

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



FY 2020-2021

Approved Annual Financial Plan
and
Annual Budget

TOWN OF COLLIERVILLE OFFICIALS

MAYOR



Stan Joyner (2020^[1])

ALDERMEN



Tom Allen (2022^[1])



Maureen Fraser (2022^[1])



Billy Patton (2022^[1])



John E. Stamps (2020^[1])



John Worley (2020^[1])

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

Lee Ann Pafford Dobson (2020^[2])

TOWN CLERK

Lynn Carmack

DEPARTMENT DIRECTORS

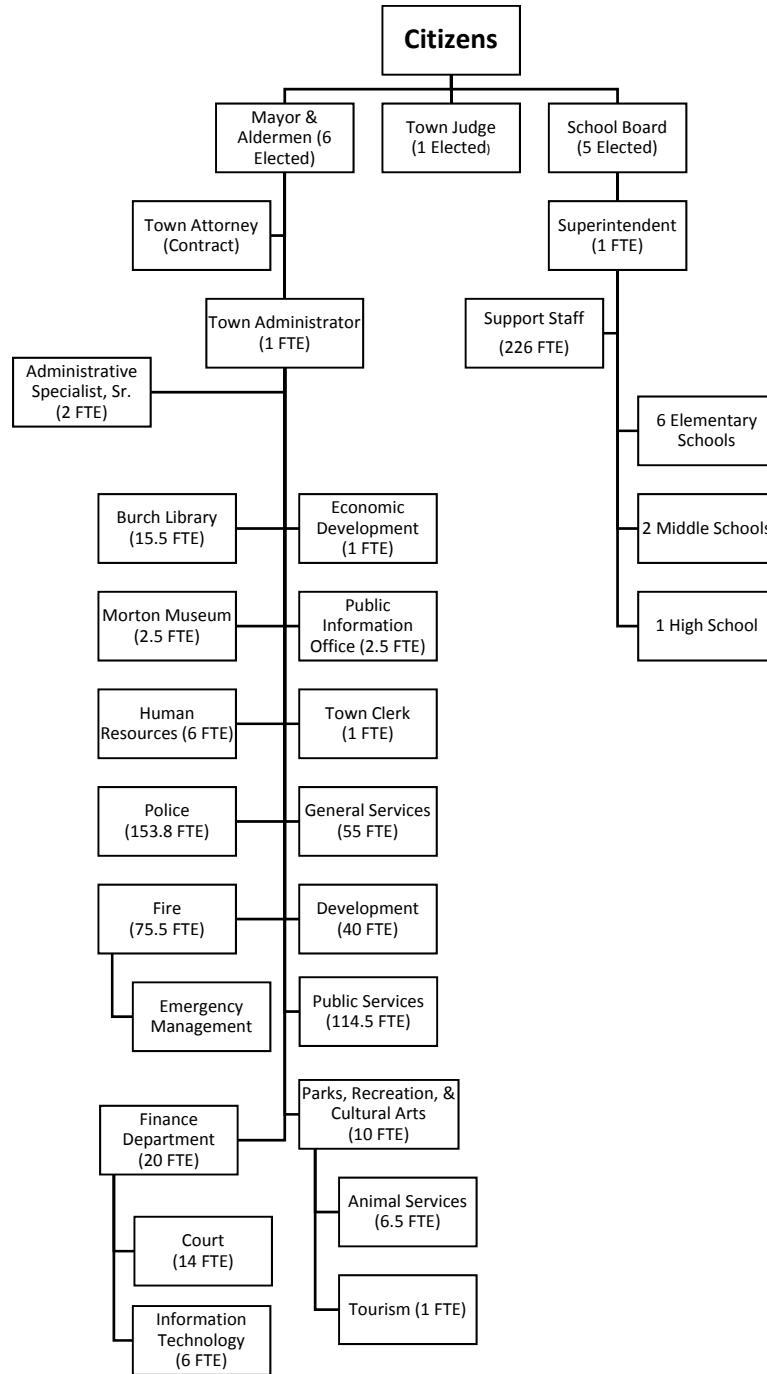
Development Director
Finance Director
Fire Chief
General Services Director
Parks, Recreation & Cultural Arts Director
Police Chief

Jay Cravens
Mark Krock
C. E. "Buddy" Billings, Jr.
Derek Honeycutt
Greg Clark
Dale Lane

^[1] Elected - term expires in November.

^[2] Elected – term expires in August.

COLLIERVILLE ORGANIZATIONAL STRUCTURE



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

Stan Joyner
Mayor

Maureen Fraser, *Alderman*
John E. Stamps, *Alderman*
John Worley, *Alderman*
Tom Allen, *Alderman*
Billy Patton, *Alderman*



James H. Lewellen
Town Administrator

Lynn Carmack
Town Clerk

The Town of Collierville

Dear Fellow Collierville Residents,

As a life-long resident of Collierville, I have always taken great pride in my home. In 2020, our homes became much more, as our sanctuaries, offices, and schools. Our homes protected us, and as your Mayor, along with the Board of Aldermen, we worked to protect your homes. Balancing this year's budget came with its own set of challenges - trying to maintain flat operation expenses while investing in programs and services that make Collierville a great place to call home.

Despite those challenges, the FY 20 - 21 Budget does not include a property tax increase. Our conservative approach to long range financial planning put Collierville in a sturdy financial position this year. The Town is one of six municipalities in the state which continue to maintain the Aaa bond rating from Moody's Investor Service. This bond rating is the highest achievable rating for a municipality and allows the Town to receive lower interest rates, saving taxpayer dollars, to fund capital projects.

Our FY 20 - 21 Capital Investment Program (CIP) will focus on addressing aging infrastructure and drainage improvements. As stewards of the Town, the Board and I are committed to maintaining the exceptional quality of life in Collierville. It is an honor to serve as your Mayor, and thank you for choosing Collierville to call home.

Stan Joyner
Mayor

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MISSION STATEMENT

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



Collierville Town Hall

TOWN OF COLLIERVILLE, TENNESSEE

Collierville has always prided itself on being an independent Town. Established originally as a regional trade area around a Town Square, Collierville has grown from that “heart,” the Square, rather than from the sprawl typical of other areas in Shelby County. Even during the rapid growth mode the Town experienced, it continued to be a balanced “whole” community with an identity, a quality of life, and an economy distinct and separate from the larger Memphis Metropolitan Area of which it is a part. However, the need for relationships and partnerships with groups of similar interest and goals, not only in the larger Memphis Metro but in the State of Tennessee and the entire United States as well, continues to increase.

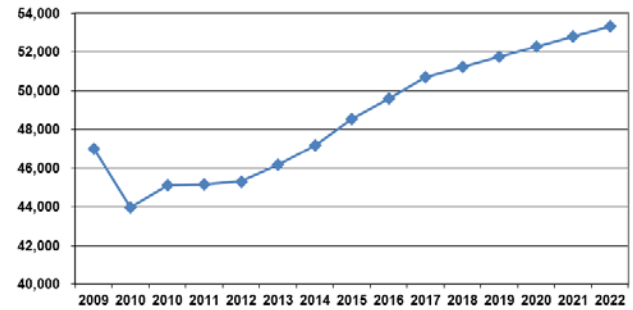


Collierville’s Historic Town Square

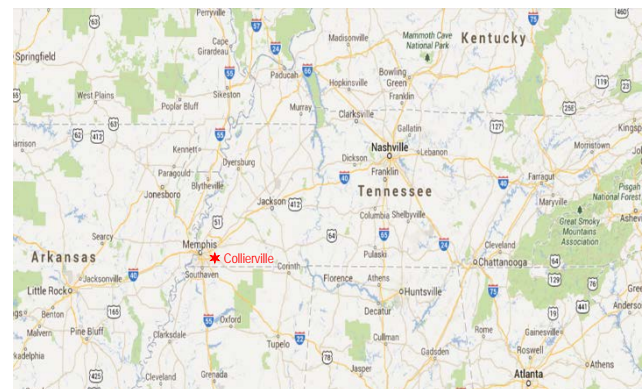
POPULATION. Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct three special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the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

for 2020 is 52,264. Estimated population is provided by the Town’s Planning Department and is based on occupancy rates and population per occupied housing units included in the 2010 Federal Census. The chart, *Population Growth Trend*, shows historical and expected population growth trends.

Figure 1: Population Growth Trend



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



GOVERNMENT. The Town of Collierville is a mayor-aldermanic/town administrator form of government. Collierville, as a corporation, has assets totaling \$471 million (2019 audit). Our Town area consists of approximately 23,064 acres or 36.04 square miles. Within our Reserve Area, we have another 9,597 acres in which to grow. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Our Town limits are currently 34% residential, 16% vacant/undeveloped land, 10% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

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

limits by annexation, which occurs periodically when deemed appropriate by the Board of Mayor and Aldermen.

The Town of Collierville operates under a Private Acts Charter. The present charter was adopted in 2001 and amended in 2017. Because Collierville is a mayor-aldermanic/town administrator form of government, policy-making and legislative authority are vested in a board consisting of the mayor and five aldermen. The board is responsible, among other things, for passing ordinances, adopting the budget, adopting the tax rate, setting fees, appointing boards and commissions, and appointing the town administrator and department heads.

The Town Administrator is responsible for carrying out the policies and ordinances of the board and for overseeing the day-to-day operations of the Town. The board is elected on a non-partisan basis by popular vote. Board members serve staggered terms with positions 1, 2 and 4 in one election cycle and positions 3 and 5, along with the Mayor, in an alternate election cycle. All positions currently serve 4 year terms.

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

- Major road projects currently underway include the widening of Shelby Drive from Sycamore Road to Highway 72 and the widening of Shelby Drive from Jasper Park to Shelby Post Road. These projects are in the beginning stages and involves a cost share with the Tennessee Department of Transportation (TDOT) providing 80% of the funds.
- The Town has submitted several applications to the Memphis Metropolitan Planning Organization (MPO) for their 2020-2023 Transportation Improvement Program. Separate applications were submitted for two traffic signals to be located at the intersections of Byhalia Road at Collierville Road and Winchester Boulevard at Shea Road. In addition to traffic signals, resurfacing applications were submitted for sections of Progress Road, Houston Levee Road and Shelton Road. An application was also submitted for the environmental and design phases for the Shelton Road Bridge. The Federal Highway Administration (FHWA) has approved the MPO's 2020-2023 TIP. TDOT Contracts have been signed by the Town and approved by TDOT for the 2020-23 TIP Projects. The two traffic signal projects will receive 100% federal funding and the resurfacing projects will involve a cost share with TDOT providing 80% of the funding.
- The Town has been awarded a grant totaling \$200,000 from Shelby County Community Development Block

Grant Funds. These funds will be used to construct sidewalks in the Allison Heights Neighborhood. This will include new sidewalks, ADA complaint road crossing ramps, and new driveway aprons that conform to ADA requirements.

- In order to adapt to the continued growth of businesses along Poplar Avenue, the Town will install a new water line along Poplar Avenue to accommodate the increase in demand. The new 12 inch waterline will replace the existing 6 inch waterline. Construction will begin at Collierville-Arlington Road and end at Market Boulevard. Construction is currently scheduled to start in September.
- Drainage improvements continue to be a high priority for the Town. The design contracts totaling \$165,000 have been approved in the Town's FY 20-21 Capital Investment Plan. These projects include \$115,000 for the Downtown Drainage Phase 3, and \$50,000 for bank stabilization for Sanders Creek.
- The Town will invest \$525,000 for construction projects to address flooding concerns in neighborhoods around Town. Construction projects include Lawnwood Drive and Rhetts Way Drainage Improvements, Landing Party Lane Drainage Improvements, flooding along Bray Station, Houston Downs neighborhood and Houston Levee Trace.
- In addition to addressing flooding issues, the Town will invest \$865,000 on bank stabilization projects. These projects will help stabilize and prevent the deterioration of stream banks. These projects include the Lateral I Grade Control Structure, Frank Road Bridge Outfall Stabilization, Estanaula Trails Bank Stabilization, and Lateral IA Bank Stabilization.
- The State of Tennessee and Shelby County continue to plan, design, and construct transportation improvements in the southeast quadrant of Shelby County. These projects include a controlled access interstate design roadway along the Town's southeastern and eastern borders and the remaining segments to the north of Collierville.

The Town is currently working with a local contractor to install a new air conditioning system and make building improvements to the Linda Kerley Center gymnasium, lobby and restrooms located at 176 College Street.

The Linda Kerley Center was constructed more than 50 years ago without air conditioning. It was built with a hot water boiler system which is used to heat the building. The building environment has only been cooled using air circulating fans and open windows until 2017 when the north end of the building was renovated as the Senior Center with air conditioning installed to cool only that portion of the building leaving the gym, gym lobby and restrooms without air conditioning.

The gym and associated areas are used by the Town's Parks and Recreation Department nine (9) months of the year for programs such as basketball and volleyball. Also, the Senior Center utilizes the gym for various activities, however they are limited as well, to the time of the year due to the lack of air conditioning. The completed project will allow for activities to take place in the gym year round.

The contractor will demolish the existing heating ductwork and air handlers supplying the heated air to the gym area, perform needed upgrades to the electrical system in order to supply the required electricity to the new system components, and will scrape, prime and paint the gym ceiling white. Building improvements will consist of the removal of the existing lobby ceiling grid, tiles and fluorescent tube light fixtures and the installation of a new 2 x 4 lay-in ceiling grid, new ceiling tiles and 2 x 4 LED light fixtures that matches the Senior Center fixtures. Work will also include the installation of new ceiling grid, ceiling tiles and LED lighting in the restrooms which will replace the ceiling mounted fixtures and the removal of the original toilets and the installation of new low flow units. New lay-in ceilings in these two areas will also help with the cooling of the rooms since there will be less ceiling space to cool with passive air flow from the gym and hide wall and ceiling damage.

One of the key improvement components of the new air conditioning system will be the fabric ductwork installed in the gymnasium. This type of duct saves on installation cost, evens out air distribution/dispersion, low maintenance and improves the aesthetics of the gym interior rather than having the bulky metal ductwork hanging from the ceiling.

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

The Linda Kerley Center



University of Memphis Collierville Campus



The Town's greenbelt system is designed for the construction of over 60 miles of trails and sidewalks connecting parks, schools, and commercial districts. The Town currently manages approximately 14.5 miles of trails within the corporate limits. Designed to enhance the natural beauty of the town, the trails are placed along laterals of the famous Wolf River, preserving natural vegetation and providing protected wildlife habitats. The Parks Department recently opened a new section of trail at W. C. Johnson Park. This section features both hard surface and primitive trails for pedestrians and bicycles. Winding through the Wolf River bottom, this section connects with the Boardwalk and provides a 3.1 mile loop around the Park.

W.C. Johnson Park & Wolf River Greenbelt Boardwalk



ECONOMY. The Town’s economy has transcended from a predominantly agricultural base into a diverse economic structure including manufacturing, distribution, service, trade, construction, technology and retail. As one of the fastest growing communities in West Tennessee, Collierville continues to experience economic growth on all market fronts. With close to 3,700 new residents over the last five years, home sales and new home construction remains brisk, with property values continuing to climb. As a burgeoning corporate campus destination, Collierville has seen over \$35,000,000 in capital investment in headquarters operations, equating to the creation of 500 new professional jobs. The completion of Interstate 269 through the Town’s southeast industrial corridor, increases access to nearly 200 acres of developable industrial land. With all of this residential, office and industrial growth comes commercial activity. New hotels, restaurants, retail centers and other commercial construction projects dot the area landscape, as developers work hard to create new amenities for our citizens and vibrant community.

SERVICES. The Town of Collierville provides a full range of services, including police, fire and paramedic services; the construction and maintenance of highways, streets, and other infrastructure; planning and zoning services; sanitation and recreational activities and cultural events.

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

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

Collierville’s independent school district has been operational since July 1, 2014 and includes eight schools - five elementary, two middle, and one high school. These former Shelby County schools were deeded to Collierville Schools in a settlement with Shelby County June 2, 2014. High school students who previously attended a school located in the adjacent city of Germantown which they

attended when Shelby County operated the school system, will now attend the new Collierville high school. As mentioned above, the Collierville Schools administrative staff is housed in the Town’s historic high school building.

Collierville High School

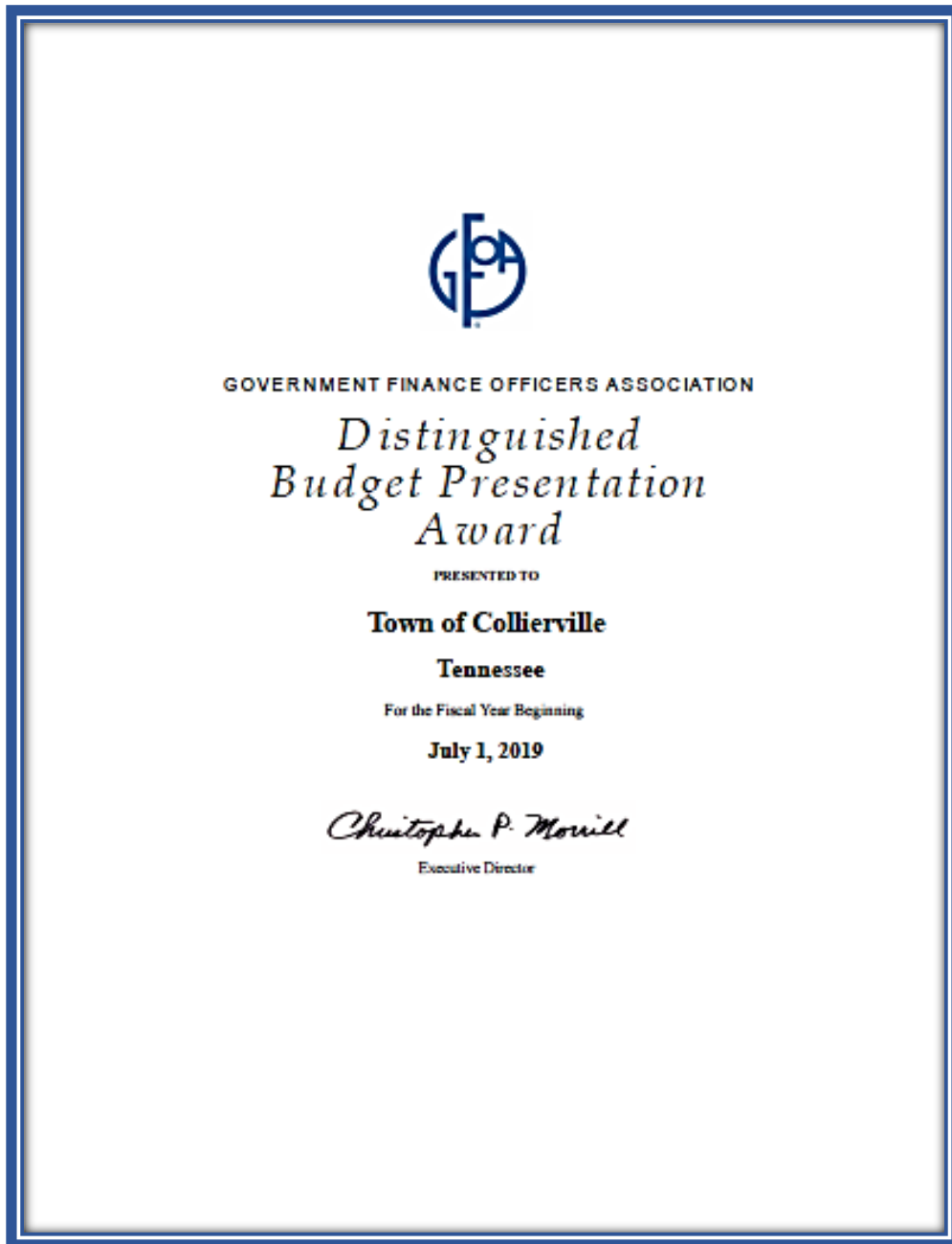


Collierville's Schools Administration Building



Collierville's Historic Town Square





The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Collierville, Tennessee for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

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

BUDGET ADOPTION RESOLUTION 2020-17



RESOLUTION 2020-17

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, 2020 AND ENDING JUNE 30, 2021.

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

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

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

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

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

WHEREAS, Public Hearings on the Annual Operating and Capital Improvements Budget were held on the 8th day of June, 2020 and the 22nd day of June 2020;

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

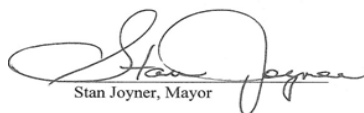
Section 1. That the Annual Operating and Capital Improvements Budget for Fiscal Year 2020-2021 for the Town of Collierville as presented in the official budget document, is hereby adopted by reference in the following total amounts by fund:

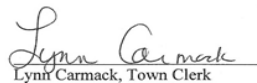
<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 62,845,621	\$ 61,204,227
Water and Sewer Fund	\$ 13,169,166	\$ 12,906,125
State Street Aid Fund	\$ 1,602,000	\$ 2,036,810
Historic Preservation Fund	\$ 10,000	\$ 30,000
Electronic Traffic Citation Fund	\$ 15,100	\$ 7,580
Sanitation Fund	\$ 4,377,286	\$ 4,344,891
Special Drug Fund	\$ 30,000	\$ 259,997
Retirement Fund	\$ 5,140,000	\$ 2,726,000
OPEB Fund	\$ 1,060,024	\$ 516,725
General Purpose School Fund	\$ 92,843,418	\$ 92,843,418
School Federal Funds	\$ 4,453,641	\$ 4,453,641
School Nutrition Fund	\$ 2,963,458	\$ 2,963,458
School Discretionary Grants	\$ 541,592	\$ 541,592
Capital Investments	\$ 6,348,000	\$ 6,348,000

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

Section 3. That this resolution shall become effective on July 1, 2020, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 22nd day of June, 2020.


Stan Joyner, Mayor


Lynn Carmack, Town Clerk

EXECUTIVE SUMMARY

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

The FY 2021 budget challenge has been balancing the anticipated decrease in revenue while keeping up with our goals of providing first rate service and being responsible to our financial plan through adequate funding of equipment replacement and capital asset depreciation while also continuing to fund much needed community projects which mean so much to an enhanced quality of life for which so many chose Collierville as the place they would call home.

This was a very challenging year in terms of balancing the budget. The uncertainty of revenue projections, due to the COVID-19 pandemic, resulted in a decrease in budgeted revenue for FY 2021 while budgeted expenditures remained flat. The Hall Income Tax continues its phase out period making a significant impact to the Town's budget, representing a \$1.5 million loss in annual recurring income. We are continuing to experience relatively small increases in property tax revenues (1%) which is a theme shared by many municipalities across the state. Town departments are faced with the challenge of maintaining flat operation costs, finding innovative ways to stretch their allocated dollars. The bigger challenge we faced was to continue to fund infrastructure needs, maintain safe roads, and perform maintenance on facilities while not sacrificing quality.

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

Each year, it costs the Town more to provide the same services as the year before. Based upon our own experiences and the experiences of cities and towns across the country, we have to predict this trend will continue into the foreseeable future. As such, the Town will need to continue to actively manage our growth in expenditures, including compensation and benefits, especially healthcare, resource allocation and non-core service reductions where possible. We believe we have developed a responsible spending plan that balances our income with our obligations. We have not overlooked maintenance issues or funding for long term obligations such as employee retirement or healthcare. We have adopted a

financially sound budget and continue to maintain a commitment to our goals of Stewardship, Safety, Service and Schools.

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

This general overview of the 2021 budget for the Town of Collierville will provide Town residents with an introduction to the Town's financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town's budget.

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

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

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

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

the Town of Collierville combine their priorities of operating cost containment, ongoing infrastructure improvements, stable financial condition, and future planning into a budget that provides quality services for their constituents.

POLICY ISSUES. During the development of the 2021 budget, a number of policy issues were addressed. The resulting decisions, some of which are listed below, provide the framework for the overall budget process.

- Continue a revenue monitoring system to assist in trend analysis and revenue forecasting in order to maintain and/or increase the level of specific revenue sources.
- A review of all fees should be conducted to determine what changes, if any, are viable options for subsequent budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- Departments will regularly review their methods of service and program delivery and seek for ways to improve efficiency, reduce costs, and, where possible, employ innovative approaches to service and program delivery.
- The unassigned General Fund balance will remain at or above 25% of expenditures.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.
- Budgetary control must be maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit.

THE BUDGET DOCUMENTS provide revenue, expenditure and staffing information concerning all the Town's funds and departments. Projected revenues and expenditures for FY 2021 are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the past two fiscal years.

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

The second document is in the form of a program budget which we submit for grading to the Government Finance Officer's Association's (GFOA) Distinguished Budget Presentation Award Program. This document explains

significant changes in priorities for the current year along with an explanation of the factors and policy direction that led to those changes. This document also includes information about the Town's long and short term policies. A detailed explanation of the budget process provides a unique understanding of the time and commitment required by elected officials and staff to develop the annual budget.

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

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

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

Included within the CIP is equipment with a cost of over \$25,000 and with a life of more than five years, such as garbage and recycling trucks, dump trucks, and fire pumps. It does not include expenditures for capital items such as office furniture or equipment other than that mentioned above.

BUDGET DEVELOPMENT. For the operating budget, the preparation of the line item detail began first with end-of-year estimates—revenue and expenditures. These estimates are extremely important and must be as accurate as possible. The principal reason is that estimated revenue and expenditures provide the estimated addition to (or subtraction from) fund balance. This directly affects the amount of total funds available for operating expenditures for the coming fiscal year since unassigned fund balance should remain at 25% of expenditures. This ensures that

resources are available for operations during the period between the first of the fiscal year and the collection of property tax revenue which generally begins in November.

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

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

1. Governmental funds are those through which most governmental services are provided and are directed toward maintaining and enhancing the health, safety and welfare of the community. These services include: police and fire protection, zoning, building code enforcement, and street maintenance. These services are usually funded by generally applied taxes or fees and are accounted for in the General Fund. Other governmental funds include special revenue funds which account for proceeds of specific revenue sources.
2. Proprietary or enterprise activities such as utility operation are supported with the customer paying directly for the commodity used and are similar to regular business operations. The Town of Collierville operates a combined water and sewer utility. Charges collected and costs of operation are accounted for in the Water and Sewer Fund.
3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town's Retirement Fund, a pension trust fund, was created to account for plan assets. The Town also maintains an OPEB (other post-employment benefits) Fund to account for retiree health insurance.

BUDGET ADOPTION. The Charter of the Town of Collierville requires that at least forty-five days before the beginning of the fiscal year, the Town Administrator prepares and submits to the Board of Mayor and Aldermen a budget for the ensuing fiscal year. After considering the Town Administrator's proposed budget and making modifications during one or more work sessions, the Board schedules a public hearing. At least seven days before the

hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published. After the public hearing, the Board adopts the budget by resolution, with such modifications or amendments as the Board deems advisable, on or before the last day of the fiscal year currently ending.

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

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

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

GENERAL FUND

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

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

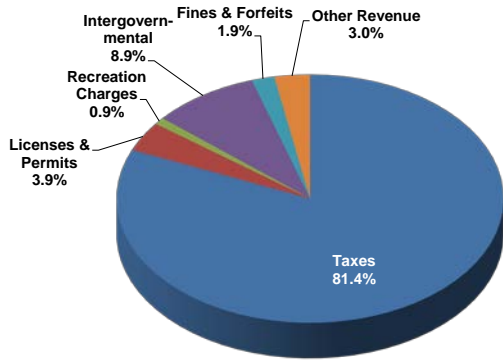
Overall General Fund revenue for FY 2021 is projected at \$62,845,621, a decrease of 5.5% below the FY 2020 estimated revenue and 2.8% below the FY 2020 budget. The decrease in revenue reflects the effects of the COVID-19 pandemic projected for FY 2021.

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

The additional property tax revenue and sales tax revenue is included in General Fund total revenue but set aside in assigned fund balance for the school-related expenses. The

chart, *General Fund Revenue by Category*, shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 81.4%. Intergovernmental revenue, which includes state-shared revenue is 8.9%, and licenses & permits, 3.9%.

Figure 2: General Fund Revenue by Category



TAX REVENUE. The Town’s majors sources of tax revenue are property tax, local option sales tax, and business tax. State law requires the county assessor or property to identify, classify, and appraise all real (i.e. land and buildings) and personal property (tangible property used or held for use in a business or profession such as furniture, fixtures, office equipment, tools, etc.) at market value. Property taxes are assessed on January 1 prior to each fiscal year in which taxes are recorded. Real property tax is determined by three factors: (1) the appraised value of the property set by the county tax assessor; (2) the level of assessment for that kind of property set by state Constitution; and (3) the tax rate set by the local government. The State of Tennessee has set the level of assessment as follows: commercial and industrial, 40%; residential and farm, 25%.

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

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

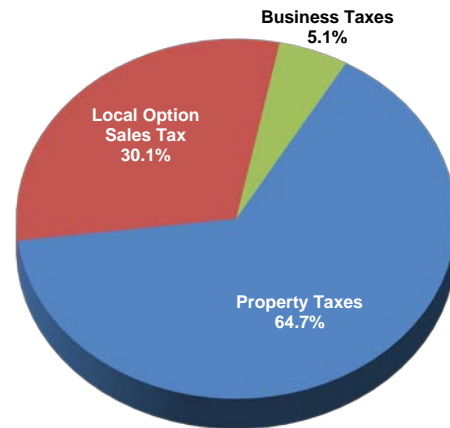
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The local option sales tax is only collected on the first \$3,200 of a single item. The Town’s local option sales tax is 2.75% of which 0.50% provides direct funding for the Collierville Municipal School System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

approximately \$4.3 million for local school funding in FY 2021.

Of the 2.25% local option sales tax collected, the Town receives 50% minus 2.125% which is divided between the state and Shelby County for administration fees. The other 50% goes to the school systems in Shelby County. Of the 0.50% tax collected, the Town receives 100% minus 1.125% for state administration fees. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town. With an increase in internet sales, the Town has seen a decline in the level of growth of local options sales tax. This highly elastic revenue source makes up 24.5% of all collected revenue and 30.1% of total tax revenue.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. The State of Tennessee began collecting and distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010, but business tax revenue has increased 3.0% or more in each subsequent fiscal year. For FY 2021, business tax revenue is estimated to decrease 5.9% below the FY 2020 budget. Business taxes are 4.2% of all revenue sources and 5.1% of total tax revenue. The chart, *Tax Revenue by Type*, shows the percent each category of these taxes represents.

Figure 3: Tax Revenue by Type



The table, *General Fund Revenue*, demonstrates the stability of General Fund revenue over the last several years. One of the biggest declines in revenue from FY 2018 is reflected in Intergovernmental category. This is due to the phase out of the Hall Income Tax by the State of Tennessee. The phase out of this tax began for tax year 2016 and will be completely repealed for tax year 2021.

Table 1: General Fund Revenue

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 51,567,845	\$ 56,800,657	\$ 66,127,212	\$ 66,127,212	\$ 73,719,794
Revenue					
Taxes					
Property Taxes	\$ 28,757,196	\$ 32,620,755	\$ 32,936,968	\$ 33,017,430	\$ 33,113,127
Local Option Sales Tax	16,029,675	16,748,812	16,626,000	16,454,916	15,413,400
Business Taxes	3,168,192	3,349,805	2,799,395	2,865,905	2,634,322
Licenses & Permits	3,402,746	3,970,700	2,498,445	4,441,957	2,434,965
Intergovernmental	6,555,196	7,218,376	5,915,350	5,742,610	5,611,378
Charges For Services	374,509	419,830	202,675	367,694	194,875
Recreation Charges	516,007	519,701	583,169	270,706	575,149
Fines and Forfeits	1,410,061	1,608,113	1,295,990	971,112	1,192,311
Other	2,071,457	2,951,082	1,821,841	2,376,103	1,676,094
Total Revenue	\$ 62,285,038	\$ 69,407,176	\$ 64,679,833	\$ 66,508,433	\$ 62,845,621

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 2021 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Collierville Literacy Council, Alive at 25, the Collierville Education Foundation, Books from Birth, Neighborhood Christian Center, YMCA and the Metropolitan Inter-Faith Association. For a detailed explanation of fund balance, see pages 18 and 40.

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to increase by 0.5% over the FY 2020 budget. In this summary, total expenditures are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees for functions performed by General Fund departments are shown as a reduction to expenditures.

