		634,061
Benefits		4,492,799		4,916,562		5,368,287
Merit, General, & Other Adj.		-		-		276,503
Total	170.0	\$ 14,854,281	174.0	\$ 15,781,864	176.0	\$ 17,257,131

FIRE & RESCUE



FIRE DEPARTMENT

The mission of the Collierville Fire & Rescue is to cultivate a culture that appreciates the contributions of its employees, encourages teamwork and participation, ensures top-tier customer service, and fosters a positive, service-oriented atmosphere with an eye towards the future.

This department is committed to delivering exceptional customer service, both within the department and to the public. Our response to all inquiries will be swift and efficient, and we take pride in delivering the highest quality of service with the utmost professionalism. The benefit to those we serve will always be at the heart of our services.

Our commitment extends to providing comprehensive emergency, fire, and advanced emergency medical services to the community. We will stay at the forefront of innovation, continuously learning about and adopting new technologies and services. Our training programs will keep pace with the constantly evolving technological landscape, ensuring our methods are always up to date. We will celebrate our successes and learn from others by listening and engaging in dialogue.

Collierville Fire & Rescue is dedicated to delivering select safety services to the public within the Town of Collierville and in line with existing automatic and mutual-aid agreements. Our commitment to professional service delivery demands that our department members:

- Deliver the highest standard of fire protection and advanced emergency medical services to our community.
- Implement proactive programs to maintain and enhance fire safety education throughout our community.
- Create a fire-safe environment across the community by enforcing the Town's fire code, prioritizing voluntary compliance through education.
- Continually develop their knowledge, skills, and abilities in all areas of the fire service by actively participating in training programs and seeking out training opportunities.
- Share their knowledge and skills to support fellow firefighters and other members of the emergency service community.
- Conduct themselves in a respectful manner towards the community, colleagues, department members, and members of other agencies.
- Always maintain the vehicles, equipment, and facilities of the department in a state of readiness and cleanliness.
- Foster 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; conducting daily, weekly, and bi-monthly General and Command Staff meetings; preparing weekly and monthly Board of Mayor and Aldermen Reports concerning department activities and the status of CIP Projects respectively; establishing departmental goals, objectives, policies, and procedures; disseminating the Board of Mayor and Aldermen and Town Administrators' Goals and Objectives; monitoring state legislative issues which may affect the department and local municipalities and peer city activities; and coordinating communication with various parties such as citizens, customers, other departments, and target audiences.

THE ASSISTANT CHIEF OF ADMINISTRATION leads Fire Administration and is supported by an EMS Chief, a Fire Records Administrator, an Account Technician, and a Senior Administrative Specialist. In the absence of the Fire Chief, the Assistant Chief manages the department, responding to significant incidents as needed and providing citizen assistance.

Their responsibilities span several domains, including:

- **Emergency Medical Services and Financial Oversight:** Manages ambulances, including their revenue, documentation, reporting, and auditing.
- **Operational Support and Strategic Development:** Directs support request approvals for purchases, repairs, and maintenance, and leads the strategic and operational planning efforts. Handles grant management, including preparation, submission, and auditing, and manages TNTF-1 personnel reimbursement processes.
- **Technology, Communications, and Facility Management:** Oversees the maintenance of radio communication systems, inventory control, and facility maintenance. Manages all aspects of human resources, from recruitment to managing leave. Directs information systems including computers, alerting systems, and mobile devices.
- **Community Engagement, Compliance, and Resource Management:** Acts as a liaison with other town departments and manages contacts and agreements. Responsible for complaint management, performance benchmarking, and records

administration. Coordinates emergency repairs and maintenance for critical systems like outdoor warning sirens and the Alert Collierville mass communication system.

THE ASSISTANT CHIEF OF OPERATIONS leads Operations, supported by three Battalion Chiefs, a Fire Marshal, a Training Officer, and a Public Education Specialist. In the absence of the Fire Chief and Assistant Chief of Administration, the Assistant Chief of Operations assumes command and is on-call for major events.

Their responsibilities span several domains, including:

- **Emergency Management and Response Leadership:** Acts as the Emergency Management Director, spearheading the town's emergency response initiatives. This includes overseeing comprehensive fire suppression strategies, technical rescue operations, EMS, and hazardous material mitigation, ensuring the department's preparedness and effective response to emergencies.
- **Training, Development and Standard Compliance:** Manages employee training programs, focusing on both initial training and continuing education to maintain high professional standards. Responsible for internal investigations, maintaining operational protocols, and ensuring compliance with the Insurance Services Office (ISO) Departmental Survey, aiming to achieve excellence in service delivery.
- **Equipment and Maintenance Supervision:** Oversees the meticulous inventory and maintenance of the department's capital assets, including vehicles, fire apparatus, and small engine equipment. Ensures the reliability of emergency generators, SCBA units, and other critical firefighting equipment through regular emergency repairs, preventative maintenance, and certification processes. This role is crucial for the operational readiness of hydrant maintenance, fire hose, pump, and ladder testing, as well as respirator fit testing.
- **Community and Safety Engagement:** Directs activities that enhance community safety, including conducting life safety business surveys, preplanning by Engine Companies, and rigorous enforcement of fire and building construction safety codes. Leads fire investigation efforts to determine causes of fires, reviews construction plans for new buildings, and engages in public education initiatives aimed at reducing community risk. This also involves managing the fire department's website and social media platforms, providing valuable information and engaging with the community.

Administration / Fire Operations

FY 2024 Accomplishments

Operations:

- Advanced training and response capabilities were showcased through live structural fires for the Orgill Concept site and rapid deployment to regional emergencies, including assistance in Covington, TN, post-tornado, and Hurricane Idalia with TN Task Force 1.
- Enhanced water rescue operations with a grant-funded metal rescue boat, improving rapid response capabilities.
- Recognized bravery and service through prestigious awards to Lt. Blair and Driver Halyard from the sons of the American Revolution.

Administration:

- Implements the Locution Fire Station Alerting System, funded by Shelby County 911 Commission, optimizing dispatch efficiency.
- Initiated construction of Firehouse #6, a 7.5-million-dollar project with Zellner Construction, marking a significant expansion of our infrastructure.
- Modernized operations with Central Square Mobile Module for better incident management and ESO Scheduling for improved shift staffing.
- Leadership and Innovation were furthered through participation in Leadership Collierville 2024 and presidency of the Mid-South Fire Chiefs Association by Assistant Chief King.

Training:

- Strengthened firefighter skills with 86 personnel completing In-Service Training and specialized courses in Fire instruction, CPR, confined space rescue, and Haz-Mat/WMD response.

- Promoted comprehensive emergency preparedness through CPR training for Town employees and advance leadership courses for command staff.

Fire Prevention:

- Enhanced community safety with comprehensive plan reviews, new construction inspections, and proactive fire investigations, including a notable case at Kroger.
- Expanded public education efforts on fire safety, including the Kids Safe Class for preschoolers and active participation in the Fire Prevention Week Poster Contest.

Recruitment and Hiring:

- Bolstered our ranks by filling critical Firefighter and Inspector positions, refining the selection process to ensure top-tier talent.
- Innovated recruitment through discussions with Collierville Schools for fire science programs, exploration of the TN Apprenticeship Program, and targeted social media campaigns.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: Ensure accountability and sustainability of resources provided.

Objectives:

- Ensure adequate staffing and allocate resources effectively to meet community fire and emergency service needs.
- Cultivate a culture of compassionate customer service in service delivery.
- Develop a comprehensive succession plan to guarantee the continuity of excellent service.
- Conduct regular evaluation of plans, operations, and programs to enhance efficiency and align with community goals.

Goal: Enhance professional development opportunities and career advancement.

Objectives:

- Launch a leadership development program to nurture potential future leaders within the fire department.
- Establish a career development program to guide employee growth and advancement.

SAFETY

Goal: Elevate fire and emergency response efficiency and readiness.

Objectives:

- Implement a routine maintenance and upgrade schedule for all firefighting equipment and apparatus.
- Execute monthly drills and simulations to boost preparedness for various emergency scenarios.
- Conduct a community-wide fire risk assessment to identify and mitigate potential hazards.

Goal: Improve overall health and safety standards for fire personnel.

Objectives:

- Launch a comprehensive wellness program focusing on physical, mental and emotional health.
- Upgrade and maintain all safety equipment to meet the latest standards.

SERVICE

Goal: Expand and innovate fire service delivery to the community.

Objectives:

- Adopt new technologies to enhance the speed and efficiency of emergency responses.
- Strengthen community equipment through regular feedback and interaction with community representatives.
- Recruit high-quality employees who are prepared to respond effectively to customer needs.

Goal: Foster a culture of excellence and empathy in service delivery.

Objectives:

- Provide customer service training for all fire service personnel.
- Prioritize training to ensure that employees are fully equipped to deliver the highest levels of care and compassion.

SCHOOLS

Goal: Strengthen emergency preparedness and response collaboration with schools.

Objectives:

- Sustain a collaborative emergency response partnership with school representatives.
- Develop and regularly update emergency response and evacuation plans for all schools.

Goal: Enhance fire and life safety education in the school system.

Objectives:

- Integrate fire safety education into the school curriculum.
- Conduct regular fire drills and safety workshops in collaboration with school authorities.

STATISTICS

Statistics (Calendar Year)	Actual CY21	Actual CY22	Actual CY23	Projected CY24
Population	51,291	52,167	53,631	54,570
Total Number of Calls	3,952	4,542	4,962	5,656
Average Travel Time (min:sec)	4:58	5:10	5:46	5:48
Fire Dollar Loss	\$664,150	\$2,925,702	\$1,879,280	\$1,937,612
Dollar Value Saved	\$5,545,243	\$22,954,483	\$11,735,494	\$7,345,162
Fire Dollar Loss per Capita	\$12.73	\$56.08	\$35.11	\$36.43
Structure Fires	44	30	31	37
Vehicle Fires	12	14	20	23
Outside Fires	31	39	47	40
Other Calls (Public Assistance & Alarms)	1,315	1,304	1,579	1,753
Emergency Medical Calls	2,637	3,111	3,373	3,873
Percent of Calls that are false alarms	15%	14%	15%	15%
Civilian Injuries	4	1	5	-
Civilian Fatalities	-	-	-	-
Mutual Aid Given	30	36	47	51
Mutual Aid Received	61	134	13	15
Total Number of Inspections	2,710	2,998	3,479	3,218
Total Hazards	1,929	3,556	2,478	2,475
Total Hazards corrected within 90 days	1,712	2,568	2,568	2,897
Hours spent inspecting	987	902	902	925
Total Fire Investigations	6	6	16	15
Training Hours	20,436	19,883	30,809	30,237

PERFORMANCE MEASURES

Activity	Target	Actual 2021	Actual 2022	Actual 2023	Projected 2024
Engine Company on-scene within eight (8) minutes or less	95%	97%	96%	95%	94%
Average Travel Time (Minutes/Seconds)	5:00	4:58	5:21	5:40	6:02

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 9,060,311	\$ 8,471,867	\$ 10,808,222	\$ 9,602,179	\$ 11,074,601
Operating Expense	637,094	732,830	955,973	856,534	841,994
Capital Outlay	56,859	80,348	167,152	-	145,141
Total	9,754,263	9,285,045	11,931,347	10,458,713	12,061,736
General Fund	\$ 9,754,263	\$ 9,285,045	\$ 11,931,347	\$ 10,458,713	\$ 12,061,736

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	9.0 \$ 974,588	8.0 \$ 848,398	8.0 \$ 883,916
Wages	66.0 4,417,214	82.0 5,174,782	82.0 6,015,495
Part-Time	1.0 23,014	1.0 24,661	1.0 28,017
Other Compensation	489,692	576,242	706,243
Benefits	2,567,359	2,978,095	3,337,876
Merit, General, & Other Adj.	-	-	103,053
Total	76.0 \$ 8,471,867	91.0 \$ 9,602,179	91.0 \$ 11,074,601

FY 2024 Accomplishments

Enhanced Cardiac Survival Rates:

- Our focused commitment to leveraging advanced medical protocols and continuous team training has led to a significant leap in our return of spontaneous circulation (ROSC) rates, now at 33%. This achievement is a direct reflection of our team's expertise in delivering prompt and sophisticated emergency cardiac care. It highlights our ability to significantly improve survival outcomes for cardiac arrest patients, underscoring the impact of our state-of-the-art interventions and the proficiency of our emergency responders.

ZeroRPM System Integration for Sustainable Operations:

- In an era where sustainability is paramount, our ambulance service has taken a pioneering step by integrating the ZeroRPM idle mitigation system across our fleet. This technology not only exemplifies our commitment to environmental stewardship by reducing emissions and fuel consumption but also aligns with our fiscal responsibility goals. The system has yielded a substantial financial saving of \$9,148.76, conserving 2,346 engine hours, thereby enhancing the operational lifespan of our fleet and setting a new standard in responsible and efficient emergency service delivery.

Revenue Growth and Operational Success:

- This year, our ambulance service has not only met but exceeded revenue expectations, marking a significant milestone in our operational journey. This success is a testament to the high level of service provided and the trust we have cultivated within our community. It reflects our team's unwavering dedication to excellence and resilience in facing challenges, thereby ensuring the sustainability and expansion of our critical services.

Advancement through In-house CEU Program:

- Recognizing the importance of continuous learning and adaptation in emergency medical services, we have instituted an in-house Continuous Education Unit (CEU) program. This initiative is pivotal in supporting our team's professional development and ensuring they remain at the forefront of medical best practices. It facilitates ongoing education, skill enhancement, and the maintenance of licensure, ultimately leading to improved patient care and outcomes.

Outstanding Ambulance Response Time:

- Our service prides itself on an average response time of 6 minutes and 24 seconds from the moment a call is received to when our team arrives on the scene. This swift response rate is crucial in emergency situations where every second counts and stands as a benchmark of our efficiency and commitment to rapid medical intervention.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: Enhance the efficiency and accountability of financial management for ambulance services.

Objectives:

- Streamline the billing process to improve the accuracy and speed of revenue collection from insurance claims and direct payments.
- Implement advanced analytics for real-time monitoring of revenue streams and identification of discrepancies in payment processing.
- Enhance financial reporting mechanisms to ensure transparent and comprehensive tracking of ambulance service revenues and expenditures.

SAFETY

Goal: Elevate the quality and accessibility of emergency medical care for the community.

Objectives:

- Introduce cutting-edge clinical protocols and technologies in pre-hospital care to improve patient outcomes.
- Ensure rigorous maintenance and readiness of all medical equipment and ambulances, incorporating the latest advancements in emergency medical technology.
- Expand and diversify training programs for EMS personnel, focusing on emerging challenges and innovations in pre-hospital care.

SERVICE

Goal: Exemplify excellence in pre-hospital emergency care and patient interaction.

Objectives:

- Foster a culture of empathy, respect, and professionalism in all patient and community interactions, setting a high standard for service quality.
- Leverage advanced dispatch and GPS technologies to optimize response times and service efficiency.
- Continuously update and refine patient care protocols based on the latest evidence-based practices and feedback from quality assurance metrics, including:
 - Enhancing the cardiac arrest survival rate through innovative resuscitation techniques.
 - Ensuring rapid EKG 12-lead deployment for acute chest pain cases.
 - Achieving and maintaining target response and on-scene times for critical incidents.

SCHOOLS

Goal: Strengthen emergency preparedness and injury prevention education within educational institutions.

Objectives:

- Develop comprehensive emergency response drills in collaboration with schools, focusing on scenarios ranging from medical emergencies to large-scale disasters.
- Launch an interactive safety education program, utilizing digital platforms to engage students and staff in lifesaving skills and emergency preparedness.
- Initiate a certification program for school staff in basic life support and first aid, empowering them to act effectively in emergency situations.

PERFORMANCE MEASURES

Ambulance

Activity	Target	Actual 2022	Actual 2023	Projected 2024
Ambulance Transport on-scene within nine (9) minutes or less	90%	90%	87%	87%
Average Travel Time (Minutes/Seconds)	6:00	5:44	6:24	6:24

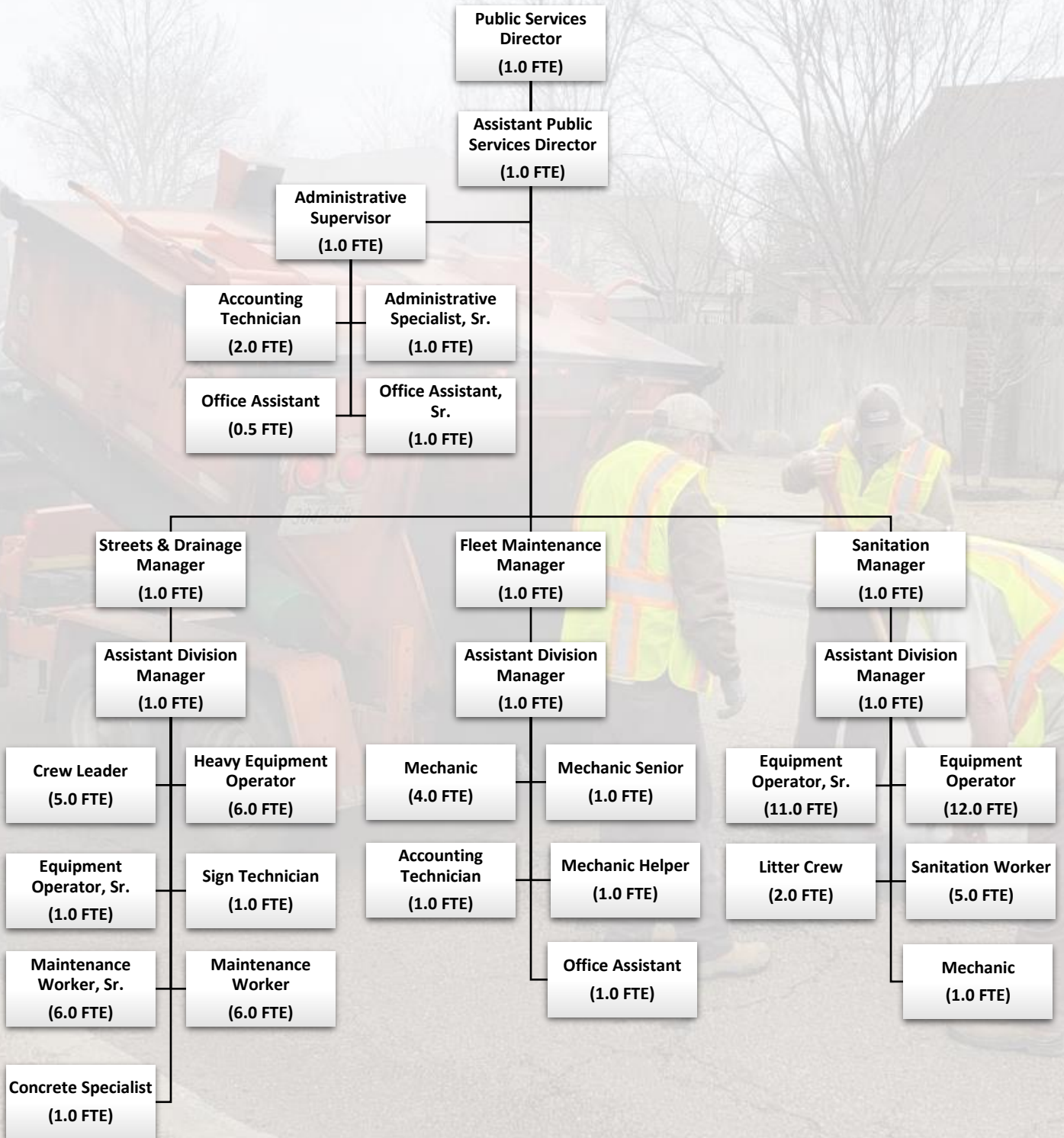
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 62,275	\$ 2,046,150	\$ 2,327,481	\$ 2,293,598	\$ 2,542,448
Operating Expense	276,438	376,949	488,790	377,489	502,725
Capital Outlay	135,157	109,628	-	-	-
Total	473,870	2,532,726	2,816,271	2,671,087	3,045,173
General Fund	\$ 473,870	\$ 2,532,726	\$ 2,816,271	\$ 2,671,087	\$ 3,045,173

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 50,888	1.0 \$ 106,050	1.0 \$ 111,353
Wages	22.0 1,325,689	22.0 1,341,678	22.0 1,458,170
Other Compensation	49,522	129,933	190,786
Benefits	620,051	715,937	782,140
Total	23.0 \$ 2,046,150	23.0 \$ 2,293,598	23.0 \$ 2,542,448

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 to the public. The department consists of Department Directors and administrative personnel that oversee and manage the department budget, purchasing, personnel, and payroll. Administration also ensures efficient operating services for all Public Service Divisions.