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

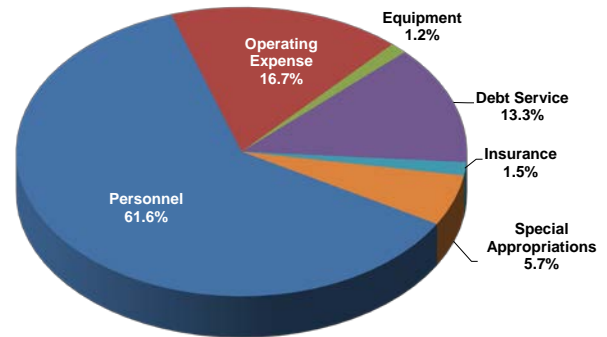
Table 2: General Fund Expenditures

Expenditures	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 34,331,374	\$ 33,611,444	\$ 38,730,904	\$ 37,728,004	\$ 39,017,456
Operating Expense	8,636,675	8,802,023	10,388,052	10,269,645	10,595,711
Capital Outlay	434,094	816,969	817,244	799,154	787,931
Debt Service	8,790,952	8,782,926	8,796,131	8,796,131	8,398,488
Insurance	556,784	589,661	883,224	912,000	941,000
Special Appropriations	3,163,579	3,423,099	3,498,747	3,463,628	3,599,187
Total Expenditures	55,913,457	56,026,122	63,114,302	61,968,562	63,339,773
Reduction to Expenditures					
Water & Sewer Fund	(1,958,498)	(1,986,676)	(2,191,427)	(2,133,427)	(2,135,546)
General Fund Expenditures	\$ 53,954,959	\$ 54,039,446	\$ 60,922,875	\$ 59,835,136	\$ 61,204,227
Revenue over (under) expenditures	8,330,080	15,367,729	3,756,958	6,673,298	1,641,394
Fund Balance Appropriation	-	-	-	-	-
Other Sources (bond proceeds)	-	-	-	-	-
Other Uses (bond retirement)	-	-	-	-	-
Operating Transfer	(3,097,267)	(6,041,174)	919,284	919,284	878,788
Fund Balance:					
Nonspendable	2,169,278	2,138,824	293,724	293,724	2,182,351
Restricted	1,890,775	2,030,483	1,908,249	1,908,249	2,860,713
Committed	2,711,047	3,221,148	2,505,665	2,505,665	3,007,182
Assigned	28,251,078	32,753,748	33,747,032	33,747,032	40,231,678
Unassigned	21,778,479	25,983,009	32,348,785	35,265,124	27,958,052
Ending Fund Balance	\$ 56,800,657	\$ 66,127,212	\$ 70,803,455	\$ 73,719,794	\$ 76,239,976

Personnel expenditures show an increase of 0.7% and is attributable to the desire for personnel expenditures to remain flat. The 9.5% increase in capital outlay expenditures is due to additional equipment purchases across most departments.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percent of expenditures, 61.6%, represents personnel costs. This is not unusual since local government is primarily a service organization.

Figure 4: General Fund Expenditures by Category



Insurance expenditures include the Town's property and liability coverage as well as long-term disability and unemployment insurance. Insurance expenditures are 6.5% above the FY 2020 budgeted amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: reappraisal costs, attorney and legal fees, bank charges, and election expenditures. As previously mentioned, the "maintenance of effort" payment to Collierville Schools is also included this category. Special appropriations increased slightly above the FY 2020 budget.

Debt service on all general obligation (G.O.) debt of the Town makes up 13.3% of the FY 2021 budget. As previously detailed, the Town issued \$93.4 million in bonds for construction of the Town's new high school and

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

SPECIAL REVENUE FUNDS

Special Revenue Funds are governmental funds supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations. All of the Special Revenue Funds are non-major funds except the General Purpose School Fund.

STATE STREET AID FUND accounts for the Town's share of the State's gas tax revenues which is distributed on a per capita basis and is restricted to street related maintenance and repair. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase is \$0.04 with two subsequent year increases of \$0.01. Projected FY 2021 revenue is expected to be \$1,600,000.

Expenditures for State Street Aid are expected to be \$2,036,810 in FY 2021. The budget for the annual paving contract for asphalt overlay of streets is \$1,500,000. Funding for traffic signal maintenance and street striping is \$143,700 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$234,000. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid. Therefore, each year's paving contract is based on cash on hand at the time of the award of the contract.

HISTORIC PRESERVATION FUND. The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be only \$10,000 for FY 2021. Rarely are there any expenditures associated with this fund. However, in FY 2021, General repairs and maintenance to the Historic Town Square are expected to be paid from this fund and expenditures of \$30,000 have been budgeted.

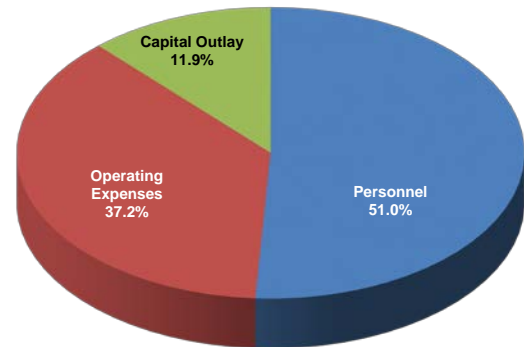
THE SANITATION FUND is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$4,377,286 in FY 2021. The major source of revenue in this fund is the solid waste collection fee projected at \$4,275,796. The remainder of revenue from cart establishment fees projected at \$92,490 and an \$8,000

recycling grant. Budgeted revenue is expected to increase 2% above the FY 2020 budget.

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

Personnel accounts for 51.0% of expenditures in the Sanitation Fund. Operating expenditures are 37.2% of total expenditures, and 11.9% is for capital outlay as shown in the chart, *Sanitation Fund Expenditures by Category*.

Figure 5: Sanitation Fund Expenditures by Category



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

For the remainder of FY 2020, revenue is estimated to be almost \$17,400 and for FY 2021 it is projected to be at \$15,100. Expenditures are projected to be \$7,580 for FY 2021. Plans are to accumulate funds to be used for an electronic traffic citation system.

SPECIAL DRUG FUND. The Police Department’s drug fund is a special revenue fund created during FY 1998 to comply with state law. Projected revenues from drug fines total \$30,000 for FY 2021 and must be used to reduce drug-related crime. State law requires that half of this amount must go into the General Fund. However, it is then returned to the Drug Fund as an operating transfer. Revenue from seizures is projected at \$25,000. Anticipated expenditures total \$259,997 which include the purchase of training equipment, funding for narcotics “buy money” for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, phone service, computer programs, K-9 operations, public education materials, and software maintenance for Federal Task Force related systems.

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

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

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

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

Table 3: General Purpose School Fund Revenue

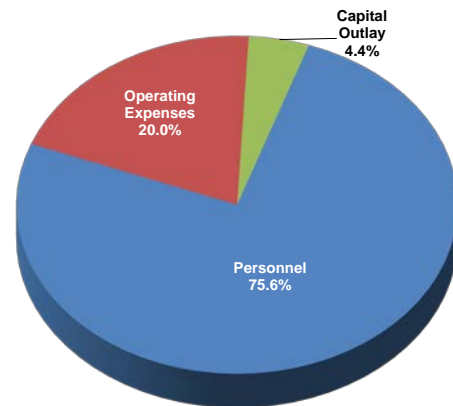
	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478
REVENUE					
County and Municipal Taxes	37,008,663	40,148,221	41,232,313	41,232,313	41,229,313
Charges for Services	1,087,084	1,328,583	1,172,839	1,172,839	833,273
Recurring Local Revenue	-	37,880	-	20,000	20,000
Non-recurring Local Revenue	201,763	9,803	2,000	2,000	2,000
State Education Funds	39,894,060	43,100,868	46,023,923	45,967,214	46,621,000
Other State Revenue	228,879	286,466	233,522	233,522	233,522
Federal Funds Received thru State	-	2,991,941	93,570	2,137,028	2,653,084
Other	716,443	816,025	892,626	2,376,626	1,251,226
Total Revenue	79,136,891	88,719,787	89,650,793	93,141,542	92,843,418

Table 4: General Purpose School Fund Expenditures

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
EXPENDITURES					
Personnel	57,745,980	63,480,129	69,596,575	70,601,127	70,181,030
Operating Expenses	13,192,209	15,439,163	17,988,973	18,063,010	18,546,641
Capital Outlay	5,170,515	5,613,163	2,065,245	4,477,405	4,115,747
Total Expenditure	76,108,704	84,532,455	89,650,793	93,141,542	92,843,418
Revenue over (under) expenditures	3,028,187	4,187,332	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating Transfers	(10,725,177)	5,064,107	-	-	-
Assigned	15,024,039	24,275,478	24,275,478	24,275,478	24,275,478
Ending Fund Balance	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478

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 75.6%. Operating expenditures are 20.0% and capital outlay is 4.4%. The school district is not allowed to issue debt since the district has no taxing authority. Any debt for major capital projects must be issued by the Town. The total expenditures for the fund equals the total revenue.

Figure 6: General Purpose School Fund Expenditures by Category



SCHOOL NUTRITION FUND. The School Nutrition Fund is a separate special revenue fund that accounts for activities concerned with providing meals to students and staff. Each school has a cafeteria and personnel who provide breakfasts and lunches. All revenue and expenditures for food services are accounted for in this fund. Revenue comes from payments made by students and staff for meals, State matching funds, interest earned, and Federal reimbursements. Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service. Total projected revenue for FY 2021 is

\$2,963,458. Expenditures for FY 2021 total \$2,963,458, as well, and include personnel costs for cafeteria workers, food supplies, and food services equipment.

SCHOOL FEDERAL FUNDS. The School Federal Funds is a separate special revenue fund that accounts for federal funding for programs to support student achievement in two Collierville Schools, to provide for support of children eligible for special education between the ages of 3 and 21, to recruit, train, prepare, and retain high quality teachers, and to provide professional development. Federal revenue for FY 2021 is projected to be \$4,453,641. Expenditures are equal to projected revenue.

SCHOOL DISCRETIONARY GRANTS FUND. The School Discretionary Grants Fund is a separate special revenue fund that accounts for grants to fund special programs such as school health and safe schools. Budgeted revenue for FY 2021 is \$541,592 and expenditures are equal to budgeted revenue.

PROPRIETARY FUNDS

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

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

Water and Sewer Fund revenue is expected to be \$13,169,166, a decrease of 0.4% less than the FY 2020 budget. The sewer revenue generates the greatest percentage of revenue at 59.9% followed by water revenue at 37.4%. Service establishment contributes 0.3% of revenue, and other revenue, which includes interest income, makes up 2.4% of total revenue. The chart, *Water and Sewer Fund Revenue by Type*, shows the percentage of total revenue of each category. A summary of the fund's

revenue is shown in the table, *Water and Sewer Fund Revenue*.

Figure 7: Water and Sewer Fund Revenue by Type

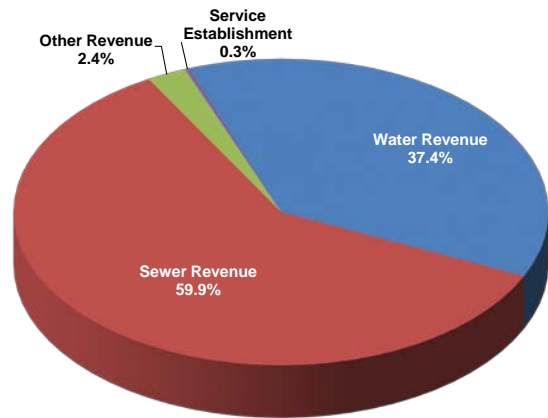


Table 5: Water and Sewer Fund Revenue

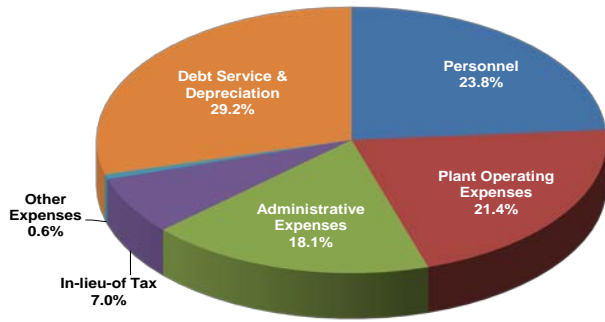
Revenue	ACTUAL		BUDGET		ESTMD		ADOPTED	
	FY 18	FY 19	FY 20	FY 20	FY 20	FY 21		
Water Revenue	\$ 4,896,530	\$ 4,929,287	\$ 4,988,500	\$ 5,013,254	\$ 5,099,509			
Service Establishment	43,350	45,850	45,000	40,000	40,000			
Sewer Revenue	7,594,742	7,710,330	7,836,000	7,787,733	7,884,157			
Other Revenue	476,158	843,681	351,600	568,500	145,500			
Total Revenue	\$ 13,010,780	\$ 13,529,147	\$ 13,221,100	\$ 13,409,487	\$ 13,169,166			

Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$12,892,225. This is a 2.3% decrease over the FY 2020 budget. Personnel expenses decreased 0.4% below the FY 2020 budgeted expense. Operating expenses increased by 0.0% (\$436) over the FY 2020 budget. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, shows a decrease of 13.3%.

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

Personnel expense is 23.8% while plant operating expense accounts for 21.4%. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 18.1% of the expenses for FY 2021. The chart, *Water and Sewer Fund Expenses by Category*, shows each category as a percentage of total expense.

Figure 8: Water and Sewer Fund Expenses by Category



The table, *Water and Sewer Fund Expenses*, lists each category of expense. The in-lieu-of-tax in this summary is included in the Special Appropriations category, and while capital outlay is shown as an expense in the total, it is funded through retained earnings and therefore subtracted from total expenses.

Table 6: Water and Sewer Fund Expenses

Expenses	Actual		Budget		Approved	
	FY 18	FY 19	FY 20	Estimated FY 20	FY 21	
Personnel	\$ 2,680,414	\$ 2,718,756	\$ 3,077,355	\$ 3,011,839	\$ 3,064,847	
Operating Expense	2,371,587	2,260,929	2,755,463	2,598,892	2,755,899	
Capital Outlay	6,900	-	72,800	65,400	13,900	
Administrative Charges	1,958,498	1,998,707	2,191,427	2,133,427	2,135,546	
Insurance	204,717	174,896	193,000	176,000	193,000	
Special Appropriations	851,482	899,032	1,129,781	953,685	979,323	
Debt Svc & Depreciation	4,032,324	3,974,414	3,847,792	3,848,292	3,763,610	
Total	\$ 12,105,922	\$ 12,026,734	\$ 13,267,618	\$ 12,787,535	\$ 12,906,125	
Capital Outlay funded through retained earnings	(6,900)	-	(72,800)	(65,400)	(13,900)	
Total	\$ 12,099,022	\$ 12,026,734	\$ 13,194,818	\$ 12,722,135	\$ 12,892,225	

FIDUCIARY FUNDS

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

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plant. Current assets total just over \$76.4 million. Projected expenses for FY 2021 are \$2,726,000 and include attorney and trustee fees, administration fees and distributions to retirees.

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

to current retiree’s health insurance coverage as well as trustee and administrator fees and attorney fees. For 2021, the total projected revenue is \$1,060,024. Projected expenses are \$534,600.

CONCLUSION

The budget is an important plan and does, in many ways, reflect on the visions and makeup of a community, but it is never the whole story. The Town of Collierville is poised to become one of the most important trade areas in the mid-south. The government of Collierville continues to garner respect from peer communities and is looked upon as a model in many ways. The reasons for our standing can be attributed to sound leadership from our elected officials and the quality of our employees who are responsible for the level and quality of service we provide. In Tennessee, fundamental local government services are provided by the counties. Throughout their development, communities that desire a higher level of services have been allowed to form city governments to meet those needs. Collierville continues to provide this higher level of services our citizens have come to expect while still maintaining our sound financial position through our philosophy of “living within our means”.

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

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

This executive summary is not intended to substitute for the comprehensive details contained in the Town Budget. We have attempted to cover only the highlights here. For a complete understanding of the Town’s fiscal plan for the coming year, the budget document should be reviewed in its entirety. Inquiries or comments may be directed to Mark Krock, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town’s website, www.collierville.com.

BASIS OF ACCOUNTING AND BUDGETING

(Excerpted from the June 30, 2019, CAFR Note 1)

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

FINANCIAL REPORTING ENTITY

The Town of Collierville, Tennessee (the “Town”) is a municipal corporation governed by an elected mayor and five-member Board of Aldermen. The Executive Branch is organized into the following departments: Administration, Mayor, Finance, Education, Police, Fire, Parks and Recreation, Public Works, Planning and Economic Development, Code Enforcement, General Services, Engineering, and Utilities. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”) as codified by the Governmental Accounting Standards Board (“GASB”). The financial statements present the government and its component units, entities for which the government is considered to be financially accountable. However, currently there are no component units. The financial statements of the Town included the financial statements of Collierville Schools (the “Schools”). The Town has determined that the School’s general purpose school fund, education capital projects fund #177, federal projects fund, nutrition fund, and discretionary grants fund represent special revenue funds of the Town, the School’s OPEB trust fund represents a fiduciary fund of the Town and the School’s student activity funds are an agency fund of the Town. The Town’s officials are responsible for appointing the members of the boards of other organizations; however, the Town’s accountability for these organizations does not extend beyond making appointments. There were no material transactions with these organizations during the year ended June 30, 2019.

BASIS OF ACCOUNTING

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred or economic asset used. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues, expenses, gains, losses, assets, deferred outflows of resources,

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

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Town, are property taxes, other local taxes, and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

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

BASIS OF BUDGETING

The revenues and expenditures accounted for in all governmental fund types are controlled by a formal integrated budgetary accounting system. The Mayor and Board of Aldermen approve annually the budgets for these funds. Budgetary control is maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit. Unexpended appropriations lapse at year-end. Management may amend the budget within departments without approval of the governing body, however, any amendments made between departments must meet with the governing body’s approval as prescribed by the Town Charter. **The same basis of accounting is used to reflect actual revenue and expenditures recognized on a U.S. generally accepted accounting principle basis.** The only exception is that fund balances that are presented for the Town’s Water and Sewer Fund do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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

LEADERSHIP POLICIES

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

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

FINANCIAL POLICIES

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

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

OPERATING BUDGET POLICIES

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

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

FUND BALANCE RESERVE POLICIES

Factors for maintaining sufficient Fund Balance include the ability to:

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

- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category includes the financial stabilization fund balance.

- The Financial Stabilization Fund Balance shall include funding for unanticipated expenditures and revenue shortfalls in the general Town budget. It shall include four accounts and shall be twenty five (25) percent of General Fund budgeted expenditures. The amount placed in each of the accounts shall be determined as follows:

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

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

REVENUE POLICIES

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

ACCOUNTING/AUDITING/REPORTING POLICIES

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

INVESTMENT POLICIES

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

CAPITAL BUDGET POLICIES

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

DEBT POLICIES

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

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

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

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

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

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

- General Fund Balance Requirement = 25%.
- Average Life of Total Debt \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.

CORE BUSINESSES

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

Guide Collierville's future growth and development.

Operating Elements:

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

Enforce laws and regulations.

Operating Elements:

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

Protect life and property of citizens and businesses.

Operating Elements:

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

6. Inspect buildings and properties for life safety.

Promote economic growth in Collierville.

Operating Elements:

1. Actively recruit new businesses and industries.
2. Retain existing businesses and industries.
3. Provide financial incentives and negotiate agreements.
4. Participate in coordinated marketing program for economic development.
5. Analyze market needs and trends, defining Collierville's niche and role in economic development.

Provide basic utility services for an urban lifestyle.

Operating Elements:

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

Advocate for the interests of Collierville.

Operating Elements:

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

Develop a comprehensive transportation system.

Operating Elements:

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

Provide recreational facilities and programs.

Operating Elements:

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

BUDGET PROCESS

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

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

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

BUDGET ADOPTION

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

PUBLIC NOTICE. After considering the Town Administrator's proposed budget and making modifications during one or more work sessions, the Board schedules a public hearing. At least ten (10) days before the public hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published in a newspaper of general circulation.

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

BUDGET AMENDMENTS

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

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

BUDGET BASIS

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

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

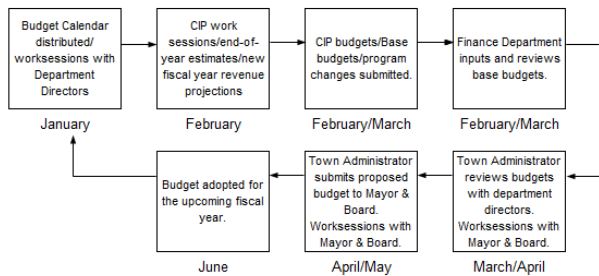
PROPRIETARY FUNDS. The budget of the Town's proprietary fund (Water and Sewer Fund) uses the accrual basis. Under the accrual basis, revenues are recorded as earned and expenses are recorded as incurred.

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

BUDGET CALENDAR

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

Figure 9: Budget Process Flowchart



- January 2----- Budget calendar distributed to Departments.
- January 9----- Initial budget work session with Department Heads
- Each Thursday as needed -----Work session with the Board of Mayor and Aldermen.
- February 25 ----- Departments submit new responsibilities & new expenses.
- January 17----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
- March 1 -----Departments submit end-of-year operation estimates and 2021 Revenue projections.
- Each Thursday as needed -----Work session with the Board of Mayor and Aldermen.

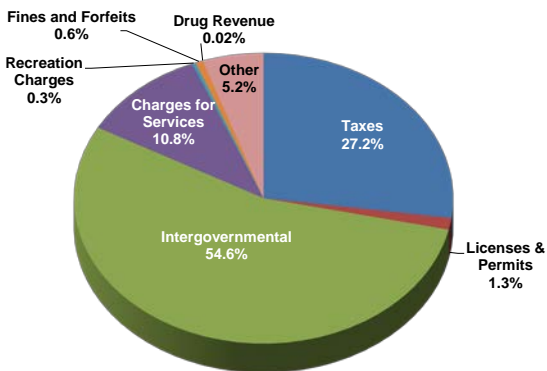
- March 6 -----Personnel end of year estimates due from Human Resources
- March 12-----Departments submit base budgets to Finance Department.
- March 16-20 ----- Spring Break – no work sessions.
- March 23----- Finance Department submits draft budgets to Town Administrator.
- March/April ----- Town Administrator reviews draft budget.
- Each Thursday as needed----- Work session with the Board of Mayor and Aldermen.
- April 10 ----- Deadline for changes to draft budgets.
- April 27 ----- Town Administrator submits the proposed budget to Board.
- May 6 ----- Deadline for changes to final draft budgets.
- May 21 -----Deadline for submission of budget summaries for public notice.
- May 26 -----First reading of ordinance on the tax levy.
- May 27 ----- Public notice of public hearing on the proposed budget.
- June 8 ----- Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- June 12----- Deadline for changes to final draft budget.
- June 22----- Third and final reading of ordinance on the tax levy; adoption of the FY 2021 budget.
- July 1 ----- Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2021 projected revenue for all funds except the CIP totals \$189,051,306. When considering revenue by fund, the General Purpose School Fund revenues make up the greatest percentage at 49.11%. General Fund is next with 33.2%. Water and Sewer Fund brings in 6.9% of total revenue. Following these funds are: Retirement Fund, 2.7%; School Federal Fund, 2.3%; Sanitation Fund, 2.3%; School Nutrition Fund, 1.5%; State Street Aid, 0.8%; OPEB Fund, 0.5%; School Discretionary Grants and Special Drug Fund, 0.3%; E-Citation Fund and Historic Preservation Fund, 0.01%. (For chart representation, please refer to Table 7 on page 38.)

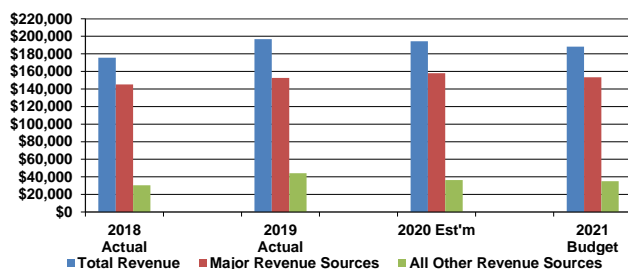
When considering revenue by type, intergovernmental revenue is the greatest amount of the total revenue at 54.6%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 27.2%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 10.8%. The chart, *All Funds Revenue by Source*, shows the percentage of total each revenue source contributes.

Figure 10: All Funds Revenues by Source



The next chart depicts the Town’s major revenue sources (i.e. Taxes, Licenses/Permits, Intergovernmental/State Revenue, Court Revenue, Charges for Services) compared to non-major sources. Major sources account for 81.1% or \$153,270,724 of total revenue. Included are charts depicting the revenue history of some of these sources. The *Major and Non-major Revenues* chart compares the major revenue sources and all other revenue sources to total revenue.

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



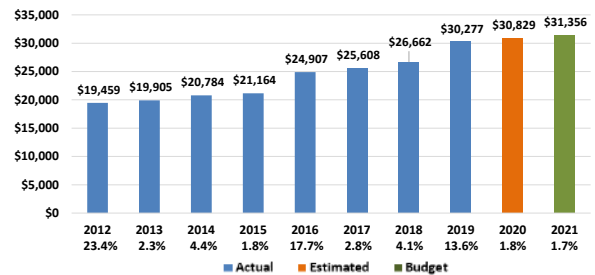
Details of the Town’s major revenue sources follows:

Real Property Tax \$ 31,355,624

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

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

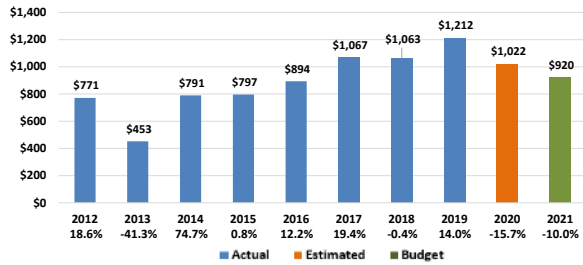
Figure 12: Real Property Tax Revenue (000s)



Personal Property Tax \$ 919,768

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 significant decrease in FY 2013 is the refund of PILOT taxes charged in error. The personal property tax assessment is reduced by a sales ratio except in reappraisal years when it is assessed at 100%. The FY 2019 increase is a result of the \$0.20 tax increase. The FY 2020 decrease is due to a reduction in personal property appraisal ratios by the State Board of Equalization. Projected FY 2021 is expected to reflect a slight decrease in collections.

Figure 13: Personal Property Tax Revenues (000s)



Ad Valorem Tax \$ 411,735

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 2021 revenue projection is based on the State’s appraised value.

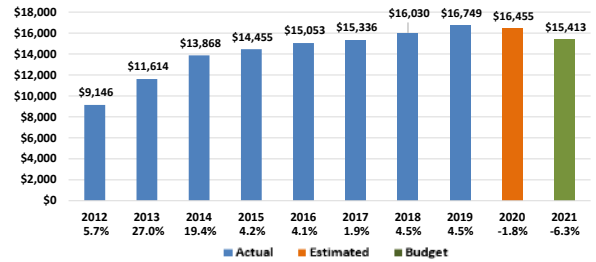
Local Option Sales Tax \$ 15,413,400

Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. Cities and counties may levy up to 2.75% local option sales tax in addition to the state sales tax of 7%. The Town receives 50% of 2.25% of the taxes collected with 2.125% divided between the state and Shelby County for administration fees. The other 50% is distributed to school systems within the county based on student attendance. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town.

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

Over the last decade, sales tax revenue has shown positive growth, but this growth is beginning to slow and is mainly attributable to online spending. The FY 2020 estimate and the FY 2021 budget reflects the uncertainty of the COVID-19 pandemic on the economy. Therefore, the FY 2020 estimate and the FY 2021 budget are projected to decrease.

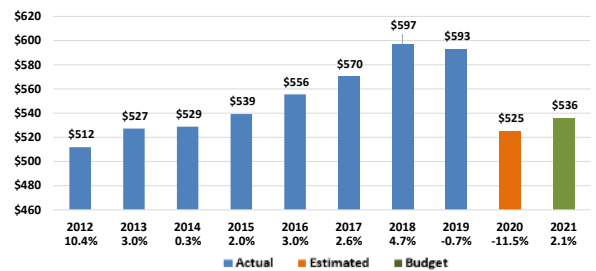
Figure 14: Local Option Sales Tax Revenue (000s)



Wholesale Beer Tax \$ 536,014

A 17% Wholesale Beer Tax is authorized by the State. It is collected from wholesalers based on their sales to retailers in the Town and is collected monthly. The ten-year history shows an overall increase. The FY 2020 estimate considers the slightly erratic nature of collections and collection predictions related to the COVID-19 pandemic. As a result, the FY 2021 budget projection shows a slight increase when compared to the estimated FY 2020 collections.

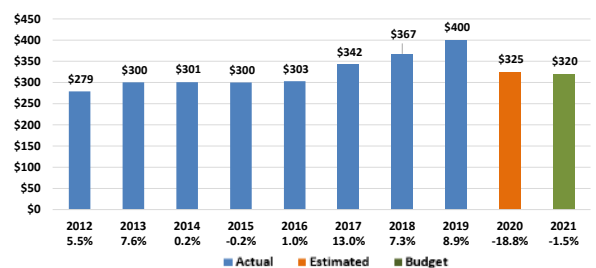
Figure 15: Wholesale Beer Tax Revenue (000s)



Wholesale Liquor Tax \$ 319,994

The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. State lawmakers enacted legislation authorizing the sale of wine in grocery stores effective July 1, 2016 which results in a significant increase compared to prior years’ collection. FY 2021 revenue is projected to decrease slightly over the FY 2020 revenue estimate due to the COVID-19 pandemic.

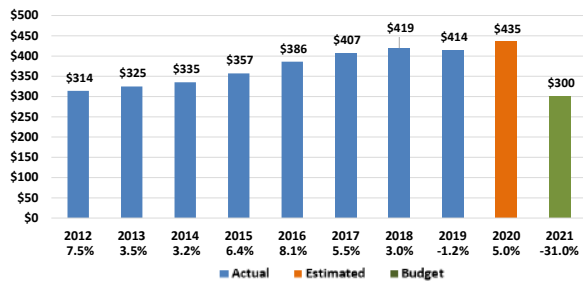
Figure 16: Wholesale Liquor Tax Revenue (000s)



Hotel/Motel Tax **\$ 300,000**

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. Budget projections for FY 2021 show a decrease compared to estimated FY 2020 collections due to reductions in travel related to the COVID-19 pandemic.

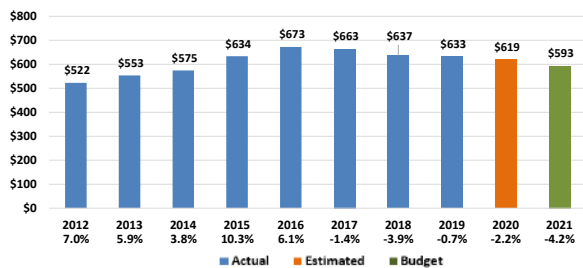
Figure 17: Hotel/Motel Tax Revenue (000s)



Cable TV Franchise **\$ 593,163**

The Town authorized a cable communication system franchise with Time Warner Communications (now Comcast). Revenue from this franchise fee is 5% of the communication system’s gross revenue. Trending with residential growth, this revenue source began to recover in FY 2012. A state franchise agreement with AT&T resulted in additional revenue for the Town as well. Budget projections for FY 2021 show a slight decrease compared to estimated FY 2020 collections.

Figure 18: Cable TV Franchise Revenue (000s)



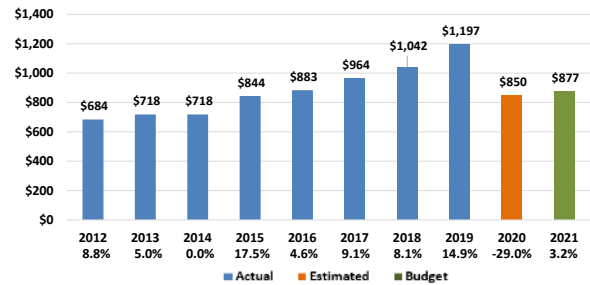
Business Tax **\$ 877,404**

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

Since the start of the economic recovery period following the Great Recession, business tax revenue has consistently

shown positive growth. However, collections for this revenue source slowed in FY 2019. Estimated revenue for FY 2020 shows a decrease attributed to the COVID-19 pandemic. Projections for FY 2021 indicate a very slight increase compared to estimated FY 2020 collections.

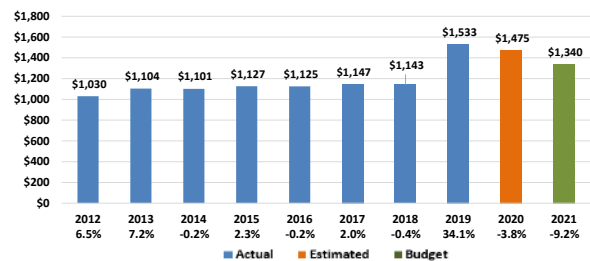
Figure 19: Business Tax Revenue (000s)



Automobile Registration **\$ 1,339,520**

The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk’s office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. Since that time, revenue collections have been somewhat flat. For the FY 2019, the BMA approved an increase of \$8.00 bringing the rate to \$35.00. This revenue source is generally budgeted at the same level annually. Budget projections for FY 2021 reveal a slight decrease indicative of the current revenue collection climate.

Figure 20: Automobile Registration Revenue (000s)

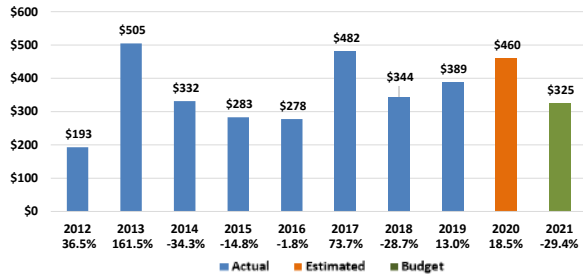


Building Permits **\$ 325,000**

The chart below reflects a reduction in all permit revenues (building, plumbing, electrical and mechanical) in FY 2010 – FY 2012 due primarily to a decreased rate of single family home construction in the years following the economic downturn related to the Great Recession. FY 2013 has proven to be the most active post-recession year for residential construction, primarily due to the number of apartment units built. Since 2013 revenue began to decline annually. However, FY 2017 revenue spiked as a result of commercial/industrial development activity. During this period, the Town issued permits for just over 700,000 square feet of new buildings. During this same period, permits issued for new single-family detached homes were

at their highest (195) since the recession. In recent years, new single-family home construction activity has been relatively stable. Projections for FY 2021 indicate a decrease when compared to estimated revenue for FY 2020.

Figure 21: Building Permit Revenue (000s)



TVA Payments in Lieu of \$ 493,948

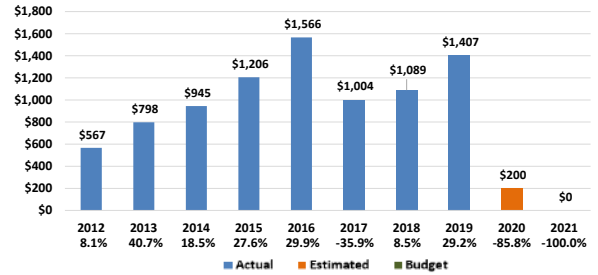
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The 2010 federal census count of 43,965 was a decrease of 339 in population. In December 2011, the Town annexed a portion of its reserve area. This increased the certified population by 1,585. The revenue projection for FY 2021 is based on the per capita amount provided by the state. In addition to the per capita component of the calculation, this revenue source is strongly influenced by changes in energy costs. Given the challenge in predicting changes in energy costs, revenue collection trends are difficult to develop.

State Income Tax \$ 0

The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. The allocation is affected by fluctuations in population and investment earnings. The downturn in the economy due to the Great Recession resulted in a decrease of 26.5% for FY 2009; and 30.8% in FY 2010. Revenue had begun to recover with the economy and was up 40.7% in FY 2013 and 18.5% in FY 2014.

In 2016, the Tennessee Legislature enacted a bill that reduces the six percent (6.0%) income tax rate by 1% annually until it is completely eliminated in 2022. The FY 2020 estimate and the FY 2021 projection reflect the loss of revenue from this source.

Figure 22: State Income Tax (000s)

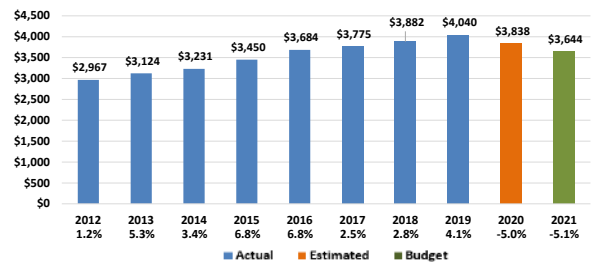


State Sales Tax \$ 3,644,000

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

Effective July 1, 2017, state lawmakers enacted legislation that cut the sales tax on food from 5% to 4%. This reduction will impact the amounts shared with municipalities but is expected to be minimal. A decrease is shown in in the FY 2021 projection.

Figure 23: State Sales Tax Revenue (000s)

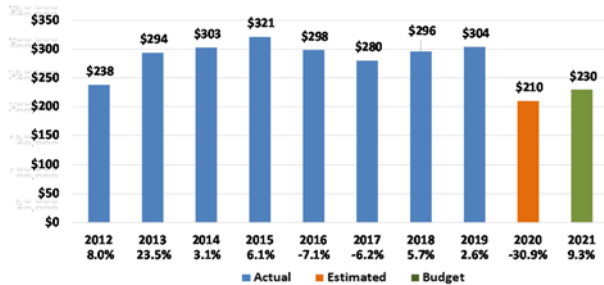


REVENUE ANALYSIS AND PROJECTIONS

City Court Fines **\$ 229,630**

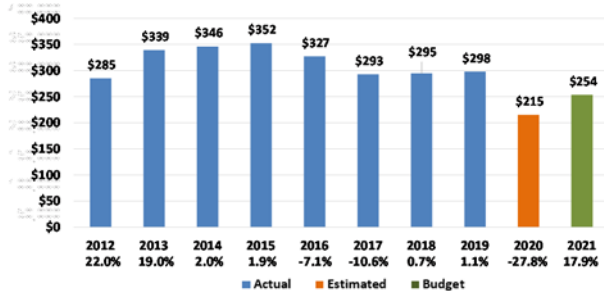
City Court Fines are assessed for criminal and traffic offenses. Like most court revenue (including Court Cost revenue and Court Forfeiture revenue shown below), it is erratic in nature making growth trends difficult to predict. The loss in these court revenue sources since FY 2016 is reflective of the decline in new traffic citations and new criminal cases for the same time period. The average decline for new traffic citations was down 14% and new criminal cases was down 16%. Without data that demonstrates an increase in new traffic citations and criminal cases, projections for Court Fines, Court Costs, and Court Forfeitures are projected to increase slightly in FY 2021.

Figure 24: City Court Fines (000s)



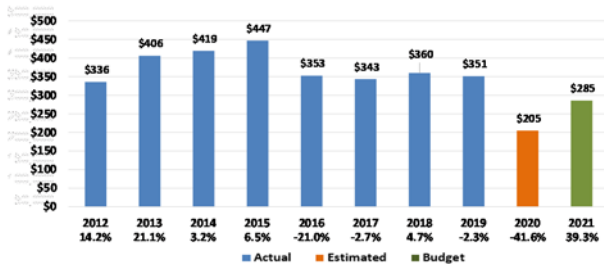
Court Costs **\$ 253,575**

Figure 25: Court Cost Revenue (000s)



Court Costs Forfeitures **\$ 285,482**

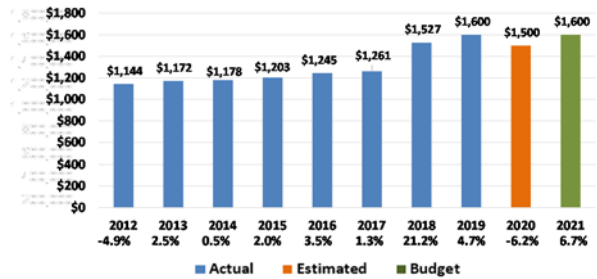
Figure 26: Court Cost Forfeitures (000s)



State Street Aid Revenue **\$ 1,600,000**

The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. Distributed on a per capita basis, this revenue is dependent on the amount of gasoline taxes collected and is restricted to street maintenance and repair. Revenue for the last ten years has been very stable. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase was \$0.04 with two subsequent year increases of \$0.01. For FY 2021 revenue is projected to increase slightly compared to estimated FY 2020.

Figure 27: State Street Aid (000s)

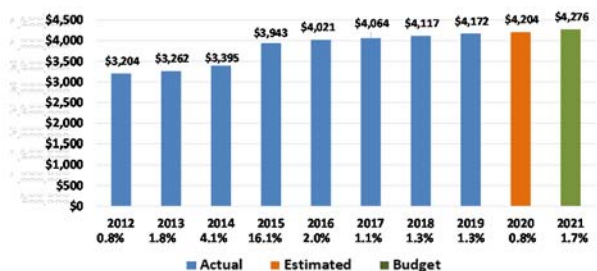


Solid Waste Collection **\$ 4,275,796**

This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. The Solid Waste Collection Fee is the largest portion (97.7%) of the fund's total projected revenue of \$4,377,286.

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

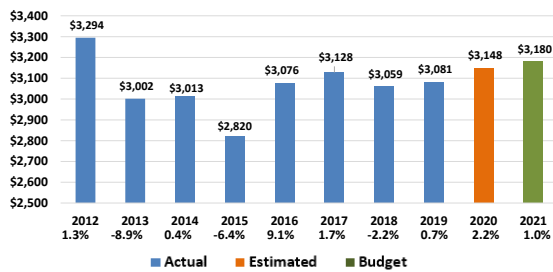
Figure 28: Solid Waste Collection Fee (000s)



Water Volume Charge **\$ 3,179,898**

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

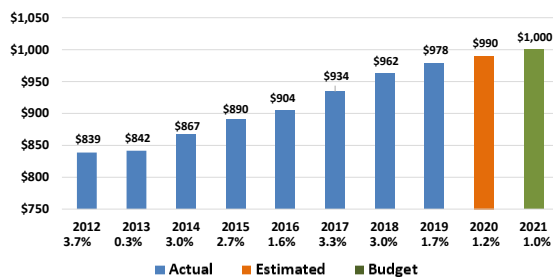
Figure 29: Metered Water Sales (000s)



Water Base Rate **\$ 999,871**

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

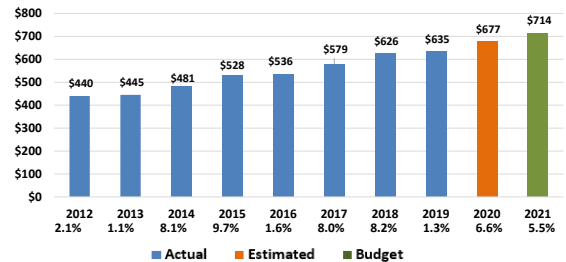
Figure 30: Water Base Rate Revenue (000s)



Water Customer Service **\$ 714,240**

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

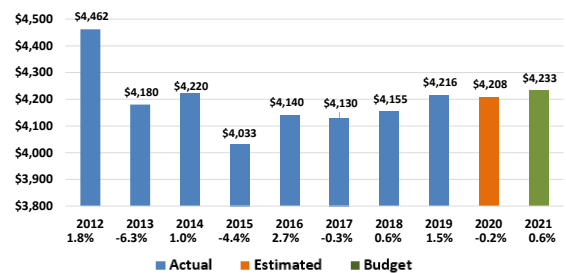
Figure 31: Water Customer Service (000s)



Sewer Volume Charge **\$ 4,233,173**

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

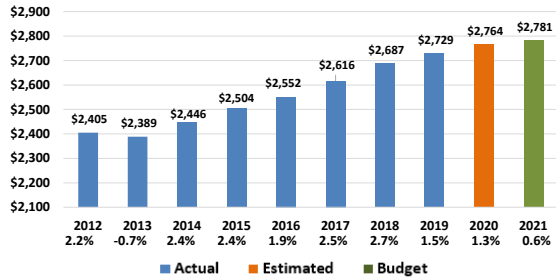
Figure 32: Sewer Volume Charge (000s)



Sewer Base Rate **\$ 2,780,930**

This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town’s water system. The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the ¾” meter size. Growth in this revenue is directly associated with development.

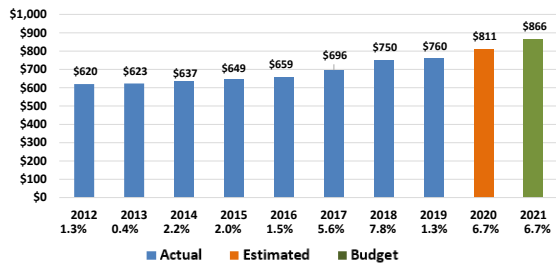
Figure 33: Sewer Base Charge (000s)



Sewer Customer Service **\$ 866,054**

This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town’s water system. Growth in this revenue is directly associated with development.

Figure 34: Sewer Customer Service Charge (000s)



Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 81.1% of revenue and total \$153,270,724. The State of Tennessee provides

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

The chart *Major and Non-major Revenue* shows the percentage of each category relative to total revenue. The chart *Major Revenue Sources by Category* shows the percent of each category of major revenue. Taxes make up 56.5% of the 81.1% followed by state revenue at 30.3%. Charges for services is 11.3%, licenses and permits 1.4% and court revenue is 0.5%.

Figure 35: Major and Non-major Revenue

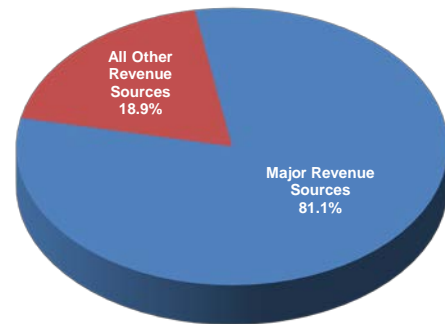
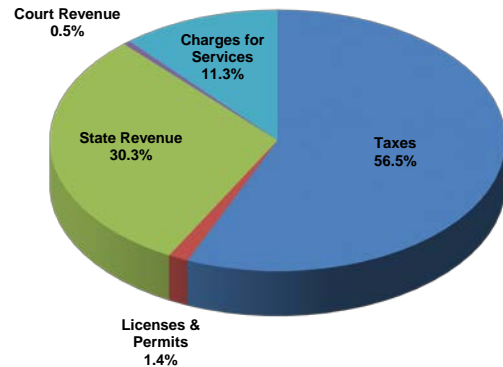


Figure 36: Major Revenue Sources by Category

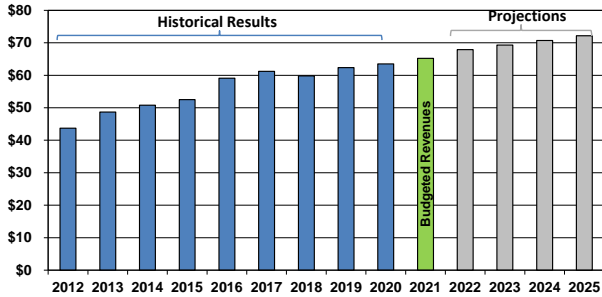


5-Year Projected Revenue

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 2022-2025 are based on economic conditions as they appear at this time. We are aware that a severe downturn in the national or regional economy will affect Collierville's future outlook as well. In that event, adjustments to these projections will be made and steps will be taken that will preserve the financial viability of the Town.

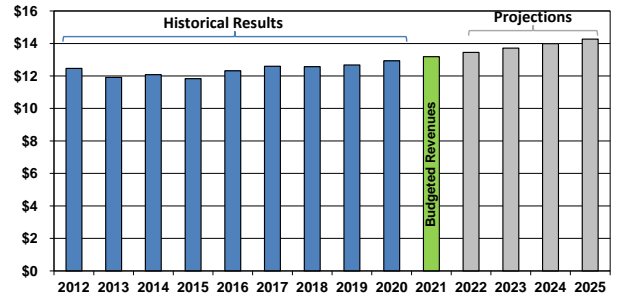
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations.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

Figure 37: General Fund Projected Revenue (millions)



For the Water and Sewer Fund, revenue is actual operating revenue for FY 2012 through 2020; estimated for 2021 and projected for FY 2022 through 2025. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects new rate study conducted in late FY 2012. A 10-year rate schedule was approved according to the study outcome. The most recent rate study called for a rate increase in FY 2020.

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





FUND STRUCTURE BY BUDGETARY BASIS

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

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

Figure 39: Modified Accrual Basis of Budgeting

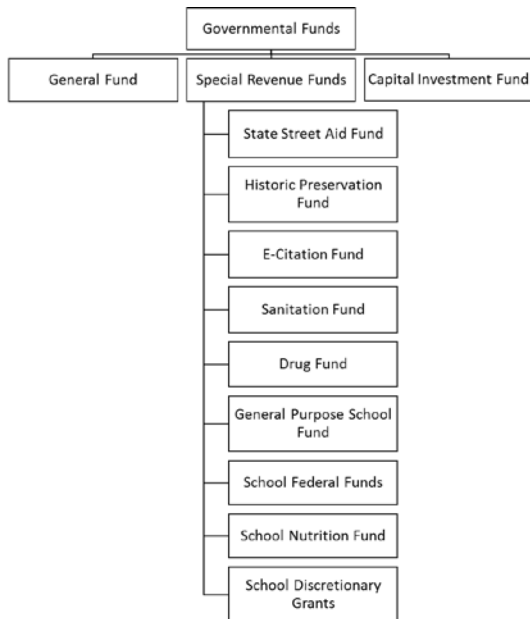
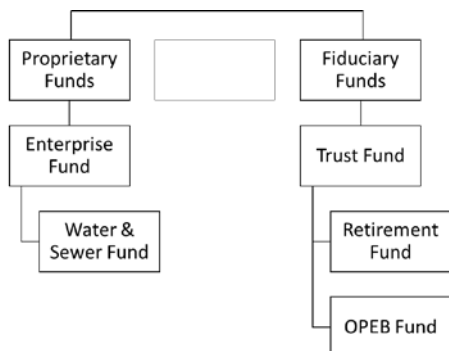


Figure 40: Accrual Basis of Budgeting



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

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

The Special Revenue Funds of the Town are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These are the State Street Aid Fund, the Historic Preservation Fund, the E-Citation Fund, the Sanitation Fund, the Special Drug Fund, the General Purpose School Fund (classified as a major governmental fund), the School Federal Funds, the School Nutrition Fund, and the School Discretionary Grants Fund. The Capital Investment Fund is a governmental fund which accounts for all of the Town's capital improvements.

The Water & Sewer Fund is a major fund of the Town. It is an enterprise fund of the proprietary type and accounts for the provision of water and sewer services to residents of the Town of Collierville. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related debt service. The fiduciary fund types are the Retirement Fund and the OPEB fund. These are non-major trust funds. The Retirement fund accounts for retirement plan assets and distributions. The OPEB fund accounts for other post-employment benefits which for the Town is retiree health insurance.

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



BUDGET SUMMARY - ALL FUNDS

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Balance	\$ 213,774,835	\$ 222,389,192	\$ 251,518,855	\$ 251,518,855	\$ 263,308,907
REVENUE					
Taxes					
Property Taxes	28,757,196	32,620,755	32,936,968	33,017,430	33,113,127
Local Option Sales Tax	16,029,675	16,748,812	16,626,000	16,454,916	15,413,400
Business Taxes	3,223,303	3,381,372	2,809,395	2,892,155	2,644,322
Licenses & Permits	3,402,746	3,970,700	2,498,445	4,441,957	2,434,965
Intergovernmental	89,079,003	102,075,048	100,721,061	103,882,937	103,217,538
Charges for Services	19,369,808	20,402,377	20,399,514	20,561,493	20,472,958
Recreation Charges	516,007	519,701	583,169	270,706	575,149
Fines and Forfeits	1,438,586	1,636,305	1,323,990	987,612	1,207,311
Drug Revenue	94,617	216,469	30,000	36,500	29,500
Other	13,719,518	15,409,978	9,497,860	11,995,965	9,943,036
Total Revenue	175,630,457	196,981,520	187,426,402	194,541,671	189,051,306
EXPENDITURES					
Legislative & General Government	10,680,521	10,392,625	12,137,705	11,662,136	12,082,628
Public Safety	22,826,141	23,347,986	26,803,901	26,165,437	27,053,394
Roads and Public Works	5,835,840	5,568,622	6,607,858	6,713,873	6,936,648
Culture and Recreation	2,119,842	1,983,576	2,202,808	2,164,781	2,252,963
State Street Aid	1,492,049	1,557,722	1,996,630	1,984,630	2,036,810
Historic Preservation	24,066	171,500	15,000	-	30,000
Sanitation	3,604,073	4,428,718	4,261,541	4,146,026	4,344,891
Drug Prevention	413,336	33,884	111,040	103,100	259,997
Education	81,506,889	93,624,118	97,564,879	102,835,146	100,802,109
Water & Sewer Systems	10,362,311	10,375,056	11,372,837	11,158,150	11,340,402
Debt Service	10,282,363	9,360,676	9,295,331	9,295,831	8,791,888
Special Appropriations	3,996,360	4,273,726	4,628,528	4,374,563	4,526,010
Insurance	761,501	764,558	1,076,224	1,088,000	1,134,000
Retirement	1,808,129	2,068,649	2,193,000	2,416,288	2,726,000
OPEB	427,770	486,892	534,600	557,943	516,725
Total Expenditures	156,141,192	168,438,307	180,801,883	184,665,903	184,834,464
Revenue over (under) expenditures	19,489,266	28,543,212	6,624,519	9,875,768	4,216,842
Fund Balance Appropriation	306,972	74,964	379,670	524,168	684,807
Other Sources (bond proceeds)	-	-	-	-	-
Other Uses (bond retirement)	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	(162)	-	-	-
Operating Transfer	(13,822,164)	(910,613)	919,784	914,284	878,788
Non-operating Revenue	1,416,706	1,497,225	1,000,000	1,000,000	1,000,000
Capital Contribution	726,832	-	-	-	-
W & S Capital Outlay/Projects	(6,900)	-	(72,800)	(65,400)	(13,900)
Retained Earnings	63,312,542	66,312,019	67,260,500	67,863,570	69,192,011
Fund Balance:					
Nonspendable	2,176,142	2,138,824	293,724	293,724	2,182,351
Restricted	89,018,826	96,797,523	99,527,068	99,229,557	102,514,429
Committed	2,828,084	3,258,253	2,537,770	2,569,020	3,050,536
Assigned	43,275,117	57,029,226	58,022,510	58,022,510	64,507,157
Unassigned	20,967,581	25,983,010	32,348,786	35,265,125	27,944,153
Ending Balance	\$ 221,578,293	\$ 251,518,855	\$ 259,990,358	\$ 263,243,507	\$ 269,390,637

The above is a summary of revenues by source and expenditures by function for all funds budgeted by the Town except for the CIP. Development fees in the Water and Sewer Fund are recognized as non-operating revenue. In FY 2018 and FY 2019, the capital contributions are donated infrastructure in the Water and Sewer Fund. Capital outlay and some capital projects are funded through

retained earnings in the Water and Sewer Fund. The summary of revenues and expenditures for all funds is detailed in this table.

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

BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS

	MAJOR FUNDS (GOVERNMENTAL)						NON-MAJOR FUNDS	
	General Fund			General Purpose School Fund			FY 19 ACTUAL	FY 20 ESTM'D
	FY 19 ACTUAL	FY 20 ESTM'D	FY 21 ADOPTED	FY 19 ACTUAL	FY 20 ESTM'D	FY 21 ADOPTED		
Beginning Balance	\$ 56,800,657	\$ 66,127,213	\$ 73,719,795	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 3,767,428	\$ 3,961,532
REVENUE								
Taxes								
Property Taxes	32,620,755	33,017,430	33,113,127	-	-	-	-	-
Local Option Sales Tax	16,748,812	16,454,916	15,413,400	-	-	-	-	-
Business Taxes	3,349,805	2,865,905	2,634,322	-	-	-	31,567	26,250
Licenses & Permits	3,970,700	4,441,957	2,434,965	-	-	-	-	-
Intergovernmental	7,218,376	5,742,610	5,611,378	86,527,496	89,575,077	90,741,919	8,329,176	8,565,250
Charges for Services	419,830	367,694	194,875	1,328,583	1,172,839	833,273	5,968,498	6,179,973
Recreation Charges	519,701	270,706	575,149	-	-	-	-	-
Fines and Forfeits	1,608,113	971,112	1,192,311	-	-	-	28,192	16,500
Drug Revenue	-	-	-	-	-	-	216,469	36,500
Other	2,951,082	2,376,103	1,676,094	863,708	2,393,626	1,268,226	837,878	754,311
Total Revenue	69,407,176	66,508,433	62,845,621	88,719,787	93,141,542	92,843,418	15,411,781	15,578,784
EXPENDITURES								
Legislative & General Government	10,392,625	11,662,136	12,082,628	-	-	-	-	-
Public Safety	23,347,342	26,165,337	27,045,814	-	-	-	644	100
Roads and Public Works	5,568,622	6,713,873	6,936,648	-	-	-	-	-
Culture and Recreation	1,983,576	2,164,781	2,252,963	-	-	-	-	-
State Street Aid	-	-	-	-	-	-	1,557,722	1,984,630
Historic Preservation	-	-	-	-	-	-	171,500	-
Sanitation	-	-	-	-	-	-	4,428,718	4,146,026
Drug Prevention	-	-	-	-	-	-	33,884	103,100
Education	-	-	-	84,532,455	93,141,542	92,843,418	9,091,663	9,693,604
Water & Sewer Systems	-	-	-	-	-	-	-	-
Debt Service	589,661	912,000	941,000	-	-	-	-	-
Special Appropriations	8,782,926	8,796,131	8,398,488	-	-	-	-	-
Insurance	3,374,694	3,420,878	3,546,687	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
OPEB	-	-	-	-	-	-	-	-
Total Expenditures	54,039,446	59,835,136	61,204,227	84,532,455	93,141,542	92,843,418	15,284,131	15,927,460
Revenue over (under) expenditures	15,367,730	6,673,298	1,641,394	4,187,332	-	-	127,650	(348,676)
Fund Balance Appropriation	-	-	-	-	-	-	74,964	524,168
Other Sources	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	-	-	-	-	-	-	-
Operating Transfer	(6,041,174)	919,284	878,788	5,064,107	-	-	66,454	-
Non-operating Revenue	-	-	-	-	-	-	-	-
Capital Contribution	-	-	-	-	-	-	-	-
W & S Capital Outlay/Projects	-	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-	-	-
Fund Balance:								
Nonspendable	2,138,824	293,724	2,182,351	-	-	-	-	-
Restricted	2,030,483	1,908,249	2,860,713	-	-	-	3,924,427	3,549,501
Committed	3,221,148	2,505,665	3,007,182	-	-	-	37,105	63,355
Assigned	32,753,748	33,747,032	40,231,678	24,275,478	24,275,478	24,275,478	-	-
Unassigned	25,983,010	32,348,786	27,958,053	-	-	-	-	-
Ending Balance	\$ 66,127,213	\$ 73,719,795	\$ 76,239,977	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478	\$ 3,961,532	\$ 3,612,856

(GOVERNMENTAL)	PROPRIETARY FUND			FIDUCIARY FUND			TOTAL ALL FUNDS		
FY 21 ADOPTED	FY 19 ACTUAL	FY 20 ESTM'D	FY 21 ADOPTED	FY 19 ACTUAL	FY 20 ESTM'D	FY 21 ADOPTED	FY 19 ACTUAL	FY 20 ESTM'D	FY 21 ADOPTED
\$ 3,612,856	\$ 63,312,542	\$ 66,312,019	\$ 67,928,970	\$ 83,484,525	\$ 90,842,613	\$ 93,771,807	\$ 222,389,192	\$ 251,518,855	\$ 263,308,907
-	-	-	-	-	-	-	32,620,755	33,017,430	33,113,127
-	-	-	-	-	-	-	16,748,812	16,454,916	15,413,400
10,000	-	-	-	-	-	-	3,381,372	2,892,155	2,644,322
-	-	-	-	-	-	-	3,970,700	4,441,957	2,434,965
6,864,241	-	-	-	-	-	-	102,075,048	103,882,937	103,217,538
6,421,144	12,685,466	12,840,987	13,023,666	-	-	-	20,402,377	20,561,493	20,472,958
-	-	-	-	-	-	-	519,701	270,706	575,149
15,000	-	-	-	-	-	-	1,636,305	987,612	1,207,311
29,500	-	-	-	-	-	-	216,469	36,500	29,500
653,192	843,681	568,500	145,500	9,913,629	5,903,425	6,200,024	15,409,978	11,995,965	9,943,036
13,993,077	13,529,147	13,409,487	13,169,166	9,913,629	5,903,425	6,200,024	196,981,520	194,541,671	189,051,306
-	-	-	-	-	-	-	10,392,625	11,662,136	12,082,628
7,580	-	-	-	-	-	-	23,347,986	26,165,437	27,053,394
-	-	-	-	-	-	-	5,568,622	6,713,873	6,936,648
-	-	-	-	-	-	-	1,983,576	2,164,781	2,252,963
2,036,810	-	-	-	-	-	-	1,557,722	1,984,630	2,036,810
30,000	-	-	-	-	-	-	171,500	-	30,000
4,344,891	-	-	-	-	-	-	4,428,718	4,146,026	4,344,891
259,997	-	-	-	-	-	-	33,884	103,100	259,997
7,958,691	-	-	-	-	-	-	93,624,118	102,835,146	100,802,109
-	10,375,056	11,158,150	11,340,402	-	-	-	10,375,056	11,158,150	11,340,402
-	577,750	499,700	393,400	-	-	-	1,167,411	1,411,700	1,334,400
-	899,032	953,685	979,323	-	-	-	9,681,958	9,749,816	9,377,811
-	174,896	176,000	193,000	-	-	-	3,549,590	3,596,878	3,739,687
-	-	-	-	2,068,649	2,416,288	2,726,000	2,068,649	2,416,288	2,726,000
-	-	-	-	486,892	557,943	516,725	486,892	557,943	516,725
14,637,969	12,026,734	12,787,535	12,906,125	2,555,541	2,974,231	3,242,725	168,438,307	184,665,903	184,834,464
(644,892)	1,502,413	621,952	263,041	7,358,088	2,929,194	2,957,299	28,543,212	9,875,768	4,216,842
684,807	-	-	-	-	-	-	74,964	524,168	684,807
-	-	-	-	-	-	-	-	-	-
-	(162)	-	-	-	-	-	(162)	-	-
-	-	(5,000)	-	-	-	-	(910,613)	914,284	878,788
-	1,497,225	1,000,000	1,000,000	-	-	-	1,497,225	1,000,000	1,000,000
-	-	-	-	-	-	-	-	-	-
-	-	(65,400)	(13,900)	-	-	-	-	(65,400)	(13,900)
-	66,312,019	67,863,570	69,178,111	-	-	-	66,312,019	67,863,570	69,178,111
-	-	-	-	-	-	-	2,138,824	293,724	2,182,351
449,383	-	-	-	90,842,613	93,771,807	96,729,106	96,797,523	99,229,557	100,039,202
2,518,582	-	-	-	-	-	-	3,258,253	2,569,020	5,525,763
-	-	-	-	-	-	-	57,029,226	58,022,510	64,507,157
-	-	-	-	-	-	-	25,983,010	32,348,786	27,958,053
\$ 2,967,964.27	\$ 66,312,019	\$ 67,863,570	\$ 69,178,111	\$ 90,842,613	\$ 93,771,807	\$ 96,729,106	\$ 251,518,855	\$ 263,243,507	\$ 269,390,637

BUDGET SUMMARY BY FUND

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

	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	\$ 73,719,795	\$ 454,779	\$ 63,355	\$ 2,442,832	\$ 425,408	\$ 148,925	\$ 24,275,478	\$ -	\$ 49,716	\$ 27,841	\$ 67,928,970	\$ 79,554,700	\$ 14,217,107	\$ 263,308,907
REVENUE														
Taxes														
Property Taxes	33,113,127	-	-	-	-	-	-	-	-	-	-	-	-	33,113,127
Local Option Sales Tax	15,413,400	-	-	-	-	-	-	-	-	-	-	-	-	15,413,400
Business Taxes	2,634,322	-	10,000	-	-	-	-	-	-	-	-	-	-	2,644,322
Licenses & Permits	2,434,965	-	-	-	-	-	-	-	-	-	-	-	-	2,434,965
Intergovernmental	5,611,378	1,600,000	-	8,000	-	-	90,741,919	4,453,641	802,600	-	-	-	-	103,217,538
Charges for Services	194,875	-	-	4,349,286	-	-	833,273	-	2,071,858	-	13,023,666	-	-	20,472,958
Recreation Charges	575,149	-	-	-	-	-	-	-	-	-	-	-	-	575,149
Fines and Forfeits	1,192,311	-	-	-	-	15,000	-	-	-	-	-	-	-	1,207,311
Drug Revenue	-	-	-	-	29,500	-	-	-	-	-	-	-	-	29,500
Other	1,676,094	2,000	-	20,000	500	100	1,268,226	-	89,000	541,592	145,500	5,140,000	1,060,024	9,943,036
Total Revenue	62,845,621	1,602,000	10,000	4,377,286	30,000	15,100	92,843,418	4,453,641	2,963,458	541,592	13,169,166	5,140,000	1,060,024	189,051,306
EXPENDITURES														
Personnel	36,968,919	-	-	2,214,091	-	-	70,181,030	3,779,779	1,150,958	211,109	3,064,847	-	-	117,570,734
Operating Expense	10,573,202	2,036,810	30,000	1,615,800	114,465	7,580	18,546,641	581,536	1,778,500	302,983	2,755,899	-	-	38,343,416
Capital Outlay	787,931	-	-	515,000	145,532	-	4,115,747	92,326	34,000	27,500	13,900	-	-	5,731,936
Debt Service	8,386,488	-	-	-	-	-	-	-	-	-	3,763,610	-	-	12,150,098
Administrative Charges	-	-	-	-	-	-	-	-	-	-	2,135,546	-	-	2,135,546
Insurance	941,000	-	-	-	-	-	-	-	-	-	193,000	-	-	1,134,000
Special Appropriations	3,546,687	-	-	-	-	-	-	-	-	-	979,323	-	-	4,526,010
Retirement	-	-	-	-	-	-	-	-	-	-	-	2,726,000	-	2,726,000
OPEB	-	-	-	-	-	-	-	-	-	-	-	-	516,725	516,725
Total Expenditures	61,204,227	2,036,810	30,000	4,344,891	259,997	7,580	92,843,418	4,453,641	2,963,458	541,592	12,906,125	2,726,000	516,725	184,834,464
Revenue +/- exp.	1,641,394	(434,810)	(20,000)	32,395	(229,997)	7,520	-	-	-	-	263,041	2,414,000	543,299	4,216,842
Fund Balance Approp.	-	434,810	20,000	2,475,227	229,997	-	-	-	-	-	-	-	-	3,160,034
Non-operating Rev.	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
Operating Transfer	878,788	-	-	-	-	-	-	-	-	-	-	-	-	878,788
W & S Capital	-	-	-	-	-	-	-	-	-	-	(13,900)	-	-	(13,900)
Retained Earnings	-	-	-	-	-	-	-	-	-	-	69,178,111	-	-	69,178,111
Fund Balance:														
Nonspendable	2,182,351	-	-	-	-	-	-	-	-	-	-	-	-	2,182,351
Restricted	2,860,713	19,969	-	-	195,411	156,445	-	-	49,716	27,841	-	81,968,700	14,760,406	100,039,202
Committed	3,007,182	-	43,355	2,475,227	-	-	-	-	-	-	-	-	-	5,525,763
Assigned	40,231,678	-	-	-	-	-	24,275,478	-	-	-	-	-	-	64,507,157
Unassigned	27,958,053	-	-	-	-	-	-	-	-	-	-	-	-	27,958,053
Ending Balance	76,239,977	19,969	43,355	2,475,227	195,411	156,445	24,275,478	-	49,716	27,841	69,178,111	81,968,700	14,760,406	269,390,637

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

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

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

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

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

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

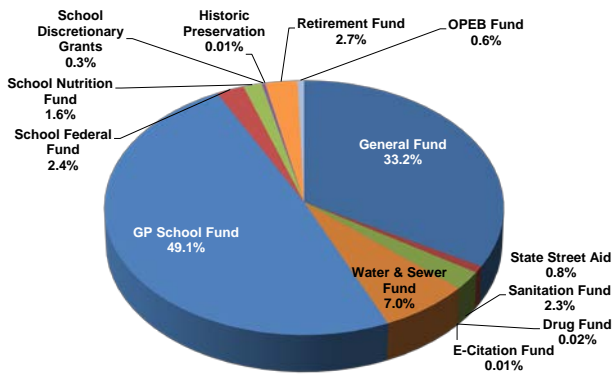
Capital outlay and capital projects are not accounted for in the operating budget of the Water and Sewer Fund, but are shown as a decrease to retained earnings.