The Department Directors provide leadership and direction to division managers and staff. Responsibilities include developing policies and procedures, coordinating activities, reviewing department services, and attending to special projects and assignments as requested. In addition, the Department Directors communicate with the Board of Mayor and Aldermen, Town Administrator, Department Directors, and the citizens of Collierville.

FY 2024 Accomplishments

- Performed customer call back surveys and over the past fiscal year based on 280 surveys, 276 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.
- Successfully graduated 7 employees within Public Services through the new CDL program.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: To manage department expenses and operate within budget.

Objectives:

- Reduce operating costs without compromising the level of service.
- 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 ensure accurate pricing and correct billing on invoices.

SAFETY

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

Objectives:

- Reduce lost time accident hours through monthly employee safety meetings.
- Train managers and crew leaders to monitor job sites and work practices daily to ensure proper safety procedures are being followed.
- Host monthly manager meetings to discuss recent accidents and develop new operating procedures to reduce accidents.

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:

- 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 FY22	Actual FY23	Estimated FY24	Projected FY25
Safety Meetings *	4	4	4	4
Number of workman's compensation claims processed	20	9	12	10
Man hours lost due to on the job injury	780	293	300	250
Total number of department employees	115	121	122	122
Purchase orders processed	2,450	2,853	2,800	2,900
Check requests processed	234	236	225	220
% of purchase orders/check requests voided	1%	1%	0%	0%

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Customer Call Back Survey Response				
Very Satisfied	165	279	277	276
Satisfied	50	2	1	3
Not Satisfied	10	0	3	2

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 536,669	\$ 584,897	\$ 660,117	\$ 659,171	\$ 692,294
Operating Expense	62,306	63,659	79,949	9,700	79,749
Total	598,975	648,556	740,066	668,871	772,043
Reduction to expenditures					
Water & Sewer Fund	(268,334)	(292,448)	(330,058)	(329,585)	(346,147)
General Fund	\$ 330,641	\$ 356,107	\$ 410,007	\$ 339,285	\$ 425,896

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	3.0 \$ 222,693	3.0 \$ 263,560	3.0 \$ 276,738
Wages	4.0 145,467	4.0 163,512	4.0 171,707
Part-Time	1.0 18,527	1.0 28,817	1.0 30,258
Other Compensation	1,408	1,624	1,500
Benefits	196,802	201,657	212,091
Total	8.0 \$ 584,897	8.0 \$ 659,171	8.0 \$ 692,294

PUBLIC SERVICES – STREETS & DRAINAGE

Streets & Drainage has five crews responsible for pavement repairs, street signage, drainage system construction and maintenance, right-of-way litter collection and street sweeping. The division works under the general direction of the Streets and Drainage Manager who coordinates the daily work schedules of twenty-eight employees.

FY 2024 Accomplishments

- Responded to approximately 1,300 service calls.
- Responded to 78 after-hour callouts.
- Replaced over 650 street 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 ditch.
- Maintained 14 miles of open ditches.
- In FY24, 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 900 ft. of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Paved 26 lane miles of public roadways.
- Utilized approximately 3,000 tons of asphalt to complete street repairs throughout the Town.
- Completed ditch stabilization project at the Shelton Rd. Wastewater Treatment Plant (Lateral J).
- Updated all overhead metro (traffic signal) signs.

FY 2025 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Perform street and drainage maintenance projects within means of the division's budget throughout the fiscal year.
- Evaluate new pavement maintenance procedures and techniques to improve street condition and reduce maintenance cost.
- Create a succession plan for the division's future.

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 program for personnel interested in advancements.
- Schedule personnel for training courses through the Tennessee Public Work Institute (TPWI).

SAFETY

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

Objectives:

- Reduce lost time accident hours by documenting lost time and ensuring all division employees attend quarterly safety meetings.
- Crew Leaders will monitor job sites and work practices daily to ensure proper safety procedures are followed by personnel.
- Division managers will perform job site safety inspections daily and report any negative feedback to crew leaders immediately.

SERVICE

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

Objectives:

- Perform an annual physical inspection of all major drainage laterals, document problems, and schedule proactive maintenance projects.
- Inspect, repair, and replace concrete curbs and water tables at various locations ahead of the annual paving project.

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

Objectives:

- Evaluate street paving list and upgrade ADA ramps to meet current ADA requirements.
- Repaint crosswalks/stop bars at all schools and intersections prior to the beginning of each school year.
- Continue upgrading traffic control devices and pedestrian crossing signals to meet new MUTCD requirements as needed.
- Work with Engineering to improve current road construction standards.

STATISTICS

Statistics	Actual FY22	Actual FY23	Estimated FY24	Projected FY25
Roadway Lane (miles)	730	730	730	740
Open ditches in miles	14	14	14	14
Curb and Gutter replacement, linear feet	650	902	900	1,000
Sidewalk and Handicap ramp square footage	1,500	1,225	1,300	1,400
Asphalt patching tons	2,650	2,612	3,000	3,000
Pavement repairs	4,234	4,301	4,500	4,300
Street Signs	10,500	10,750	10,750	11,000
Street Signs repaired/installed	600	553	700	700
Work orders processed	1,026	1,517	1,300	1,300
After hour call-outs	69	78	75	75

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Asphalt paving, contract (lane miles)	37.0	32.5	18.7	26.0
Cost per lane mile paved	\$42,857	\$74,999	\$103,836	\$103,780
Percent of streets paved	4.7%	4.5%	3.00%	3.5%

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 1,811,877	\$ 2,055,420	\$ 2,297,193	\$ 2,360,878	\$ 2,440,969
Operating Expense	3,230,360	3,102,131	4,108,682	4,052,440	4,118,296
Capital Outlay	123,546	183,805	11,000	-	134,000
Total	5,165,783	5,341,356	6,416,875	6,413,318	6,693,265
General Fund	\$ 5,165,783	\$ 5,341,356	\$ 6,416,875	\$ 6,413,318	\$ 6,693,265

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 98,672	1.0 \$ 102,121	1.0 \$ 107,227
Wages	27.0 1,219,015	27.0 1,349,362	27.0 1,420,033
Other Compensation	21,796	21,902	23,200
Benefits	715,936	845,894	886,349
Merit, General, & Other Adj.	-	41,600	4,160
Total	28.0 \$ 2,055,420	28.0 \$ 2,360,878	28.0 \$ 2,440,969

PUBLIC SERVICES – FLEET SERVICES

Fleet Services is a division of Public Services who provides preventative maintenance and repairs to 570 Town owned 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 Services 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 2024 Accomplishments

- Completed over 1,650 vehicle and equipment service requests.
- Reclassed an existing mechanic position to an Assistant Manager who has successfully assisted the Division Manager with administrative duties and responsibilities.
- Disposed of 28 used vehicles and equipment via surplus and scrap to reduce long-term operating costs.

FY 2025 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Division Manager will coordinate with Department heads and representatives towards improving Town wide vehicle and equipment replacement procedures.
- Seek alternate maintenance solutions for new/additional vehicles and equipment other than the addition of space and mechanics.

Goal: To update/improve the Town's automotive and equipment parts inventory procedures.

Objectives:

- Assistant Manager will assist the parts clerk in exploring new and innovative ways of tracking and accounting for parts inventory.
- The Assistant Manager and Parts Clerk will explore ways to reorganize the Town's auto parts room to accommodate additional parts and to make operations more efficient.

SAFETY

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

Objectives:

- Reduce lost time accident hours by documenting lost time and ensuring all division employees attend quarterly safety meetings.
- The senior mechanic will monitor maintenance projects and work practices daily to ensure proper safety procedures are followed by personnel.
- Division managers will perform periodic safety inspections and report any negative feedback to mechanics immediately.

SERVICE

Goal: To improve service levels by providing additional training opportunities for division staff.

Objectives:

- Provide educational opportunities for staff to improve job knowledge and 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.
- Work with other local municipal maintenance shops to identify opportunities to perform joint training throughout the year.

STATISTICS

Statistics	Actual FY22	Actual FY23	Estimated FY24	Projected FY25
Service Requests by Department:				
Public Services	992	967	998	1000
Police	383	197	405	410
Fire	119	136	129	150
Town Administration	3	5	6	6
Development	47	34	35	38
Finance	2	2	2	2
Parks	71	76	77	80
Animal Control	2	3	5	6
Service orders completed	1619	1516	1657	1692
Number of Mechanics	7	7	6	6
Town Fleet Vehicles and Equipment	490	490	570	582
Fuel Gallons Purchased:				
Regular	171,526	180,771	175,401	175,500
Diesel	149,160	156,529	153,671	154,000
Fuel Average Price per Gallon				
Regular	2.67	2.44	2.53	2.66
Diesel	3.02	3.19	3.54	3.30

PERFORMANCE MEASURES

Activity	Target	Actual FY23	Estimated FY24	Projected FY25
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	0.75 day	1 day	2 day	2 day
Vehicles per mechanic	60	83	95	97
Town Fleet Preventative Maintenance Completion (target based on industry average for municipalities)	100%		80%	95%

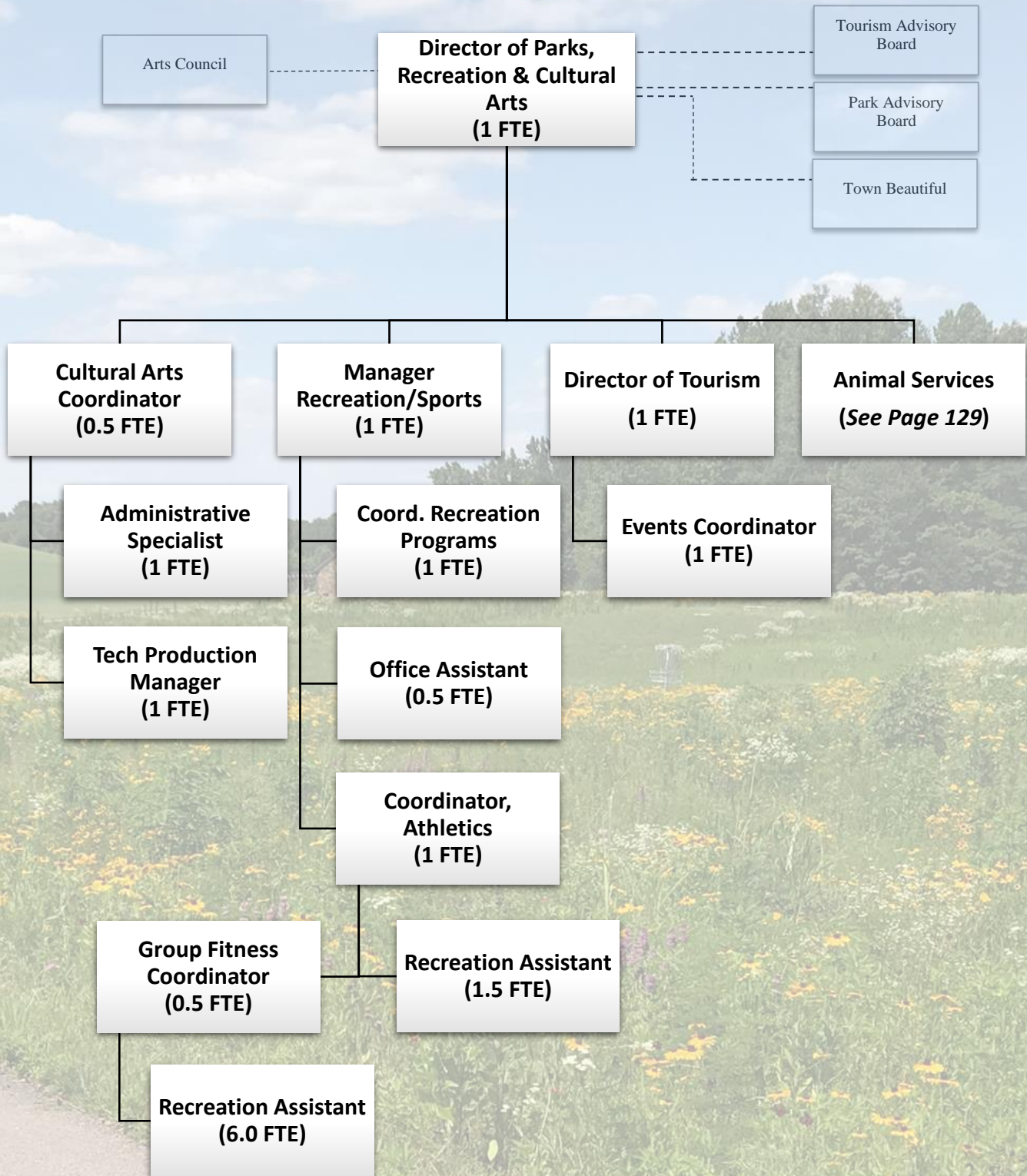
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 745,356	\$ 751,493	\$ 877,120	\$ 778,695	\$ 892,298
Operating Expense	98,664	92,469	178,881	144,775	204,949
Capital Outlay	84,125	89,652	6,624	-	32,000
Total	928,144	933,615	1,062,625	923,470	1,129,247
General Fund	\$ 928,144	\$ 933,615	\$ 1,062,625	\$ 923,470	\$ 1,129,247

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 92,394	1.0 \$ 81,287	1.0 \$ 90,300
Wages	9.0 400,334	9.0 404,612	9.0 482,356
Other Compensation	6,013	17,787	12,000
Benefits	252,753	273,969	306,602
Merit, General, & Other Adj.	-	1,040	1,040
Total	10.0 \$ 751,493	10.0 \$ 778,695	10.0 \$ 892,298

PARKS, RECREATION & CULTURAL ARTS



PARKS, RECREATION & CULTURAL ARTS

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

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 2024 Accomplishments

- Completed renovations of five (5) soccer fields at HW Cox Park and two (2) soccer fields at WC Johnson Park with the installation of synthetic turf.
- Opened a new pickleball complex at Suggs Park with six (6) outdoor courts.
- Opened three (3) new pickleball courts at HW Cox Park.
- Secured a design contract for a new Wolf River pedestrian bridge to be located at WC Johnson Park.
- Administered a grant for \$95,000 from the Tennessee Department of Tourist Development to be used over four (4) years to market Collierville as a tourist destination.
- Administered a grant for \$12,000 from the Shelby County Board of County Commissioners to activate space behind the historic Train Depot on Town Square with outdoor activity equipment, seating and improved landscaping.
- Christmas in Collierville events included four (4) Saturdays of new holiday light displays, and photo opportunities with Santa which also included a sensory-friendly experience. Staff responded to 1,026 letters mailed to Santa coming from as far as Texas, Georgia, Kentucky and Florida. Evening carriage rides were available on twenty-eight (28) nights in November and December.
- Collierville's 2023 Holiday Light Tour included 100 locations (a 47% increase over 2024) and more than 423,708 views on Google Map.
- The Collierville Christmas Tree Lighting featured record setting attendance of 10,500 people, a 15% increase over 2024.
- "Christmas in Collierville", a commissioned 18-minute mini-documentary highlighting the signature community event, was released to critical acclaim.

- Received a grant for \$20,000 from the Shelby County Board of County Commissioners to allow for improved historical interpretation and refurbishment of the green Executive Train Car on Town Square.
- Senior Exercise / Chair Yoga averages 225 participants weekly, year-round.
- Line Dance program’s yearly attendance was 1,702.
- Administered \$6,500 in Creative Aging Grant credits and \$1,500 in budgeted program credits towards community education programs for seniors.
- An estimated 15-20 seniors participated in the West TN Senior Olympics competition, and many won in several categories of sports.
- Total annual senior program participation is 23,233, an increase of 20.91%.
- Administered Camp Smile with 24 participants for a two-week camp.
- Administered Spring Baseball & Softball Leagues with a 5% increase in participants from 2024.
- Received the National Alliance for Youth Sports “Better Sports for Kids Quality Program Provider” designation.
- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for the twelfth consecutive year.
- Hosted one (1) travel baseball tournament at WC Johnson Park.
- Hosted eight (8) performing art productions at the Harrell Theater.
- Coordinated musical acts for Christmas in Collierville that included one (1) free concert at the Harrell Theater, five (5) bands in the Gazebo on Town Square and on Saturday December 16th two (2) Collierville school choirs and one (1) performing arts production on the Depot platform.
- Partnered with New Day Children’s Theater to offer three Summer Performing Arts Camps with a total of 125 participants.
- Coordinated one (1) band, Zion’s Calling, to play in the Gazebo on Town Square during the Collierville Cruise Car Show night.
- Planned the first ever Tennessee Songwriters Week Qualifying Round held at the Historic Town Square Depot and welcomed eight (8) artists to perform their original music, two of whom moved onto the semi-final round for the 2024 Tennessee Songwriters Week.
- Attended the North Carolina Presenters Conference in Durham, NC to meet over 200 agents and view, in person, showcases for our upcoming presenting artist’s season.
- Worked alongside consultant Ron Jewell to present “Re-Imaging the Town of Collierville’s Harrell Theater” to the Board of Mayor and Alderman on how to successfully launch a performing artist program at the Harrell Theater.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: To foster community engagement through targeted assessments

Objectives:

- Conduct an online needs assessment to gather resident feedback on Parks facilities, programming, park areas, and services to better allocate resources and address customer needs
- Continue to conduct Town-wide evaluations through post-event surveys.