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

FY 2021 REVENUE - ALL FUNDS

The chart, *Total Revenue All Funds*, shows the percentage of total revenues of each fund reported. The General Purpose School Fund revenues make up the greatest percentage at 49.1%. General Fund is next with 33.2%. Water and Sewer Fund brings in 7.0% of total revenue. Following these funds are: Retirement Fund, 2.7%; School Federal Fund, 2.4%; Sanitation Fund, 2.3%; School Nutrition Fund, 1.6%; State Street Aid, 0.8%; OPEB Fund, 0.6%; School Discretionary Grants Fund, 0.3%; Special Drug Fund and E-Citation Fund, 0.03%; and, Historic Preservation Fund, 0.01%.

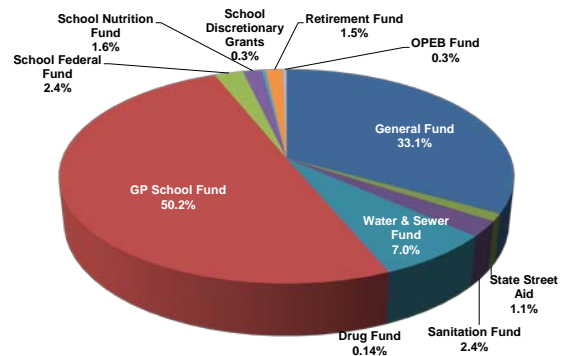
Figure 41: Total Revenue All Funds –\$ 189,051,306



FY 2021 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 50.2%. General Fund is next with 33.1%. Water and Sewer Fund expends 7.0% of total. Following these funds are School Federal Fund, 1.6%; Sanitation Fund with 2.4%; School Nutrition Fund, 1.6%; Retirement Fund, 1.5%; State Street Aid, 1.1%; OPEB Fund, 0.3%; School Discretionary Grants Fund, 0.2%; and Special Drug Fund, 0.14%. There were no expenditures budgeted for E-Citation Fund and Historic Preservation Fund.

Figure 42: Total Expenditures All Funds - \$184,834,464



GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 51,567,845	\$ 56,800,657	\$ 66,127,213	\$ 66,127,213	\$ 73,719,795
REVENUE					
Taxes					
Property Taxes	28,757,196	32,620,755	32,936,968	33,017,430	33,113,127
Local Option Sales Tax	16,029,675	16,748,812	16,626,000	16,454,916	15,413,400
Business Taxes	3,168,192	3,349,805	2,799,395	2,865,905	2,634,322
Licenses & Permits	3,402,746	3,970,700	2,498,445	4,441,957	2,434,965
Intergovernmental	6,555,196	7,218,376	5,915,350	5,742,610	5,611,378
Charges for Services	374,509	419,830	202,675	367,694	194,875
Recreation Charges	516,007	519,701	583,169	270,706	575,149
Fines and Forfeits	1,410,061	1,608,113	1,295,990	971,112	1,192,311
Other	2,071,457	2,951,082	1,821,841	2,376,103	1,676,094
Total Revenue	62,285,038	69,407,176	64,679,833	66,508,433	62,845,621
EXPENDITURES					
Mayor and Board of Aldermen	208,506	216,983	280,431	269,300	269,690
Town Administrator's Office	867,204	653,429	830,772	685,897	755,093
Morton Museum	165,504	169,374	197,279	187,414	211,648
Library	1,077,378	1,082,766	1,182,030	1,191,967	1,212,193
Human Resources	539,995	542,591	637,362	633,000	668,919
Financial Administration	1,122,339	1,144,743	1,281,422	1,216,718	1,245,215
Information Technology	589,877	681,451	841,475	831,453	948,906
General Services					
Administration	540,376	560,535	656,445	650,773	646,516
Facilities Maintenance	1,388,422	1,339,619	1,532,001	1,413,097	1,457,176
Grounds & Parks Maintenance	3,062,035	2,973,812	3,558,071	3,481,775	3,483,721
Development					
Administration	304,200	293,723	321,363	313,367	315,766
Office of Planning	814,685	733,599	819,053	787,374	867,786
Office of Engineer	892,176	1,048,488	1,742,206	1,830,540	1,951,179
Code Enforcement	1,107,513	1,064,537	1,263,499	1,208,085	1,294,714
Public Safety					
Animal Services	534,525	463,235	527,963	518,963	543,798
Municipal Court	902,890	934,961	1,057,289	987,973	1,005,186
Police Department	12,485,451	13,239,865	15,445,222	14,990,425	15,374,125
Fire Department	7,795,761	7,644,744	8,502,429	8,459,892	8,827,991
Public Works					
Administration	419,681	405,069	444,015	422,120	352,902
Fleet Maintenance	764,057	691,907	835,661	826,011	840,262
Streets and Drainage	3,759,926	3,423,158	3,585,976	3,635,202	3,792,305
Parks and Recreation	2,119,842	1,983,576	2,202,808	2,164,781	2,252,963
Non-Departmental Accounts					
Special Appropriations	3,144,878	3,374,694	3,498,747	3,420,878	3,546,687
Debt Service	8,790,952	8,782,926	8,796,131	8,796,131	8,398,488
Insurance	556,784	589,661	883,224	912,000	941,000
Total Expenditures	53,954,958	54,039,446	60,922,875	59,835,136	61,204,227
Revenue over (under) expenditures	8,330,080	15,367,730	3,756,958	6,673,298	1,641,394
Fund Balance Appropriation	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating Transfer	(3,097,267)	(6,041,174)	919,284	919,284	878,788
Fund Balance:					
Nonspendable	2,169,278	2,138,824	293,724	293,724	2,182,351
Restricted	1,890,775	2,030,483	1,908,249	1,908,249	2,860,713
Committed	2,711,047	3,221,148	2,505,665	2,505,665	3,007,182
Assigned	28,251,078	32,753,748	33,747,032	33,747,032	40,231,678
Unassigned	21,778,480	25,983,010	32,348,786	35,265,125	27,958,053
Ending Fund Balance	\$ 56,800,657	\$ 66,127,213	\$ 70,803,456	\$ 73,719,795	\$ 76,239,977

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 51,567,845	\$ 56,800,657	\$ 66,127,212	\$ 66,127,212	\$ 73,719,795
REVENUE					
Taxes					
Property Taxes	28,757,196	32,620,755	32,936,968	33,017,430	33,113,127
Local Option Sales Tax	16,029,675	16,748,812	16,626,000	16,454,916	15,413,400
Business Taxes	3,168,192	3,349,805	2,799,395	2,865,905	2,634,322
Licenses & Permits	3,402,746	3,970,700	2,498,445	4,441,957	2,434,965
Intergovernmental	6,555,196	7,218,376	5,915,350	5,742,610	5,611,378
Charges for Services	374,509	419,830	202,675	367,694	194,875
Recreation Charges	516,007	519,701	583,169	270,706	575,149
Fines and Forfeits	1,410,061	1,608,113	1,295,990	971,112	1,192,311
Other	2,071,457	2,951,082	1,821,841	2,376,103	1,676,094
Total Revenue	62,285,038	69,407,176	64,679,833	66,508,433	62,845,621
EXPENDITURES					
Personnel	32,782,189	32,207,850	37,413,960	36,426,297	37,730,898
Operating Expense	8,246,950	8,253,173	9,635,792	9,487,639	9,780,392
Capital Outlay	414,506	782,738	695,021	749,440	754,262
Debt Service	8,790,952	8,782,926	8,796,131	8,796,131	8,398,488
Insurance	556,784	589,661	883,224	912,000	941,000
Special Appropriations	3,163,579	3,423,099	3,498,747	3,463,628	3,599,187
Total General Fund Expenditures	53,954,959	54,039,446	60,922,875	59,835,135	61,204,227
Revenue over (under) expenditures	8,330,079	15,367,729	3,756,958	6,673,298	1,641,394
Fund Balance Appropriation	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating Transfer	(3,097,267)	(6,041,174)	919,284	919,284	878,788
Fund Balance:					
Nonspendable	2,169,278	2,138,824	293,724	293,724	2,182,351
Restricted	1,890,775	2,030,483	1,908,249	1,908,249	2,860,713
Committed	2,711,047	3,221,148	2,505,665	2,505,665	3,007,182
Assigned	28,251,078	32,753,748	33,747,032	33,747,032	40,231,678
Unassigned	21,778,479	25,983,009	32,348,785	35,265,125	27,958,052
Ending Fund Balance	\$ 56,800,657	\$ 66,127,212	\$ 70,803,455	\$ 73,719,795	\$ 76,239,976

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

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

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

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

FUND BALANCE SUMMARY - GENERAL FUND

The table, *Fund Balance Summary*, shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2020. The total revenue contains revenue that has been assigned to specific purposes. If not used for current expenditures, the revenue is assigned in fund balance for future expenditures for that purpose.

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

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

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

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

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

The overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2019 was 40.5% of expenditures. The estimated ending unassigned fund balance for FY 2020 is 48.9% of expenditures, and in FY 2021 it is projected to be 45.7%.

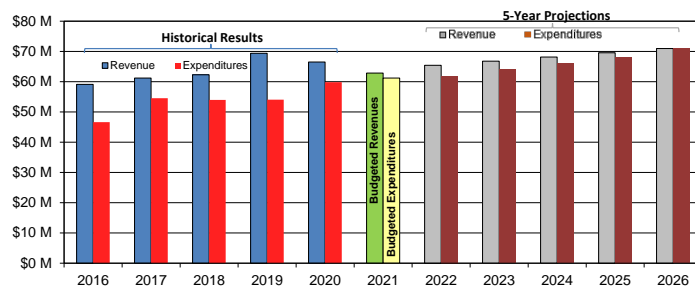
Table 8: Fund Balance Summary

Beginning Fund Balance	\$ 73,719,795
Total Revenue	\$ 62,845,621
Less Non-Operating Revenue	
Half-cent sales tax for schools	4,304,458
Property tax for debt service on school bond	4,153,231
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	984,400
Total Non-Operating Revenue	10,542,089
Total Operating Revenue	\$ 52,303,531
EXPENDITURES	
Total Expenditure	\$ 61,204,227
Expenditures Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required "maintenance of effort"	2,582,675
Debt Service on High School Bonds	5,422,300
Parks Improvement Funds used for debt service	217,066
Reserved for CIP	1,770,000
Total Expenditures Funded by Non-Operating Revenues	9,992,041
Total Operating Expenditures	\$ 51,212,186
Revenue over (under) expenditures from operations	1,091,345
Fund Balance Appropriation	-
Change in Fund Balance from Non-Operating Revenues	550,048
Operating Transfer	
Transfer from Water In Lieu of Tax	884,288
Transfer to Drug Fund	(5,500)
Ending Fund Balance	\$ 76,239,977
Fund Balance Detail	
Non-spendable	
Multiple departments - inventories & prepaids	2,182,351
Restricted	
Fees in Lieu of Construction	2,018,011
Reserved for Sidewalks	191,704
Reserved for Court	76,724
Law Enforcement	18,674
Donations	555,601
Committed	
Parkland Dedication Fees	1,687,370
Fire Facility Fee	710,851
Alternate Transportation	43,458
Police Privilege Tax	565,503
Assigned	
Police body cameras	140,000
Health Insurance Trust Call	700,000
Street and median lighting	3,179,807
Sales tax reserved for Schools	3,596,298
Assigned for CIP	29,247,225
Parks Improvement Fund	1,414,480
Tree Replacement	179,638
Crime Stoppers	1,200
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	1,679,630
Unassigned	27,958,053
Ending Fund Balance	\$ 76,239,977

HISTORICAL RESULTS AND FUTURE OUTLOOK

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

	ESTIMATED					BUDGETED		PROJECTED				
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26		
Beginning Fund Balance	\$ 47,409,375	\$ 51,567,845	\$ 56,800,657	\$ 66,127,213	\$ 73,719,795	\$ 76,239,977	\$ 79,905,391	\$ 82,689,005	\$ 85,034,256	\$ 86,527,634		
REVENUES												
Taxes												
Property Taxes	27,925,244	28,757,196	32,620,755	33,017,430	33,113,127	35,099,914	35,801,913	36,517,951	37,248,310	37,993,276		
Local Option Sales Tax	15,336,312	16,029,675	16,748,812	16,454,916	15,413,400	15,875,802	16,352,076	16,842,638	17,347,917	17,868,355		
Business Taxes	3,036,033	3,168,192	3,349,805	2,865,905	2,634,322	2,713,352	2,794,752	2,878,595	2,936,167	2,994,890		
Licenses	3,381,820	3,402,746	3,970,700	4,441,957	2,434,965	2,483,664	2,533,338	2,584,004	2,635,684	2,688,398		
Intergovernmental	7,338,166	6,555,196	7,218,376	5,742,610	5,611,378	5,555,264	5,555,264	5,555,264	5,555,264	5,555,264		
Charges	455,159	374,509	419,830	367,694	194,875	200,722	206,743	212,946	219,334	225,914		
Recreation Charges	588,505	516,007	519,701	270,706	575,149	580,900	586,709	592,577	598,502	604,487		
Fines and Forfeits	1,424,682	1,410,061	1,608,113	971,112	1,192,311	1,204,234	1,216,276	1,228,439	1,240,723	1,253,131		
Other	1,715,657	2,071,457	2,951,082	2,376,103	1,676,094	1,709,616	1,726,712	1,743,979	1,761,419	1,779,033		
Total Revenue	\$ 61,201,578	\$ 62,285,038	\$ 69,407,176	\$ 66,508,433	\$ 62,845,621	\$ 65,423,468	\$ 66,773,783	\$ 68,156,392	\$ 69,543,321	\$ 70,962,748		
EXPENDITURES												
Mayor and Board of Aldermen	170,617	208,506	216,983	269,300	269,690	272,387	275,111	277,862	280,641	283,447		
Town Administrator's Office	812,771	867,204	653,429	685,897	755,093	777,745	801,078	825,110	849,863	875,359		
Morton Museum	160,475	165,504	169,374	187,414	211,648	213,764	215,902	218,061	220,242	222,444		
Library	1,061,204	1,077,378	1,082,766	1,191,967	1,212,193	1,236,437	1,261,166	1,286,389	1,312,117	1,338,359		
Human Resources	488,038	539,995	542,591	633,000	668,919	688,986	709,656	730,945	752,874	775,460		
Financial Administration	1,121,826	1,122,339	1,144,743	1,216,718	1,245,215	1,282,571	1,321,048	1,360,680	1,401,500	1,443,545		
Information Technology	642,819	589,877	681,451	831,453	948,906	996,351	1,046,169	1,098,477	1,186,356	1,281,264		
General Services - Administration	1,856,595	540,376	560,535	650,773	646,516	659,447	672,635	686,088	740,975	800,253		
General Services - Buildings	-	1,388,422	1,339,619	1,413,097	1,457,176	1,500,892	1,545,918	1,592,296	1,719,680	1,857,254		
General Services - Grounds & Parks	-	3,062,035	2,973,812	3,481,775	3,483,721	3,588,232	3,695,879	3,806,756	4,111,296	4,440,200		
Development	-	-	-	-	-	-	-	-	-	-		
Administration	290,421	304,200	293,723	313,367	315,766	328,396	341,532	355,193	369,401	384,177		
Office of Planning	760,185	814,685	733,599	787,374	867,786	885,141	902,844	920,901	939,319	958,106		
Office of Engineer	2,200,863	892,176	1,048,488	1,830,540	1,951,179	2,029,226	2,110,395	2,194,811	2,282,604	2,373,908		
Construction Codes	1,076,470	1,107,513	1,064,537	1,208,085	1,294,714	1,307,661	1,320,738	1,333,945	1,347,285	1,360,758		
Public Safety												
Animal Services	532,166	534,525	463,235	518,963	543,798	587,302	634,286	685,029	739,832	799,018		
Municipal Court	885,182	902,890	934,961	987,973	1,005,186	1,055,445	1,108,217	1,163,628	1,221,810	1,282,900		
Police Department	12,006,883	12,485,451	13,239,865	14,990,425	15,374,125	15,989,090	16,628,653	17,293,799	17,985,551	18,704,974		
Fire Department	7,636,323	7,795,761	7,644,744	8,459,892	8,827,991	9,269,391	9,732,860	10,219,503	10,730,478	11,267,002		
Public Works												
Administration	374,045	419,681	405,069	422,120	352,902	359,960	367,159	374,502	381,992	389,632		
Vehicle Maintenance	748,595	3,759,926	3,423,158	3,635,202	3,792,305	3,981,920	4,181,016	4,390,067	4,609,570	4,840,049		
Streets and Drainage	3,729,795	764,057	691,907	826,011	840,262	882,275	917,566	954,269	992,439	1,032,137		
Parks and Recreation	4,766,186	2,119,842	1,983,576	2,164,781	2,252,963	2,320,551	2,366,962	2,414,302	2,462,588	2,511,840		
Non-Departmental Accounts												
Special Appropriations	3,073,717	3,144,878	3,374,694	3,420,878	3,546,687	3,653,087	3,762,680	3,875,560	3,991,827	4,111,582		
Debt Service	9,562,738	8,790,952	8,782,926	8,796,131	8,398,488	7,018,244	7,147,744	6,778,141	6,390,413	6,390,413		
Insurance	598,167	556,784	589,661	912,000	941,000	988,050	1,037,453	1,089,325	1,143,791	1,200,981		
Total Expenditure	54,556,079	53,954,958	54,039,446	59,835,136	61,204,227	61,872,554	64,104,669	65,925,641	68,164,444	70,925,061		
Revenue over (under) expenditures	6,645,499	8,330,080	15,367,730	6,673,298	1,641,394	3,550,914	2,669,114	2,230,751	1,378,877	37,687		
Fund Balance Appropriation	-	-	-	-	-	-	-	-	-	-		
Other Sources	-	-	-	-	-	-	-	-	-	-		
Other Uses	-	-	-	-	-	-	-	-	-	-		
Operating Transfer	(2,487,030)	(3,097,267)	(6,041,174)	919,284	878,788	114,500	114,500	114,500	114,500	114,500		
Fund Balance:												
Nonspendable	3,036,761	2,169,278	2,138,824	293,724	2,182,351	2,182,351	2,182,351	2,182,351	2,182,351	2,182,351		
Restricted	1,527,712	1,890,775	2,030,483	1,908,249	2,860,713	2,860,713	2,860,713	2,860,713	2,860,713	2,860,713		
Committed	2,849,714	2,711,047	3,221,148	2,505,665	3,007,182	3,007,182	3,007,182	3,007,182	3,007,182	3,007,182		
Assigned	20,871,637	28,251,078	32,753,748	33,747,032	40,231,678	17,130,239	16,643,738	16,341,975	16,348,948	16,348,948		
Unassigned	2,282,021	21,778,480	25,983,010	32,353,786	27,958,053	54,724,906	57,995,021	60,642,035	62,128,440	62,280,627		
Ending Fund Balance	\$ 51,567,845	\$ 56,800,657	\$ 66,127,213	\$ 73,719,795	\$ 76,239,977	\$ 79,905,391	\$ 82,689,005	\$ 85,034,256	\$ 86,527,634	\$ 86,679,821		



STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 843,573	\$ 879,577	\$ 937,409	\$ 937,409	\$ 454,779
REVENUE					
STP FHWA Grant	-	-	-	-	-
State Revenue	1,527,477	1,599,661	1,700,000	1,500,000	1,600,000
Interest Income	576	15,893	2,500	2,000	2,000
TOTAL REVENUE	1,528,053	1,615,554	1,702,500	1,502,000	1,602,000
EXPENDITURES					
Operating Expenses	1,492,049	1,557,722	1,996,630	1,984,630	2,036,810
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	1,492,049	1,557,722	1,996,630	1,984,630	2,036,810
Revenue over (under) expenditures	36,004	57,832	(294,130)	(482,630)	(434,810)
Fund Balance Appropriation	-	-	294,130	482,630	434,810
Restricted	879,577	937,409	643,279	454,779	19,969
Ending Fund Balance	\$ 879,577	\$ 937,409	\$ 643,279	\$ 454,779	\$ 19,969

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

Expenditures in FY 2021 are for traffic signal maintenance, streets maintenance, and the annual paving contract. Of the operating expenditures for FY 2021, \$2.03 million is being used for street overlays and repairs. The fund balance of \$19,969 reflects cash flow.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 592,156	\$ 291,731	\$ 488,908	\$ 488,908	\$ 425,408
REVENUE					
Drug Revenue	94,617	216,469	30,000	36,500	29,500
Substance Tax	-	-	-	-	-
Other Revenue	11,747	8,137	500	3,100	500
TOTAL REVENUE	106,364	224,606	30,500	39,600	30,000
EXPENDITURES					
Operating Expenses	64,363	33,884	101,040	64,100	114,465
Capital Outlay	348,973	-	10,000	39,000	145,532
TOTAL EXPENDITURES	413,336	33,884	111,040	103,100	259,997
Revenue over (under) expenditures	(306,972)	190,723	(80,540)	(63,500)	(229,997)
Fund balance appropriation	306,972	-	80,540	63,500	229,997
Operating Transfer	6,547	6,454	5,500	-	-
Restricted	291,731	488,908	413,868	425,408	195,411
Ending Fund Balance	\$ 291,731	\$ 488,908	\$ 413,868	\$ 425,408	\$ 195,411

The Drug Fund is a special revenue fund. This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. Revenue is derived from drug fines and sale of seized and forfeited property. State law requires that half of the revenue from drug fines go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer. For FY 2021, that amount is \$5,500. The fund is under the administration of the Police Department.

Expenditures for FY 2021 include:

- Educational material for drug education and public relations programs.

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

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 1,629,805	\$ 2,224,011	\$ 2,288,927	\$ 2,288,927	\$ 2,442,832
REVENUE					
Recycling Grant	8,913	151,849	8,000	-	8,000
Solid Waste Collection Fee	4,116,881	4,172,035	4,191,957	4,204,330	4,275,796
Special Refuse Pick-up Fee	520	2,480	1,000	1,100	1,000
Cart Establishment Fee	71,965	74,520	74,000	67,000	72,490
Recycling Revenue	-	-	16,500	27,500	20,000
Donations	-	92,750	-	-	-
Total Revenue	4,198,279	4,493,634	4,291,457	4,299,930	4,377,286
EXPENDITURES					
Personnel	1,807,763	1,909,608	2,110,177	2,095,721	2,214,091
Operating Expenses	1,434,938	1,631,671	1,729,364	1,640,002	1,615,800
Capital Outlay	361,372	887,439	422,000	410,303	515,000
Debt Service	-	-	-	-	-
Total Expenditure	3,604,073	4,428,718	4,261,541	4,146,026	4,344,891
Revenue over (under) expenditures	594,206	64,916	29,916	153,904	32,395
Fund balance appropriation	-	-	-	-	-
Operating transfer from General Fund	-	-	-	-	-
Operating transfer to GF (Interfund Loan)	-	-	-	-	-
Nonspendable	6,863	-	-	-	-
Restricted	2,217,148	2,288,927	2,318,844	2,442,832	2,475,227
Ending Fund Balance	\$ 2,224,011	\$ 2,288,927	\$ 2,318,844	\$ 2,442,832	\$ 2,475,227

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

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

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

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 73,143	\$ 117,038	\$ 37,105	\$ 37,105	\$ 63,355
REVENUE					
Building Assessments	55,111	31,567	10,000	26,250	10,000
TOTAL REVENUE	55,111	31,567	10,000	26,250	10,000
EXPENDITURES					
Operating Expenses	24,066	171,500	15,000	-	30,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	24,066	171,500	15,000	-	30,000
Revenue over (under) expenditures	31,045	(139,933)	(5,000)	26,250	(20,000)
Fund Balance Appropriation	-	-	5,000	(21,962)	20,000
Operating Transfer	12,850	60,000	-	-	-
Restricted	117,038	37,105	32,105	63,355	43,355
Ending Fund Balance	\$ 117,038	\$ 37,105	\$ 32,105	\$ 63,355	\$ 43,355

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

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

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

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

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

E-CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 74,024	\$ 102,549	\$ 131,625	\$ 131,625	\$ 148,925
REVENUE					
Electronic Traffic Citation Fee	28,525	28,192	28,000	16,500	15,000
Other Revenue	-	1,528	-	900	100
TOTAL REVENUE	28,525	29,720	28,000	17,400	15,100
EXPENDITURES					
Operating Expenses	-	644	7,500	100	7,580
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	644	7,500	100	7,580
Revenue over (under) expenditures	28,525	29,076	20,500	17,300	7,520
Fund balance appropriation	-	-	-	-	-
Operating Transfer	-	-	-	-	-
Restricted	102,549	131,625	152,125	148,925	156,445
Ending Fund Balance	\$ 102,549	\$ 131,625	\$ 152,125	\$ 148,925	\$ 156,445

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

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

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

Revenue for FY 2021 is projected at \$15,100. Expenditures planned are mainly for supplies related to thermal ticket printing.

GENERAL PURPOSE SCHOOL FUND – PROGRAM SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478
REVENUE					
County and Municipal Taxes	37,008,663	40,148,221	41,232,313	41,232,313	41,229,313
Charges for Services	1,087,084	1,328,583	1,172,839	1,172,839	833,273
Recurring Local Revenue	-	37,880	-	20,000	20,000
Non-recurring Local Revenue	201,763	9,803	2,000	2,000	2,000
State Education Funds	39,894,060	43,100,868	46,023,923	45,967,214	46,621,000
Other State Revenue	228,879	286,466	233,522	233,522	233,522
Federal Funds Received thru State	-	2,991,941	93,570	2,137,028	2,653,084
Other	716,443	816,025	892,626	2,376,626	1,251,226
Total Revenue	79,136,891	88,719,787	89,650,793	93,141,542	92,843,418
EXPENDITURES					
Regular Instruction Program	37,864,422	43,282,191	46,116,252	46,257,589	46,881,797
Alternative Education Program	136,813	44,687	115,609	115,609	196,884
Special Education Program	5,693,433	6,414,929	7,523,345	7,384,242	7,545,640
Career and Technical Education Program	1,088,777	942,749	1,050,120	1,050,120	981,027
Student Services	647,398	633,004	706,040	647,809	410,931
Health Services	969,985	1,101,773	1,241,366	1,241,366	1,310,057
Other Student Support	1,791,891	2,242,932	2,300,941	2,232,881	2,358,795
Support-Regular Instruction	1,958,316	1,940,070	2,155,922	2,316,456	2,155,642
Support-Alternative Instruction	1,423	-	2,000	2,000	2,553
Support-Special Education	1,529,748	1,733,311	2,027,441	2,027,441	1,975,011
Support-Career and Technical Education	25,548	65,044	-	-	-
Board of Education	1,373,708	1,368,788	1,804,992	2,919,828	1,798,680
Office of the Superintendent	416,538	433,644	403,561	421,884	508,671
Office of the Principal	4,902,918	5,642,060	5,751,412	5,783,337	5,820,931
Fiscal Services	903,976	1,033,464	990,577	1,010,597	894,510
Human Resources	303,696	319,625	545,183	538,269	572,206
Operation of Plant	3,339,641	4,663,242	5,442,492	5,494,428	5,506,733
Maintenance of Plant	1,214,135	1,389,857	1,608,390	1,636,202	1,741,606
Transportation	2,860,248	3,203,148	4,434,686	4,434,686	4,570,651
Technology	5,407,843	3,945,909	4,790,464	4,554,638	4,672,635
Regular Capital Outlay	3,678,246	4,132,028	640,000	3,072,160	2,938,458
Total Expenditure	76,108,704	84,532,455	89,650,793	93,141,542	92,843,418
Revenue over (under) expenditures	3,028,187	4,187,332	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	(10,725,177)	5,064,107	-	-	-
Assigned	15,024,039	24,275,478	24,275,478	24,275,478	24,275,478
Ending Fund Balance	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478

GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478
REVENUE					
County and Municipal Taxes	37,008,663	40,148,221	41,232,313	41,232,313	41,229,313
Charges for Services	1,087,084	1,328,583	1,172,839	1,172,839	833,273
Recurring Local Revenue	-	37,880	-	20,000	20,000
Non-recurring Local Revenue	201,763	9,803	2,000	2,000	2,000
State Education Funds	39,894,060	43,100,868	46,023,923	45,967,214	46,621,000
Other State Revenue	228,879	286,466	233,522	233,522	233,522
Federal Funds Received thru State	-	2,991,941	93,570	2,137,028	2,653,084
Other	716,443	816,025	892,626	2,376,626	1,251,226
Total Revenue	79,136,891	88,719,787	89,650,793	93,141,542	92,843,418
EXPENDITURES					
Personnel	57,745,980	63,480,129	69,596,575	70,601,127	70,181,030
Operating Expenses	13,192,209	15,439,163	17,988,973	18,063,010	18,546,641
Capital Outlay	5,170,515	5,613,163	2,065,245	4,477,405	4,115,747
Total Expenditure	76,108,704	84,532,455	89,650,793	93,141,542	92,843,418
Revenue over (under) expenditures	3,028,187	4,187,332	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating Transfers	(10,725,177)	5,064,107	-	-	-
Assigned	15,024,039	24,275,478	24,275,478	24,275,478	24,275,478
Ending Fund Balance	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478

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

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

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

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

SCHOOL FEDERAL FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
CTE Perkins Basic	-	-	-	108,388	108,388
CTE Perkins Reserve	-	-	-	15,000	15,000
TITLE I	1,134,846	3,670,158	2,541,634	3,849,180	2,130,147
IDEA-B Special Education Grants to State	1,602,589	1,721,090	1,777,611	1,821,128	1,767,091
IDEA-B Discretionary Supplemental Grant	36,122	-	-	6,124	-
IDEA Preschool Incentive	18,762	25,374	24,595	27,151	32,774
TITLE III English Language Acquisition	38,042	32,026	35,254	43,236	35,386
TITLE II	191,023	212,471	172,261	232,579	207,855
Consolidated Administration	147,025	149,848	154,428	158,864	157,000
Total Revenue	3,168,410	5,810,967	4,705,783	6,261,650	4,453,641
EXPENDITURES					
TITLE I-A Regular Instruction	1,134,847	3,670,158	2,541,634	3,849,180	2,130,147
TITLE II Regular Instruction	191,023	212,471	172,261	232,579	207,855
TITLE III English Language Learners	43,044	32,026	35,254	43,236	35,386
IDEA-B Individuals w/ Disabilities Ed. Act	1,602,589	1,721,090	1,780,615	1,827,252	1,767,091
IDEA Preschool Incentive & Discretionary	54,884	25,374	21,591	27,151	32,774
Consolidated Administration	142,023	149,848	154,428	158,864	157,000
	-	-	-	123,388	123,388
Total Expenditure	3,168,410	5,810,967	4,705,783	6,261,650	4,453,641
Revenue over (under) expenditures	-	-	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

Title I funds are used to support programs to improve student achievement in two targeted assistance schools in Collierville. This includes the cost of materials, out of town travel, other charges and equipment used in the TITLE I program.

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

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

SCHOOL NUTRITION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 53,520	\$ 124,680	\$ 49,716	\$ 49,716	\$ 49,716
REVENUE					
Income from Lunches/Breakfasts	752,798	1,043,067	1,100,793	1,100,793	1,223,418
Ala Carte Sales	429,269	515,421	575,000	575,000	643,800
Catering at CHS	-	159,076	160,000	220,000	190,000
Other Charges for Services	4,914	1,899	51,750	11,750	14,640
Other Local Revenue	150,895	120,717	110,000	87,000	70,500
School Nutrition - State Matching	18,948	17,482	18,500	21,500	18,500
USDA Lunch, Breakfast, and Other	682,688	766,699	803,600	803,600	802,600
Total Revenue	2,039,513	2,624,361	2,819,643	2,819,643	2,963,458
EXPENDITURES					
Personnel	1,092,121	1,037,689	1,099,943	1,107,943	1,150,958
Operating Expenses	860,149	1,648,348	1,685,700	1,700,900	1,778,500
Capital Outlay	16,083	13,288	34,000	10,800	34,000
Total Expenditure	1,968,353	2,699,325	2,819,643	2,819,643	2,963,458
Revenue over (under) expenditures	71,160	(74,964)	-	-	-
Fund balance appropriation	-	74,964	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	124,680	49,716	49,716	49,716	49,716
Ending Fund Balance	\$ 124,680	\$ 49,716	\$ 49,716	\$ 49,716	\$ 49,716

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

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

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

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

SCHOOL DISCRETIONARY GRANTS FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 19,752	\$ 27,841	\$ 27,841	\$ 27,841	\$ 27,841
REVENUE					
PD for Teachers	2,250	88	4,697	4,697	5,018
Wal-Mart Grant	500	-	-	-	-
Race 4 the Ville	11,990	12,450	16,705	23,917	10,249
STEM Initiative	5,000	-	822	822	-
CPR Training	2,180	896	1,584	918	256
CSHOP	-	-	-	5,600	-
DGH Donation - Greenhouse WCMS	-	-	-	15,000	15,000
Technology Donations	-	-	-	2,000	-
Donations - Auditorium Seats (CHS)	-	-	-	2,900	3,000
STEM - National Flight Academy	-	2,625	-	2,625	2,625
Sodexo Scholarship	-	1,488	-	11,013	11,013
Read to be Ready	11,192	-	-	-	-
Safe Schools Grant	38,960	84,029	84,430	175,361	175,361
Voluntary Pre-K	95,272	185,288	186,668	187,817	187,817
Competency Based Learning	13,270	-	-	-	-
VPK Donations	-	123	754	981	673
Athletic Fund	-	1,293	3,000	3,000	3,000
School Safety	-	205,420	-	5,660	-
Coordinated School Health Grant	88,898	87,671	90,000	90,000	90,000
Response to Disproportionality	-	-	-	80,000	37,580
Total Revenue	269,512	581,371	388,660	612,311	541,592
EXPENDITURES					
Personnel	131,547	223,693	228,908	211,109	211,109
Operating Expenses	107,985	343,182	143,752	365,702	302,983
Capital Outlay	21,891	14,496	16,000	35,500	27,500
Total Expenditure	261,422	581,371	388,660	612,311	541,592
Revenue over (under) expenditures	8,090	-	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	27,842	27,841	27,841	27,841	27,841
Ending Fund Balance	\$ 27,842	\$ 27,841	\$ 27,841	\$ 27,841	\$ 27,841

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

Federally supported

- Healthy, Hunger-Free Kids Act

State supported

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

Other support

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

RETIREMENT FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Balance	\$ 63,788,593	\$ 70,108,111	\$ 76,691,051	\$ 76,691,051	\$ 79,554,700
REVENUE					
Contributions - Employer	3,081,617	3,031,121	3,138,917	3,149,694	3,380,000
Contributions - Employee	606,552	571,923	538,566	572,349	560,000
Contrib. Reimb. - non vested	(76,089)	(180,432)	(100,000)	(94,000)	(100,000)
Gain/Loss	1,081,213	2,943,399	500,000	490,000	500,000
Unrealized Gain/Loss	1,949,823	648,278	-	-	-
Interest/Dividend Revenue	1,484,530	1,637,299	800,000	1,161,894	800,000
Total Revenue	8,127,647	8,651,589	4,877,483	5,279,937	5,140,000
OPERATING EXPENSES					
Attorney Fees	2,702	5,698	6,000	5,972	6,000
Premium/Discount	72,565	50,866	80,000	52,562	75,000
Trustee/Advisor Fees	182,025	192,039	172,000	209,132	210,000
Plan Administrator Fee	20,275	21,575	35,000	21,900	35,000
Distributions - Retirees	1,530,562	1,798,471	1,900,000	2,126,722	2,400,000
Total Expenses	1,808,129	2,068,649	2,193,000	2,416,288	2,726,000
Revenue over (under) expenses	6,319,518	6,582,940	2,684,483	2,863,649	2,414,000
Fund balance appropriation	-	-	-	-	-
Adjustments	-	-	-	-	-
Transfer	-	-	-	-	-
Restricted	70,108,111	76,691,051	79,375,534	79,554,700	81,968,700
Ending Balance	\$ 70,108,111	\$ 76,691,051	\$ 79,375,534	\$ 79,554,700	\$ 81,968,700

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

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

contributory option and a contributory option with enhanced benefits.

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

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

OPEB (OTHER POST-EMPLOYMENT BENEFITS) FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Balance	\$ 12,147,529	\$ 13,376,415	\$ 14,151,562	\$ 14,151,562	\$ 14,217,107
REVENUE					
Contributions - Employer	656,482	164,257	640,649	-	680,024
Contributions - Employee	102,610	132,426	150,000	125,838	150,000
Gain/Loss	252,815	574,373	100,000	282,014	100,000
Unrealized Gain/Loss	369,831	92,505	-	-	-
Dividend/Interest Revenue	274,918	298,479	130,000	215,636	130,000
Total Revenue	1,656,655	1,262,040	1,020,649	623,488	1,060,024
OPERATING EXPENSES					
Attorney Fees	1,161	477	600	477	600
Trustee/Advisor Fees	32,267	33,986	34,000	36,369	36,000
Medical Claims	275,126	319,869	350,000	386,499	325,000
Supplemental Reimbursement	111,091	118,810	135,000	131,098	140,000
Plan Administrator Fee	8,125	13,750	15,000	3,500	15,125
Total Expenses	427,770	486,892	534,600	557,943	516,725
Revenue over (under) expenses	1,228,886	775,147	486,049	65,545	543,299
Fund balance appropriation	-	-	-	-	-
Adjustments	-	-	-	-	-
Transfer	-	-	-	-	-
Restricted	13,376,415	14,151,562	14,637,611	14,217,107	14,760,406
Ending Balance	\$ 13,376,415	\$ 14,151,562	\$ 14,637,611	\$ 14,217,107	\$ 14,760,406

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

to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For FY 2021, the total projected revenue is \$1,060,024. Projected expenses are \$516,725. Expenses are rather low at this time as the Town has a relatively low number of retirees enrolled in the Town's health plan.

WATER & SEWER FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Retained Earnings	\$ 60,264,147	\$ 63,312,542	\$ 66,312,019	\$ 66,312,019	\$ 67,928,970
REVENUE					
Water Revenue	4,896,530	4,929,287	4,988,500	5,013,254	5,099,509
Service Establishment	43,350	45,850	45,000	40,000	40,000
Sewer Service Charge	7,591,988	7,704,745	7,836,000	7,783,733	7,880,157
Other Revenue	478,912	849,266	351,600	572,500	149,500
Total Revenues	13,010,780	13,529,147	13,221,100	13,409,487	13,169,166
EXPENSES					
Water Treatment Plant	1,072,678	1,176,856	1,397,413	1,250,987	1,331,041
Water Distribution System	1,930,258	1,800,139	2,076,656	2,104,978	2,092,182
Wastewater Collection	646,170	634,770	758,538	733,706	758,147
Wastewater Treatment	1,402,896	1,367,920	1,600,211	1,521,060	1,639,376
Town Administrator's Office	153,036	115,308	128,960	121,041	133,252
Human Resources	95,293	95,747	112,485	111,706	118,045
Information Technology	61,797	64,146	74,863	74,108	75,593
General Services - Administration	83,144	86,273	93,476	94,940	95,940
General Services - Facilities Maint.	84,724	72,244	100,127	89,517	93,394
General Services - Parks & Grounds Maint.	31,220	31,220	31,220	31,220	35,189
Financial Administration	604,336	616,368	689,997	655,156	670,501
Development Administration	53,682	51,832	56,711	55,300	55,723
Office of Planning	143,768	129,449	142,597	138,948	153,139
Office of Engineer	297,392	349,324	340,235	369,680	373,126
Public Services Administration	331,405	338,392	368,256	349,061	279,144
Parks & Recreation	-	-	-	-	-
Attorney's Fees	18,701	48,405	52,500	42,750	52,500
Insurance Costs	204,717	174,896	193,000	176,000	193,000
Non-Departmental Accounts					
Special Appropriations	851,482	899,032	1,129,781	953,685	979,323
Debt Service & Depreciation	4,032,324	3,974,414	3,847,792	3,848,292	3,763,610
Total Expenses	12,099,022	12,026,734	13,194,818	12,722,135	12,892,225
Revenue over (under) expenses	911,758	1,502,413	26,282	687,352	276,941
Retained earnings appropriation	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	(162)	-	-	-
Non Operating Revenue	1,416,706	1,497,225	1,000,000	1,000,000	1,000,000
Capital Contribution	726,831	-	-	-	-
Operating Transfer	-	-	(5,000)	(5,000)	-
Capital Outlay/Projects	(6,900)	-	(72,800)	(65,400)	(13,900)
Ending Balance	\$ 63,312,542	\$ 66,312,019	\$ 67,260,500	\$ 67,928,970	\$ 69,192,011

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Retained Earnings	\$ 60,264,147	\$ 63,312,542	\$ 66,312,019	\$ 66,312,019	\$ 67,928,970
REVENUE					
Water Revenue	4,896,530	4,929,287	4,988,500	5,013,254	5,099,509
Service Establishment	43,350	45,850	45,000	40,000	40,000
Sewer Service Charge	7,591,988	7,704,745	7,836,000	7,783,733	7,884,157
Other Revenue	478,912	849,266	351,600	572,500	145,500
Total Revenues	13,010,780	13,529,147	13,221,100	13,409,487	13,169,166
EXPENSES					
Personnel	2,680,414	2,718,756	3,077,355	3,011,839	3,064,847
Operating Expenses	2,371,587	2,260,929	2,755,463	2,598,892	2,755,899
Administrative Charges	1,958,498	1,998,707	2,191,427	2,133,427	2,135,546
Insurance	204,717	174,896	193,000	176,000	193,000
Special Appropriations	851,482	899,032	1,129,781	953,685	979,323
Debt Service & Depreciation	4,032,324	3,974,414	3,847,792	3,848,292	3,763,610
Total Expenses	12,099,022	12,026,734	13,194,818	12,722,135	12,892,225
Revenue over (under) expenses	911,758	1,502,413	26,282	687,352	276,941
Retained Earnings Appropriation	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	(162)	-	-	-
Non Operating Revenue	1,416,706	1,497,225	1,000,000	1,000,000	1,000,000
Capital Contribution	726,831	-	-	-	-
Operating Transfer	-	-	(5,000)	(5,000)	-
Capital Outlay/Projects	(6,900)	-	(72,800)	(65,400)	(13,900)
Ending Balance	\$ 63,312,542	\$ 66,312,019	\$ 67,260,500	\$ 67,928,970	\$ 69,192,011

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

The summary above lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The Town conducted a water and sewer rate study in FY 2005. As a result, a new ten-year rate structure was adopted and the Board of Mayor and Aldermen agreed to review the rates periodically in order to determine if they

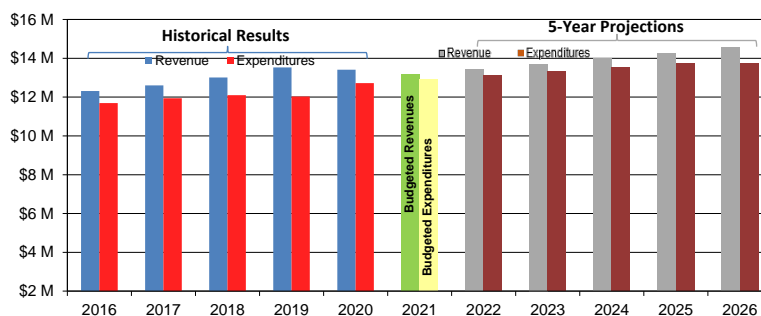
were sufficient to recover the revenue requirements or if the revenue collected exceeded these requirements.

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

WATER & SEWER FUND - HISTORICAL RESULTS AND FUTURE OUTLOOK

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

	ESTIMATED					BUDGETED					PROJECTED				
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 22	FY 23	FY 24	FY 25	FY 26
Retained Earnings	57,688,123	60,264,147	63,312,543	66,312,019	67,928,970	69,192,011	69,054,403	68,969,182	69,418,186	69,918,144					
REVENUES															
Interest	163,630	427,037	787,847	535,000	100,000	102,000	104,040	106,121	108,243	110,408					
Public Auction	-	-	1,950	-	-	-	-	-	-	-					
Miscellaneous Revenue	5,657	4,809	5,057	3,500	3,500	3,500	3,500	3,500	3,500	3,500					
Miscellaneous Refunds	-	(966)	-	-	-	-	-	-	-	-					
Insurance Reimbursements	-	3,128	-	-	-	-	-	-	-	-					
Water Volume Charge	3,128,020	3,058,505	3,081,120	3,148,414	3,179,898	3,243,496	3,308,366	3,374,533	3,442,024	3,510,864					
Water Base Rate	934,035	962,213	978,420	989,971	999,871	1,019,868	1,040,266	1,061,071	1,082,293	1,103,938					
Water Customer Service	579,057	626,354	634,745	676,869	714,240	728,525	743,095	757,957	773,116	788,579					
Hydrant Water Sales	3,280	7,676	1,321	2,500	2,000	2,040	2,081	2,122	2,165	2,208					
Water System Analysis	5,483	6,710	7,129	5,500	3,500	3,570	3,641	3,714	3,789	3,864					
Forfeited Discount	219,973	201,003	201,750	160,000	170,000	173,400	176,868	180,405	184,013	187,694					
Servicing Customer	41,175	42,150	48,827	30,000	42,000	42,840	43,697	44,571	45,462	46,371					
Service Establishment	47,980	43,350	45,850	40,000	40,000	40,800	41,616	42,448	43,297	44,163					
Misc. Water Revenue	30,174	34,068	24,802	30,000	30,000	30,300	30,603	30,909	31,218	31,530					
Sewer Volume Charge	4,129,688	4,154,553	4,215,850	4,207,952	4,233,173	4,317,836	4,404,193	4,492,277	4,582,123	4,673,765					
Sewer Base Rate	2,616,255	2,687,227	2,728,571	2,764,361	2,780,930	2,836,549	2,893,280	2,951,145	3,010,168	3,070,371					
Sewer Customer Service	695,879	750,207	760,324	811,420	866,054	883,375	901,043	919,063	937,445	956,194					
Miscellaneous Sewer Revenue	-	2,755	5,585	4,000	4,000	4,080	4,162	4,245	4,330	4,416					
Total Revenues	12,600,286	13,010,780	13,529,147	13,409,487	13,169,166	13,432,179	13,700,450	13,974,083	14,253,185	14,537,867					
EXPENSES															
Water Treatment Plant	1,073,306	1,072,678	1,176,856	1,250,987	1,331,041	1,357,662	1,384,815	1,412,511	1,440,761	1,469,577					
Water Distribution System	1,768,215	1,930,258	1,800,139	2,104,978	2,092,182	2,154,947	2,219,596	2,286,184	2,354,769	2,425,412					
Wastewater Collection	608,492	646,170	634,770	733,706	758,147	780,892	804,319	828,448	853,302	878,901					
Wastewater Treatment	1,420,262	1,402,896	1,367,920	1,521,060	1,639,376	1,688,557	1,739,214	1,791,390	1,845,132	1,900,486					
City Administrator's Office	143,392	153,036	115,308	121,041	133,252	137,249	141,367	145,608	149,976	154,475					
Human Resources	62,164	95,293	95,747	111,706	118,045	121,586	125,234	128,991	132,861	136,847					
Information Technology	86,111	61,797	64,146	74,108	75,593	77,861	80,197	82,603	85,081	87,633					
Financial Administration	603,932	604,336	616,368	655,156	670,501	690,616	711,335	732,675	754,655	777,294					
General Services - Administration	134,125	83,144	86,273	94,940	95,940	98,818	101,783	104,836	107,981	111,221					
General Services - Buildings	152,910	84,724	72,244	89,517	93,394	96,196	99,082	102,054	105,116	108,269					
General Services - Grounds & Parks	-	31,220	31,220	31,220	35,189	36,245	37,332	38,452	39,606	40,794					
Development Administration	-	53,682	51,832	55,300	55,723	57,395	59,117	60,890	62,717	64,598					
Office of Planning	51,243	143,768	129,449	138,948	153,139	156,202	159,326	162,512	165,763	169,078					
Office of Engineer	311,829	297,392	349,324	369,680	373,126	384,320	395,850	407,725	419,957	432,556					
Public Services Administration	310,433	331,405	338,392	349,061	279,144	287,518	296,144	305,028	314,179	323,604					
Parks & Recreation	31,220	-	-	-	-	-	-	-	-	-					
Attorney's Fees	163,909	18,701	48,405	42,750	52,500	54,075	55,697	57,368	59,089	60,862					
Insurance Costs	32,270	204,717	174,896	176,000	193,000	198,790	204,754	210,896	217,223	223,740					
Non-Departmental Accounts															
Special Appropriations	900,877	851,482	899,032	953,685	979,323	1,008,703	1,038,964	1,070,133	1,102,237	1,135,304					
Debt Service & Depreciation	4,088,360	4,032,324	3,974,414	3,848,292	3,763,610	3,707,156	3,651,549	3,596,775	3,542,824	3,489,681					
Total Expenses	11,943,051	12,099,022	12,026,734	12,722,135	12,892,225	13,094,788	13,305,671	13,525,080	13,753,227	13,990,331					
Revenue over (under) expenses	657,234	911,758	1,502,413	687,352	276,941	337,392	394,779	449,003	499,959	547,536					
Retained earnings appropriation	-	-	-	-	-	-	-	-	-	-					
Gain/Loss on Disposal of Assets	(831)	-	(162)	-	-	-	-	-	-	-					
Non Operating Revenue	1,328,077	1,416,706	1,497,225	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000					
Contributed Capital	674,177	726,831	-	-	-	-	-	-	-	-					
Operating Transfer	-	-	-	(5,000)	-	-	-	-	-	-					
Capital Outlay/Projects	(82,633)	(6,900)	-	(65,400)	(13,900)	(1,475,000)	(1,480,000)	(1,000,000)	(1,000,000)	(1,000,000)					
Ending Balance	60,264,147	63,312,543	66,312,019	67,928,970	69,192,011	69,054,403	68,969,182	69,418,186	69,918,144	70,465,680					

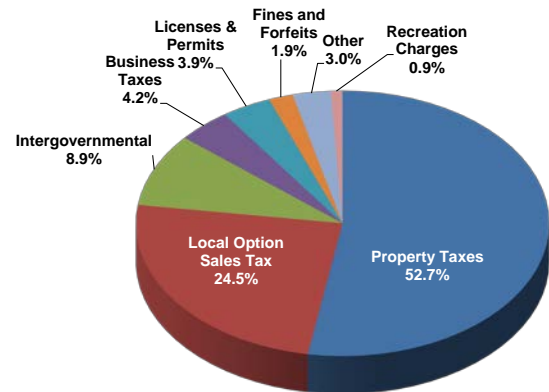


REVENUES BY SOURCE – MAJOR FUNDS

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 2021 total \$62,845,621. Property tax revenue accounts for the largest portion of total revenue at 52.7% followed by local option sales tax at 24.5%. Intergovernmental revenues make up 8.9%, and licenses and permits, 3.9%. Business taxes are 4.2%, fines and forfeits 2.0%, recreation charges 0.9%, and other revenue, which includes interest income, is 3.0% of the total.

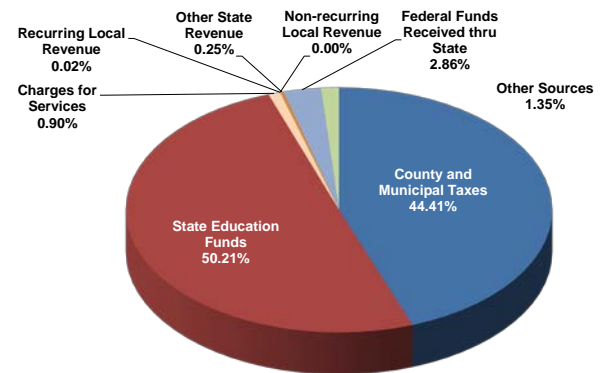
Figure 43: General Fund Revenue by Category



GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$92,843,418. 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 50.21% followed by county and municipal taxes at 44.41%. Other revenues are: charges for services (this includes tuition payments), 0.90%; federal funds received through the state, 2.86%; recurring local revenue, 0.02%; non-recurring local revenue, 0.00%; and other sources (federal grants), 1.35%.

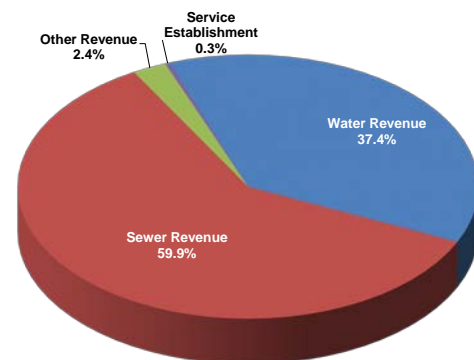
Figure 44: General Purpose School Fund Revenue



WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$13,169,166, a decrease of 0.4% compared to the FY 2020 budget. The chart, *Water and Sewer Fund Revenue*, shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 59.9% followed by water revenue at 37.4%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 2.4%.

Figure 45: Water & Sewer Fund Revenue

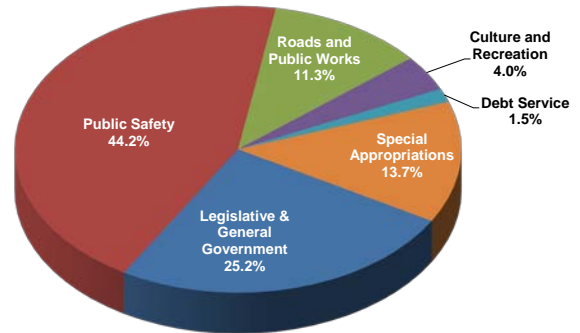


EXPENDITURES BY FUNCTION – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Expenditures*, shows the percentage of total expenditures of each unit or function of Town Government. Public safety, comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 44.2% of expenditures. Legislative and General Government expends 25.2%, Roads and Public Works, 11.3%, and Culture & Recreation, 4.0%. The remainder is for debt service (including debt service related to the construction of a new high school) with 1.5% and special appropriations 13.7%.

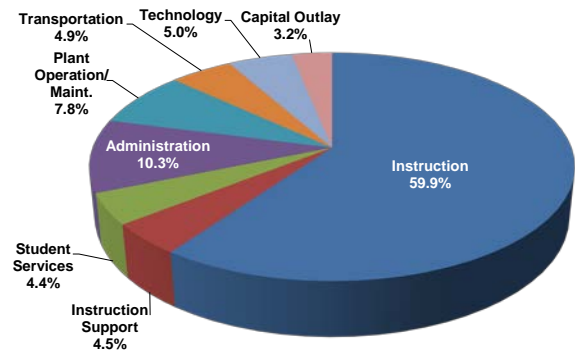
Figure 46: General Fund Expenditures



GENERAL PURPOSE SCHOOL FUND

The chart to the right shows the percentage of total expenses each unit or function expends. Classroom instruction expends 59.9%, Administration, including the Board of Education, Superintendent, Principal's Office Finance, HR, Special Services, Planning and School Safety 10.3%, Student Services 4.4%, Operation and Maintenance of Plant 7.8%, Transportation 4.9%, Instruction Support 4.5%, Technology 5.0% and Regular Capital Outlay 3.2%.

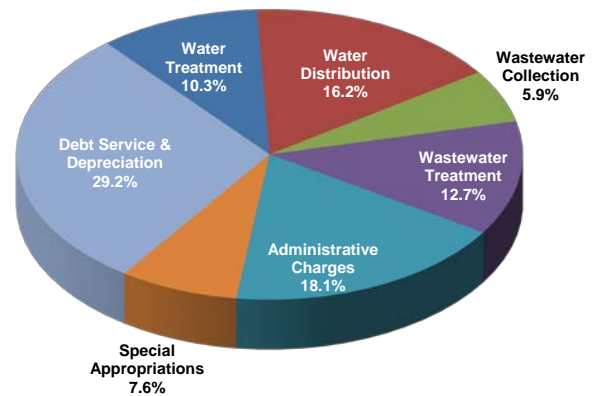
Figure 47: General Purpose School Fund Expenditures



WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenses*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 10.3%, Water Distribution 16.2%, Wastewater Collection 5.9%, Wastewater Treatment 12.7%, Administrative charges by General Fund departments are 18.1% of total expenses, Special Appropriations 7.6%, and Debt Service & Depreciation make up 29.2%.

Figure 48: Water and Sewer Fund Expenses



DEPARTMENTAL USE OF FUNDS

Department	% General Fund	% W & S Fund	% State St. Aid Fund	% San. Fund	% Drug Fund	% E-Citation Fund	% Gen. Purpose School Fund	% Nutrition Fund	% Federal Funds	% Disc. Grant Funds
<i>Legislative</i>										
Mayor and Board of Aldermen	100.00									
<i>General Government</i>										
Town Administrator's Office	85.00	15.00								
Morton Museum	100.00									
Library	100.00									
Financial Administration	65.00	35.00								
Human Resources	85.00	15.00								
Information Technology	92.62	7.38								
General Services	87.08	12.92								
General Services - Facilities	93.98	6.02								
General Services - Parks & Grounds	99.00	1.00								
<i>Education</i>										
							100.00	100.00	100.00	100.00
<i>Development</i>										
Administration	85.00	15.00								
Office of Planning	85.00	15.00								
Code Enforcement	100.00									
Office of Engineer	75.00	25.00								
<i>Public Safety</i>										
Animal Services	100.00									
Municipal Court	100.00									
Police Department	100.00				100.00	100.00				
Fire Department	100.00									
<i>Public Services</i>										
Administration	55.83	44.17								
Fleet Maintenance	94.99			5.01						
Streets and Drainage	100.00		100.00							
Sanitation				100.00						
<i>Parks and Recreation</i>										
	100.00									
<i>Public Utilities</i>										
Water Treatment Plant		100.00								
Water Distribution System		100.00								
Wastewater Collection		100.00								
Wastewater Treatment		100.00								

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



BOARD OF MAYOR AND ALDERMEN

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

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

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

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Provide an accessible, transparent, efficient, and accountable Town Hall.
- Develop and apply sound management practices and fiscal policies.
- Maintain adequate reserves and fund balances.
- Set a fiscally responsible tax rate.

Goal: Preserve the Town's heritage and character.

Objectives:

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

Goal: Be recognized as a regional leader.

Objectives:

- Provide self-contained and sufficient Town services.
- Advocate for the Town's interests at the federal, state, and regional levels.

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

SAFETY

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

Objectives:

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

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

Objectives:

- Support and promote the efforts of the Town's Safety Committee.
- Maintain a work environment free of safety hazards.
- Educate employees on safe work procedures, safe conditions, and the safe operation of equipment.
- Comply with all applicable safety and health laws, regulations, standards, codes, and policies.

Goal: Preserve and protect the environment.

Objectives:

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

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

Objectives:

- Aim to reduce trip times within Collierville.
- Provide better signal synchronization within the Town.
- Improve the quality of major corridors and Town streets.
- Develop safe, convenient trail systems for biking and walking throughout our community.

SERVICE

Goal: Continue to be a high performance service organization.

Objectives:

- Maintain a high level of productivity.
- Use the most efficient methods in service delivery using technology and new approaches.
- Achieve a high level of citizen satisfaction with Town services.
- Focus on “core services”.
- Town’s core values with ever greater accountability.
- Deliver services to citizens with professionalism and courtesy.

Goal: Construct and maintain reliable, sustainable infrastructure.

Objectives:

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

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

Objectives:

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

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

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

Objectives:

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

SCHOOLS

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

Objectives:

- Work with the School Board to quantify long term facility and capital needs of Collierville Schools.

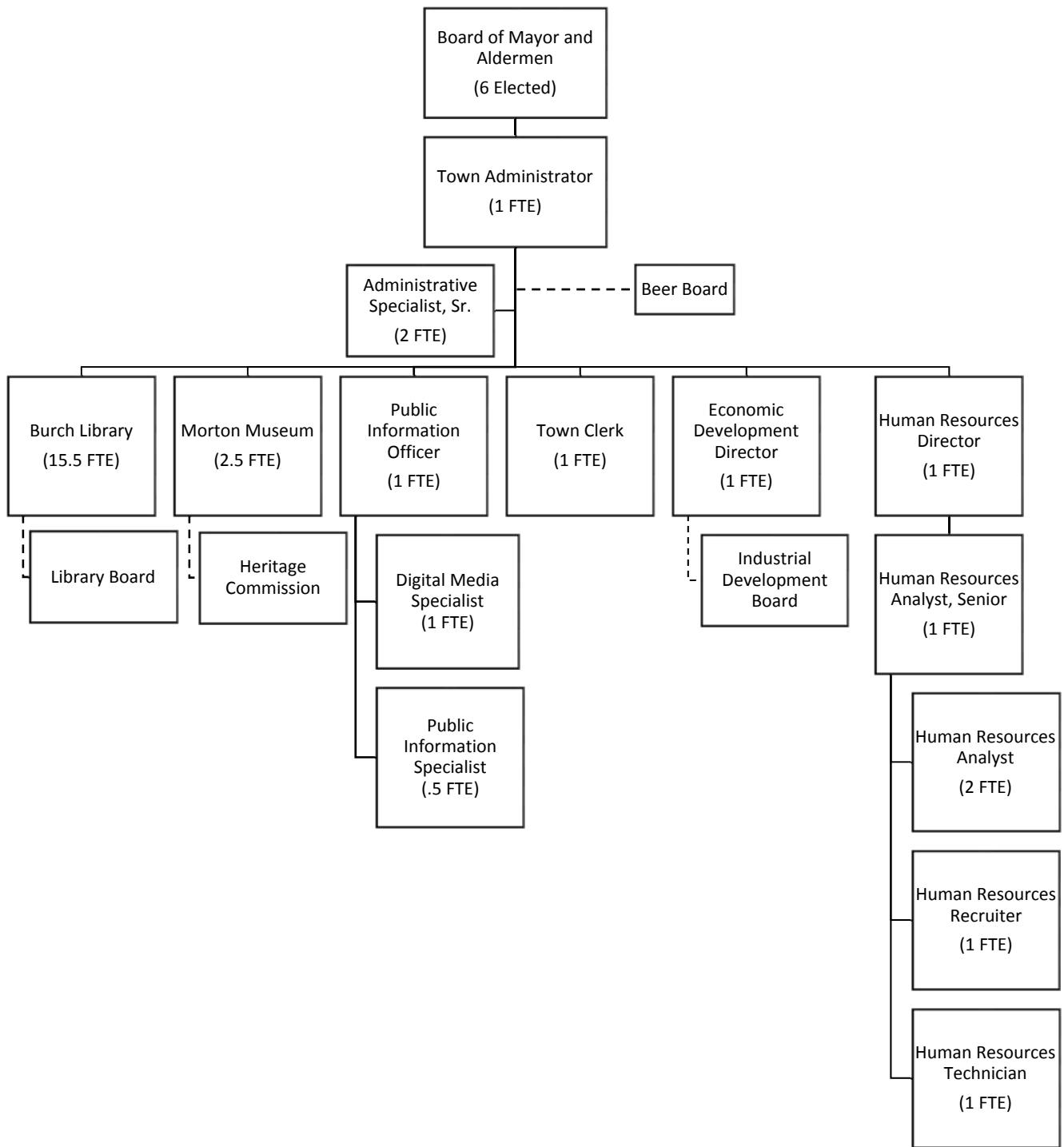
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 163,294	\$ 171,438	\$ 200,471	\$ 200,471	\$ 198,640
Operating Expense	45,212	45,545	79,961	68,830	71,050
Capital Outlay	-	-	-	-	-
Total	\$ 208,506	\$ 216,983	\$ 280,431	\$ 269,300	\$ 269,690
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 208,506	\$ 216,983	\$ 280,431	\$ 269,300	\$ 269,690

STAFFING SUMMARY

	Actual		Estimated		Budget	
		FY 19		FY 20		FY 21
Salaries	6.0	\$ 98,000	6.0	\$ 98,000	6.0	\$ 98,000
Wages	0.0	-	0.0	-	0.0	-
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		73,438		102,471		100,640
Merit & General Adjustment		-		-		-
Other Personnel	0.0	-	0.0	-	0.0	-
Total	6.0	\$ 171,438	6.0	\$ 200,471	6.0	\$ 198,640

TOWN ADMINISTRATOR'S OFFICE



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

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

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

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

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

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

STEWARDSHIP

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

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

SAFETY

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

SERVICE

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

SCHOOLS

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

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 930,094	690,977	764,754	720,231	768,234
Operating Expense	90,146	77,760	194,978	86,707	120,110
Capital Outlay	-	-	-	-	-
Total	\$ 1,020,240	\$ 768,737	\$ 959,732	\$ 806,938	\$ 888,344
Reduction to expenditures					
Water & Sewer Fund	(153,036)	(115,308)	(128,960)	(121,041)	(133,252)
General Fund	\$ 867,204	\$ 653,429	\$ 830,772	\$ 685,897	\$ 755,093

STAFFING SUMMARY

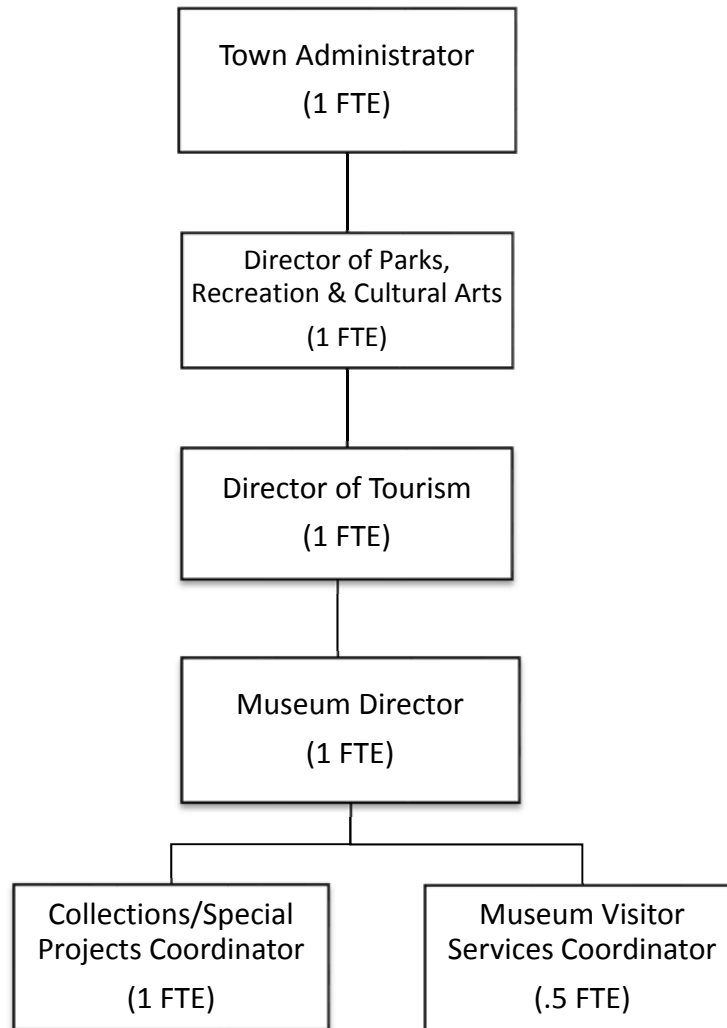
	Actual		Estimated		Budget
	FY 18	FY 19	FY 20	FY 20	FY 21
Salaries	6.0	\$ 405,819	4.0	\$ 405,396	411,853
Wages	3.0	88,332	3.0	76,303	104,493
Part-time	2.0	9,896	1.0	13,664	20,235
Other Compensation		3,169		-	-
Benefits		183,688		215,985	222,192
Merit & General Adjustment		-		8,883	9,462
Other Personnel	1.0	73	0.0	-	-
Total	12.0	\$ 690,977	8.0	\$ 720,231	\$ 768,234

STATISTICS

Measure	Target	Actual FY18	Actual FY19	Estimated FY20
Total Budget Managed*	184,912,814	156,141,192	169,885,769	181,714,918
Total Value of all Capital Projects	6,348,000	11,826,791	8,346,982	8,545,500
Total Number of Capital Projects	30	25	24	26
Full-Time Employees Managed	509	511	509	506
% of Personnel Expenses to Overall Budget	60.9	63.0	63.7	61.8
# of Policy Revisions		7	3	0
# of Ordinance Amendments		12	19	12
# of Resolutions		41	42	40
Public Information				
Press Releases		197	180	187
# of subscribers to community distribution list		10,126	5,526	6,678
# of Town Facebook page likes		15,889	15,819	17,249
# of press releases generating coverage or republished		150	130	163
Public Hearings Conducted		31	31	18
Mayors Action Center requests reviewed**		1,002	874	815

* Does not include CIP budget

MORTON MUSEUM



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

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

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

FY 2020 Accomplishments

- After a full staff turnover, new employees created a strategic plan for the Museum, updated the collections management plan, and began upgrading the archive.
- The Museum successfully partnered with chamber music ensemble Iris Orchestra for three grant-funded community concerts.
- 650 people attended Train Heritage Day held August 10, 2019 to celebrate the Town’s railroad history. Events included model train displays, crafts for youth, tours of the train depot, and partnership with nine area railroad groups.
- 411 people attended the Museum’s summer workshops, which provide fee-free enrichment for children, teens, and adults.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Review and update existing collections management procedures and documentation.
- Improve current collection storage practices.
- Improve accessibility and finding aids for the permanent collection.
- Promote the museum as a professional repository for community preservation.
- Create a social media policy and strategy to improve accessibility to the collection.