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

Objectives:

- Continue the existing quality of visitors’ experience by ensuring easy access to helpful resources at the Depot Visitors Center.
- Initiate marketing campaigns with the goal of increasing the awareness of Collierville and its signature programs by residents and consumers in a 50-mile radius.
- Conduct a study to refine destination marketing and develop a tourism strategic plan for the promotion of Collierville with the objective of increasing revenue from tourism.
- Collect and analyze mobile data, in-person and online surveys, and informal conversations to gain insight into who visits Collierville and their travel motivations.

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:

- Continued process on a 5-year plan for renovations and upgrades to Town Square including a review of pedestrian movements, wayfinding, lighting, and beautification.
- Activate the area directly behind the Depot Visitors Center with seating, landscaping, and programming to include lawn games and other activities.

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 through the grant.
- Highlight Senior Exercise programs offered at the Linda Kerley Center based on participant feedback, program evaluations and industry trends.
- Conduct a survey of Linda Kerley Center customers to learn preferred methods of communication in order to refine information distribution and marketing materials (flyers, brochures, etc.).

Goal: To enhance the Cultural Arts experience.

Objectives:

- Renew our partnerships with Arts Council & New Day Theatre for new productions and performing arts camps/clinics.
- Conduct an assessment for future Harrell Theater performance programming that includes community and individual-level data on needs, wants, interests, barriers, and price for future programming.
- Expand community arts programming to include new musical events in our community parks.

Goal: To enhance youth recreational sport participant experience.

Objectives:

- Continue our participant program evaluations and post-league feedback to include uniforms, officials, facilities.
- Promote our 'recreational' philosophy through program literature, coach selection, team selection process and sportsmanship program.
- Continue our relationships with local high school and college coaches to offer athletic enhancement training and sport specific skills training.

Goal: To provide a variety of fun and educational programs and special events for a diverse community.

Objectives:

- Conduct an online survey of residents to review if the Parks special events are meeting the community's needs for community-wide events that improve quality of life and sense of community identity.
- Continue to develop programming that highlights Collierville's unique resources and amenities.
- Create annual programs and events specific to residents with special needs.

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.
- Continue review and implementation of Parks system expansion as recommended by the Comprehensive Park Master Plan.

SCHOOLS

Goal: To expand Collierville Park & Greenbelt Systems.

Objectives:

- Explore partnership with the Collierville School System to expand program 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 FY23	Estimated FY24	Projected FY25
Special Events Attendance			
Town Sponsored Events	59,950	62,400	63,650
Non-Town Sponsored Events at Parks	40,100	42,000	42,850
Instr./Recreation Program Participants			
Instructional Classes	650	685	700
Tennis Program Participants	2,290	2,350	2,375
Senior Program / Linda Kerley Center	12,870	13,150	13,390
Athletic Programs			
Youth Athletic Participants	5,925	5,985	6,045
# Athletic Games/Practices	11,650	11,750	11,900
# of Volunteer Coaching Hours	83,800	84,600	85,400
Harrell Theatre Attendance	19,480	20,550	20,775
 Cost (\$) of Park Operations/Resident	 \$116.28	 \$117.50	 \$117.65
<i>TN Statewide Benchmarking Avg. \$87.44</i>			
 % of Costs supported by User Fees	 9.5%	 9.5%	 9.3%
<i>TN Statewide Benchmarking Avg. 10.07%</i>			
 Total Cost per Park Acreage	 \$8,157	 \$8,361	 \$8,445
<i>TN Statewide Benchmarking Avg. \$8,852</i>			

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 958,089	\$ 933,954	\$ 1,053,732	\$ 1,021,612	\$ 1,117,841
Operating Expense	1,083,516	1,250,638	1,391,335	1,380,835	1,423,199
Capital Outlay	10,225	645,248	-	-	-
Total	2,051,830	2,829,840	2,445,067	2,402,447	2,541,040
General Fund	\$ 2,051,830	\$ 2,829,840	\$ 2,445,067	\$ 2,402,447	\$ 2,541,040

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	6.0 \$ 478,078	6.0 \$ 500,060	6.0 \$ 522,442
Wages	2.0 120,827	2.0 125,598	2.0 129,645
Part-Time	5.0 79,593	5.0 119,200	5.0 159,092
Other Compensation	3,415	5,491	6,500
Benefits	252,041	271,263	295,308
Merit, General, & Other Adj.	-	-	4,854
Total	13.0 \$ 933,954	13.0 \$ 1,021,612	13.0 \$ 1,117,841

FITNESS CENTER

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: Encouraging community involvement through specific evaluations.

Objectives:

- Perform an online needs assessment to collect member feedback regarding fitness center amenities, programs, and services. This will help in optimizing resource allocation and meeting customer requirements effectively.

SAFETY

Goal: To ensure safety by following protocols that prevent injuries and promote a positive experience for members and staff.

Objectives:

- Develop Routine Maintenance Strategy for equipment inspections and maintenance.
- Expand training to all staff on proper machine/equipment use.
- Review and update the Emergency Management Policies and Procedure manuals, communication plans, and evacuation plans.

SERVICE

Goal: Enhance Fitness Operations Customer Experience.

Objectives:

- Implement new Marketing strategy for Fitness Center.
- Enroll 200 members in the first year.
- Provide smooth transition of fitness operations for existing members.
- Upgrade gym equipment in key areas based on member surveys.

Goal: Expand Fitness Opportunities.

Objectives:

- Plan and administer two (2) new group fitness programs.
- Provide multiple membership categories to provide opportunities for all residents.
- Attain specific fitness industry accreditations for group fitness, personal training and group training programs and classes.

SCHOOLS

Goal: To expand fitness opportunities to the Collierville School System.

Objectives:

- Create a new fitness / wellness program for children with special needs.
- Create one new fitness / wellness program geared towards children from grades 1st – 12th grade.

BUDGET SUMMARY

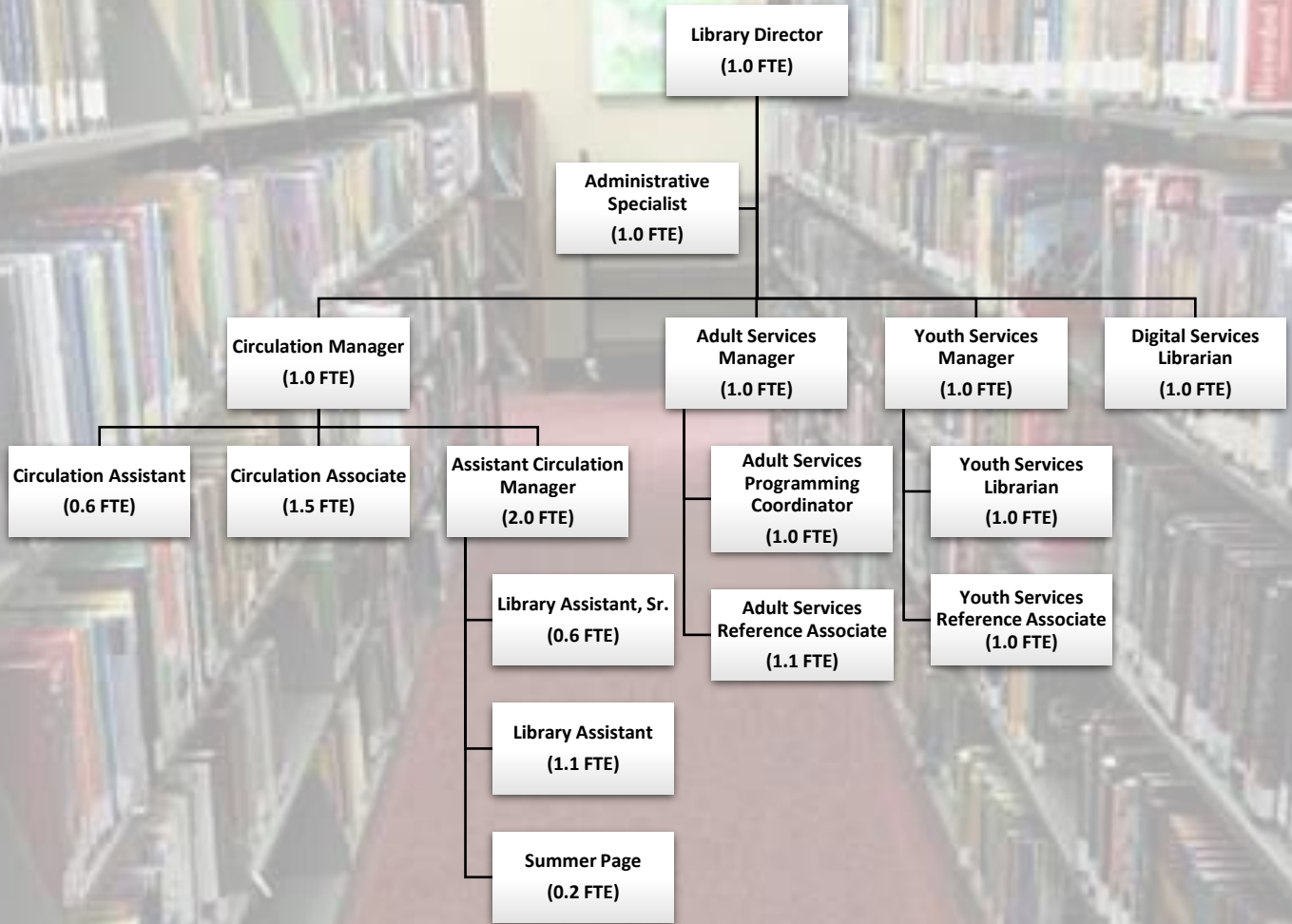
	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 157,450
Operating Expense	-	-	-	-	175,996
Capital Outlay	-	-	-	-	400,000
Total	-	-	-	-	733,446
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 733,446

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Part-Time	-	-	13.0
Other Compensation	-	-	1,300
Benefits	-	-	27,050
Total	- \$	- \$	13.0 \$ 157,450



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, five librarians, four full-time, and fourteen part-time staff.

The library owns over 100,000 volumes and subscribes to 125 print magazine titles and 11 local and national newspapers. Over 1,900,000 titles of digital eBooks, eAudiobooks, movies, and magazines are available through Tennessee R.E.A.D.S., Hoopla, and Kanopy. Patrons have access to 95 electronic databases including Ancestry.com, US Major Dailies and ConsumerReports.org.

FY 2024 Accomplishments

- Hosted a Family Literacy Night: Camp Read-a-lot and a Book Festival with 10 local children's and young adult book authors.
- Installed automated materials handler to improve library return process.
- Library card renewal period changed from 1 to 3 years.
- Implemented discovery layer software to library catalog significantly improving the catalog search experience for library patrons and staff.
- Completed deselection of materials in all areas of the collection.
- Maintained a Net Promoter Score of 83.
- Social media activity included 450 Library Facebook posts and 200 Facebook events with 3700 followers, and X (Twitter) 260 posts with 700 followers.
- Completed website update with new content and pages, updated information, and revised organization.
- Friends of the Library donations to the library totaled \$40,000. Private citizens and local organizations also made donations.
- Secured in-kind donations from local businesses for summer reading prizes.
- Provided the 2024 Adventure Begins at Your Library Summer Reading Program, which offered a wide variety of programs for children, teens, and adults.
- Library staff attended the Tennessee Library Association conference, the Public Library Association Conference, Summer Reading conference, Teen Summit, and visited the new Cossitt Library in Memphis.
- Completed staff training with live & recorded webinars and in-person training – Customer Service in Stressful Situations, Future-Proof Your Library, The Black-Tie Customer Experience, De-Escalation training with homelesstraining.com, Niche Academy Core Competencies Modules, Aspen User Experience Training, Branding with Town of Collierville Public Information Office, Microsoft TEAMS training with the Town of Collierville IT Department.
- Partnered with area businesses and non-profit partners for programming for the community: Aging Commission of the Mid-South, Chris Landau Photography, Memphis Area Master Gardeners, the Springer Sisters, Daughters of the American Revolution (Chief Piomingo Chapter), the Morton Museum, local authors, the Comfort Dog/Christ the King Lutheran Church, Tennessee Chapter of the American Foundation for Suicide Prevention, Flowers Local Memphis, Jordan River Health Campus, AARP, Tennessee STEAM Festival, Memphis Astronomical Society, Delta Amateur Radio Club, Memphis Nutrition Group, Horizon Enterprises, LLC, Tennessee Bluebird Society, Midsouth Aging Consultant, Hospice of Hope, Gamma Phi Delta Sorority, Collierville SRVS, Memphis Symphony Orchestra, and Dixon Gallery & Gardens.
- Partnered with Town of Collierville departments including Collierville Police for Coffee with a Cop, CPD, Collierville Fire Department, and Public Services for Touch a Truck event.
- Provided staff-led adult programming including 1-on-1 Tech Help, Hands-On AI, Millennials, Community, and Galentine's Book Clubs, Historical Tea Party, Canva for Beginners and Video Editing, iPad Art with Procreate, MS Word, Excel, and PowerPoint Basics, Google Drive, Google Apps, Adobe Photoshop Boot Camp, iPads for Beginners, and Solar Eclipse Day.

- Hosted special programs for adults including: Lee and Meade at Gettysburg, 9/11 Ordinary People on an Extraordinary Day, Oppenheimer, Groves and the Manhattan Project, Unsung Heroes of Pearl Harbor, Holocaust Remembrance Day with local history expert Mike Ellicott and Holocaust survivor Steve Hess, WWII Codebreaking, National Park Virtual Tours, Women’s Safety Class 101, Chloe Sexton-author of *Big Yum*, Women’s Enrichment programming including Resume Writing, Online Job Searching, Interview Tips and Tricks, and Core and Pelvic Floor Health, Vegetable Gardening, Beginning and Intermediate Spanish, Downsizing for Seniors, and Advanced Directives.
- Provided a variety of teen programming including A Taste of Germany Chocolate Tasting, STEAM Trebuchet Building, Anime Club, It’s Real! Teens and Mental Health, On My Own Financial Literacy Workshop, Middle School and High School Book Clubs, Teen Arts and Garden Series, Chalk Art Contest, ACT Workshops, Library Ambassadors, and Trivia Nights.
- Swapped the location of Large Print and Audiobooks.
- Removed shelves in Juvenile Non-Fiction to allow for improved browsing.
- Installed seasonal stories for the Story Walk around Halle Lake.
- Held a variety of children’s programs including: Tiny Tots, Toddler, and Reading Readiness Storytimes, Full STEAM Ahead and Learn & Play, America’s 250th Birthday, 12 Days of Craft-mas, Elephant Sanctuary, Medieval Arts and Crafts, Art of Indian Dance, Chess camps, Globetrotters with CHS Culture Connect.
- Hosted Fall Festival with over 750 participants.
- Held outreach events at Collierville Farmers Market and the Farms at Bailey Station.
- Collaborated with Collierville Schools librarians for library programming and collection ideas.
- Attended 9 elementary and middle school orientations and opened 420 new cards.
- Participated in Community Reader Day at Collierville Elementary School.
- Attended school open houses at Schilling Farms and Collierville Elementary Schools.
- Presented stories at Collierville Elementary, Summer Learning Experience, and the Goddard School.
- Assisted with Elementary and Middle School Battle of the Books.
- Attended Collierville High School’s Back to School Kickoff Event.
- Led activities at Collierville Schools Summer learning camps at Crosswind Elementary and Collierville Middle School.

FY 2025 Goals and Objectives

STEWARDSHIP

Goal: To provide staff exceptional opportunities for professional development.

Objectives:

- 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.
- Provide staff training on SharePoint sites and file management.

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:

- Request budget enhancement to the Friends of the Library to support programs beyond the appropriate budget.
- Secure in-kind donations from area merchants to support reading prizes for the annual summer reading program.

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

Objectives:

- Market and train the public and staff on use & benefits of new library services and software: Automated materials handler, Aspen discovery layer of library catalog, events calendar, room booking, digital signage & mobile app.
- Create special programming specific to the 1000 Books before Kindergarten program, concentrating on “Talk, Read, Sing, Play” aspects of early literacy.
- Collaborate with Friends of the Library to host major author event.
- Establish more community partnerships to offer improved and more innovative programming.
- Host series of technology programs for Creators.
- Continue working with stakeholders toward a library expansion project.
- Complete TOC rebranding project for all aspects of the library.

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 continuity of serving students in Collierville Schools.
- Attend back to school nights, orientations, open houses, and PTA meetings to offer library card registration and strengthen partnerships.
- Establish continuity between school library and public library collections.