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

Objectives:

- Increase opportunities for staff to attend webinars and workshops on archival and museum practices.
- Network with the local museum and arts communities for the benefit of professional development and collaboration.
- Improve volunteer training and engagement.

Goal: To maximize efficiencies in Museum revenue.

Objectives:

- Promote the Museum as a rental facility for corporate events and small meetings in addition to weddings through targeted advertising online and in print.
- Continue to work with Friends of the Morton Museum to support the Museum’s field trip program and to obtain external funding for community-enriching programming, archival upgrades, and national traveling exhibits.
- Continue to partner with the Collierville Contemporary Club and Shelby East Garden Club to support the Museum.

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

- Partner with community organizations and schools to develop exhibitions that explore unique aspects of Collierville’s diverse community.
- Provide more staff-curated exhibits and an improved digital kiosk that enhances the visitor experience and knowledge of Collierville.

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

Objectives:

- Offer free, high quality, diverse family programming that brings history, arts, culture, and educational opportunities to Collierville

- Utilize the Beverly Morton McCormick Memorial Garden to expand the learning environment at the Museum.
- Partner with the Tourism division to increase awareness of the Morton Museum’s services and promote group visits.
- Poll museum visitors and stakeholders to improve museum programming.

Goal: To promote the Town’s Heritage.

Objectives:

- Work to diversify the collection through research, collecting, and special projects.
- Expand partnerships with local railroad groups and contacts to grow Collierville’s Train Heritage Day.
- Use the permanent collection in conjunction with traveling exhibits to contextualize the history and culture of the town.

SCHOOLS

Goal: Promote the Museum as an education partner.

Objectives:

- Inform local educators of learning opportunities that support classroom teaching and school curriculums, including field trips, professional development workshops, in-class programs, library pop-up exhibits, and guided tours.
- Strengthen the Museum’s communication and participation with Collierville and area schools.
- Increase program options for higher grade levels.
- Offer professional development workshops for educators through state museum programs.
- Continue to support Collierville Schools by participating in District Learning Day, CES Reads, and other opportunities as available.
- Develop new opportunities for area college students through internships.

PERFORMANCE MEASURES

Activity	Target	Actual FY18	Actual FY19	Estimated FY20
# of acquired objects	30	156	51	30
# of students participating in Museum programs	1,200	1,464	1,017	1,667
# of educational programs held	140	117	132	53
# of Community Partner programs held	45	43	56	40
Amount of secured grant funding*	0	500	0	0
Corporate donations	0	0	0	0
Individual Donations	700	455	948	1,000
Facility rental revenue	5,000	5,624	5,628	6,300
Number of new Museum Facebook Fans	400	379	209	200
Number of Museum volunteers	60	56	75	60
Number of Museum visitors	9,000	8,620	8,956	5,372
Gift shop revenue	500	765	796	197
Revenue from fee-based programming**	0	109	0	0

* Grant Funds obtained through the Friends of the Morton Museum

** No fee based programs planned for FY 21

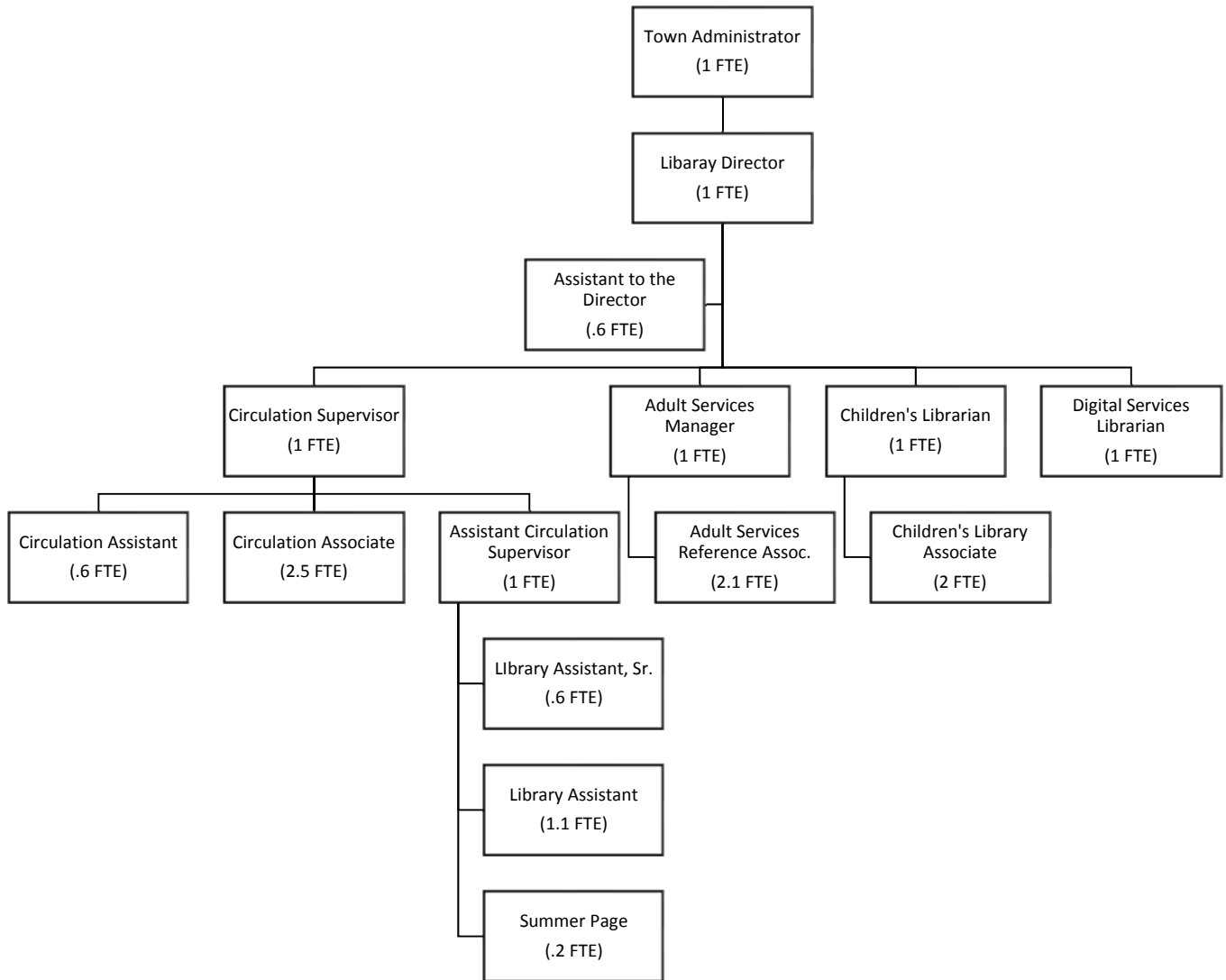
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 116,016	122,096	129,333	123,391	145,058
Operating Expense	49,488	47,277	67,946	64,023	66,590
Capital Outlay	-	-	-	-	-
Total	\$ 165,504	\$ 169,374	\$ 197,279	\$ 187,414	\$ 211,648

STAFFING SUMMARY

	Actual		Estimated		Budget	
		FY 19		FY 20		FY 21
Salaries	1.0	\$ 49,041	1.0	\$ 39,051	1.0	\$ 48,500
Wages	1.0	27,802	1.0	22,075	1.0	29,120
Part-time	1.0	12,552	1.0	15,787	1.0	17,472
Other Compensation		-		-		-
Benefits		32,701		45,602		48,889
Merit & General Adjustment		-		877		1,077
Other Personnel	0.0	-	0.0	-	0.0	-
Total	3.0	\$ 122,096	3.0	\$ 123,391	3.0	\$ 145,058

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



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

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

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

FY 2020 Accomplishments

- Launched Fold3 - new genealogy database allowing access to US military records.
- Acquired new Summer Reading Software. Patrons can track summer reading hours through a mobile interface that rewards activity with digital badges, physical prizes, random drawings & certificates.
- Upgraded Library App with new vendor for improved service and performance.
- Launched a free document scanning service for patrons which allows scanning of documents and photographs.
- Added six new STEM backpack kits covering new topics geared to the very young, including kits about nutrition, gardening, math, music, & weather.
- Increased subscribers for the Library's monthly online newsletter using Constant Contact, to over 7,500 patrons.
- Implemented a semi-annual program newsletter with both fall and winter editions.
- Improved consistency in new bibliographic records with minimum standards.
- Offered technology classes for Intro to Computers, Microsoft Word, Microsoft PowerPoint, MS Excel, and 1-on-1 Tech Help sessions for over 120 patrons.
- Partnered with the Chamber of Commerce to provide a presentation by a Google representative.
- Hosted a very successful author event with Devy Eyer, one of the TN Children's Home Society's stolen babies and a local author event with 10 authors represented.
- Hosted a Holiday Market with 15 local vendors represented.
- Friends of the Library donations to the Library totaled \$10,500. Private citizens and local organizations also made donations including the Kappa Gamma Fraternity, the Contemporary Club, and the Collierville Women's Club.
- Secured in-kind donations from local businesses for Summer Reading prizes.
- Received over 5,000 hours of volunteer service for programming and other activities.
- Provided the 2020 Imagine Your Story Summer Reading Program, which offered a record number of programs for children, teens and adults.
- Hosted the AARP Tax Aide program in March and April which served 135 individual taxpayers.
- Sponsored 130 individual programs for adults covering topics such as health, art, science, retirement, music, and computer software.
- Social media activity included, 396 Library Facebook posts and 182 Facebook events with 2,772 followers, and 225 Tweets with 523 followers.
- Partnered with Collierville Tourism to coordinate the Collierville 150 celebration with a local history speaker, an art contest, a scavenger hunt and a library history display.
- Created 296 new articles for the website to promote events, resources, news, and services.
- Provided outreach activities to the local schools and daycares: *Bailey Station Bear Fair; Tara Oaks, Crosswind, & Collierville Elementary Open House; mediator of Battle of the Books; story time at Goddard School, Preschool Series with Collierville Connected; Library Card Sign-Up Month in September, all Collierville schools.*
- 4 Library staff attended Public Library Association Conference in Nashville, TN.
- Provided 5 student interns from the Collierville High School's *Work to Learn* program 81 hours of volunteer activities.
- Hosted 4 popular programs on home organization with a professional organizer.
- Launched Reese Witherspoon Book Club.
- Partnered with many organizations to provide diverse programs for the community: Volunteer Fair to highlight volunteer opportunities for teens in Shelby County with Playhouse on the Square, Memphis Zoo, The Pink Palace and Collierville Arts; Robotics Camp with Team Epic; Art to Grow bookmaking with the Dixon Gallery;

Orchestra for musical story times; Job the Comfort Dog with Christ the King Lutheran Church; Coding class with Code Ninjas; Graduation activities with Books from Birth; Women’s Suffrage program with the League of Women Voters & Shelby County; Gardening programs with area Master Gardeners; Culinary Medicine with Dr. Susan Warner; Grief 101 with Baptist Hospice; Census 2020 Job Fair; Scam Alert with Better Business Bureau; Financial Literacy programs with area financial experts; Home staging, buying and selling workshops with Crye-Leike realtors; Spinal screenings with Perfect Chiropractic; Crocheting, knitting, painting and origami with library staff and local small businesses; Digital Photography with Chris Landau Photography; Energy Smart workshop with MLGW.

- Provided many special programs for youth including: 4th of July craft; pop-up holiday market craft; leap year party with Animalogy; Fairy Tale Show with Denise Gard and her performing dogs; 12 Days of Craftmas; PAWS for Reading with Mid-South Therapy Dogs; Christmas in July with Collierville Tourism; monthly Fandom Club, Family Night Out, LEGO club and Kids Book Club; Science story times with Memphis Junior Science Association; Family First Aid with Little Medical School; Winter Reading Program and Black History Month Challenge using new summer reading app; Altered Book Art & Escape Rooms for Tennessee STEM Festival; virtual story times and puppet shows during Library closure in March.

FY 2021 Goals and Objectives

STEWARDSHIP

Goal: To provide staff exceptional opportunities for professional development.

Objectives:

- Improve job knowledge and skills through ongoing training.
- Attend and participate in conferences, seminars, webinars, workshops, and other activities.
- Provide Customer Service, Digital products and Overview training in all aspects of Library service.

SAFETY

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

Objectives:

- Participate in Town Safety Committee activities to ensure safe work practices and a safe environment for staff and library patrons.
- Review fire drill procedures twice per year and participate in a practice fire drill once per year.
- Review intruder procedures and participate in practice drill once per year.

- Participate in safety related activities hosted by both the Fire and Police Departments.

SERVICE

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

Objectives:

- Submit a budget enhancement request to the Friends of the Library to support programs or needed materials beyond the appropriated budget.
- Increase non-resident fees from \$25 to \$35.
- Secure funding from the Collierville Contemporary Club for library service enhancements.
- Secure in-kind donations from area merchants to both support reading prizes and generate interest in the annual Summer Reading program.

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

Objectives:

- Lower physical audio and DVD’s fees from \$2 to \$1 to encourage patron checkouts of these items.
- Launch enhancements to the Library catalog for improved patron experience and eBook checkout directly from the catalog.
- Improve accuracy of Library catalog holdings through spot-check inventories.
- Improve technology experience for patrons through Wi-Fi boost, new public access catalogs, and upgrade of the Library app.
- Launch 1000 Books before Kindergarten program using the READSquared app.
- Continue to create partnerships with local businesses to offer engaging adult programming.
- Develop professional collection for Town of Collierville Leadership Academy.
- Launch fax service and notary public service.
- Celebrate Get a Library Card Month incorporating Collierville 150 theme.
- Host a New York Times Bestselling author for Meet the Author visit.
- Create programs about stress management for teens.
- Alter Summer Reading Program parameters for 0-5 year olds to better reflect the abilities of them and their guardians.
- Conduct a Science/Engineering Fair program for elementary students.
- Emphasize communication through print and digital channels.
- Educate patrons about library events and services through monthly e-newsletters and semi-annual programming newsletter.

SCHOOLS

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

Objectives:

- Work with school and business contacts to plan programs using VEX IQ Robotics kits.
- Reorganize the TAB program and use outreach through the schools to attract new members.
- Meet with the Collierville Schools Curriculum Supervisor to discuss partnerships, programs, and services.

PERFORMANCE MEASURES

Activity	Target	Actual	Actual	Estimated
		FY18	FY19	FY20
Total circulation transactions per staff	25,000	22,348	23,802	24,000
Circulations per capita	7	7	7.2	8.3
Circulations per registered borrower	15	12.5	14.2	15.59
New cards issued	2,700	2,218	2,136	1,800
Total collection size	126,000	120,862	122,498	125,715
Total reference questions answered per staff	1,800	1,623	1,442	1,450
Total programs offered / total attendance	550 / 13,500	548 / 14,040	535/12,967	600/ 14,743
Average Attendance	25	26	24	25
Total patron visits	200,000	176,044	208,789	200,525
Total ILL requests	100	65	42	48
Total Donations to Library	\$20,500	\$10,221	\$37,000	\$16,500
Percentage of population who are registered borrowers	50.0%	52.0%	47.0%	49.00%
Operating expenditures per capita	22	21.4	21	23
Total Circulation	400,000	350,858	368,935	423,731
Total Facebook Fans	2,250	2,254	2,465	2,585
% Increase from Previous Year	9.00%	12.5%	9.4%	5%

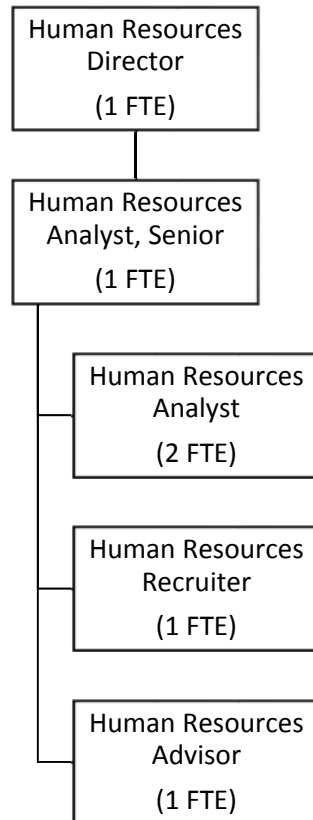
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 656,985	653,726	728,039	752,153	766,884
Operating Expense	419,595	423,001	453,992	439,814	443,709
Capital Outlay	797	6,040	-	-	1,600
Total	\$ 1,077,378	\$ 1,082,766	\$ 1,182,030	\$ 1,191,967	\$ 1,212,193

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 19		FY 20	FY 21
Salaries	1.0	\$ 85,856	1.0	\$ 70,491	1.0 \$ 68,000
Wages	7.0	239,946	7.0	272,545	7.0 275,197
Part-time	15.0	185,242	15.0	203,218	15.0 217,045
Other Compensation		-		-	-
Benefits		139,059		197,324	197,082
Merit & General Adjustment		-		5,688	5,721
Other Personnel	2.0	3,623	2.0	2,888	2.0 3,840
Total	25.0	\$ 653,726	25.0	\$ 752,153	25.0 \$ 766,884

HUMAN RESOURCES



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

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

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

FY 2020 Accomplishments

- Continued the utilization of a new Patient Protection and Affordable Care Act (PPACA) vendor resulting in expense reduction.
- Continued review of innovative health benefit plan design.
- Completed compensation benchmarking evaluations for several positions and departments.
- Developed several new recruiting channels creating greater applicant outreach.
- Completed additional Town-wide Workplace Respect training.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Evaluate and identify job classifications below market value.
- Benchmark, evaluate and revise job classification descriptions to reflect actual work duties.

- Eliminate redundant and/or un-needed positions.
- Annual general adjustments above the market trend.

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

Objective:

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

Goal: To develop and expand the recruiting channel.

Objective:

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

SERVICE

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

Objectives:

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

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

Objectives:

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

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

Objectives:

- Identify resources for implementation of management training classes.

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

- Continue to develop on-line open enrollment capabilities.
- Continue to develop the capability to complete on-line Human Resource forms and documents.

PERFORMANCE MEASURES

Activity	Target	Actual FY18	Actual FY19	Estimated FY20
Applications processed	1,000	1,144	1,248	1,140
Employee Orientation Programs conducted	12	12	12	12
New employees hired	50	60	74	81
Workman's compensation claims processed	45	39	44	50
Unemployment compensation costs	\$40,700	\$811	\$5,218	\$0
# days to process an application	2	2	2	2
% employees assisted with health insurance claims	75%	85%	43%	40%
% open positions filled within 90 days	80%	68%	73%	78%
% performance evaluations submitted to payroll by 1st pay period after being received	96%	95%	96%	97%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	93%	88%	87%	92%

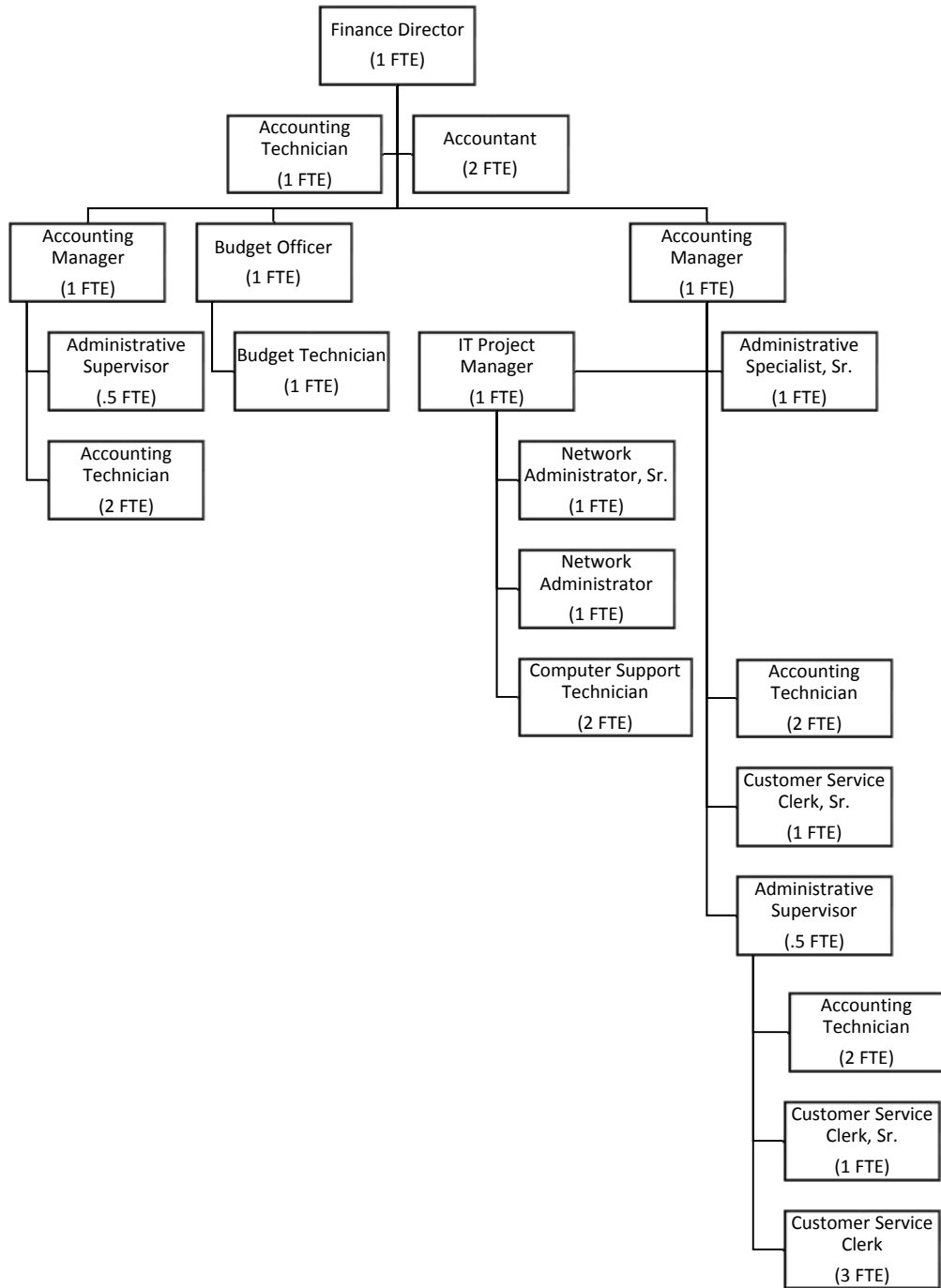
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 513,975	526,708	573,786	589,344	615,009
Operating Expense	121,313	111,631	174,337	153,637	168,955
Capital Outlay	-	-	1,725	1,725	3,000
Total	\$ 635,288	\$ 638,338	\$ 749,847	\$ 744,706	\$ 786,964
Reduction to expenditures					
Water & Sewer Fund	(95,293)	(95,747)	(112,485)	(111,706)	(118,045)
General Fund	\$ 539,995	\$ 542,591	\$ 637,362	\$ 633,000	\$ 668,919

STAFFING SUMMARY

	Actual		Estimated		Budget
	FY 19	FY 20	FY 20	FY 21	FY 21
Salaries	4.0 \$ 319,996	4.0 \$ 329,949	4.0 \$ 329,949	4.0 \$ 331,253	4.0 \$ 331,253
Wages	2.0 66,566	1.0 69,756	2.0 69,756	2.0 80,615	2.0 80,615
Part-time	0.0 -	0.0 -	0.0 -	0.0 -	0.0 -
Other Compensation	-	-	-	-	-
Benefits	140,145	180,275	180,275	193,633	193,633
Merit & General Adjustment	-	9,365	9,365	9,508	9,508
Other Personnel	0.0 -	0.0 -	0.0 -	0.0 -	0.0 -
Total	6.0 \$ 526,708	5.0 \$ 589,344	6.0 \$ 589,344	6.0 \$ 615,009	6.0 \$ 615,009

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 2020 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 2019 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2020 budget.
- Year-end financial statements prepared and audit-ready by the end of August.
- Reviewed situs reports for four revenue sources to identify misclassifications.
- Maintained financial ratios and standards as required by the Town's debt policy.
- Conducted eight internal audits.
- Distributed all monthly financial reports in a timely manner.
- Provided for a minimum of eight hours job-related training for all full-time finance employees.

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

FY 2021 Goals and Objectives

STEWARDSHIP

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

- Earn the twenty-fourth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-ninth Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Have the financial statements audit-ready by the end of August.
- Maximize revenue collection by reviewing four situs reports.
- Perform eight internal audits by June 30, 2021.

SERVICE

Goal: To enhance internal and external customer service performance.

Objectives:

- Distribute all monthly financial reports to internal customers by the twentieth of the following month.
- Provide at least eight hours of job-related training for all full-time employees of the department by June 30, 2021.
- Provide seven training sessions on various finance functions to internal customers.
- Send out property tax courtesy reminder notices a minimum of four times a year.

PERFORMANCE MEASURES

Activity	Target	Actual FY18	Actual FY19	Estimated FY20
Number of adjusting entries for audit purposes	10	10	10	10
Percent of property tax levy collected	97.50%	99.47%	98.36%	98.70%
Revenue collected as a percent of budgeted revenue	100%	107%	110%	100%
Internal audits performed	8	8	8	8
Percent of monthly financial reports delivered by 20th of following month	100%	100%	100%	100%
Percent of total payments received at drive through window	2.10%	2.15%	1.92%	1.69%
Percent of customers utilizing electronic payment options	55%	52%	54%	56%
Percent of full-time employees completing 8 hours of in-service training	100%	100%	100%	100%
Number of training sessions to internal customers	7	7	7	7
Situs reports reviewed	4	4	4	4
Times per year courtesy reminders sent	4	4	4	4

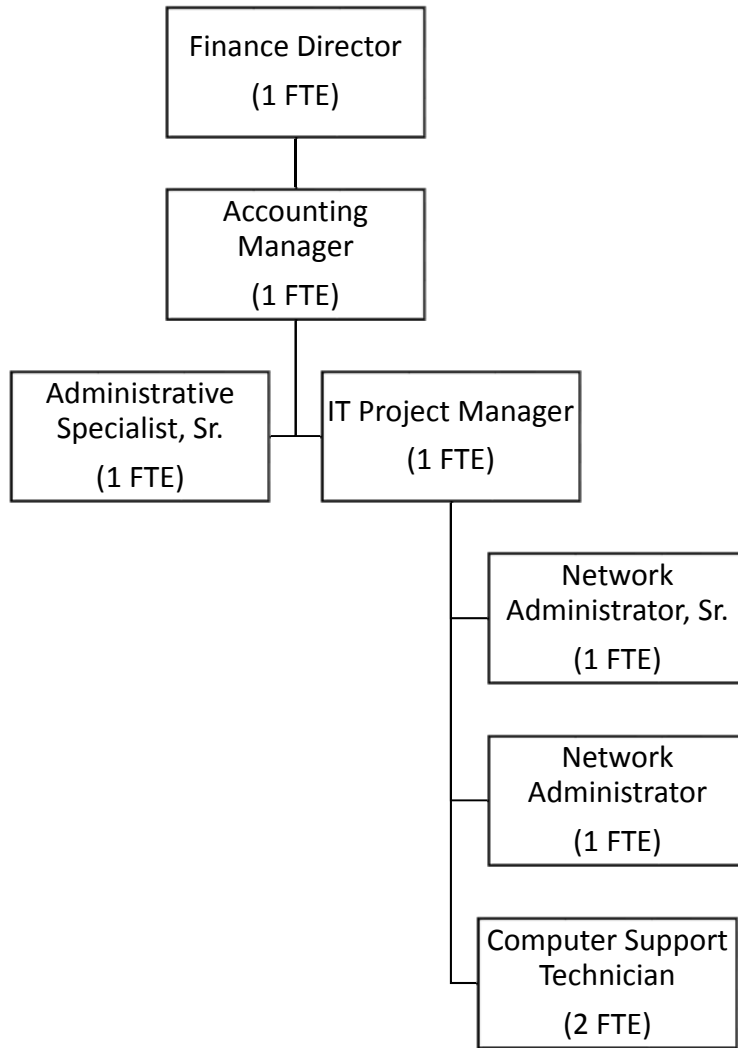
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 1,426,786	1,472,788	1,644,184	1,556,652	1,585,789
Operating Expense	299,889	288,323	327,235	315,223	329,927
Capital Outlay	0	-	-	-	-
Total	\$ 1,726,675	\$ 1,761,111	\$ 1,971,419	\$ 1,871,875	\$ 1,915,716
Reduction to expenditures					
Water & Sewer Fund	(604,336)	(616,368)	(689,997)	(655,156)	(670,501)
General Fund	\$ 1,122,339	\$ 1,144,743	\$ 1,281,422	\$ 1,216,718	\$ 1,245,215

STAFFING SUMMARY

	Actual		Estimated		Budget	
	FY 19	FY 19	FY 20	FY 20	FY 21	FY 21
Salaries	7.0	\$ 510,829	7.0	\$ 533,402	7.0	\$ 539,329
Wages	13.0	469,471	13.0	477,480	13.0	499,374
Part-time	1.0	4,022	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		486,660		527,025		527,886
Merit & General Adjustment				18,045		18,699
Other Personnel	0.0	1,806	0.0	700	0.0	500
Total	21.0	\$ 1,472,788	20.0	\$ 1,556,652	20.0	\$ 1,585,789

INFORMATION TECHNOLOGY



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

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

The IT Department's responsibilities include:

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

FY 2020 Accomplishments

- Successfully recovered from ransomware attack that affected virtually all Town Windows based servers.
- Installed new backup software which along with other monitoring, training and hardware measures improved the Town's defenses against future cyberattacks.
- Purchase and install 40 new and replacement desk top computers and 8 laptops and 4 servers.
- Completed installation of the new town firewall.

- Completed upgrade of new finance document management system.
- Completed hardware refresh for police and fire departments.
- Supported installation of new cloud based software for Fire calls.
- Installed switch for Police.
- Upgrade of purchasing software.
- Continued maintenance and support responsibilities of Polaris, Envisionware and other Library systems.
- Continued support and additional staff training on the Police software system.
- Configured and installed virtual servers for the new document management and police/fire record management system upgrade.
- Upgrade of VMWare.
- Assisted in the installation of 8 new cameras at town hall.
- Changed telecom providers, which included a new internet connection at Fire Administration.
- Improved feedback to end users on help desk tickets.
- Provide a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.
- Utilizing the helpdesk tracking system to provide measurements of staff's workload.
- Supported Finance in evaluation of alternative tax software solutions.
- Updated 8 wireless access points.

FY 2021 Goals and Objectives

SERVICE

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

Objectives:

- Purchase and install 60 new and replacement desk top computers and 8 laptops.
- Install a new firewall at Fire Admin to take advantage of new internet connection installed during the telecom changeover.
- Update firewall at Dispatch.
- Installation of switches.
- Installation of new email security training software.
- Update of existing phone system by refreshing software and servers.
- Support finance in installation and conversion of tax software.
- Installation of more robust Antivirus software to help prevent future attacks.
- Perform a security audit on town systems.
- Installation of a new server for New World backup.

- Offer more specialized training for staff to more efficiently operate the towns systems, specifically virtual servers and help desk software.
- Begin offsite backup of selected systems.

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

Objectives:

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

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

PERFORMANCE MEASURES

Activity	Target	Actual FY19	Estimated FY20	Projected FY21
Servers maintained (including virtual machines)	85	63	77	85
PCs maintained	430	426	427	430
Routers maintained	36	36	36	36
VLANs	85	85	85	85
VPNs	30	30	30	30
PBXs	0	1	1	0
Network Availability	>99%	>99%	>99%	>99%
% time spent on repairs	25%	40%	30%	25%
% time spent on administration & support	75%	60%	70%	75%

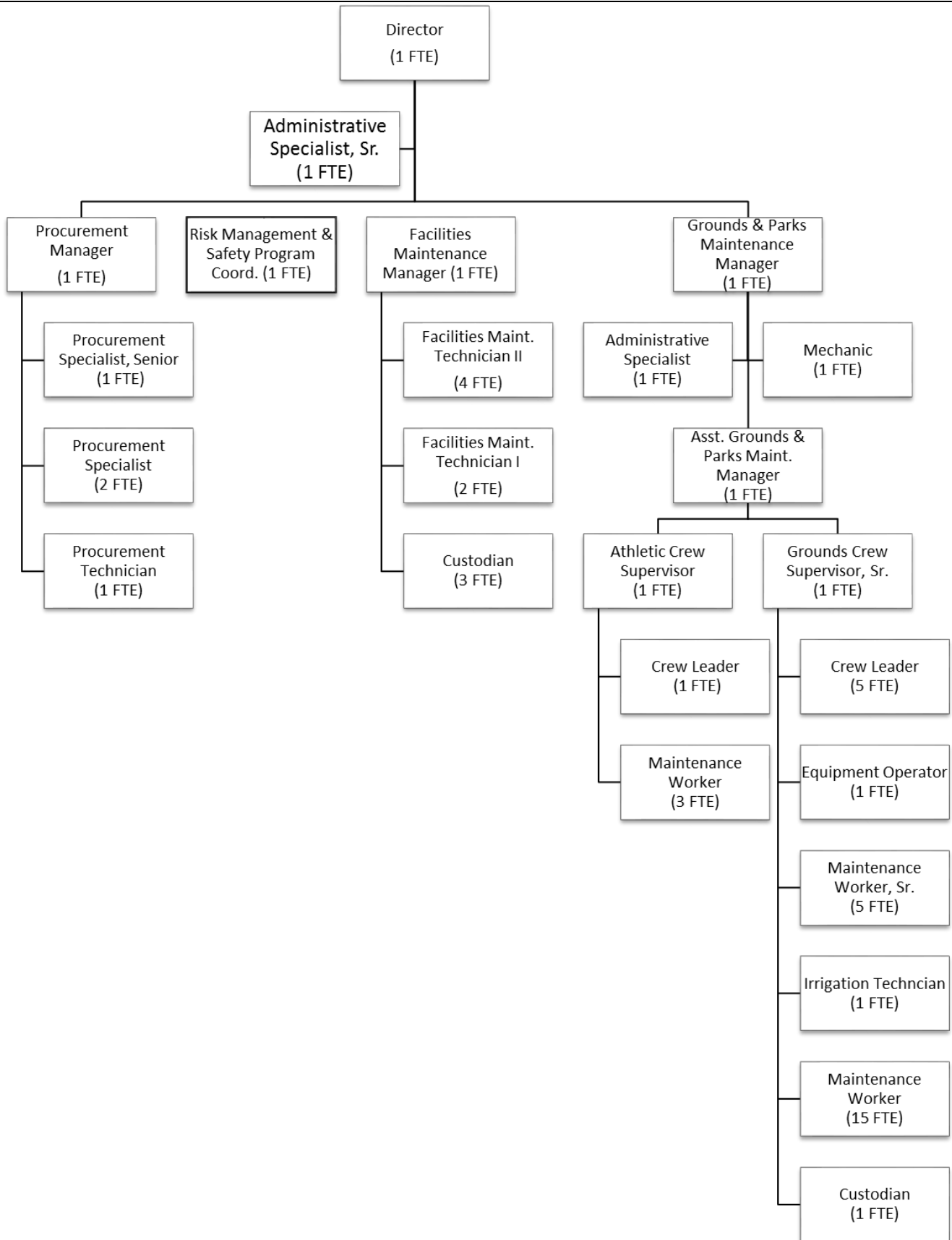
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 411,978	427,657	499,086	494,051	503,956
Operating Expense	157,031	236,726	321,252	315,510	340,043
Capital Outlay	82,666	81,213	96,000	96,000	180,500
Total	\$ 651,675	\$ 745,597	\$ 916,338	\$ 905,561	\$ 1,024,499
Reduction to expenditures					
Water & Sewer Fund	(61,797)	(64,146)	(74,863)	(74,108)	(75,593)
General Fund	\$ 589,877	\$ 681,451	\$ 841,475	\$ 831,453	\$ 948,906

STAFFING SUMMARY

		Actual FY 19		Estimated FY 20		Budget FY 21
Salaries	3.0	\$ 200,194	3.0	\$ 216,593	3.0	\$ 214,351
Wages	3.0	124,713	3.0	123,363	3.0	130,142
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		102,750		146,889		152,140
Merit & General Adjustment		-		7,207		7,324
Other Personnel	0.0	-	0.0	-	0.0	-
Total	6.0	\$ 427,657	6.0	\$ 494,051	6.0	\$ 503,956

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 of the Town's buildings and structures through repair, predictive and preventative maintenance programs. The Grounds and Parks Maintenance Division performs and cultivates all of the Town's public grounds including buildings, landscape beds, athletic fields, parks and playgrounds, greenbelt trails, and streetscapes. The Risk Management and Safety Program provides property and causality risk control while creating a safe environment for employees, visitors, and citizens.

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

FY 2020 Accomplishments

Administration / Procurement

- Rocketbooks are a cloud-connected smart notebook and app that allows users to record notes within the "tablet" then use the app on your phone or tablet device to image capture the page(s) and send them to your computer by email. The tablet pages are reusable as the pen ink may be wiped away with water and cloth. Administration and Procurement staff is currently learning how to use them to improve efficiencies to be better record keepers while reaching the goal of a paperless work environment.

- Staff met the challenge of assisting Town departments to continue operations during the malware attack by following Procurement's emergency procedures to utilize hard copy requisitions and purchase orders until software systems were restored.
- Collierville Historic High School Renovation and Expansion, Phase 2, reached Substantial Completion on schedule with 3.3% change orders over the approved budget amount. The project goal was 3.0%.

FY 2021 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: Evaluate operating processes and procedures to eliminate wasted effort and/or resources to improve quality, productivity and customer satisfaction.

Objectives:

- Department management team will choose a service delivery process to evaluate each month of the budget year.
- Evaluation process will consist of the following: 1) map the process, 2) analyze the process, 3) redesign the process, 4) implement the revised process, 5) execute the revised process, and 6) monitor it.

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 an instructional video for vendors to use when registering in the procurement software module, BuySpeed, for the first time and when making changes to the account.
- Write, record and deploy an instructional video on Purchasing 101 training topics for new town employees with purchasing responsibilities.

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 quarterly 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 and is committed to bringing injured employees back to work as quickly as possible following an injury or occupational disease.

SERVICE

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

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

STATISTICS

Statistics	Actual FY17	Actual FY18	Actual FY 19	Actual FY 20
Number of formal bids to solicit	45	45	35	27
Number of formal bids awarded	44	42	32	21
Procedural infractions found during purchase order audits	4	3	0	12
Number of RFPs/SOQs solicited	6	5	8	3
Number of RFPs/SOQs awarded	5	5	7	2
Total number of contracts executed	81	85	74	57
Contracts administered				
Construction contracts	23	25	24	15
Term contracts	145	148	146	139
One-time and professional services contracts	33	35	44	70

PERFORMANCE MEASURES

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

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 554,297	575,178	623,171	632,933	639,601
Operating Expense	69,224	71,630	125,700	112,780	102,855
Capital Outlay	-	-	1,050	-	-
Total	\$ 623,521	\$ 646,808	\$ 749,921	\$ 745,713	\$ 742,456
Reduction to expenditures					
Water & Sewer Fund	(83,144)	(86,273)	(93,476)	(94,940)	(95,940)
General Fund	\$ 540,376	\$ 560,535	\$ 656,445	\$ 650,773	\$ 646,516

STAFFING SUMMARY

	Actual		Estimated		Budget	
	2.0	FY 19	2.0	FY 20	2.0	FY 21
Salaries	2.0	\$ 175,612	2.0	184,243	2.0	\$ 185,771
Wages	6.0	242,953	6.0	258,147	6.0	262,958
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		156,613		182,425		182,669
Merit & General Adjustment		-		8,118		8,204
Other Personnel	0.0	-	0.0	-	0.0	-
Total	8.0	\$ 575,178	8.0	\$ 632,933	8.0	\$ 639,601

FY 2020 Accomplishments

Facilities Maintenance

- Re-organized the Facilities Maintenance Division (FMD) and created a Facilities Maintenance Supervisor position to assist Facilities Maintenance Manager, provide guidance and training to Maintenance Technicians and to perform maintenance tasks at certain locations. The FMD eliminated two positions to fund this position.
- Continued with efforts to replace older outdated bulbs with LED bulbs. FMD technicians have successfully replaced approximately 200 incandescent/HID light bulbs across Town in eight (8) different locations. In some locations there is 346 watt per fixture reduction by converting to an LED bulb.
- The FMD preventative maintenance program has increased by approximately 155 scheduled work orders this year. This program is continually growing and evolving to include more items each year. Since the begin implementation of the program, equipment repairs have decreased and the FMD is taking measures to reduce the frequency of some items required to be maintained by moving to superior longer lasting products. These changes will help maintain the balance of the system and assist us in keeping this work manageable for current staff.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objective:

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

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

Objectives:

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

SAFETY

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

Objective:

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

SERVICE

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.

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 564,824	482,038	667,513	596,780	622,623
Operating Expense	824,855	928,891	964,615	905,834	897,947
Capital Outlay	83,467	934	-	-	30,000
Total	\$ 1,473,145	\$ 1,411,863	\$ 1,632,128	\$ 1,502,614	\$ 1,550,570
Reduction to expenditures					
Water & Sewer Fund	(84,724)	(72,244)	(100,127)	(89,517)	(93,394)
General Fund	\$ 1,388,422	\$ 1,339,619	\$ 1,532,001	\$ 1,413,097	\$ 1,457,176

STAFFING SUMMARY

			Actual FY 19		Estimated FY 20		Budget FY 21
Salaries	1.0	\$	54,498	1.0	\$	62,800	1.0 \$ 62,800
Wages	10.0		207,493	8.0		255,458	8.0 282,426
Part-time	0.0		-	0.0		-	0.0 -
Other Compensation			12,095			9,500	9,500
Benefits			207,952			262,777	261,295
Merit & General Adjustment			-			6,244	6,602
Other Personnel	0.0		-	0.0		-	0.0 -
Total	11.0	\$	482,038	9.0	\$	596,780	9.0 \$ 622,623

FY 2020 Accomplishments

Grounds and Parks Maintenance

- Accomplished several Greenbelt Trail wooden bridge renovations with in-house personnel rather than outsourcing the work saving the Town money. Bridges at the following locations were rebuilt: Macon Ridge trail, replaced 45 L.F of bridge deck and railings and Aston Woods with new deck boards and railings: additional recognized savings came with the replacement of all fence rails and connectors at Cox Park tennis courts 5 and 6.
- Performed project management for the Town with installation of 130 feet of retaining wall to repair an eroded ditch bank along the Eastbrook trail to prevent trail collapse.
- In 2020, GPM staff received 22 Mayor’s Action Center cases and 75 resident phone calls and emails messages regarding complaints and inquiries with a 100% satisfied resolution rate.

FY 2021 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: 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.

SERVICE

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

Objectives:

- Each month an old standard operating procedure is reviewed and compared to the current way that particular operation is done.
- Make adjustments to improve the service level and rewrite the procedure for future use and review.
- Observe crews and operations to draft and incorporate new procedures comparing them to industry best practices.

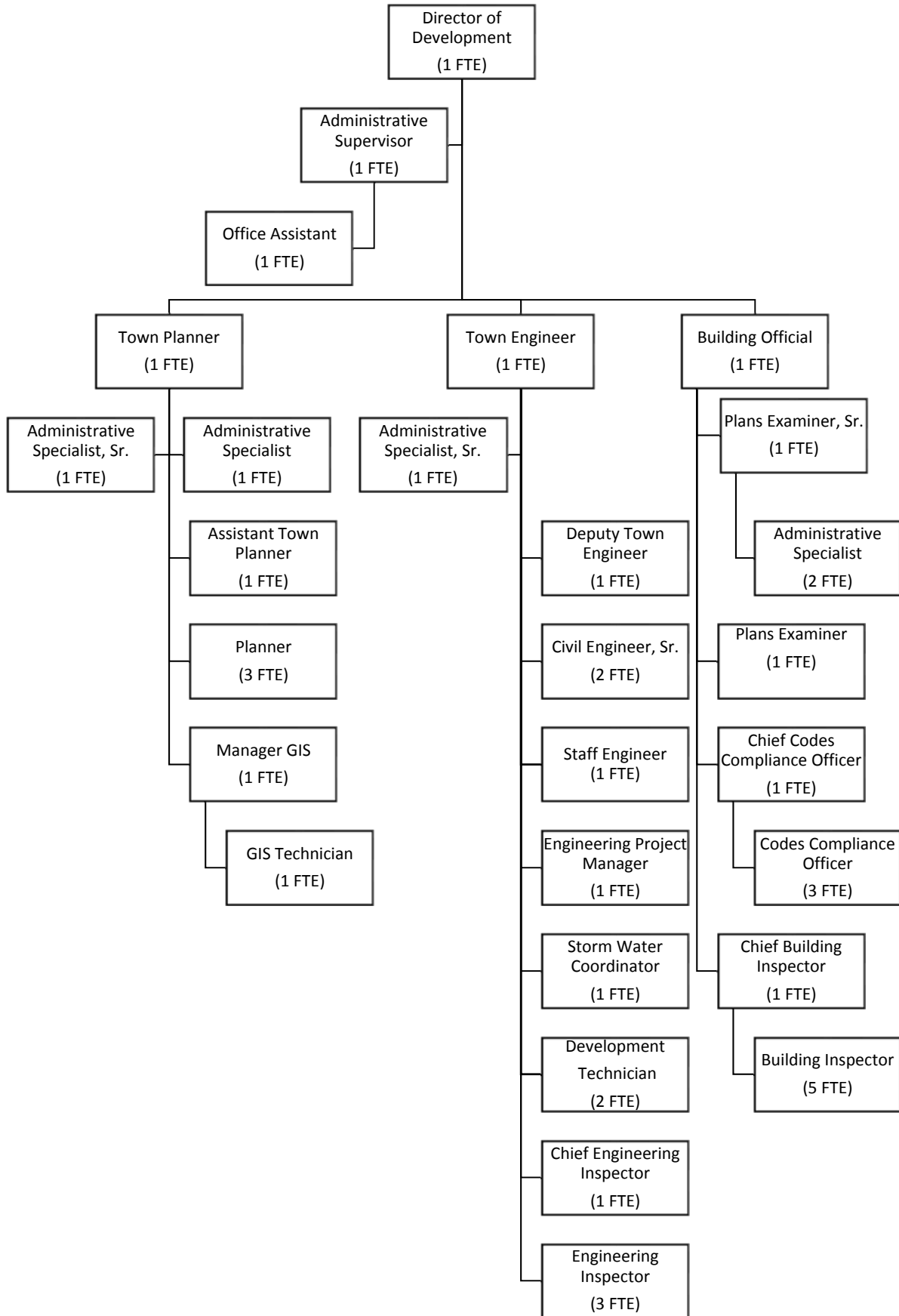
BUDGET SUMMARY

		Actual		Budget	Estimated	Approved
		FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$	2,010,956	1,962,731	2,349,955	2,307,018	2,425,373
Operating Expense		1,039,279	1,011,683	1,134,106	1,094,347	1,062,537
Capital Outlay		43,021	30,617	105,230	111,630	31,000
Total	\$	3,093,255	\$ 3,005,032	\$ 3,589,291	\$ 3,512,995	\$ 3,518,910
Reduction to expenditures						
Water & Sewer Fund		(31,220)	(31,220)	(31,220)	(31,220)	(35,189)
General Fund	\$	3,062,035	\$ 2,973,812	\$ 3,558,071	\$ 3,481,775	\$ 3,483,721

STAFFING SUMMARY

	Actual FY 19		Estimated FY 20		Budget FY 21	
Salaries	1.0	\$ 78,230	1.0	\$ 82,385	1.0	\$ 82,755
Wages	37.0	1,127,199	37.0	1,250,718	37.0	1,358,272
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		32,893		32,200		32,200
Benefits		724,410		918,682		929,309
Merit & General Adjustment		-		23,034		22,836
Other Personnel	0.0	-	0.0	-	0.0	-
Total	38.0	\$ 1,962,731	38.0	\$ 2,307,018	38.0	\$ 2,425,373

DEVELOPMENT DEPARTMENT



DEVELOPMENT - ADMINISTRATION

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

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

The goals and objectives of the Development Department align with the Mission and Vision of the Board of Mayor and Alderman (BMA) which are characterized and summarized by the four "S's": Stewardship, Safety, Service, & Schools. These principles provide the framework for this active document to guide daily operations of staff at all levels to ensure that top quality services are provided. The four "S's" represent the Development Department's ongoing commitment to

develop invaluable places that foster a healthy, happy, and prosperous community. The collaborative efforts of the Development Department division's goals ensure that all duties are carried out in a safe, economical, and efficient manner.

FY 2020 Accomplishments

STEWARDSHIP

- Held several specialized leadership and customer service trainings with key department personnel on a regular basis to implement the use of SmartGov software.
- Held several meetings with key department personnel with Command Consulting to undertake a SWOT Analysis for the department. The SWOT analysis served as a basis to assist the department in reorganizing staff positions to meet anticipated changes in the development and construction industry.

FY 2021 Goals and Objectives

STEWARDSHIP

Goal: Explore non-traditional education opportunities that will keep employees trained and knowledgeable about the best practices of their job or profession.

Objective:

- Encourage the use of online and webinar services offered by professional and state organizations as a means to keep employees certified in their trained professions.

Metric

- By January 1, 2021, have all department personnel that have annual education or certification requirements complete their sessions and submitted to their professional organization or State licensure for credit despite the COVID-19 pandemic.

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

Objective:

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

Metrics

- By January 1, 2021, complete the restructuring of all divisions within the department.
- By January 1, 2021, have the Department's Succession Plan completed and submitted to the BMA.

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 250,491	244,120	259,846	250,439	252,435
Operating Expense	107,392	101,435	118,228	118,228	119,054
Capital Outlay	-	-	-	-	-
Total	\$ 357,882	\$ 345,555	\$ 378,074	\$ 368,667	\$ 371,489
Reduction to expenditures					
Water & Sewer Fund	(53,682)	(51,832)	(56,711)	(55,300)	(55,723)
General Fund	\$ 304,200	\$ 293,723	\$ 321,363	\$ 313,367	\$ 315,766

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 19		FY 20	FY 21
Salaries	2.0	\$ 167,265	2.0	\$ 114,736	2.0 \$ 114,736
Wages	1.0	25,509	1.0	65,935	1.0 67,134
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		51,346		65,633	66,399
Merit & General Adjustment		-		4,135	4,165
Other Personnel	0.0	-	0.0	-	0.0 -
Total	3.0	\$ 244,120	3.0	\$ 250,439	3.0 \$ 252,435

DEVELOPMENT - PLANNING

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

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

FY 2020 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).
- 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.
- 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.
- Current Planning Staff will continued to use a monthly internal training program that was developed to help train staff on the BMA's adopted policies and to maintain consistency in development application review.
- Substantially completed construction of "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Annexed a portion of the remainder of the Town's unincorporated reserve area along Quinn Road.
- Organized quarterly meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Comprehensively updated the application used to generate labels for mailed public notices to the new ESRI template.

Safety

- Provided monthly GIS data updates to be used within the InformCAD dispatching application.
- Provided quarterly map updates to ensure all emergency services staff have access to current maps and the geospatial information that is critical for timely responses.
- Supported the Police Department during the update to the CAD dispatching application.

Service

- All Planning application processes (sign permits, fence permits, site plans, subdivision, planned

developments, etc.) will be fully implemented in SmartGov software.

- By the end of the fiscal year, allowed for the online submission of most Planning applications (sign permits, fence permits, site plans, subdivision, planned developments, etc.) through SmartGov software.
- Provided quarterly updates to the online interactive Development Activity Map to communicate the status of development applications to the public.
- Completed a comprehensive review and update of all checklists, application forms, and data charts.
- Provided monthly updates to support Planning staff on changes to Zoning, Land Use, and other planning-related GIS data.
- Coordinated with Code Enforcement staff and Paladin Data Systems (vendor) to ensure all necessary geospatial information is available and current within the SMARTGov application.
- Coordinated the Shelby County Assessor's quarterly parcel updates into the Town's various business systems including SMARTGov (Code Enforcement), InformCAD (Emergency Services), and Comcate (Administration). Comcate updates only occur annually.
- Provided quarterly updates to support Public Services staff on the tracking and maintenance of the Town's infrastructure, including traffic signs, storm water, sanitary sewer, and water supply infrastructure.
- Provided monthly updates for the thirteen (13) web mapping applications in the Map Gallery.
- Provide project scoping for requests for a new GIS mapping application to maintain the ADA Transition Plan data.

Schools

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

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

- Provide opportunities for planners to obtain 8 hours per year of training (required by state law) and certified planners to obtain the required 32 hours (required by AICP) every two years.
- GIS staff will participate in educational opportunities to stay on top of the rapidly changing profession by obtaining at least 24 hours per year of training.
- Current Planning Staff will continue to use a monthly internal training program that was developed to help train staff on the BMA's adopted policies and to maintain consistency in development application review

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

Objective:

- By the end of the fiscal year, support the Development Director and planning consultant for the comprehensive update to the Zoning Ordinance.

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

Objectives:

- Within 90 days of the BMA making a request to annex any portion of the remainder of the Town's unincorporated reserve area, staff will coordinate any property owner requests, initiate any required referendums, draft the necessary ordinances, resolutions, and prepare a cost/benefit annexation analysis report.

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

Objectives:

- By the end of the fiscal year, submit to the Planning Commission an update of the Zoning Ordinance to update regulations pertaining to site lighting and signage that can also be used in the comprehensive update to the Zoning Ordinance.

Goal: Equip employees with GIS tools and resources needed to perform effectively. Explore operational synergies, related to geospatial information that will promote increased productivity, mobile computing, workflow automation, and improved citizen access

Objectives:

- Within 180 days, provide staff with a custom mapping application that can be used to generate vicinity maps.
- Organize quarterly meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Provide staff with the tools to view, query, update, and maintain the ADA inventory, which includes all Town buildings, parks, and other public infrastructure.

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

Objectives:

- Within 180 days, comprehensively update the Town's 2004 Historic Resources Survey by surveying all structures in Town that were 50 years old or older as of 2020.

SAFETY

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

Objectives:

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

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

Objectives:

- Within 30 days, a comprehensive review and update shall be undertaken of all checklists and web pages to incorporate information about the SmartGov public portal for submitting and tracking permits/development applications.

SERVICE

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

Objectives:

- Provide quarterly updates to the online interactive Development Activity Map to communicate the status of development applications to the public.
- Within 30 days, create and implement a training and public information program for customers to learn how to submit certain Planning applications (sign permits, fence permits, site plans, subdivision, planned developments, etc.) through the SmartGov public portal.
- Within 180 days, update the online interactive Development Activity Map to allow public access through the SmartGov public portal to be able to check on the status of applications.
- Within 180 days, develop a web-based solution for tracking site inspections performed by the Planning Division for new construction projects.

Goal: Create and maintain the Town’s geospatial information

Objectives:

- Provide monthly updates to support Planning staff on changes to Zoning, Land Use, and other planning-related GIS data.
- Provide a mapping application to support inspections completed by the Planning department.
- Every 90 days, coordinate with Code Enforcement staff and Due Solutions (vendor) to ensure all necessary geospatial information is available and current within the SmartGov application.
- Every 90 days, coordinate the Shelby County Assessor’s quarterly parcel updates into the Town’s various business systems including SmartGov (Code Enforcement), InformCAD (Emergency Services), and Comcate (Administration). Comcate updates only occur annually.
- Provide quarterly updates to support Public Services staff on the tracking and maintenance of the Town’s infrastructure including storm water, sanitary sewer, and water supply infrastructure.
- Within 60 days, provide a scoping plan to Town departments that request management and/or maintenance of a new data set.

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

Objective:

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

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

Objective:

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

SCHOOLS

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

Objective:

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

PERFORMANCE MEASURES

Measure	Target	Actual FY18	Actual FY19	Estimated FY20
No. of Applications Received				
Rezoning	10	5	9	9
Zoning Ordinance or Guidelines Text Amendments	7	12	7	3
Planned Developments (new and revisions)	10	17	12	10
Land Use Map or Text Amendments	3	2	2	0
Variances/Administrative Appeals	16	9	12	20
Annexation	1	0	1	2
Conditional Use (includes non-exempt Class II Events)	8	3	10	14
Preliminary Site Plan	7	12	10	7
Final Site Plan (Major and Minor)	20	11	13	17
Site Plan Modifications/Ext Alts (including cell co-locations)	24	20	11	30
Subdivision Sketch Plat	2	2	0	4
Subdivision Preliminary Plat	10	24	16	6
Subdivision Final Plat (Major and Minor)	22	18	22	22
Right-of-Way or Easement Vacation	1	1	3	0
Total Applications	141	136	128	144
No. of Planning Permits Received				
Produce Vendor Permits	3	3	3	3
Charitable Solicitor Permits	9	11	12	9
Sign Permits	223	207	180	223
Fence Permits (Residential)	261	299	232	261
Total Planning Permits	496	520	427	496
No. of Board/Commission Reports Produced				
Board of Mayor and Aldermen	72	59	59	72
Planning Commission	63	76	55	63
Board of Zoning Appeals	14	12	9	14
Design Review Commission	16	24	17	16
Historic District Commission	15	26	24	15
DRT Items Reviewed (full staff review)	27	34	28	27
Total Reports	207	231	192	207
No. of Development and Pre-application Meetings	97	129	108	97
Misc. Admin. Reviews (Zoning Letters & Business Licenses)				
Zoning Letters	19	23	28	19
Accessory Structures	48	21	42	48
Special Events (Class 2)(exempt from CUP)	35	15	21	35
Business Licenses	133	224	152	133
Home Occupations	47	76	59	47
Total reviews	282	359	302	282
Field/Site Inspections (approx)	667	710	503	667
Cumulative Planning Workload Metric (sum of Totals)	1890	2085	1660	1893

BUDGET SUMMARY

	Actual		Budget		Estimated		Approved	
	FY 18	FY 19	FY 20	FY 20	FY 20	FY 20	FY 21	FY 21
Personnel	\$ 852,012	\$ 771,217	\$ 834,707	\$ 818,379	\$ 818,379	\$ 818,379	\$ 848,754	\$ 848,754
Operating Expense	105,081	91,032	126,943	126,943	126,943	126,943	172,171	172,171
Capital Outlay	1,360	800	-	-	-	-	-	-
Total	\$ 958,453	\$ 863,049	\$ 961,650	\$ 926,322	\$ 926,322	\$ 926,322	\$ 1,020,925	\$ 1,020,925
Reduction to expenditures								
Water & Sewer Fund	(143,768)	(129,449)	(142,597)	(142,597)	(142,597)	(142,597)	(153,139)	(153,139)
General Fund	\$ 814,685	\$ 733,599	\$ 819,053	\$ 783,725	\$ 783,725	\$ 783,725	\$ 867,786	\$ 867,786

STAFFING SUMMARY

		Actual			Estimated			Budget	
		FY 19	FY 19		FY 20	FY 20		FY 21	FY 21
Salaries	6.0	\$ 417,286	6.0	\$ 436,514	6.0	\$ 441,383	6.0	\$ 441,383	
Wages	3.0	116,991	3.0	102,639	3.0	123,905	3.0	123,905	
Part-time	0.0	-	0.0	-	0.0	-	0.0	-	
Other Compensation		1,258		-		-		-	
Benefits		235,681		267,133		270,785		270,785	
Merit & General Adjustment		-		12,093		12,680		12,680	
Other Personnel	0.0	-	0.0	-	0.0	-	0.0	-	
Total	9.0	\$ 771,217	9.0	\$ 818,379	9.0	\$ 848,754	9.0	\$ 848,754	

DEVELOPMENT - ENGINEERING

FY 2020 Accomplishments

Stewardship

- Secured FHWA funds through the Memphis Metropolitan Planning Organization (MPO) for traffic signals at the intersections of Winchester Road at Shea Road and Byhalia Road at Collierville Road.
- Secured FHWA funds through the Memphis (MPO) for the milling and resurfacing of Wolf River Boulevard between Stillwind Lane and Brackenshire Lane.
- Secured FHWA funds through the MPO for the environmental and design phases for the Shelton Road Bridge and to update the Town's Traffic Model.
- Secured FHWA funds through the MPO to complete Phase 2 of the Town's Americans with Disabilities (ADA) Self Evaluation and Transition Plan.
- Requested and received confirmation from the Tennessee Department of Transportation (TDOT) that TDOT would provide the services required to obtain the right-of-way for the SR-57 Widening Project from Easley Street to I-269.
- Requested and received confirmation that TDOT would provide the construction funds and inspection services for the SR 57 Widening Project.
- Secured FHWA funds through the MPO for the milling and resurfacing of portions of Houston Levee Rd., Shelton Rd., and Progress Rd.
- Actively managed and inspected 8 on-going Capital Improvement Projects of which 4 were Design Projects and 4 were Construction Projects for the Town.
- Employee education: Town Engineer, Deputy Town Engineer and Senior Staff Engineer attended TDOT right-of-way and Local Program training. Deputy Town Engineer attended Tennessee Association of Professional Surveyors (TAPS) Conference. Storm Water Manager attended Tennessee Stormwater Conference. The Inspectors attended TDOT Certification classes, TDEC Erosion Control Certification Classes.

Safety

- Completed construction for the Powell Road and Peterson Lake Drainage Improvements.
- Completed construction for the Center Street Drainage Outfall Improvements.
- Completed the design and construction of the Halley Road Sewer Improvements.
- Completed the design and construction of the North Rowlett Parking Lot Improvements.
- Completed the design and construction of the Mt. Pleasant Drainage Improvements.
- Completed the design for Poplar Avenue Water Line Improvements.

- Inspectors are actively inspecting or (inspected 11) Capital Projects, 56 Residential Projects, and 32 Commercial Projects.
- Since July 1, 2019, we responded to 7 general engineering cases on the Mayor's Action Center (MAC).

Service

- Since July 1, we responded and resolved 25 traffic signal cases on the Mayor's Action Center (MAC).
- Secured additional funds through the Memphis Metropolitan Planning Organization (MPO) to prepare an American with Disabilities Act (ADA) transition plan. (Phase 1 and 2)
- Organized and conducted a workshop and meetings to fulfill TDEC MS4 requirements that included an off-site Tennessee Smart Yards Workshop.
- Completed the annual mailing of approximately 3,000 storm water brochures.
- Trained 39 new Town Employees regarding Storm Water Pollution Prevention.
- Since July 1, we responded and resolved 26 drainage cases on the MAC.
- Since July 1, we created and managed Development Agreements for 13 developments, 13 were approved by the BMA, 0 were approved administratively, 14 bond reductions, 4 conversions for plat recording, 13 project releases and 0 development agreement amendments.
- Assisted citizens in efforts to help reduce localized flooding.

FY 2021 Goals and Objectives

STEWARDSHIP

Goal: Reduce cost of capital projects.

Objectives:

Improve job satisfaction and knowledge/performance.

Objectives:

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

Metrics

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

Goal: Improve on skills for managing Capital Projects.

Objectives:

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

Metrics

- Attend at least one class per year, either a webinar, class, or online course for Project Management skills.
- Work with different departments on preparing plans, specifications, and set key milestones for projects.
- Provide better planning of construction projects during design stage.

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

Objectives:

- Complete the educational requirements of MS4 for the Town.

Metrics

- Annually provide education outreach by way of our website, pamphlets, workshops, utility bill messages, and/or a mass mailer of at least 3,000 pamphlets containing storm water information.
- Educate new employees on how to detect storm water violations.
- Create a video on illicit discharges and post it on-line for community residents to watch.
- Improve communication with the community regarding storm water related issues.

Goal: Improve areas of localize flooding

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

Metrics

- Coordinate with Public Services on keeping streams clear and free of debris.
- Educate citizens about keeping passive drainage ways clear, and free of obstructions.
- Complete the drainage projects listed in the Town’s Capital Investment Plan (CIP) by June 30, 2021.

SAFETY

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

Objectives:

- Complete the design for two projects by June 30, 2021.