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Total circulation transactions per staff	25,000	26,215	28,481	29,000
Circulations per capita	7.0	8.0	8.6	8.7
Circulations per registered borrower	15.0	14.4	14.6	14.8
New cards issued	1,800	1,840	2,065	2,300
Total collection size	110,000	122,103	127,502	125,000
Total reference questions answered per staff	1,500	990	878	1,100
Total programs offered / total attendance	550/13,500	631/12,211	684/19,196	700/20,000
Average Attendance	25	19	28	29
Total patron visits	200,000	151,655	137,654	140,000
Total ILL requests	100	76	66	70
Total Donations to Library	\$20,000	\$6,200	\$57,128	\$7,500
Percentage of population who are registered borrowers	40%	55%	30%	35%
Operating expenditures per capita	22	22	28	29
Total Circulation	400,000	460,525	499,363	499,500
Total Facebook Fans	2,250	2,866	3,022	3,700
% Increase from Previous Year	20.0%	27.0%	5.4%	22.4%

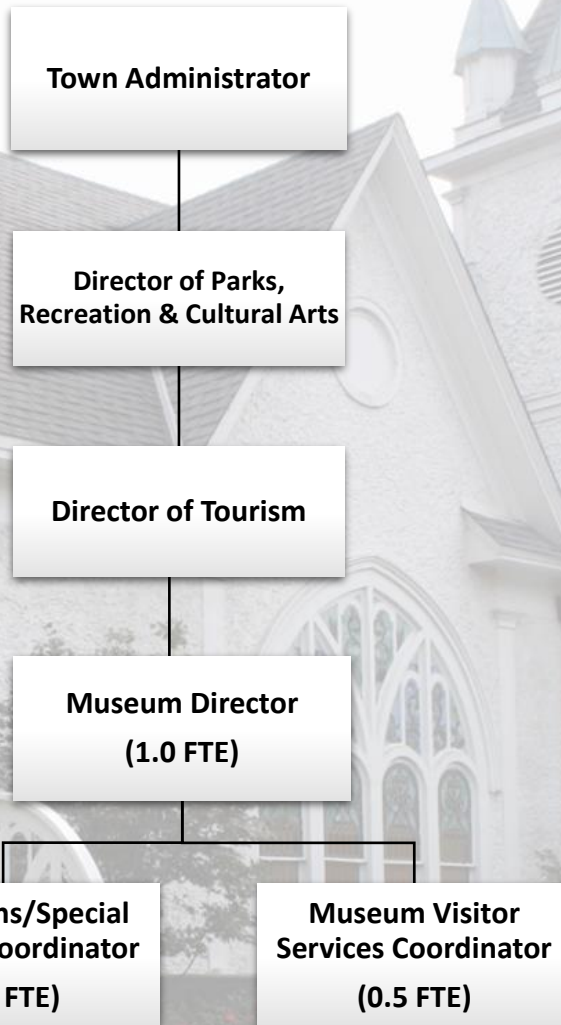
BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 783,068	\$ 885,666	\$ 1,037,175	\$ 1,004,270	\$ 1,076,851
Operating Expense	416,947	456,397	571,706	561,295	500,097
Capital Outlay	88,575	7,671	10,700	-	12,000
Total	1,288,590	1,349,734	1,619,581	1,565,565	1,588,948
General Fund	\$ 1,288,590	\$ 1,349,734	\$ 1,619,581	\$ 1,565,565	\$ 1,588,948

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 95,365	1.0 \$ 99,750	1.0 \$ 104,738
Wages	8.0 349,414	9.0 427,217	9.0 463,360
Part-Time	14.0 221,431	12.0 236,723	12.0 249,999
Other Compensation	3,032	3,303	3,200
Benefits	213,658	233,064	251,130
Other Personnel	2.0 2,766	2.0 4,214	2.0 4,425
Total	25.0 \$ 885,666	24.0 \$ 1,004,270	24.0 \$ 1,076,851

MORTON MUSEUM



MORTON MUSEUM

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

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

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

FY 2024 Accomplishments

- Awards & Recognition: Tennessee Association of Museums Award of Excellence: *‘Bellevue Female College’* Temporary Exhibition, Tennessee Association of Museums Award of Excellence: *‘The Clarene Russell Collection’* Temporary Exhibition, Tennessee Association of Museums Award of Commendation: Friends of the Morton Museum Bus Grant Fundraising Campaign.
- Exhibitions: *‘Bellevue Female College’*, *‘Southern Railway’*, *‘Beyond the Horizon’*, six Community Art Gallery exhibitions featuring work by local artists.
- The Museum renovated permanent gallery displays and interactive stations honoring the 10-year anniversary.
- The Museum successfully hosted in-person programs for all ages, including Lunch & Learn, School Field Trips, Evening Concert Series, Drop-In Family Days, Spotlight Saturdays, Train Heritage Day, Summer Workshops, K-12 Educator Workshops, Fall Break Hands-On Activities, SEGC Flower Show, Weekly Preschool Story Time, SRVS Story Time, Exhibition Receptions, Friends of the Museum Membership Socials, Story Time with Santa, and more.
- The Friends of the Museum 501(c)3 hosted a community art contest raising proceeds for their School Bus Grant fund.
- 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 Small Museum Association annual conference and the American Association for State and Local History virtual conference.

FY 2025 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Offer audio transcripts of permanent gallery didactic panels to optimize access for visitors with low vision or sight impairment.
- Improve hands-on stations, finding aids, and didactic materials related to permanent and temporary objects on display.
- Spread awareness about the breadth of the Museum’s collections through social media, outreach, off-site displays, and collection-focused programming.
- Create public access to the Museum’s collection catalog on our website.
- Work with the Friends of the Museum board to create supplementary programs promoting awareness of the Museum’s resources among their membership.
- Improve current collection storage practices and explore new methods for maximizing collection storage.
- Promote the museum and trained staff as a trusted resource for the care and keeping of artifacts donated by community members.

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

Objectives:

- Provide professional development opportunities for staff including access to journals, webinars, workshops, and regional/national conferences.
- Increase volunteer engagement from Friends of the Museum membership and board.
- Network with the local Museum and arts communities for the benefit of collaboration.

Goal: To maximize efficiencies in Museum revenue.

Objectives:

- Increase facility fees to ensure pricing is comparable with similarly sized facilities in the area with equivalent amenities.
- Promote the Museum as a rental facility for corporate events and small meetings in addition to weddings through targeted advertising online and in print.
- Improve Museum gift shop sales by offering products that reinforce the Museum's mission and exhibitions.
- 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 funding.
- Continue to partner with the Collierville Contemporary Club and Shelby East Garden Club to support the Museum.

SAFETY

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

Objectives:

- Review programs, gallery spaces, and signage to ensure a safe and adapted environment for visitors with physical or learning impairments.
- Ensure that museum staff are aware of all safety resources provided by Human Resources.
- Train staff on conflict resolution in preparation for dealing with difficult conversations and/or scenarios.
- Ensure that museum staff complete all safety training assigned by Human Resources.
- Maintain best practices in safely handling collection objects. Examples include but are not limited to: Mold, lead, B-72, and dust.
- Encourage museum staff to regularly renew CPR/AED certification.

SERVICE

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

Objectives:

- Continue research on the Museum's collection to uncover stories that have not yet been interpreted in past exhibitions.
- Acquire new, relevant objects that enhance the Museum's permanent collection and track them using the Museum's collection database.
- Partner with community organizations and schools to develop exhibitions that explore unique aspects of Collierville's diverse community.
- Provide exhibits that enhance the visitor's experience and knowledge of Collierville.

Goal: Attract more visitors by appealing to a larger audience.

Objectives:

- Offer more safe, free, high quality, diverse family programming that brings history, arts, culture, and educational opportunities to Collierville.
- 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.
- Use the permanent collection in conjunction with traveling exhibits to contextualize the history and culture of Collierville.

- 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.
- Investigate new opportunities for area college students through internships, research projects, and volunteerism. Develop new opportunities for area college students through internships, research projects, and high school aged volunteers.

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
# of acquired objects	200	400	225	150
# of students participating in Museum programs	300	0	300	300
# of educational programs held	100	90	100	125
# of Community Partner programs held	50	35	50	50
Individual Donations	\$700	\$700	\$3,766	\$1,000
Facility rental revenue	\$6,500	\$5,850	\$12,270	\$8,225
Number of new Museum Facebook Fans	300	220	500	400
Number of Museum volunteers	30	20	45	45
Number of Museum visitors	5,000	4,814	7,400	6,000
Gift shop revenue	\$500	\$180	\$1,000	\$300

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 111,756	\$ 161,298	\$ 167,396	\$ 168,640	\$ 174,873
Operating Expense	47,632	49,657	69,078	65,644	69,078
Total	159,388	210,955	236,474	234,284	243,951
General Fund	\$ 159,388	\$ 210,955	\$ 236,474	\$ 234,284	\$ 243,951

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 56,215	1.0 \$ 58,800	1.0 \$ 61,740
Wages	1.0 36,876	1.0 39,849	1.0 41,278
Part-Time	1.0 18,696	1.0 24,295	1.0 25,510
Other Compensation	541	541	500
Benefits	48,968	45,155	45,846
Total	3.0 \$ 161,298	3.0 \$ 168,640	3.0 \$ 174,873



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, 2024, the Town is projected to have \$89,295,000 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:

- Main Street Collierville
- Metropolitan Inter-Faith Association
- Books from Birth
- YMCA
- Neighborhood Christian Center
- Collierville Education Foundation
- Collierville Literacy Council

Non-Departmental Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Expenditures					
Debt Service	\$ 8,417,438	\$ 7,929,881	\$ 7,865,763	\$ 10,726,019	\$ 7,869,131
Insurance	623,341	691,600	1,098,074	1,100,137	1,176,780
Special Appropriations	3,524,604	3,049,902	3,149,468	3,016,734	3,166,768
Total Expenditures	<u>12,565,382</u>	<u>11,671,382</u>	<u>12,113,305</u>	<u>14,842,890</u>	<u>12,212,679</u>
Reduction to Expenditures					
Water & Sewer Fund	(38,579)	(44,172)	(52,500)	(36,705)	(52,500)
General Fund Expenditures	<u>\$ 12,526,803</u>	<u>\$ 11,627,210</u>	<u>\$ 12,060,805</u>	<u>\$ 14,806,185</u>	<u>\$ 12,160,179</u>



PUBLIC SERVICES – SANITATION



**Sanitation Manager
(1.0 FTE)**

**Assistant Division
Manager
(1.0 FTE)**

**Equipment Operator,
Senior
(11.0 FTE)**

**Equipment Operator
(12.0 FTE)**

**Sanitation Worker
(5.0 FTE)**

**Litter Crew
(2.0 FTE)**

**Mechanic
(1.0 FTE)**

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 Manager who coordinates the daily work schedules of thirty-two employees.

The monthly sanitation fee is \$27 for residential and \$43, \$53, \$63, \$73, and \$83 for limited commercial pick-up (add \$10 for each additional cart). The Town contracts with Quad County Landfill of Byhalia, Mississippi for the disposal of household garbage, brush, grass, junk, home clean-outs and bagged leaves. The Town contracts with Chester County Solid Waste (West TN. Regional Recycle Hub) to process all household recyclable material. Recyclable yard waste (brush and loose leaves) is collected by Town employees and mulched by Nature's Earth Products for recycling at the Town's mulch site.

FY 2024 Accomplishments

- The Sanitation Division diverted approximately 11,679 tons of yard waste and 1,900 tons of household garbage from landfills in FY 2024 accounting for 29% of the total solid waste collected.
- The diversion of 11,679 tons of yard waste material in FY 2024 saved the Town approximately \$17,500 in disposal fees.
- Sanitation management reduced fees associated with loose leaf grinding in FY 2024 by delivering collected leaves to local landscape businesses and direct hauling to Quad County Landfill (Quad County intends to use for erosion control). By diverting these leaves from our mulch site, an estimated \$25,000 was saved in FY 2024.
- The Litter crew collected approximately 7 tons of litter in FY 2024.
- At \$27 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 2025 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 recycling material contamination.
- Promote grass and leaf recycling to reduce the amount of yard waste from the Town's waste stream through educational and promotional activities.
- Encourage and promote proper solid waste material placement to ensure materials can be recycled.

SAFETY

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

Objectives:

- Reduce lost time accident hours by documenting lost time and ensuring division employees attend quarterly safety meetings.
- Division Managers will perform daily route collection (crew) inspections to ensure proper safety procedures are being followed by personnel.
- 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.

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 routes quarterly to ensure they are being run in an efficient way.
- Cross train new drivers.
- Identify opportunities to reduce operational costs.

STATISTICS

Statistics	Actual FY22	Actual FY23	Estimated FY24	Projected FY25
Total solid waste collected (tons)	46,702	48,606	46,079	48,300
Household garbage collected (tons)	16,956	17,745	17,000	17,500
Number of loads hauled from transfer station	2,252	2,057	2,150	2,150
Yard waste mulched/composted (tons)	9,510	9,767	9,200	9,700
Yard Waste landfilled (tons)	16,138	16,559	15,500	16,500
Recycled household waste (tons)	1,898	2,236	1,900	2,100
Loose leaves collected (tons)	2,200	2,299	2,479	2,500
Number of customers per employee	551	558	564	569
Tons collected per employee	1,557	1,620	1,536	1,610
Cost per ton collected	\$99.93	\$118.07	\$131.92	\$130.19
Number of customers receiving Sanitation services:				
Households	16,346	16,574	16,724	16,874
Commercial	182	177	182	182
Appliance pickup requests	321	310	380	390
Monthly cost per house for curbside recycling	\$3.36	\$3.81	\$4.00	\$4.05
Yearly cost for loose leaf collection	\$253,267	\$298,315	\$319,252	\$320,000
Litter collected on I-385 (Tons)	n/a	\$1	2	2
Litter collected on Town maintained roadways (Tons)	n/a	\$5	5	5
Total Litter Collected (Tons)	n/a	\$6	7	7

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
Percent of household waste recycled	20%	11%	13%	11%
Percent of total waste diverted from Class I landfill	25%	64%	63%	63%
Percent of total solid waste diverted from all landfills	25%	29%	29%	29%

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 2,230,091	\$ 2,580,536	\$ 2,831,995	\$ 2,806,613	\$ 2,993,236
Operating Expense	1,820,308	1,975,334	2,477,548	2,227,346	2,479,390
Capital Outlay	326,571	890,676	930,000	204,969	1,128,805
Total	4,376,969	5,446,546	6,239,543	5,238,927	6,601,431
Solid Waste/Sanitation Fund	\$ 4,376,969	\$ 5,446,546	\$ 6,239,543	\$ 5,238,927	\$ 6,601,431

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	1.0 \$ 88,283	1.0 \$ 92,484	1.0 \$ 97,108
Wages	32.0 1,547,015	32.0 1,641,911	32.0 1,734,992
Other Compensation	79,273	54,660	76,200
Benefits	855,900	970,478	1,034,866
Merit, General, & Other Adj.	-	2,080	2,080
Other Personnel	2.0 10,065	2.0 45,000	2.0 47,989
Total	35.0 \$ 2,580,536	35.0 \$ 2,806,613	35.0 \$ 2,993,236

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.

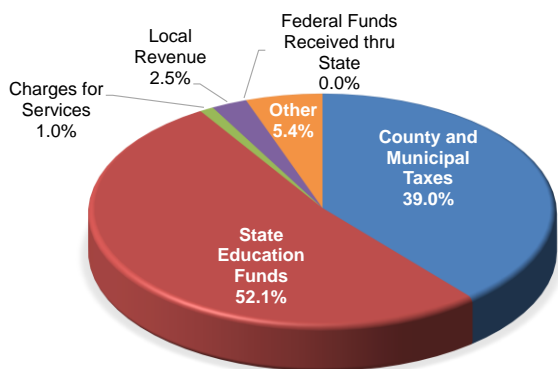
BUDGET STRUCTURE - After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school's funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund 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 the Tennessee Investment in Student Achievement (TISA), Shelby County property taxes, and Tennessee local option sales taxes. TISA is the new state funding model that is going into effect for the 2023-2024 school year. Because Tennessee has no state income tax, school districts are dependent primarily on local property taxes, local sales taxes, and state sales taxes to fund public education. The education portion of Shelby County property taxes is distributed among all the school districts within the county based on the number of students in attendance within each school district according to Average Daily Attendance (ADA).

Tennessee State Board of Education requires municipalities that create or reactivate city school districts to partially fund the operation of their school districts from local municipal revenue sources. Each fiscal year, a municipality must spend an amount of money on current school operations that is, at least, equal to fifteen cents (\$0.15) per one hundred dollars (\$100.00) of the local tax levy. This amount is addition to school funding received from the County. By referendum, the citizens of Collierville voted to increase the local option sales tax from 2.25% to 2.75% with the additional ½ cent collected to be used as the required funding amount.

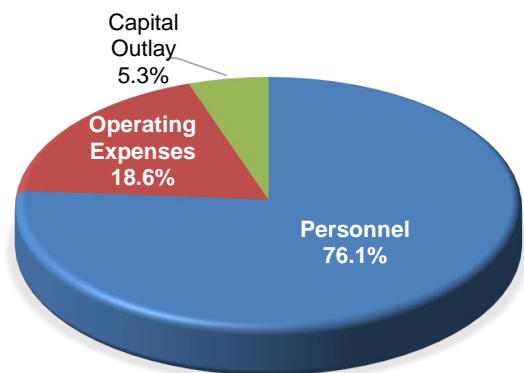
Other sources of funding include: tuition charges, payments for shared services, and mixed drink taxes.

Figure 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.

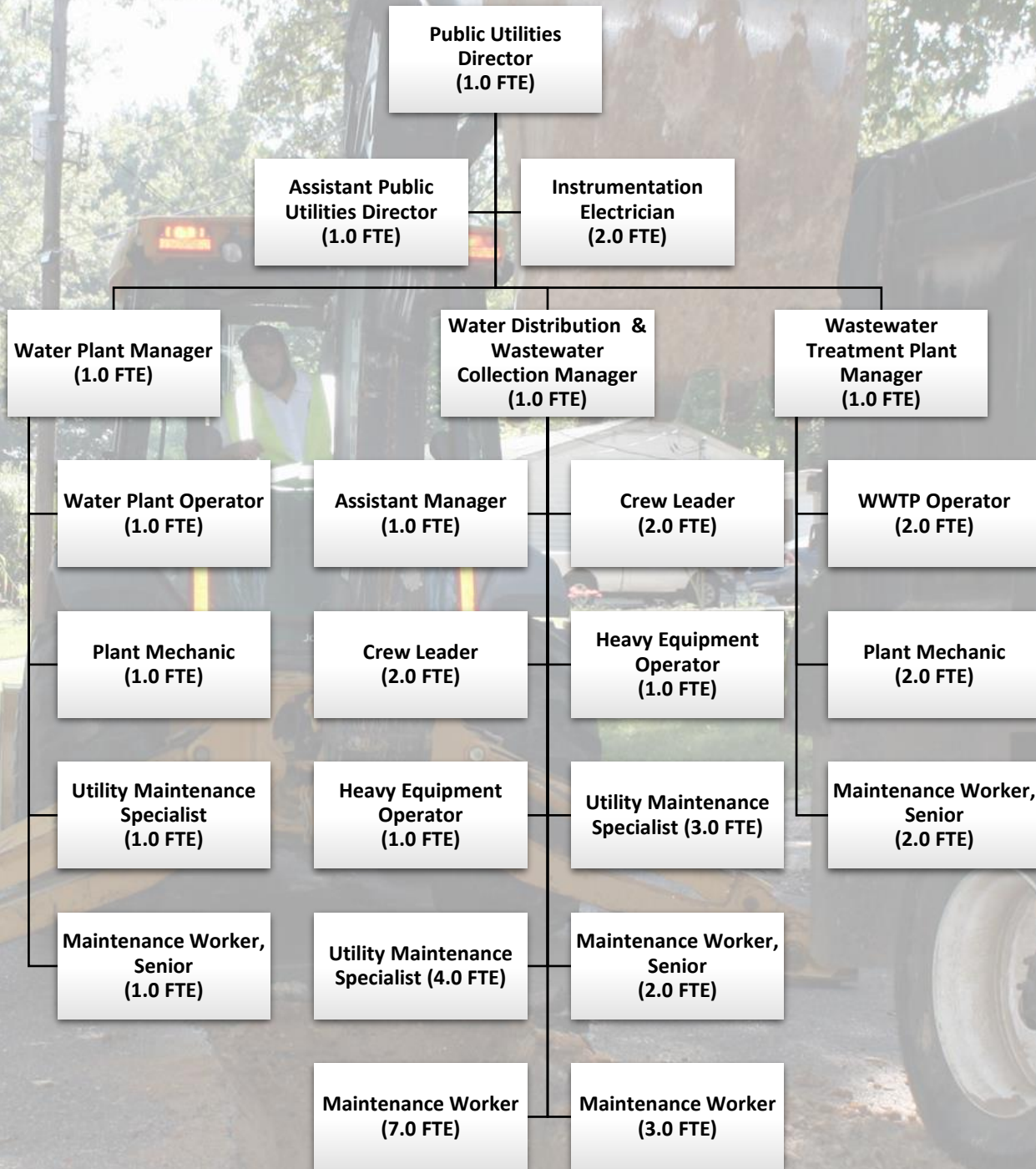
The revenue section shows the categories of funding sources for Collierville Schools and expenditures are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which includes teachers and classroom assistants, textbooks, materials, supplies and instructional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

Table 7: Collierville Schools General Operating Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 22	FY 23	FY 24	FY 24	FY 25
Beginning Fund Balance	\$ 22,996,892	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911
REVENUE					
County and Municipal Taxes	44,434,406	47,394,257	46,201,307	46,201,307	47,001,307
Charges for Services	976,174	1,105,715	1,214,900	1,214,900	1,185,750
Local Revenue	1,907,850	3,024,482	3,048,603	3,048,603	3,048,603
State Education Funds	46,675,971	48,818,676	53,276,359	53,276,359	62,869,827
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,994,678	1,515,249	9,949,534	9,949,534	6,536,904
TOTAL REVENUE	96,989,079	101,858,379	113,695,703	113,695,703	120,647,391
EXPENDITURES					
Regular Instruction Program	45,567,629	54,485,674	53,329,077	53,329,077	59,170,656
Alternative Instruction Program	261,641	197,859	213,845	213,845	257,444
Special Education Program	7,344,592	7,666,397	8,869,112	8,869,112	10,176,492
Career and Technical Education Program	753,127	1,371,521	2,466,399	2,466,399	2,804,531
Student Services / Planning	395,753	407,514	821,455	821,455	890,781
Health Services	1,117,747	42,390	1,394,054	1,394,054	1,544,719
Other Student Support	2,549,734	2,623,400	2,651,429	2,651,429	2,958,026
Support-Regular Instruction	1,898,395	2,099,136	2,637,868	2,637,868	2,848,486
Support-Alternative Instruction	-	-	2,500	2,500	2,500
Support-Special Education	2,079,096	2,071,268	2,152,274	2,152,274	2,384,751
Technology	4,248,572	4,495,268	6,049,051	6,049,051	6,274,521
Board of Education	1,796,104	2,005,331	2,285,508	2,285,508	2,337,813
Office of the Superintendent	413,639	453,544	464,833	464,833	539,929
Office of the Principal	5,975,443	6,061,190	6,233,573	6,233,573	6,511,015
Fiscal Services	1,004,257	966,769	1,382,499	1,382,499	1,686,292
Human Resources	581,615	609,423	844,193	844,193	903,634
Operation of Plant	5,227,973	5,666,968	6,723,677	6,723,677	6,926,761
Maintenance of Plant	1,358,462	1,627,862	1,883,803	1,883,803	2,025,287
Transportation	3,101,112	3,427,338	4,880,105	4,880,105	5,073,793
Central and Other	575,541	565,134	803,508	803,508	1,109,960
Regular Capital Outlay	3,763,034	974,987	7,606,940	7,606,940	4,220,000
TOTAL EXPENDITURES	90,013,466	97,818,973	113,695,703	113,695,703	120,647,391
Revenue over (under) expenditures	6,975,613	4,039,406	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers Assigned	-	-	-	-	-
	29,972,505	34,011,911	34,011,911	34,011,911	34,011,911
Ending Fund Balance	\$ 29,972,505	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911	\$ 34,011,911



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 have been based upon engineering consultant studies that project the operational, maintenance, and capital needs over a given period and schedule rate increases over that period to cover the costs so that the utilities can provide reliable service to residents and maintain long-term stability. The previous rate study encompassed a period of ten years and ended in FY 2022. In FY 2023, a new rate study was performed with the primary goal of developing and recommending 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. The recommendations in the study included a schedule of rates and rate increases over the next ten years, the first of which was approved in FY 2024. The FY 2025 budget includes the second year of increases.

THE WATER TREATMENT DIVISION is responsible for providing water for the Town and its citizens. Staff test 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 7.25 MGD in FY 2024.

THE WATER DISTRIBUTION division is responsible for the maintenance and repair of over 318 miles of water mains that range in size from 6 inches to 20 inches, the installation and maintenance of over 3,742 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 an Assistant Utility Director.

THE WASTEWATER COLLECTION DIVISION is responsible for the maintenance and repair of over 285 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 2024 were 5 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, 2024, the Town is projected to have Water and Sewer Fund debt outstanding as follows:

Debt	Balance 6/30/24
2015 Tax & Revenue Ref Bond	3,335,000
2024 Interfund Capital Outlay Note	8,000,000
Total	\$ 11,335,000

The 2012 water and sewer refunding bonds were retired in FY 2024. A new capital outlay note was issued in FY 2024 for a total of \$8 million for the conversion of Town-wide manually read water meters to electronic AMIs. 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 \$954,416.

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

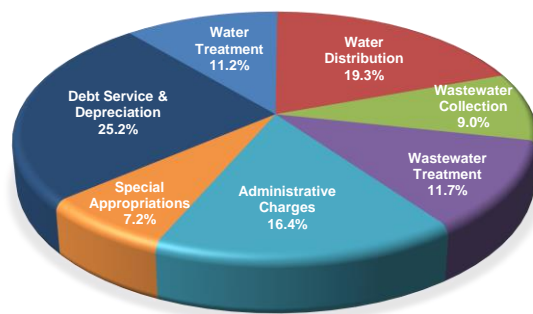
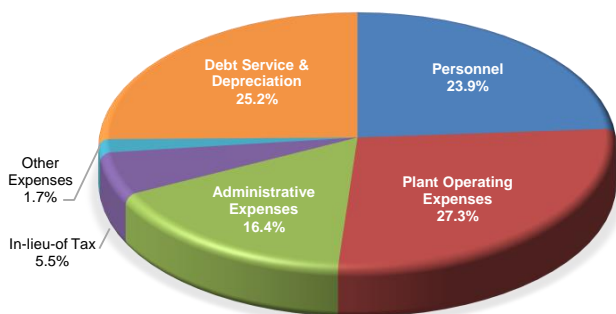
- Town Administrator’s Office 15%
- Finance Department 35%
- Human Resources 15%
- Development Administration 15%
- Planning 15%
- Engineering 25%
- Attorney Fees 15%

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 included 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 the General Fund as well.

Figure 51: Public Utilities Adopted Expenses by Category **Figure 52: Public Utilities Expenses by Division**



FY 2024 Accomplishments

Water Treatment:

- Great compliance record following all state and federal guidelines for FY 2023/2024.
- Water Production:
 - Average Daily Treatment – 7.25 MGD (Through March 2024)
 - Daily Maximum – 12.32 MGD (Occurred in July 2024)
- Inspected and performed repairs to high service pump #101 at Water Plant #1 and clear well pump #502 at Water Plant #5.
- Completed repairs to the clearwell water storage tank at WTP#4.
- Installed new emergency generator at WTP #3 to ensure continuity of service during power outages.

Water Distribution:

- Began work on the Washington Street Improvement Water Line Project that will allow for replacement of two-inch galvanized water lines along the East alleyways and the 6" A/C water main in Washington Street. This replacement will improve water pressures and reliability of water service in the downtown area near the square.
- Implemented a new water valve maintenance program that allows for operation and inspection of each of the Town's water valves once every five years. This project will ensure all water valves in the Town's distribution system are serviceable, and lines can be isolated quickly during repairs.
- Completed the planning phase and began the procurement process for the Town's AMI water meter conversion project allowing for the replacement of manual read meters with automated meter reading infrastructure.
- Revised the Town's Lead and Copper Rule Revision Plan to ensure compliance with changes in State & Federal regulations scheduled to take effect in October of 2024.
- Provided an emergency water distribution site for residents from the City of Germantown following diesel contamination of their water distribution system in July.
- Flushed all fire hydrants on dead end mains to ensure the highest quality water for the Town's customers.

Wastewater Collection:

- Received over 1.5 million in grant funding for rehabilitation of sewer lines and pump stations.
- Completed a Townwide sewer flow monitoring program as part of the Town's grant funded Sewer Rehabilitation Project. This is the first phase of a multifaceted project that will allow for verifying the Town's sewer model and identifying and addressing areas in the Town's sewer system with infiltration and inflow of groundwater.
- Initiated the inspection and engineering phase of the Town's grant funded Sewer Pump Station Rehabilitation project. This project phase included a detailed inspection of the Town's 23 sewer pump stations with maintenance recommendations that will be used to direct the future construction phase of the project.
- Initiated a new grease additive program for sewer pump station wet wells in an effort to be more proactive in the removal of fats, oils, and grease, reducing pump maintenance and improving service life of sewer pumps.
- Performed regular cleaning and inspection of sewer lines throughout Town.
- Utilized the Town's seven new Triton sewer flow monitors to improve efforts locating and eliminating sources of infiltration and inflow of groundwater into the sanitary sewer system and determining sewer capacity for new developments.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP's remained in compliance with all State and Federal Laws and Regulations for FY 2023/2024 and continued to operate with no violations since 2008.
- Received over 1.3 million in grant funding for replacement of two oxidation ditch rotors at the Shelton Rd. Wastewater Treatment Plant and repairs to the sewer outfall.
- Sewer Treatment:
 - Average Daily Treatment – 5 MGD (Through March 2024)
 - Daily Maximum – 9.745 MGD (Occurred in July 2023)

FY 2025 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 the 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 replace aging emergency generators at Water Treatment Plants #3 and #2 in an effort to reduce the possibility of future service interruptions and/or reduced water capacity at the Town's water plants during power outages.
- Meet compliance with new Lead and Copper Rule Revision (LCRR) regulatory requirements scheduled to take effect in October of 2024.

Goal: To operate and maintain a water distribution system to provide 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.
- Identify areas within the Water Distribution System where new insertion valves could be installed to improve maintenance staff's ability to quickly and efficiently isolate water mains for both routine and emergency repairs and to minimize service interruptions for commercial and residential customers.
- Continue to 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.
- Identify and schedule replacement of Asbestos Cement (AC) and Galvanized water lines throughout the Town to improve water capacity throughout the Town's water distribution system and to minimize emergency water line repairs.

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 comprehensive preventative maintenance plan for the Town's 23 Sewer Pump Stations following the recent grant funded sewer pump station inspection project and complete any critical repairs or replacements identified during the assessment.
- Develop a formalized sewer easement maintenance program for easements not located in the 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:

- Ensure compliance with all environmental regulations and permits, including discharge limits and reporting requirements.
- Continuously improve the efficiency of the treatment process to minimize energy consumption and operational costs.
- Address aging infrastructure at the Shelton Rd. Wastewater Treatment Plant by completing the grant funded Oxidation Ditch Rotor Replacement Project at the Shelton Rd. Wastewater Treatment Plant in FY 2025. This project will provide for the replacement of two aging oxidation ditch rotors and rehabilitation of two existing rotors at the plant.
- Complete the grant funded Shelton Rd. bank stabilization project that will allow for stabilization and protection of the riverbank along the Wolf River and repair of the Shelton Rd. Wastewater Treatment Plant outfall.

STATISTICS

Statistics	Actual FY22	Actual FY23	Estimated FY24	Projected FY25
Water System				
Number of customers	19,160	19,540	19,787	20,070
Miles of water main	326	315	318	320
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)	6.95	7.00	7.25	7.50
Peak day pumpage (million gallons)	16	16	16	16
Water work orders completed	4,491	2,558	2,563	2,600
Sewer System				
Number of customers				
Miles of sewer main	16,917	16,917	17,118	17,316
Treatment plant capacity (million gallons per day)	296	296	308	320
Wastewater treated (million gallons per day)	10	10	10	10
Peak day treatment (million gallons)	5	5	5	5
Sewer orders completed	10	10	10	10
TN One Call requests	519	519	545	575
TN One Call requests requiring Collierville Utilities assistance	2,928	2,928	3,298	3,300

PERFORMANCE MEASURES

Activity	Target	Actual FY22	Actual FY23	Estimated FY24
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	4.00	2.00	2.00
Distribution System % Backflow Devices Tested	100	74	90	90
Unaccounted Water Loss %	8.00	0.97	2.70	3.00

BUDGET SUMMARY

	ACTUAL FY 22	ACTUAL FY 23	BUDGET FY 24	ESTIMATED FY 24	ADOPTED FY 25
Personnel	\$ 2,843,391	\$ 3,418,614	\$ 3,902,613	\$ 3,723,843	\$ 4,142,915
Operating Expense	3,015,726	3,905,697	3,955,230	3,990,264	4,747,517
Capital Outlay	32,035	174,231	736,263	-	173,000
Administrative Charges	2,205,469	2,261,551	2,627,779	2,347,038	2,568,780
Insurance	203,822	201,247	226,255	247,500	270,000
Special Appropriations	953,977	1,015,606	1,171,164	1,017,389	1,252,916
Debt Service & Depreciation	3,773,514	3,999,856	3,685,223	3,965,318	4,369,093
Total	13,027,934	14,976,803	16,304,527	15,291,352	17,524,222
Reduction to expenditures					
Capital Outlay funded through retained earnings	(32,035)	(174,231)	(736,263)	-	(173,000)
Water and Sewer Fund	\$ 12,995,899	\$ 14,802,572	\$ 15,568,264	\$ 15,291,352	\$ 17,351,222

STAFFING SUMMARY

	ACTUAL FY 23	ESTIMATED FY 24	ADOPTED FY 25
Salaries	5.0 \$ 486,721	5.0 \$ 457,650	5.0 \$ 482,717
Wages	37.0 1,598,837	38.0 1,815,803	38.0 2,063,747
Other Compensation	158,098	168,959	188,800
Benefits	1,174,958	1,250,232	1,376,452
Merit, General, & Other Adj.	-	31,200	31,200
Other Personnel	-	1.0 -	- -
Total	42.0 \$ 3,418,614	44.0 \$ 3,723,843	43.0 \$ 4,142,915

FY 2025 Schedule of Utility Rates

Monthly Rates

Inside City (volume charge is per 1,000 gallons)

<i>Water</i>				<i>Sewer</i>			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$4.22	\$4.55	\$1.98	3/4"	\$4.63	\$12.05	\$2.80
1"	\$4.22	\$11.39	\$1.98	1"	\$4.63	\$30.14	\$2.80
2"	\$4.22	\$36.43	\$1.98	2"	\$4.63	\$96.43	\$2.80
3"	\$4.22	\$68.31	\$1.98	3"	\$4.63	\$180.81	\$2.80
4"	\$4.22	\$113.85	\$1.98	4"	\$4.63	\$301.35	\$2.80
6"	\$4.22	\$227.70	\$1.98	6"	\$4.63	\$602.70	\$2.80
8"	\$4.22	\$364.32	\$1.98	8"	\$4.63	\$964.32	\$2.80

Outside City (volume charge is per 1,000 gallons)

Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$4.22	\$6.84	\$2.97	3/4"	\$4.63	\$18.08	\$4.20
1"	\$4.22	\$17.09	\$2.97	1"	\$4.63	\$45.20	\$4.20
2"	\$4.22	\$54.65	\$2.97	2"	\$4.63	\$144.65	\$4.20
				3"	\$4.63	\$271.22	\$4.20
				4"	\$4.63	\$452.03	\$4.20
				6"	\$4.63	\$904.05	\$4.20
				8"	\$4.63	\$1,446.48	\$4.20

Piperton (volume charge is per 1,000 gallons)

Meter Size	Customer Service Charge	Base Charge	Volume Charge
2"	\$4.22	\$41.90	\$2.28
6"	\$4.22	\$261.86	\$2.28
8"	\$4.22	\$418.97	\$2.28
10"	\$4.22	\$602.26	\$2.28

Cotton Creek (volume charge is per 1,000 gallons)

Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$4.63	\$18.08	\$4.20

Unmetered Cotton Creek customers \$60.00

Spacial Charges:

Volume charge for carrier for water plant #2 discharge (per 1,000 gallons) \$2.40

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

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 for 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 \$50,000 and have a useful life of five years or more will be included in the CIP. Capital outlays of \$50,000 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.

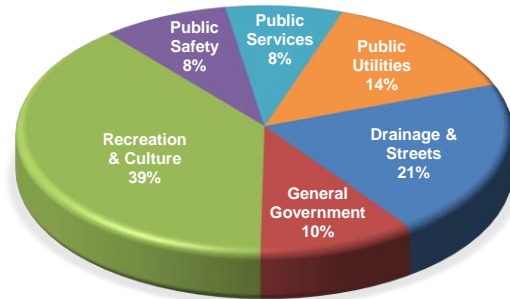
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FY 2025 CIP Project List and Descriptions

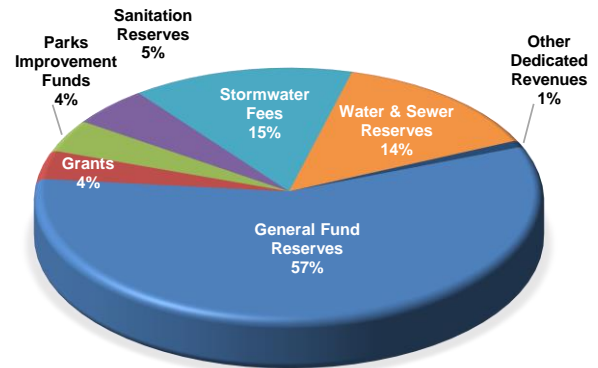
Area/Project	Cost
Drainage & Streets	
670 Tamburlaine Cove	80,000
Center Street & Keough Road Curb & Sidewalk Improv.	240,000
Downtown Drainage Phase IV (Mills Street Crossing)	1,800,000
Lateral J Drop Inlet Construction	50,000
Neighborhood Traffic Mgmt. Prog.-Road Safety Improv.	50,000
Peterson Lake Bank Stabilization	450,000
Sanders Creek Bank Stabilization (Phase 1)	25,000
Shelton Road Bridge (MPO)	405,000
Signalization of Byhalia Rd & Collierville Rd (MPO)	35,000
Signalization of Hwy 72 and Sycamore Rd	110,000
Signalization of Winchester & Shea Rd (MPO)	35,000
Traffic Operations Center	60,000
Walnut Street Drainage Improvements	30,000
Washington Street Parking Lot	90,000
General Government	
CIP Contingency 2025	500,000
Roof Coating - Progress Road Building "B"	372,000
Town-wide Network Infrastructure Upgrade	750,000
Water Tower Lighting	87,000
Public Safety	
Ambulance Transport #6 (FS #6)	687,646
Backup Dispatch Renovations	40,000
Emergency Generator - Fire Station #2	145,000
Emergency Generator - Municipal Court	122,000
Fire Station #6	435,965
Public Services	
Equipment - Automated Garbage Truck	710,000
Equipment - One-Ton Dump Truck	93,000
Equipment - Track Excavator	293,000
Equipment - Track Skid Steer	75,000
Equipment - Transfer Trailer	149,000
Public Utilities	
Burrows Rd. Water/Sewer Improvement Project	50,000
Emergency Generator - Wolf River Pump Station	145,000
Equipment - Lowboy Trailer	85,000
Mt. Pleasant Sewer Improvement Project	350,000
North Rowlett Water Line	1,750,000
Recreation & Culture	
Harrell Theatre Upgrades	575,000
Lateral I Retaining Wall in Johnson Park	270,000
Library Expansion	5,000,000
Parking Lot Overlays - WC Johnson Park	288,100
Playground Surface Conversion - Steeplechase	125,000
Roof Replacement - Community Center Gym	217,000
Total CIP	16,774,711

Funding Sources	Amount
CDBG	240,000
Fire Facility Fee	145,000
General Fund	9,635,711
Parks Improvement Funds	700,000
Sanitation Fund	859,000
Storm Water	2,435,000
TDOT	380,000
W&S Reserves	2,380,000
Total Funding Sources	16,774,711

Capital Investments by Area



Capital Investments by Funding Source



670 Tamburlaine Cove**\$ 80,000**

This project will be to replace an existing plastic pipe that has deformed under the driveway at 670 Tamburlaine Cove. The work will include replacing the pipe, driveway, driveway apron, and street work.

Funding Source:	Storm Water Fund
Department:	Development
Operating Budget Impact:	No impact

Center Street & Keough Road Curb & Sidewalk Improvements**\$ 240,000**

This project will consist of the construction of curbs & sidewalks along Center Street and Keough Road. Currently there are some uncompleted sections of curb & sidewalks along the frontage of the VFW and Courtyard Off the Square Apartment site.

Funding Source:	CDBG Grant
Department:	Development
Operating Budget Impact:	No impact

Downtown Drainage Phase IV (Mills Street Crossing)**\$ 1,800,000**

This project will consist of the design and construction for Phase 4 of the Downtown Drainage project that will be from downstream of Mills Street to the drainage pipe along the west side of the Post Office.

Funding Source:	Storm Water Fund
Department:	Development
Operating Budget Impact:	No impact

Lateral J Drop Inlet Construction**\$ 50,000**

This project will consist of the construction of two drop inlets located at 648 Red Bark Cove. Eroded areas in the yard have developed due to the ditch bank erosion. These eroded areas are located on the east side of the lateral adjacent to Cross Winds Elementary School causing minor damage to adjacent property at 648 Red Bark Cove.

Funding Source:	Storm Water Fund
Department:	Development
Operating Budget Impact:	No Impact

Neighborhood Traffic Mgmt. Program-Road Safety Improv.**\$ 50,000**

This project will consist of installing speed cushions along various streets including Tarren Mills Circle, Russell Farms Road or Colbert Street as speed study and other data warrant. In addition, a road diet is anticipated for Halle Pkwy. and Shrewsbury Run along with other various streets within the Town as collected speed data warrants.

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

Peterson Lake Bank Stabilization**\$ 450,000**

This project will include the design and construction of a bank stabilization project to stabilize approximately 300 LF of ditch bank along the east side of Peterson Lake Road across from the Fire Administration building and Fire Station #3.

Funding Source:	Storm Water Fund
Department:	Development
Operating Budget Impact:	No impact

Sanders Creek Bank Stabilization (Phase 1)**\$ 25,000**

Phase 1 construction includes the installation of grade control structures up stream where Sanders Creek flows into Wolf River. The project will also help to prevent the flow of silt into the Wolf River.

Funding Source:	Storm Water Fund
Department:	Development
Operating Budget Impact:	No impact

Shelton Road Bridge (MPO) \$ 405,000

The project consists of preparing the environmental documents, right-of-way and construction plans for state/federal approval, design for either expansion of the current bridge or a complete bridge replacement, possible stream relocation and roadway modifications to either or both sides of the bridge.

Funding Source: General Fund / Grant - TDOT
Department: Development
Operating Budget Impact: Routine maintenance

Signalization of Byhalia Rd & Collierville Rd (MPO) \$ 35,000

This project involves the installation of a new mast arm traffic signal at the intersection of Byhalia Road and Collierville Road.

Funding Source: General Fund / Grant - TDOT
Department: Development
Operating Budget Impact: Routine maintenance

Signalization of Hwy 72 and Sycamore Road \$ 110,000

This project involves the installation of a traffic signal (wooden poles and span wires) at Hwy 72 and Sycamore Road.

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

Signalization of Winchester & Shea Rd (MPO) \$ 35,000

This project involves the installation of a new mast arm traffic signal at the intersection of Winchester Road and Shea Road.

Funding Source: General Fund / Grant - TDOT
Department: Development
Operating Budget Impact: Routine maintenance

Traffic Operations Center \$ 60,000

This project will create a traffic operations center to allow engineers and staff to diagnose existing infrastructure and identify equipment that's not working correctly or efficiently. Once deficiencies are identified, necessary equipment can be upgraded/replaced as necessary in a more expedited and efficient manner.

Funding Source: General Fund
Department: Development
Operating Budget Impact: Approximately \$15,000 annual licensing and maintenance

Walnut Street Drainage Improvements \$ 30,000

This project will consist of installing drainage pipes and inlets along Walnut Street and at the intersection of Walnut Street and South Rowlett.

Funding Source: Storm Water Fund
Department: Development
Operating Budget Impact: No impact

Washington Street Parking Lot \$ 90,000

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

CIP Contingency 2025**\$ 500,000**

This project holds funds to be transferred to other projects as needed.

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

Roof Coating – Progress Rd. Building “B”**\$ 372,000**

The purpose of this project will consist of applying a quality coating and fabric system where old screw fasteners with rubber grommets will be replaced with new ones, a fabric sheet applied across all seams and valleys, and a UV-resistant, weathertight liquid roof coating rolled over the entire roof system allowing ten years of leak free service.

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

Town-wide Network Infrastructure Upgrade**\$ 750,000**

This project aims to modernize and enhance Collierville’s IT infrastructure by addressing critical technical debt and vulnerabilities. This comprehensive overhaul will improve network reliability, security, and efficiency, ensuring the Town can meet the growing demands of its digital services and operations.

Funding Source:	General Fund
Department:	Information Technology
Operating Budget Impact:	No Impact

Water Tower Lighting**\$ 87,000**

This project will consist of installing LED lights on the elevated walk platform to illuminate the Town of Collierville water tower located in the historic district. Upgrades to the electrical system within the water plant electrical building will be necessary for the success of the project.

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

Ambulance Transport #6 (FS #6)**\$ 687,646**

This project consists of an additional Horton Freightliner Ambulance, complete with essential loose equipment, to be stationed at the soon-to-open Firehouse #6. The new ambulance will be outfitted with state-of-the-art equipment and technology, enabling our highly skilled medical personnel to deliver critical and potentially life-saving interventions. This includes advanced medical equipment, transportation capabilities, and the capacity to respond promptly to a wide range of medical emergencies.

Funding Source:	General Fund
Department:	Fire
Operating Budget Impact:	No significant change in annual operating costs

Backup Dispatch Renovations**\$ 40,000**

This project will be to renovate the building portion of Fire Station #4 dedicated to police back-up dispatch center. Renovations will include upgrades to the restroom, dispatcher control center, I.T. network room, front office area, electrical system, HVAC system and fire suppression system.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	No impact after project completion

Emergency Generator - Fire Station #2**\$ 145,000**

The project will consist of setting up a 75-KW natural gas generator for Firehouse #2, capable of fully powering the facility, including the apparatus bay, living quarters, kitchen, business offices, laundry room, restroom, and bed hall.

Funding Source:	Fire Facility Fee
Department:	Fire
Operating Budget Impact:	No impact

Emergency Generator - Municipal Court**\$ 122,000**

This project includes the design/engineering, load testing, site preparation, procurement, and installation of an emergency generator power supply sufficient to service the Collierville Municipal Court building located at 101 Walnut Street.

Funding Source:	General Fund
Department:	Finance / Court
Operating Budget Impact:	Routine Maintenance

Fire Station #6**\$ 435,965**

This project includes the Fire Department with an additional 14,050 sq. ft. firehouse in accordance with the fire department's long-range planning efforts. The facility will consist of a two-story firehouse with living quarters upstairs and a three-bay, drive-through fire apparatus bay, ambulances, and technical rescue.

Funding Source:	General Fund
Department:	Fire
Operating Budget Impact:	Appr. \$1.7 million in annual operating costs including personnel

Equipment-Automated Garbage Truck**\$ 710,000**

Purchase two replacement automated garbage trucks 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 Works - Sanitation
Operating Budget Impact:	Anticipate \$303,857 cost savings over 5 yrs. in maintenance costs

Equipment-One-Ton Dump Truck**\$ 93,000**

Purchase a replacement one-ton dump Truck used for a variety of purposes including hauling heavy equipment to job sites, transporting concrete or asphalt to waste facilities, and transporting new materials for drainage or road repairs.

Funding Source:	General Fund
Department:	Public Works-Streets and Drainage
Operating Budget Impact:	Routine Vehicle Maintenance

Equipment-Track Excavator**\$ 293,000**

Purchase a replacement track excavator mainly utilized for large construction projects, large scale drainage or road repairs, or any project requiring a longer reach than a backhoe with the ability to move higher volumes of materials. Existing excavator will be used as a backup unit going forward.

Funding Source:	General Fund
Department:	Public Works-Streets and Drainage
Operating Budget Impact:	Approximately \$2,200 annual maintenance

Equipment-Track Skid Steer**\$ 75,000**

Purchase a replacement track skid steer used for a variety of applications that include but are not limited to removing material from back yards for various maintenance repairs, road repairs, ditch repairs, loading material, and cutting ditch banks utilizing a bush hog attachment.

Funding Source:	General Fund
Department:	Public Works-Street and Drainage
Operating Budget Impact:	Approximately \$500 annual maintenance

Equipment-Steel Push-off Transfer Trailer**\$ 149,000**

Purchase a replacement steel push-off transfer trailer used to transport recycle material to the recycle hub in Chester County, TN.

Funding Source:	Sanitation Fund
Department:	Public Works - Sanitation
Operating Budget Impact:	Approximately \$30,000 annual maintenance

Burrows Rd. Sewer Improvement Project**\$ 50,000**

This project will consist of the design and installation of approximately 1700 feet of 8" watermain and the reworking of two (2) 6" sewer service lines with multiple residential sewer connections, and a 4" sewer service line with two (2) residential sewer connection that run under an addition built on to the home located at 345 Burrows Rd.

Funding Source:	Water & Sewer Fund
Department:	Public Utilities / Engineering
Operating Budget Impact:	No Impact

Emergency Generator Replacement – Wolf River Pump Station**\$ 145,000**

This project includes replacement of 2 emergency generators over the next two years. Generators scheduled for replacement include: 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 Fund
Department:	Public Utilities
Operating Budget Impact:	No Impact

Equipment-Lowboy Trailer**\$ 85,000**

Purchase of a new lowboy trailer to be utilized for a larger truck excavator purchased by public works.

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

Mt. Pleasant Sewer Improvement**\$ 350,000**

This project includes disconnecting homes located at 297, 309, 319, 331 & 339 Mt. Pleasant Rd. from an existing 4" sewer main, install approximately 395 feet of new 8" sewer main, one new sewer manhole and five (5) new 6" service connections that will be tied into the existing 4" sewer service lines for each home.

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

North Rowlett Street Water Line Improvements**\$ 1,750,000**

This project consists of installation of a new 8" ductile iron (DI) water line in the Alley's on the west side of the Square, on North Rowlett from the Alley's to Abbington and on Abbington from North Rowlett to Poplar Avenue. This will replace the undersized 6" asbestos cement lines that 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.

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

Harrell Theatre Upgrades**\$ 575,000**

This project is the design and installation of a new auditorium sound system, house/stage lighting system, and upgrades to the existing dressing rooms and backstage storage areas.

Funding Source:	Park Improvement Fund
Department:	Parks, Recreation & Cultural Arts
Operating Budget Impact:	No Impact

Lateral I Retaining Wall in Johnson Park**\$ 270,000**

This project will consist of stabilizing Lateral I creek bank within Johnson Park downstream from the grade control sheet piling installed in 2017. Proposed stabilizing material/system will be Armourmax products used on the Eastbrook greenbelt bridge and bank stabilization project.

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

Library Expansion**\$ 5,000,000**

This project will consist of constructing new building space that will be attached to the north side of the current building while making improvements to the current interior space for better service delivery. Some of the proposed improvements will be new staff office space, additional meeting rooms, reading theater, additional young adult and kid's areas and a great hall space. Site improvements will be additional parking and outdoor learning spaces.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	Additional personnel, maintenance, and utilities.

Parking Lot Overlay – WC Johnson Park**\$ 288,100**

This project will consist of excavating and repairing asphalt failures, crack filling, milling 2 inches of surface and overlay wearing surface with 2 inches of surface asphalt, re-painting of pavement markings, and reinstalling wheel stops where appropriate. Current ADA requirements will be included in the project so compliant credits can be recognized.

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

Playground Surface Conversion - Steeplechase**\$ 125,000**

This project will consist of converting the sand playground surface to a new poured-in-place rubber safety surface. This will require removal of the existing surface, installation of a concrete pad for the rubber surface to adhere to and installation of a 3-1/2 inch poured-in-place rubber safety surface.

Funding Source:	Park Improvement Fund
Department:	General Services
Operating Budget Impact:	No impact

Roof Replacement – Community Center Gym**\$ 217,000**

This project will consist of replacing the flat roof system covering the Community Center gymnasium with 2 layers of no less than R-30 insulation material, base roof material sheeting modified granulated cap sheet, new plywood on parapet walls, flash walls with torch applied roof material and shop fabricate needed metal components for a complete. Component project. A 20-year manufacturer's warranty will be supplied following acceptance of the finished product.

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

5-Year CIP by Department and Funding Source

INVESTMENT AREA	APPROVED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Drainage & Streets	3,460,000	1,070,000	21,700,000	1,400,000	205,000
General Government	1,709,000	3,321,048	4,027,048	3,200,994	1,000,000
Public Safety	1,430,611	909,500	67,569	-	-
Public Services	1,320,000	1,120,000	1,235,000	1,160,000	750,000
Public Utilities	2,380,000	1,630,000	1,812,000	1,650,000	1,650,000
Recreation & Culture	6,475,100	4,335,000	1,375,000	1,425,000	750,000
TOTAL CIP	16,774,711	12,385,548	30,216,617	8,835,994	4,355,000
FUNDING SOURCE					
Fire Facility Fee	145,000	-	67,569	-	-
General Fund	9,635,711	8,970,548	6,637,048	4,100,994	1,750,000
Grant - CDBG	240,000	-	-	-	-
Grant - TDEC	-	-	-	675,000	-
Grant - TDOT	380,000	200,000	17,600,000	-	-
Sanitation	859,000	935,000	875,000	760,000	-
Storm Water	2,435,000	-	650,000	900,000	205,000
W&S Reserves	2,380,000	1,630,000	3,812,000	1,650,000	1,650,000
Parks Improvement Funds	700,000	650,000	575,000	750,000	750,000
TOTAL FUNDING	16,774,711	12,385,548	30,216,617	8,835,994	4,355,000

5-Year CIP Project List

INVESTMENT AREA / PROJECT	2025	2026	2027	2028	2029	TOTAL
Drainage & Streets						
670 Tamburlaine Cove	80,000					80,000
Center Street & Keough Road Curb & Sidewalk Improv.	240,000					240,000
Downtown Drainage Phase IV (Mills Street Crossing)	1,800,000					1,800,000
Lateral J Drop Inlet Construction	50,000					50,000
Neighborhood Traffic Mgmt. Prog.-Road Safety Improv.	50,000					50,000
Peterson Lake Bank Stabilization	450,000					450,000
Sanders Creek Bank Stabilization (Phase 1)	25,000		530,000			555,000
Shelton Road Bridge (MPO)	405,000		6,000,000			6,405,000
Signalization of Byhalia Rd & Collierville Rd (MPO)	35,000					35,000
Signalization of Hwy 72 and Sycamore Rd	110,000					110,000
Signalization of Winchester & Shea Rd (MPO)	35,000					35,000
Traffic Operations Center	60,000	90,000				150,000
Walnut Street Drainage Improvements	30,000					30,000
Washington Street Parking Lot	90,000					90,000
ADA Compliant Railroad Crossing		500,000				500,000
Mast Arms at Main Street and Poplar Avenue		450,000				450,000
Sidewalk - North Side of Winchester		30,000	200,000			230,000
Downtown Drainage Phase V (S. Rowlett to Center St.)			120,000	900,000		1,020,000
Fletcher Road (281) Curb, Gutter & Sidewalk			100,000			100,000
Shelby Drive Widening (Sycamore to HWY 72) (MPO)			500,000			500,000
Shelton Road Medians			250,000			250,000
SR175 Widening (Jasper Park to Shelby Post) (MPO)			14,000,000			14,000,000
SR175 Widening (Jasper Park to Shelby Post) (MPO)				500,000		500,000
Sanders Creek Detention Facility					205,000	205,000

INVESTMENT AREA / PROJECT	2025	2026	2027	2028	2029	TOTAL
General Government						
CIP Contingency 2025	500,000					500,000
Roof Coating - Progress Road Building "B"	372,000					372,000
Town-wide Network Infrastructure Upgrade	750,000	2,922,048	2,922,048	2,200,994		8,795,090
Water Tower Lighting	87,000					87,000
Depot - Replace Concrete Platform		92,000				92,000
Roof Coating - Progress Road Building "A"		307,000				307,000
Roof Replacement - Town Hall			605,000			605,000
Town Facilities and Properties Improvements			500,000	1,000,000	1,000,000	2,500,000
Public Safety						
Ambulance Transport #6 (FS #6)	687,646					687,646
Backup Dispatch Renovations	40,000					40,000
Emergency Generator - Fire Station #2	145,000					145,000
Emergency Generator - Municipal Court	122,000					122,000
Fire Station #6	435,965					435,965
Fire Administration Expansion (2nd Floor)		909,500				909,500
Fire Administration Expansion (2nd Floor)			67,569			67,569
Public Services						
Equipment - Automated Garbage Truck	710,000	450,000	460,000	470,000		2,090,000
Equipment - One-Ton Dump Truck	93,000				90,000	183,000
Equipment - Track Excavator	293,000					293,000
Equipment - Track Skid Steer	75,000					75,000
Equipment - Transfer Trailer	149,000					149,000
Equipment - Brush Truck		235,000	245,000			480,000
Public Services						
Equipment - Rear Loading Garbage Truck		250,000				250,000
Equipment - Wheel Loader		185,000				185,000
Equipment - Forklift			60,000			60,000
Equipment - Road Tractor			170,000			170,000
Parking Lot Expansion at Public Services			300,000			300,000
Equipment - Auto Leaf Machine				290,000		290,000
Equipment - Bucket Truck				200,000		200,000
Equipment - Single Axle Dump Truck				200,000		200,000
Additional Fuel Island					500,000	500,000
Equipment - Backhoe					160,000	160,000
Public Utilities						
Burrows Rd. Water/Sewer Improvement Project	50,000	850,000				900,000
Emergency Generator - Wolf River Pump Station	145,000					145,000
Equipment - Lowboy Trailer	85,000					85,000
Mt. Pleasant Sewer Improvement Project	350,000					350,000
North Rowlett Water Line	1,750,000					1,750,000
CIPP Sewer Replacement		300,000	300,000	300,000	300,000	1,200,000
Emergency Generator Replacement - Water Plant #2		150,000				150,000
Equipment - Mini-Excavator		80,000				80,000
Hurdle St. Sewer Improvement Project		250,000				250,000
Equipment - Backhoe			162,000			162,000
Sewer System Improvements			750,000	750,000	750,000	2,250,000
Water Distribution System Improvements			600,000	600,000	600,000	1,800,000
Recreation & Culture						
Harrell Theatre Upgrades	575,000					575,000
Lateral I Retaining Wall in Johnson Park	270,000					270,000
Library Expansion	5,000,000	3,380,000				8,380,000
Parking Lot Overlays - WC Johnson Park	288,100	105,000				393,100
Playground Surface Conversion - Steeplechase	125,000					125,000
Roof Replacement - Community Center Gym	217,000					217,000
WCJ Restroom Building		600,000				600,000
Wolf River Greenway Extension (MPO)		250,000	1,000,000			1,250,000
Collierville Park System Master Plan			75,000			75,000
Playground Surface Conversion - Planters Ridge			125,000			125,000
Sand Volleyball Courts			175,000			175,000
WCJ Baseball Complex - Synthetic Turf				75,000	750,000	825,000
Wolf River Blvd Greenbelt Trail - Phase I				1,350,000		1,350,000
TOTAL CIP	16,774,711	12,385,548	30,216,617	8,835,994	4,355,000	72,567,870

Non-Capital Project List

Area/Project	Cost	Funding Sources	Amount
Drainage & Streets		General Fund	46,000
Queen Oaks Basin Study	175,000	Parks Improvement Funds	265,000
Town Wide Traffic Model	230,000	Storm Water	175,000
Recreation & Culture		TDOT	184,000
Greenbelt System Overlay - Wynbrooke	265,000	Total Funding Sources	670,000
Total Non-Capital Projects			
	670,000		

Greenbelt System Overlay **\$ 265,000**

This project consists of performing regular maintenance on the greenbelt trail system by removing diseased trees, correcting drainage problems, installing root barrier material to prevent tree roots from damaging the trails, milling the damaged or compromised asphalt surface, and overlaying with a new surface coat of asphalt.

Funding Source: Park Improvement Fund
 Department: General Services
 Operating Budget Impact: No impact

Queen Oaks Basin Study **\$ 175,000**

The scope of this project will be to map the existing ditches, inlets and drainage pipes within the Queen Oaks Basin. This data can be used to help determine the impacts of infield developments that take place, drainage improvements within the basin. In addition, the data can be used to develop more comprehensive drainage plans and to analyze “what if” scenarios.

Funding Source: Storm Water Fund
 Department: Engineering
 Operating Budget Impact: No Impact

Town Wide Traffic Model **\$ 230,000**

This project involves using the data collected in Phase I to predict traffic conditions in horizon years 2030, 2050 and full build out year. The output will enable the Town to begin planning for future needs of its transportation system.

Funding Source: General Fund / Grant - TDOT
 Department: Development - Engineering
 Operating Budget Impact: No Impact

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 2024, twenty-two full-time positions were added. Positions include: one Assistant Circulation Coordinator, one IT Support Specialist, one Animal Control Officer, one Dispatcher, one Jailer, ten Firefighters, six Firefighter/Paramedics, one Instrumentation/Electrical Technician. Five full-time positions were eliminated. Positions eliminated include: two Special Projects Coordinator, one Accounting Manager, one Accounting Supervisor and one Crew Supervisor. The Special Projects Coordinators and Accounting Manager positions were only budgeted for half of FY 2023 and were intended to be temporary.

For FY 2025, eight full-time positions were added. Positions include: one Deputy Town Administrator, one IT Network Engineer, one Risk Manager, two Animal Shelter Technicians, one Dispatcher, one Jailer, and one Records Clerk. Three full-time positions were eliminated. Positions eliminated include: one Economic Development Director, one Senior Administrative Specialist, and one Senior Office Assistant.

FULL-TIME POSITIONS

	2021	2022	2023	2024 Est'd	Var	% Inc/ Dec	2025 Bud	Var	% Inc/ Dec
Full-time Positions									
Board of Mayor and Aldermen Administration	6	6	6	6	0	0.0%	6	0	0.0%
Administration	7	9	9	8	-1	-11.1%	7	-1	-12.5%
Finance	20	19	22	20	-2	-9.1%	20	0	0.0%
Human Resources	5	6	6	6	0	0.0%	6	0	0.0%
Information Technology	6	7	7	8	1	14.3%	9	1	12.5%
General Services - Administration	8	8	8	8	0	0.0%	9	1	12.5%
General Services - Facilities Maint.	9	10	11	11	0	0.0%	11	0	0.0%
General Services - Grounds & Parks Development	38	36	37	36	-1	-2.7%	36	0	0.0%
Administration	3	2	2	2	0	0.0%	2	0	0.0%
Planning	9	11	11	11	0	0.0%	11	0	0.0%
Engineering	12	13	14	14	0	0.0%	14	0	0.0%
Building & Codes	15	15	15	15	0	0.0%	15	0	0.0%
Public Safety									
Animal Services	4	4	4	5	1	25.0%	7	2	40.0%
Municipal Court	11	11	11	11	0	0.0%	11	0	0.0%
Police Department	147	149	149	153	4	2.7%	155	2	1.3%
Fire & Rescue	73	71	75	90	15	20.0%	90	0	0.0%
Ambulance Service	0	1	23	23	0	0.0%	23	0	0.0%
Public Services									
Administration	8	7	7	7	0	0.0%	7	0	0.0%
Fleet Services	9	10	10	10	0	0.0%	10	0	0.0%
Streets & Drainage	28	28	28	28	0	0.0%	28	0	0.0%
Sanitation	30	33	33	33	0	0.0%	33	0	0.0%
Recreation & Culture									
Parks, Recreation & Cultural Arts	9	8	8	8	0	0.0%	8	0	0.0%
Fitness Center	0	0	0	0	0	100.0%	0	0	100.0%
Burch Library	8	8	9	10	1	11.1%	10	0	0.0%
Morton Museum	2	2	2	2	0	0.0%	2	0	0.0%
Public Utilities									
Water Treatment Plant	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	19	19	19	20	1	5.3%	20	0	0.0%
Wastewater Collection	8	8	11	11	0	0.0%	11	0	0.0%
Wastewater Treatment Plant	7	7	7	7	0	0.0%	7	0	0.0%
Total	506	513	549	568	19	3.5%	573	5	0.9%

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

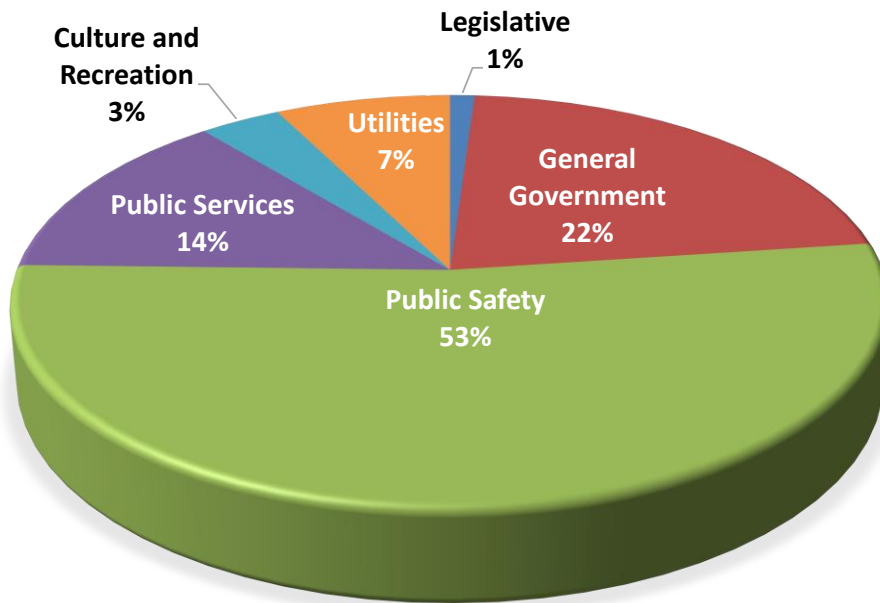
TOTAL POSITIONS

	ACTUAL FY 23		ESTIMATED FY 24		ADOPTED FY 25	
Salaries	96.0	\$ 7,522,566	92.0	\$ 7,875,533	94.0	\$ 8,557,698
Wages	453.0	24,339,176	476.0	26,399,342	479.0	28,909,945
Part-Time	55.0	847,000	53.0	1,019,859	64.0	1,298,895
Other Compensation		1,463,094		1,639,789		1,940,439
Benefits		15,630,405		17,231,082		18,934,850
Merit, General, & Other Adj.		-		78,420		433,497
Other Personnel	7.0	31,360	11.0	67,179	10.0	103,494
Total	611.0	\$ 49,833,601	632.0	\$ 54,311,203	647.0	\$ 60,178,818

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.

STAFFING BY FUNCTION

Figure 51: FY 2025 Staffing by Function



STAFFING BY CLASSIFICATION (FULL-TIME EQUIVALENTS)

Positions	FY 23 Actual		FY 24 Estimated			FY 25 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	-	-
Administration	9.0	1.0	8.0	1.0	(1.0)	7.0	1.0	(1.0)
Finance	22.0	-	20.0	-	(2.0)	20.0	-	-
Human Resources	6.0	-	6.0	-	-	6.0	-	-
Information Technology	7.0	-	8.0	-	1.0	9.0	-	1.0
General Services - Administration	8.0	-	8.0	-	-	9.0	-	1.0
General Services - Facilities Maint.	11.0	-	11.0	-	-	11.0	-	-
General Services - Grounds & Parks	37.0	-	36.0	-	(1.0)	36.0	-	-
Development								
Administration	2.0	-	2.0	-	-	2.0	-	-
Planning	11.0	-	11.0	-	-	11.0	-	-
Engineering	14.0	-	14.0	-	-	14.0	-	-
Building & Codes	15.0	-	15.0	-	-	15.0	-	-
Public Safety								
Animal Services	4.0	5.0	5.0	5.0	1.0	7.0	3.0	-
Municipal Court	11.0	6.0	11.0	6.0	-	11.0	6.0	-
Police Department	149.0	21.0	153.0	21.0	4.0	155.0	21.0	2.0
Fire & Rescue	75.0	1.0	90.0	1.0	15.0	90.0	1.0	-
Ambulance Service	23.0	-	23.0	-	-	23.0	-	-
Public Services								
Administration	7.0	1.0	7.0	1.0	-	7.0	1.0	-
Fleet Maintenance	10.0	-	10.0	-	-	10.0	-	-
Streets and Drainage	28.0	-	28.0	-	-	28.0	-	-
Sanitation	33.0	-	33.0	-	-	33.0	-	-
Recreation & Culture								
Parks, Recreation & Cultural Arts	8.0	5.0	8.0	5.0	-	8.0	5.0	-
Fitness Center	-	-	-	-	-	-	13.0	13.0
Burch Library	9.0	14.0	10.0	12.0	(1.0)	10.0	12.0	-
Morton Museum	2.0	1.0	2.0	1.0	-	2.0	1.0	-
Public Utilities								
Water Treatment Plant	5.0	-	5.0	-	-	5.0	-	-
Water Distribution System	19.0	-	20.0	-	1.0	20.0	-	-
Wastewater Collection	11.0	-	11.0	-	-	11.0	-	-
Wastewater Treatment	7.0	-	7.0	-	-	7.0	-	-
Total	549.0	55.0	568.0	53.0	17.0	573.0	64.0	16.0

DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	School Enrollment^c	Unemployment Rate^a
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	52,264 ^d	2,500,467	47,843 ^d	10,027	3.5
2021	52,167 ^e	2,605,794	49,951 ^d	10,002	3.4
2022	52,975 ^e	2,771,334	52,314 ^d	9,391	3.3
2023	53,531 ^e	2,909,678	54,355 ^d	10,275	2.1

^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	2023			2014		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx	4,400	1	1.02%	2,542	1	0.65%
Carrier Corporation	1,500	2	0.32	1,400	2	0.35
Collierville Schools	1,351	3	0.29			
Town of Collierville	549	4	0.12	527	4	0.13
Baptist Hospital - Collierville	400	5	0.09	321	6	0.08
IMC	400	6	0.09			
Orgill	350	7	0.08			
Helena Chemical	375	8	0.08	250	8	0.06
Juice Plus (NSA)	200	9	0.04	226	10	0.06
MCR Safety	100	10	0.02			
Shelby County Schools				700	3	0.18
Kroger				443	5	0.11
Wal-Mart				300	7	0.08
Central Church				232	9	0.06
Total	9,625		2.15%	6,941		1.75%

MISCELLANEOUS DATA

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1,000 Pop.
	Oper. Revenue	Expenditures				
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	504	9.82
2021	78,477,617	58,755,986	1.83	51,343	506	9.86
2022	81,101,031	63,190,218	1.72	51,913	513	9.88
2023	85,908,661	68,807,604	1.72	52,975	549	10.36
2024**	99,025,278	75,052,850	1.72	54,861	568	10.35

*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.

2020-2022 CENSUS QUICK FACTS*

2020 - 2023 CENSUS QUICK FACTS

People QuickFacts	Tennessee	Shelby County	Germantown	Bartlett	Collierville	Brentwood	Franklin
Population							
Population Estimates, July 1, 2023, (V2023)	7,126,489	910,042	40,267	56,030	51,317	45,265	88,558
Population estimates base, April 1, 2020, (V2023)	6,910,786	930,020	41,342	57,792	51,326	45,378	83,548
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, 2023, (V2023)	3.10%	-2.10%	-2.60%	-3.00%	0.00%	-0.20%	6.00%
Demographics							
Persons under 5 years, percent	5.80%	6.70%	6.10%	6.00%	5.50%	3.50%	6.60%
Persons under 18 years, percent	22.00%	25.40%	27.20%	23.60%	26.70%	28.00%	24.50%
Persons 65 years and over, percent	17.40%	15.30%	22.80%	18.00%	14.60%	15.10%	13.90%
Female persons, percent	51.00%	52.60%	50.90%	51.70%	52.20%	49.00%	52.40%
White alone, percent	78.40%	40.60%	86.50%	69.90%	71.20%	84.30%	77.80%
Black or African American alone, percent	16.50%	54.10%	4.80%	22.90%	4.80%	3.30%	6.30%
American Indian and Alaska Native alone, percent	0.60%	0.40%	0.00%	0.10%	0.10%	0.10%	0.10%
Asian alone, percent	2.10%	3.00%	5.40%	3.50%	13.80%	7.90%	8.80%
Native Hawaiian and Other Pacific Islander alone, percent	0.10%	0.10%	0.00%	0.00%	0.10%	0.00%	0.00%
Two or More Races, percent	2.30%	1.80%	2.60%	2.80%	3.40%	3.60%	5.90%
Hispanic or Latino, percent	7.50%	8.90%	2.10%	3.30%	4.00%	3.60%	5.80%
White alone, not Hispanic or Latino, percent	72.00%	33.00%	85.20%	67.90%	69.50%	82.50%	75.80%
Veterans, 2018-2022	414,746	45,641	2,320	4,289	2,951	1,551	3,391
Foreign born persons, percent, 2018-2022	5.40%	6.80%	8.00%	6.70%	13.40%	9.00%	11.70%
High school graduate or higher, percent of persons age 25 years+, 2018-2022	89.30%	89.60%	98.50%	94.90%	95.50%	98.00%	95.90%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	29.70%	33.80%	69.60%	36.00%	60.40%	75.40%	63.40%
With a disability, under age 65 years, percent, 2018-2022	10.90%	9.40%	4.00%	8.80%	5.30%	2.90%	4.90%
Persons without health insurance, under age 65 years, percent	11.10%	11.40%	3.00%	6.80%	5.60%	3.40%	4.90%
Housing & Households							
Owner-occupied housing unit rate, 2018-2022	67.10%	55.20%	87.60%	84.70%	80.50%	91.60%	63.80%
Median value of owner-occupied housing units, 2018-2022	\$232,100	\$206,100	\$402,300	\$251,700	\$409,000	\$842,400	\$574,000
Median gross rent, 2018-2022	\$1,047	\$1,103	\$1,700	\$1,492	\$1,488	\$2,459	\$1,785
Households, 2018-2022	2,713,635	357,839	15,376	19,948	17,755	14,880	32,770
Persons per household, 2018-2022	2.5	2.55	2.66	2.85	2.88	3.01	2.54
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022	86.20%	87.10%	90.90%	89.90%	87.80%	91.20%	83.00%
Language other than English spoken at home, percent of persons age 5 years+, 2018-2022	7.50%	9.80%	8.80%	7.90%	15.30%	10.00%	12.70%
Households with a computer, percent, 2018-2022	92.30%	91.50%	96.10%	96.70%	97.90%	97.60%	97.80%
Households with a broadband Internet subscription, percent, 2018-2022	85.70%	84.30%	92.90%	92.10%	96.60%	96.70%	95.40%
Median household income (in 2022 dollars), 2018-2022	\$64,035	\$59,621	\$140,429	\$94,603	\$129,729	\$181,576	\$106,592
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$36,040	\$36,230	\$71,070	\$40,029	\$59,856	\$85,219	\$54,946
Persons in poverty, percent	13.30%	16.60%	2.40%	4.90%	2.70%	2.40%	5.10%
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	S	62	47	75	S
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+, 2018-2022	61.50%	64.20%	61.70%	62.30%	66.40%	63.10%	70.20%
In civilian labor force, female, percent of population age 16 years+, 2018-2022	57.00%	60.40%	53.00%	58.00%	56.60%	54.40%	63.50%
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+, 2018-2022	25.5	22.6	21	24.6	25.1	26.3	24.6
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

<u>City</u>	<u>Pop.</u>	FY 2024			FY 2023			<u># of Emp.</u>
		<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	
Bartlett	56,030	1.73	196,848,815	618	56,540	1.73	184,000,000	606
Brentwood ²	45,265	0.29	98,160,580	308	45,373	0.29	90,381,060	294
Cleveland ²	49,086	1.71	269,685,899	373	48,557	2.06	258,829,339	366
Collierville	54,861	1.84	233,035,511	573	52,975	1.72	228,708,211	548
Cookeville ³	36,657	0.92	227,810,799	508	35,988	0.82	217,129,334	472
Franklin ²	88,558	0.33	218,138,422	777	86,895	0.33	166,768,250	772
Germantown	40,267	1.83	217,169,000	500	40,684	1.67	210,900,000	482
Hendersonville	63,618	0.92	63,005,120	517	62,896	0.92	74,649,236	500
Maryville	34,436	1.50	250,327,863	311	32,716	2.27	226,482,729	311

<u>City</u>	<u>Pop.</u>	FY 2022			FY 2021			<u># of Emp.</u>
		<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	
Bartlett	56,798	1.75	181,043,013	591	57,318	1.83	176,957,217	596
Brentwood	43,389	0.29	90,205,455	284	45,491	0.29	109,895,150	277
Cleveland	48,000	2.06	268,431,372	362	47,955	2.06	264,920,912	358
Collierville	52,167	1.72	216,440,924	544	51,343	1.83	184,834,464	509
Cookeville	31,154	0.99	172,251,081	456	35,138	0.99	159,459,929	446
Franklin	85,469	0.42	166,768,250	754	83,454	0.42	154,318,230	733
Germantown	40,816	1.68	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

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.

PUBLISHED TENNESSEE CITIES WATER, SEWER, SANITATION RATES AS OF 07/01/2023

Tennessee Cities Water, Sewer, Sanitation Rates

<u>City</u>	<u>Population</u>	Water Minimum			Sewer Minimum			Garbage	
		<u>Gallons</u>	<u>Meter</u>	<u>Rate</u>	<u>Gallons</u>	<u>Rate</u>	<u>P/U / Wk.</u>	<u>Cost/month</u>	
Bartlett	56,030	2,000	3/4"	7.80 Min	2,000	13.55 Min	1	30.00	
Brentwood	45,265	2,000	3/4"	13.96 Min	2,000	17.48 Min	1	NA	
Cleveland	49,086	1,000	5/8"	31.05 Min	1,000	18.60 Min	1	NA	
Collierville	54,861	1,000	3/4"	9.78 Min	1,000	19.01 Min	1	27.00	
Cookeville	36,657	1,000	5/8"	10.10 Min	1,000	12.15 Min	1	NC	
Franklin	88,558	1,000	3/4"	18.04 Min	1,000	23.84 Min	1	23.00	
Germantown	40,267	5,000	3/4"	14.48 Min	1,000	15.48 Min	1	32.45	
Hendersonville	63,618	2,000	5/8"	11.14 Min	2,000	13.66 Min	1	NC	
Maryville	34,436	1,500	5/8"	15.05 Min	1,500	18.82 Min	1	NC	

SCHEDULES FROM MOST RECENT ANNUAL COMPREHENSIVE FINANCIAL REPORT (ENDED JUNE 30)

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
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
2022	37,398,912	524,827	23,091,073	1,227,817	2,697,786	1,484,875	20,160	46,699	66,492,149
2023	39,855,770	520,442	23,846,732	1,203,059	2,755,682	1,529,415	144,900	10,215	69,866,215
Change 2014 - 2023	75.7%	-21.4%	71.6%	43.0%	60.3%	38.9%	N/A	-36.8%	70.2%

^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
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
2022	14,573	1,597,798	463,227	55,012	4,729	72,003	2,207,341	1.72	8,039,050	27.458
2023	18,411	1,622,563	452,309	51,152	4,394	74,984	2,223,813	1.72	8,125,105	27.370

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>2023</u>			<u>2014</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	\$ 28,248,990	1	1.07%	\$ 19,434,620	3	1.31%
Luke, Inc.	24,176,960	2	0.91			
AT&T Mobility	20,560,252	3	1.25	31,020,821	1	2.09
Schilling Farms-Sabina, LLC	16,802,280	4	0.75			
Legacy Farms, LLC	14,922,720	5	0.66	13,233,880	4	0.89
Signature Schilling Farms, LLC	12,931,280	6	0.57			
Schilling Apartment Investors	11,465,680	7	0.51			
Dogwood Creek Associates, LLC	10,167,160	8	0.51	9,613,520	6	0.65
Collierville Care, LLC	9,787,880	9	0.45			
Westbrook Crossing	9,749,410	10	0.43			
G&I VII (Carriage Crossing)				27,787,120	2	1.87
Madison 324, LLC				12,457,680	5	0.84
Bailey Creek Associates				8,898,240	7	0.60
Cole MT (Gallina Centro)				8,637,640	8	0.58
Baptist Memorial Hospital				8,356,960	9	0.56
Wingo Properties				7,536,140	10	0.51
Total	<u>\$ 158,812,612</u>		7.05%	<u>\$ 146,976,621</u>		9.90%

DIRECT AND OVERLAPPING PROPERTY TAX RATES

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

<u>Fiscal Year</u>	<u>Town Direct Rates</u>		<u>Total Direct Rate</u>	<u>Overlapping Rate^a</u>
	<u>Basic Rate</u>	<u>Parks Improvement^b</u>		<u>Shelby County</u>
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
2022	1.72	-	1.72	3.45
2023	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.

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

DEBT SUMMARY

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

GENERAL OBLIGATION DEBT. The process of issuing general obligation bonded debt in the Town begins with the departments' presentation of capital expenditure and project needs to the Town Administrator, who then presents the requests for funding to the Mayor and Board of Aldermen. Board approval must be received before debt issues may proceed.

The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, Tennessee Code Annotated, as amended. There is no legal debt limit, only that debt issued must fit within the Town's capacity. 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

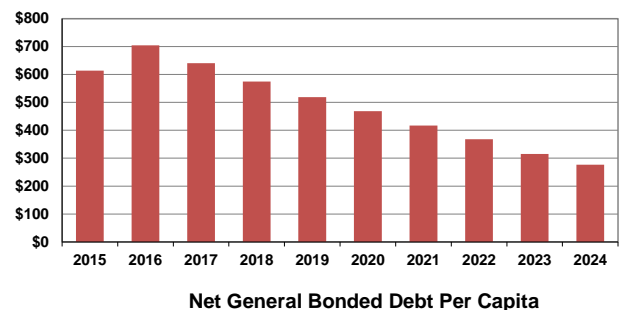
General Fund Balance Requirement	N/A
Average Life of Total Debt	30-yr Level DS
Percentage of Principal Paid within 10 Yrs	N/A
Net Direct Debt / Full Value	< 3.00%
Net Direct Debt / Operating Revenues	< 3.00%

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, 2024, the Town is projected to have \$89,295,000 of general obligation bonds outstanding of which \$79,180,000 is related to the construction of a 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 0.18. The net direct debt to operating revenues is 0.21. 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 2025 is estimated at 9.2%. The Town maintains a modest and well-managed debt level, which is an integral part of the strategy to support community growth while safeguarding financial health. Debt service obligations are comfortably within budget. 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, 2023, the Town is projected to have \$4,950,000 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 6/30/24

General Improvement Refunding Bonds, Series 2012	\$1,145,000
General Improvement Bonds, Series 2013	1,265,000
General Obligation Bonds, Series 2015A (Schools)	79,180,000
General Obligation Bonds, Series 2015B	3,275,000
G. O. Refunding Bonds, Series 2015C	4,430,000
Total	\$89,295,000

Water & Sewer Debt Outstanding 6/30/24

Water & Sewer Refunding Bonds, Series 2015D	\$3,335,000
Water Sewer Interfund Loan, Series 2024	8,000,000
Total	\$11,335,000

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	
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
2022	13,560	9,315	4,245	2,480	296	1.53
2023	15,239	10,853	4,386	1,565	230	2.44

RATIO OF GENERAL BONDED DEBT

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Total		
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
2022	105,689	105,689	1.31	1,995
2023	101,383	101,383	1.25	1,894

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	^b Leases	Water & Sewer Revenue & Tax Bonds	General Obligation Bonds			
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
2022	105,689	-	1,952	2,547	7,339	-	117,527	4.24	2,366
2023	101,383	-	1,480	848	5,501	-	109,212	3.75	2,040

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.

^bLeases includes Equipment Financing

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
2023	4,005	3,832	7,837	71,842	10.91
2024	4,180	3,673	7,853	76,162	10.31

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

GENERAL OBLIGATION DEBT PRINCIPAL AND INTEREST PAYMENTS

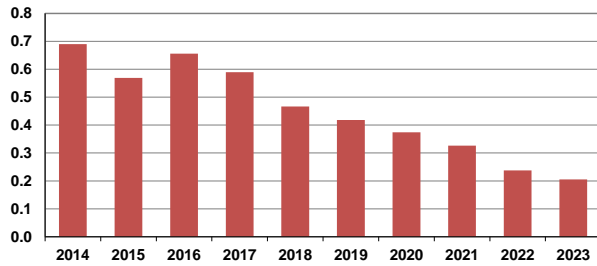
Balances on 07/31/2024	General Improvement Refunding Bonds Series 2012		General Improvement Bonds Series 2013		General Improvement Bonds Series 2015A (Schools)		General Improvement Bonds Series 2015B (Town)		General Improvement Refunding Bonds Series 2015C		PRINCIPAL TOTAL	INTEREST TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2025	565,000	17,250	390,000	31,369	2,335,000	3,088,800	245,000	117,888	815,000	156,825	4,350,000	3,412,131
2026	580,000	5,800	405,000	20,175	2,450,000	2,972,050	255,000	108,088	845,000	127,700	4,535,000	3,233,813
2027			415,000	7,875	2,570,000	2,849,550	265,000	97,888	885,000	93,100	4,135,000	3,048,413
2028			55,000	825	2,700,000	2,721,050	275,000	87,288	925,000	56,900	3,955,000	2,866,063
2029					2,790,000	2,633,300	285,000	76,288	960,000	19,200	4,035,000	2,728,788
2030					2,880,000	2,542,625	300,000	64,888			3,180,000	2,607,513
2031					2,970,000	2,449,025	310,000	52,888			3,280,000	2,501,913
2032					3,075,000	2,345,075	320,000	43,588			3,395,000	2,388,663
2033					3,185,000	2,237,450	330,000	33,588			3,515,000	2,271,038
2034					3,295,000	2,125,975	340,000	22,863			3,635,000	2,148,838
2035					3,410,000	2,010,650	350,000	11,813			3,760,000	2,022,463
2036					3,540,000	1,882,775					3,540,000	1,882,775
2037					3,670,000	1,750,025					3,670,000	1,750,025
2038					3,810,000	1,612,400					3,810,000	1,612,400
2039					3,960,000	1,460,000					3,960,000	1,460,000
2040					4,120,000	1,301,600					4,120,000	1,301,600
2041					4,285,000	1,136,800					4,285,000	1,136,800
2042					4,455,000	965,400					4,455,000	965,400
2043					4,635,000	787,200					4,635,000	787,200
2044					4,820,000	601,800					4,820,000	601,800
2045					5,010,000	409,000					5,010,000	409,000
2046					5,215,000	208,600					5,215,000	208,600
	\$1,145,000	\$23,050	\$1,265,000	\$60,244	\$79,180,000	\$40,091,150	\$3,275,000	\$717,063	\$4,430,000	\$453,725	\$89,295,000	\$41,345,231

WATER & SEWER DEBT SERVICE SCHEDULE

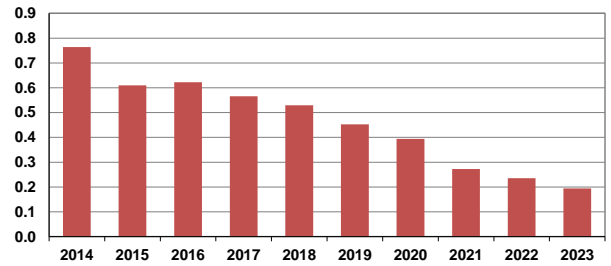
FY	Water & Sewer Tax and Revenue Refunding Bonds Series 2015D		Water & Sewer Tax and Revenue Interfund Loan Series 2024		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL	TOTAL
2025	1,620,000	166,750	492,508	428,000	2,112,508	594,750
2026	1,715,000	85,750	518,857	401,651	2,233,857	487,401
2027			546,615	373,892	546,615	373,892
2028			575,859	344,648	575,859	344,648
2029			606,668	313,840	606,668	313,840
2030			639,125	281,383	639,125	281,383
2031			673,318	247,190	673,318	247,190
2032			709,340	211,167	709,340	211,167
2033			747,290	173,218	747,290	173,218
2034			787,270	133,237	787,270	133,237
2035			829,389	91,119	829,389	91,119
2036			873,761	46,746	873,761	46,746
	\$3,335,000	\$252,500	\$8,000,000	\$3,046,090	\$11,335,000	\$3,298,590
					\$11,335,000	\$3,298,590

DEBT CHARTS

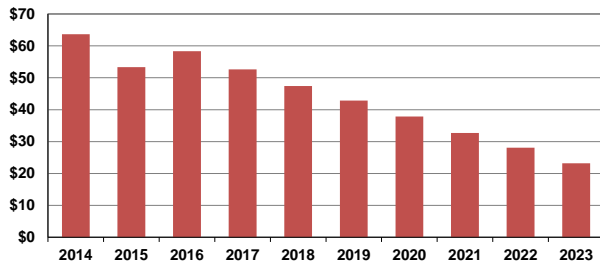
(Excludes \$79,180,000 for high school.)



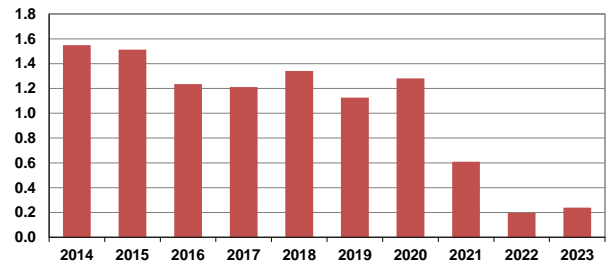
Net Debt to Assessed Valuation - Goal $\leq 0.75\%$



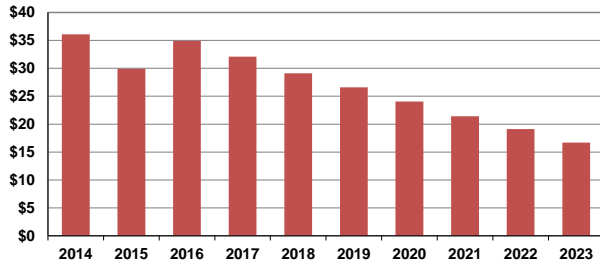
Net Debt to Operating Revenues - Goal $\leq 0.67\%$



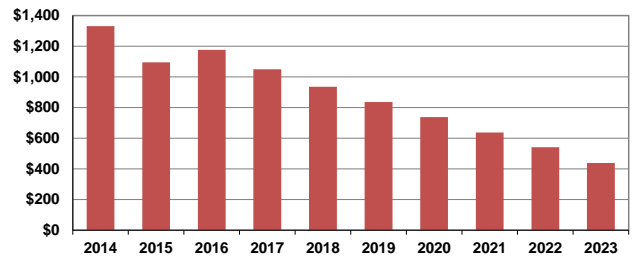
Total Bonded Debt (Millions)



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 the 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 wasted 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, 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 Function	Full Time Equivalent. Personnel who work 2,080 hours per year. 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 recording 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.
LFRF	Local Fiscal Recovery Funds. A program authorized by the American Rescue Plan Act to deliver funding to state and local governments to support the response to and recovery from COVID-19 pandemic.
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 detailed 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.
MOE	Maintenance of Effort (MOE) refers to a legal requirement for local municipalities to maintain a consistent level of financial support for their school districts from year to year. TCA 49-3-314(c) states that local contributions for education purposes cannot be reduced below the prior year amount, except in specific circumstances such as a decrease in student enrollment.
Moody’s Investor Service	A recognized bond rating agency.

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.
Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
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	The <i>National Pollutant Discharge Elimination System, a federal program.</i>
Object	A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
Objective	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
OPEB	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees.
Operating Budget	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to the Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
Operating Transfer	The routine and/or recurring transfer of assets between funds.
Pension Trust Fund	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
Per Capita Debt	The amount of the Town's debt is 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 is 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 is 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 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 Structure	Sanitary Sewer Evaluation Survey. 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.
TCA	Tennessee Code Annotated (TCA) is the official compilation of all laws enacted by the Tennessee General Assembly.
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.