Metrics

- Complete the design for signalization of Collierville Road and Byhalia Road.
- Complete the design for signalization of Winchester Road and Shea Road.
- Implement part of the Town’s ADA Transition Plan to construct new sidewalks, ADA ramps and to start bringing them in compliance by June 20, 2021.

Metrics

- Complete sidewalk networks in Allison Heights neighborhoods around Town.

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 following five drainage infrastructure projects by June 30, 2021:
 - Complete the construction of the Lateral I Grade Control Structure.
 - Complete the construction of Frank Road Bridge Stabilization.
 - Complete the design and construction of Lawnwood Drive & Rhetts Way Drainage Improvements.
 - Complete construction of Tamburlaine Cove Drainage Improvements.
 - Complete the design and construction of the Bank Stabilization of Lateral IA (Red Bark Cove).

PERFORMANCE MEASURES

Activity	Target	Actual FY18	Actual FY19	Estimated FY20
Private Development projects				
Number of Projects Reviewed (site plans, plats, etc.)	150	160	167	137
Number of New Residential Lots Approved (plats recorded)	140	154	209	183
Amount Approved Commercial/Industrial (sq. ft.)	140,000	168,116	634,584	156,559
Average Plan Review Time (Number of Days)	10	6	6	1
Percent of Reviews within 3 weeks	100%	100%	100%	100%
Capital Investment Program				
Number of Capital Investment Projects - Design Start	11	9	5	5
Number of Capital Investment Projects - Design Complete	6	7	6	4
Number of Capital Investment Projects - Bid Opening	8	7	6	4
Number of Capital Investment Projects -Construction Start	10	6	6	4
Number of Capital Investment Projects -Construction Complete	6	0	8	4

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 1,043,507	1,033,788	1,160,670	1,183,780	1,317,834
Operating Expense	143,760	364,024	921,771	925,744	976,471
Capital Outlay	2,300	-	-	90,696	30,000
Total	\$ 1,189,568	\$ 1,397,812	\$ 2,082,441	\$ 2,200,220	\$ 2,324,306
Reduction to expenditures					
Water & Sewer Fund	(297,392)	(349,324)	(340,235)	(369,680)	(373,126)
General Fund	\$ 892,176	\$ 1,048,488	\$ 1,742,206	\$ 1,830,540	\$ 1,951,179

STAFFING SUMMARY

		Actual FY 19		Estimated FY 20		Budget FY 21
Salaries	7.0	\$ 489,863	7.0	\$ 538,436	8.0	\$ 633,028
Wages	5.0	225,520	5.0	240,560	5.0	242,736
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		318,405		389,764		426,902
Merit & General Adjustment		-		15,020		15,168
Other Personnel	0.0	-	0.0	-	0.0	-
Total	12.0	\$ 1,033,788	12.0	\$ 1,183,780	13.0	\$ 1,317,834

DEVELOPMENT – CODE ENFORCEMENT

FY 2020 Accomplishments

Stewardship

- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Safety and Codes Compliance Division Staff attended over 12 classes for a total of more than 50 training hours. The training hours were applicable to the Building, Mechanical, Plumbing and Electrical codes. The Building Official and Assistant Building Official were scheduled to attend the annual Tennessee Building Officials Association (TBOA) Education conference which was to be held in Gatlinburg, Tennessee. The conference was cancelled due to COVID-19. The Building Official has applied to serve on the TBOA Board of Directors for 2020-21. Several Codes staff members attended local Southwest Tennessee Building Official Association monthly meetings. The Building Official met with other local Building Officials for code consistency, gained knowledge of surrounding jurisdictions, and discussed adoption of a new Code.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Only Nine (9) of the zoning code cases required court action during the fiscal year.

Safety

- Staff initiated 1,882 zoning code actions and responded to 95 citizen initiated complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module.

Service

- The Building Safety and Codes Compliance Division held one Pre-Construction Meeting in FY 2020 for a Tacos-4-Life restaurant. At the pre-construction meetings, the Town reviews requirements and expectations with the owner, architect, and contractor on new commercial projects.
- The total number of building trade inspections was 6,372 for the fiscal year, with a pass rate of 78 percent. The trade inspectors averaged 10.7 inspections per day, per inspector.
- The completion time for commercial plan reviews, measured from submission to comments being issued, averaged about 15 working days.
- There were a total of 388 plans reviewed. Three forty one (341) were residential plans, which consisted of 110 new single-family dwellings and 231 other residential projects. Forty seven (47) were commercial plans, which consisted of 11 new commercial projects, 36 other commercial projects, and 0 multi-family units.
- There were a total of 1,794 construction permits issued for the year. The breakdown of each permit type was:

410 Building, 364 Electrical, 635 Mechanical and 385 Plumbing.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

Metrics

- Attend the annual Tennessee Building Officials Association (TBOA) Education Conference in April 2021. The Building Official is serving on the TBOA Board of Directors.
- Attend the monthly Southwest Tennessee Building Officials Association (SWTBOA) Chapter monthly meetings in Bartlett.
- Encourage staff growth by providing 16 hours of training in job related classes by professional programs.

Metrics

- Obtain at least eight credit hours from an International Code Council (ICC) presented class by June 30, 2021.
- Obtain a minimum of four credit hours of training by attending the SWTBOA monthly meetings by June 30, 2021.
- Obtain at least four credit hours of training from an ICC preferred provider by June 30, 2021.
- Conduct regular staff meetings for improved consistency and communication.

Metrics

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

Metric

- Make a recommendation to the BMA for adopting the 2018 International Code Council family of codes and the 2017 National Electrical Code by June 1, 2020.

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

Objective:

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

Metric

- Have at least one more inspector that can perform two or more trade inspections by June 30, 2021.

SAFETY

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

Objectives:

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

Metric

- By January 1, 2021, update and improve the “Frequently Asked Questions” portion of our website for better understanding.

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, 2021, add at least two informational documents to the Town of Collierville webpage.

- Create an informational annual mailer to educate the community about permit requirements and property maintenance requirements

Metric

- Have a mailer prepared and ready to distribute by January 31, 2021.

- Create a list of local organizations willing to provide assistance to those who are unable to properly maintain their properties.

Metrics

- By January 1, 2021, research and contact organizations that are willing to provide assistance.
- Have an organization list ready to be circulated by February 1, 2021.

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

Objectives:

- Provide accountability through positive customer service survey feedback.

Metrics

- Continue to distribute and encourage submittal of surveys by builders and homeowners.

- By December 1, 2020 research new ways of evaluating customer service.
- Conduct all building inspections within 24 hours (next workday) of inspection request.

Metric

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

Metric

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

Metric

- By October 15, 2020, evaluate and create new ideas and methods to welcome businesses.
- Effectively communicate Division process changes to builders/contractors through email and posted notifications.

Metrics

- Through email and postings at the front counter, notify builders of an effective date of the adopted Codes.
- Allow builders the opportunity to provide input in the Code Adoption process.

SCHOOLS

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

Objective:

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

Metric

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

PERFORMANCE MEASURES

Measure	Target	Actual FY18	Actual FY19	Estimated FY20
Zoning Code Compliance Activity				
New Cases				
Town Staff Initiated	3,300	4,344	3,810	3,492
Citizen Initiated	280	289	244	182
Total New Cases	3,580	4,633	4,054	3,674
Open Cases Carried Over From Previous Month	500	463	463	516
Permit Activity - Key Indicators				
Number of Commercial/Industrial New Buildings or Expansions	10	21	7	15
Amount of Commercial/Industrial Square Footage Permitted	200,000	277,312	246,428	750,000
Number of Commercial/Industrial Buildouts	50	74	92	65
Amount of Commercial/Industrial Buildouts (sq.ft.)	100,000	275,476	275,326	122,130
Number of Single Family Units Permitted	175	182	195	202
Number of Multi-Family Units Permitted	-	-	-	-
Total Units Permitted	175	162	195	202
Construction Activity				
Number of Permits				
Building	800	874	784	792
Electrical	800	730	692	684
Plumbing	800	837	782	737
Mechanical	1,200	1,050	1,113	1,179
Fences	250	299	288	293
Total Permits	3,850	3,790	3,659	3,685
Number of Inspections				
Building	3,800	4,281	4,267	4,778
Electrical	2,300	2,807	2,582	2,722
Plumbing	2,500	3,238	3,099	1,362
Mechanical	2,200	1,679	1,694	1,882
Total Inspections	10,800	12,005	11,642	10,744
Number of Failed Inspections	2,376	2,687	2,381	1,280
Number of Courtesy Inspections	-	-	-	-
Average Number of Inspections per Work Day	9	9.7	10.1	10.3
Rate of Past Inspections (%)	78.0%	78.0%	80.0%	83.9%
Financial Tracking				
Fees				
Building	\$ 335,000	\$ 342,089	\$ 387,909	\$ 775,000
Electrical	83,000	85,037	89,183	85,000
Plumbing	94,000	98,100	82,389	95,000
Mechanical	138,000	148,295	182,552	200,000
Re-Inspections	13,000	35,500	14,600	15,000
Building Plans Review	160,000	171,537	182,167	325,000
Other (Sign, Fence, etc.)	22,000	23,850	23,570	24,500
Total Fees	845,000	904,407	962,370	1,519,500
Valuations				
Dwelling	60,000,000	69,782,354	86,330,623	82,237,740
Commercial/Industrial	15,000,000	49,690,474	48,558,824	99,842,310
Miscellaneous	6,000,000	9,987,652	11,329,728	12,726,432
Total Valuations	81,000,000	129,460,480	146,219,175	194,806,482

BUDGET SUMMARY

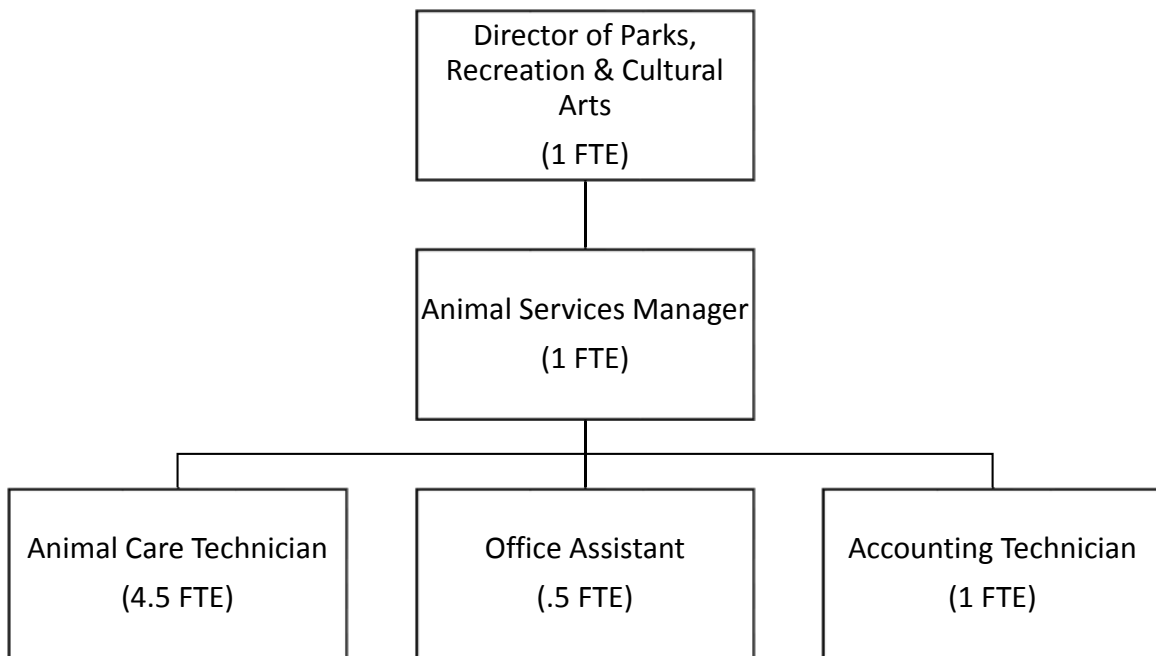
	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 1,030,790	948,003	1,165,820	1,118,306	1,153,364
Operating Expense	76,723	76,415	97,679	89,779	97,350
Capital Outlay	-	40,119	-	-	44,000
Total	\$ 1,107,513	\$ 1,064,537	\$ 1,263,499	\$ 1,208,085	\$ 1,294,714
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 1,107,513	\$ 1,064,537	\$ 1,263,499	\$ 1,208,085	\$ 1,294,714

STAFFING SUMMARY

	FY 19		FY 20		FY 21	
Salaries	4.0	\$ 232,841	3.0	\$ 216,565	3.0	\$ 217,819
Wages	11.0	433,337	12.0	513,498	12.0	540,568
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		281,824		376,941		383,087
Merit & General Adjustment		-		11,302		11,890
Other Personnel	0.0	-	0.0	-	0.0	-
Total	15.0	\$ 948,003	15.0	\$ 1,118,306	15.0	\$ 1,153,364



ANIMAL SERVICES



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

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

The Collierville Animal Shelter strives:

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

FY 2020 Accomplishments

- Attended several adoption events with assistance from local organizations in an effort to place dogs and cats into loving homes.
- Shelter staff attended several webinars addressing animal cruelty investigations, employee emotional respect, dog fighting in and outs, vicious dogs, and emergency management.
- Updated our section of the Town’s website to better assist the public with lost animal reports,

placing animal control complaints, FAQ’s, including online adoption applications, available animals at the Shelter, and Collierville ordinances.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objective:

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

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

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

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

Objectives:

- Provide low cost spay/neuter program for low income families to help prevent over population of unwanted animals.
- Provide low cost rabies and microchipping semiannually to pet owners.
- Provide options to keep your animals in your home by providing temporary relief.

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

Objectives:

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

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

Objective:

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

SCHOOLS

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

Objectives:

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

Statistics

Statistics

Statistics	Actual FY18	Actual FY19	Estimated FY20
Animals taken in at shelter	1,164	704	650
Surrenders	180	127	147
Strays	718	601	103
Reclaimed	215	197	150
Wildlife	4	3	1
Adoptions	545	391	430
Euthanasias	167	95	63
Animals Neutered	410	330	400
Dogs Spayed	93	72	100
Dogs Neutered	119	80	100
Cats Spayed	95	85	100
Cats Neutered	103	84	100
No Cost Spay/Neuter Program	39	35	18
TNR (Trap, Neuter, Release)	110	40	20
Donation Dollars	\$ 46,399	\$ 64,000	\$ 43,000

PERFORMANCE MEASURES

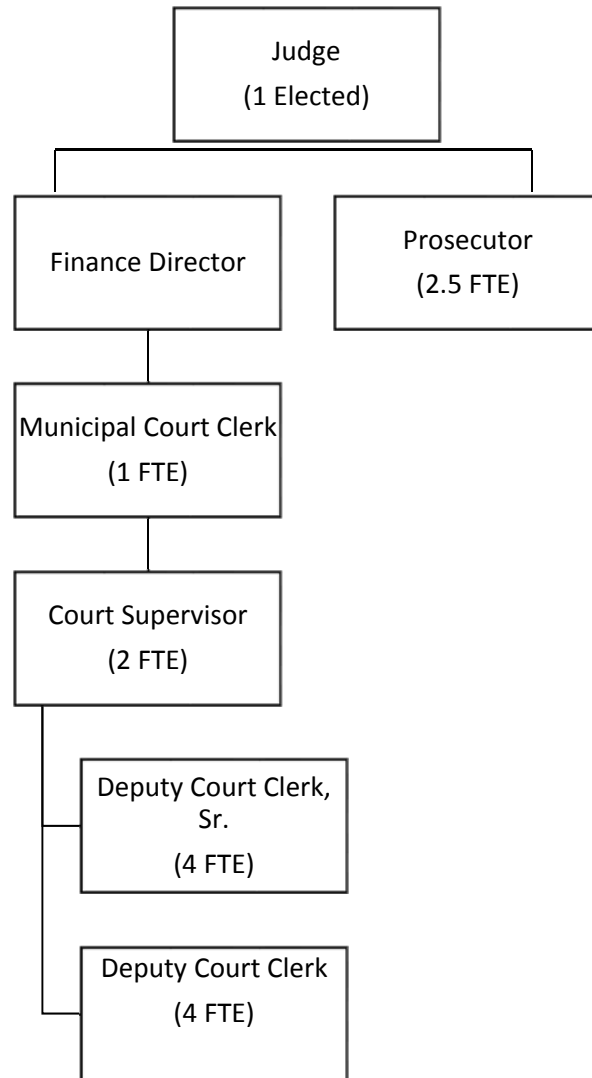
Measure	Target	Actual FY18	Actual FY19	Estimated FY20
% of Animals Adopted out	60%	67%	56%	70%
% of Animals Reclaimed	35%	34%	29%	30%
Volunteer Hours (<i>including foster care</i>)	20,000	60,000	15,005	18,000
Eagle Scout Projects	4	2	2	0

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 367,273	322,921	376,711	380,708	383,821
Operating Expense	167,252	140,313	151,252	138,255	159,977
Capital Outlay	-	-	-	-	-
Total	\$ 534,525	\$ 463,235	\$ 527,963	\$ 518,963	\$ 543,798
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 534,525	\$ 463,235	\$ 527,963	\$ 518,963	\$ 543,798

STAFFING SUMMARY

MUNICIPAL COURT



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

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

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

FY 2020 Accomplishments

- Collaborated with Collierville Police Department in drafting new procedures designed to improve Dispatch's notification process of amendments to a defendant's Orders Granting Bail ensuring the timely notifications of amendments and protection to all pertinent parties.
- Continued to align Court's morning and afternoon docket sessions to provide a better balance of court cases resulting in the increased service to in-custody defendants and the avoidance of overtime usage.
- Partnered with Court's software vendor, Application Data Systems, Inc., in developing software enhancements to increase functionality and strengthen internal controls.
- Continued collaborating with the CLIF2012 Foundation, in conducting monthly Distracted Driving Presentations, targeting teenage traffic offenders, in an effort to warn drivers of the dangers of texting while driving and promote public safety. More than 1,200 teenage drivers attended these presentations which continues to serve as the centerpiece of the Juvenile Probation Program.
- In coordination with the Shelby County District Attorney General's Office, streamlined the Waiver Bindover process to improve the timeliness of bound over cases being presented to the Shelby County Grand Jury.

- Implemented Traffic Court's payment plan process to allow citation holders' installment payments for traffic violations.
- Realigned Court's expungement processes that reduces the amount of court records storage capacity and associated costs.
- Continued to strengthen staff training within the Traffic and Criminal Divisions to ensure the respectively assigned courtroom clerks are individually and collectively knowledgeable and proficient in performing all aspects of their respective dockets and providing seamless interchange as needed.
- Developed a comprehensive Traffic Court Training Manual to serve as a centralized repository for policies and procedures and a resource to existing and new employees.
- Online and phone court payments generated court revenue of \$409,428 in costs and fines.
- Collected \$1,283,976 in Court revenue.
- Consistently met deadlines to prepare and accurately process court docket.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts and MTAS.
- Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Continue to work together with Court's software vendor to develop system enhancements and strengthen internal controls to prevent potential errors and reduce manual processes.
- Perform periodic evaluations of divisional work processes to achieve greater efficiencies and assess the need for additional internal controls to eliminate or reduce the potential risk of errors.
- Evaluate Court calendar case settings and apply adjustments to achieve optimal efficiencies to continue to avoid overtime costs.
- Monitor new legislation and amendments to state statutes for compliance with state laws.
- Monitor daily and monthly balance reports to ensure the accuracy of costs and fines collections and disbursements.
- Evaluate and review Court's Collection services procedures for delinquent traffic costs and fines

with the goal of increasing the frequency of court payments and revenue generated.

Goal: To continue staff training and policy review.

Objectives:

- Continue to conduct cross-training initiatives for the Traffic and Criminal Divisions' courtroom clerks to achieve a seamless interchange among divisions to strengthen the staff's working job knowledge and preparedness.
- Conduct Legal Training as to mechanics of Criminal Law in an effort to increase working knowledge and understanding of laws affecting courtroom work processes.

Goal: To implement paperless E-Citations.

Objectives:

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

SAFETY

Goal: To continue safety training initiatives.

Objectives:

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

SERVICE

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

Objectives:

- Promote discussions with the Collierville Police Department to evaluate work processes between our departments and areas of mutual concern with an emphasis on increasing efficiencies and inter-department communications.
- Promote the value of the Juvenile Program's Distracted Driving Presentations efforts to stop teenage texting while driving to parents and juveniles alike.
- Continue to enhance Court's website page to inform courthouse visitors of traffic and criminal court procedures and promote online payment options for traffic violations.

Goal: To enhance collections of costs and fines.

Objectives:

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

PERFORMANCE MEASURES

Measure	Target	Actual FY18	Actual FY19	Esmt'd FY20
Total Charges				
Charge Dispositions	14,835	15,754	15,344	14,544
Held to state (Grand Jury)	355	301	287	348
Guilty plea	4,933	5,862	5,639	4,836
Guilty verdict	98	227	124	96
Dismissed with cost	3,586	3,886	4,191	3,516
Dismissed without cost	942	1,093	857	924
Not guilty	4	10	11	4
Traffic Forfeit (paid after court judgment)	747	1,035	946	732
Active pac (unpaid tickets)	1,138	1,183	1,186	1,116
Other (nolle prosequi)	1,506	1,101	1,082	1,476
Total Cases				
Case Dispositions				
Criminal cases	1,958	1,526	1,546	1,920
Traffic cases	8,103	10,347	10,145	7,944
Total case dispositions	10,061	11,873	11,691	9,864
Total cases on docket	17,968	18,269	17,638	17,616
Percent of cases disposed	58%	65%	67%	56%
Criminal cases processed	1,444	1,150	1,558	1,416
Defendants w/misdemeanor dispositions	1,518	1,271	1,293	1,488
Warrants processed	955	825	947	936
Subpoenas issued	612	852	464	600
Traffic tickets processed	7,662	10,486	10,225	7,512
Parking tickets processed	98	297	118	96
Traffic ticket cases paid (closed status-without court hearing)	3,011	4,166	3,968	2,952
Scheduled court docket				
Sessions	143	160	141	140
Days	83	82	84	81
Revenue collected				
	1,309,656	\$ 1,397,968	\$ 1,444,515	\$ 1,283,976
Online Credit Card Transactions in Dollars	417,617	\$ 532,728	\$ 531,850	\$ 409,428
Online Credit Card Transactions	2,974	3,828	3,767	2,916
Cash Bond Activity				
Cash Bonds Posted	317,163	\$ 258,368	\$ 304,934	\$ 310,944
Cash Bond Forfeits	51,751	\$ 41,575	\$ 63,739	\$ 50,736
Cash Bonds Transferred to fines	196,574	\$ 152,277	\$ 163,855	\$ 192,720
Cash Bonds Refunded	122,808	\$ 71,197	\$ 66,303	\$ 120,400
Active Bonds	292,499	\$ 193,093	\$ 213,769	\$ 286,764

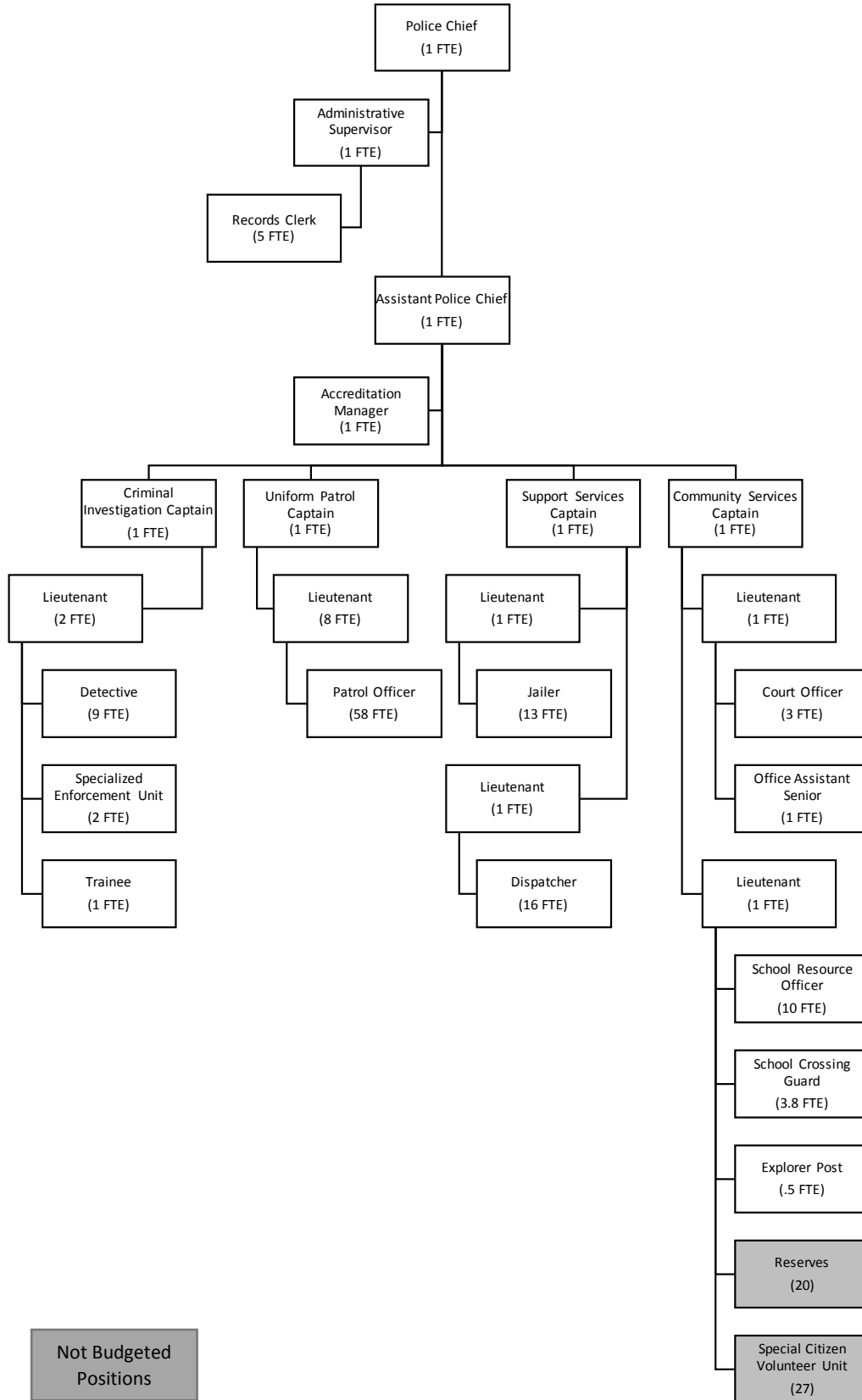
BUDGET SUMMARY

	Actual		Budget		Estimated		Approved	
	FY 18	FY 19	FY 20	FY 20	FY 20	FY 20	FY 21	FY 21
Personnel	\$ 845,518	864,871	963,170	904,988	904,988	904,988	909,892	909,892
Operating Expense	57,372	70,091	94,119	82,985	82,985	82,985	95,294	95,294
Capital Outlay	-	-	-	-	-	-	-	-
Total	\$ 902,890	\$ 934,961	\$ 1,057,289	\$ 987,973	\$ 987,973	\$ 987,973	\$ 1,005,186	\$ 1,005,186
Reduction to expenditures								
Water & Sewer Fund	-	-	-	-	-	-	-	-
General Fund	\$ 902,890	\$ 934,961	\$ 1,057,289	\$ 987,973	\$ 987,973	\$ 987,973	\$ 1,005,186	\$ 1,005,186

STAFFING SUMMARY

	Actual		Estimated		Budget	
	FY 19	FY 20	FY 20	FY 20	FY 21	FY 21
Salaries	2.0 \$ 132,351	2.0 \$ 145,114	2.0 \$ 145,114	2.0 \$ 146,126	2.0 \$ 146,126	2.0 \$ 146,126
Wages	9.0 302,634	9.0 326,584	9.0 326,584	9.0 330,949	9.0 330,949	9.0 330,949
Part-time	6.0 134,214	6.0 155,543	6.0 155,543	6.0 156,068	6.0 156,068	6.0 156,068
Other Compensation	-	1,000	1,000	1,000	1,000	1,000
Benefits	295,671	266,839	266,839	265,762	265,762	265,762
Merit & General Adjustment	-	9,908.27	9,908.27	9,988	9,988	9,988
Other Personnel	0.0 -	0.0 -	0.0 -	0.0 -	0.0 -	0.0 -
Total	17.0 \$ 864,871	17.0 \$ 904,988	17.0 \$ 904,988	17.0 \$ 909,892	17.0 \$ 909,892	17.0 \$ 909,892

POLICE DEPARTMENT



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

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

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

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

These multifunctional employees complete all crime scene investigations, criminal investigations, interrogations, personnel background checks, and internal affairs complaints. This division also houses the Victim/Witness

Assistance, Domestic Violence Unit, and the Specialized Enforcement Unit that investigates illegal narcotics.

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

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

FY 2020 Accomplishments

- The Collierville Police Department's Explorer Program was initiated in 1987 with hopes to supply youth, ages 14-20, with a general knowledge of what a career in law enforcement is like, while promoting character development and citizenship. Since the start of CPD's Explorer Post, the program has seen its most significant growth during 2019-2020. In addition to adding three new officers to the Explorer Advisory Team, the number of current Explorers has grown from two Explorers in year 2018, to 17 Explorers just before summer of 2019. During the months of June and July 2019, CPD hosted its first ever Explorer Academy. The Explorer Academy consisted of classroom sessions on the topics of gangs, traffic law, traffic crash reconstruction, crisis assessment, first aid, and more. The academy also included field trips to the Memphis Police Real Time Crime Center, the Hospital Wing, and demos in K9, SWAT, defensive tactics, BOMB squad, DUI and much more. The Explorer Academy meets 2-3 times a week over the course of six weeks and graduated all 17 Explorers in late July 2019. The Explorers now meet regularly to cover a wide variety of topics and to discuss upcoming events. On the heels of a lot of "firsts" for the Explorer Program, the Collierville Citizens Police Association hosted its first ever Pancake Breakfast on March 14, 2020 to benefit the program. While actively trying to recruit new Explorers, the current Explorers are also preparing to host the 2nd Session of the Explorer Academy during the summer of 2020.

- In September 2019, the Collierville Police Department, in partnership with the Collierville Education Foundation (CEF), Landers Ford, and Central Church, hosted its annual fundraiser for CEF. This non-profit event, which was founded in 1996, provides grants to teachers for educational enrichment. The 2019 Collierville Car Show had over 200 entries and raised more than \$30,000 for CEF. The event garnered an incredible number of vendors and participants that continue to make this one of the best classic car shows in the region.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

Goal: To improve the education and training of our employees in order to maintain a competent staff and to ensure the delivery of quality service to the community.

Objectives:

- Develop and conduct beneficial roll call training during shift changes on various topics and issues that pertain to patrol officers.
- Continue to sponsor and offer police officers and jailers quality in-service training.
- SWAT members attend task specific team training.
- Use of Force instructors attend additional relevant training.
- Training and certification of new traffic officers in crash investigations.
- Conducting regular unit training days for traffic officers.
- Provide leadership training to supervisory staff.
- Focus additional specialized training for uniformed officers that have collateral duty assignments such as crime scene technicians.
- Provide additional cultural and language training to enhance the relationship between the members of the Hispanic community and criminal investigators.
- Identify and train communication and jail employees to act as training officers for new employees in those areas.
- Focus school resource officer training on youth prevention and intervention programs.

- Provide clerical specialized computer training in areas of responsibilities.
- Provide task specific proactive criminal patrol training for members of the Crime Suppression Unit.

SAFETY

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

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Share information on successful strategies, internally and externally.
- On a monthly basis, analyze statistical data gathered by agency members working the specialized patrols in specific targeted areas.
- Maintain a high level of marked police car visibility – perception and deterrence.
- Aggressively and quickly investigate and solve crimes while keeping a high crime clearance rate.
- Enforce traffic laws and code violations.
- Identify and analyze changing crime trends and formulate successful crime fighting strategies.
- Maintain strong community partnerships to build trust and confidence between citizens and government.
- Communicate efficiently and effectively with citizens through the Mayor’s Action Center.
- Use a proactive approach to crime and crime problems, which emphasize public safety and prevention first, followed by thorough reporting, professional investigation, apprehension and aggressive prosecution of offenders.
- Conduct workload analysis to ensure that officers have adequate uncommitted time to conduct problem-solving activities within their assigned districts.

Goal: To improve traffic safety efforts.

Objectives:

- Target enforcement efforts by addressing crash causative factors.
- Target enforcement efforts by being responsive to citizen’s traffic concerns.
- Increase public information campaigns.
- Seek funding for safety programs through traffic safety grants.
- Increase the number of traffic safety programs, i.e., prom promise, public information articles, speaking engagements, etc.
- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported by the State of Tennessee.
- Increase traffic enforcement and driver safety education efforts to better manage the traffic crash volume created by growth.

SERVICE

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

Objectives:

- Ensure proper staffing of police districts.
- Analyze call volume and district boundaries.
- At least monthly, ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques.
- On a monthly basis, analyze response time information from the Dispatch CAD computer

SCHOOLS

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

Objectives:

- Continue to give presentations to schools, civic groups, and organizations upon request.
- Continue to support the neighborhood watch groups and establish new groups.
- Continue to utilize social media outlets as a tool for good citizen communication.
- Continue to support and expand the Police Explorer program.
- Participative attendance at community events, Chamber meetings, Fair on the Square, Business Expo, etc.
- Use drug education and a positive police image at the elementary school level as a prevention investment in our future.

STATISTICS

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

PERFORMANCE MEASURES

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

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

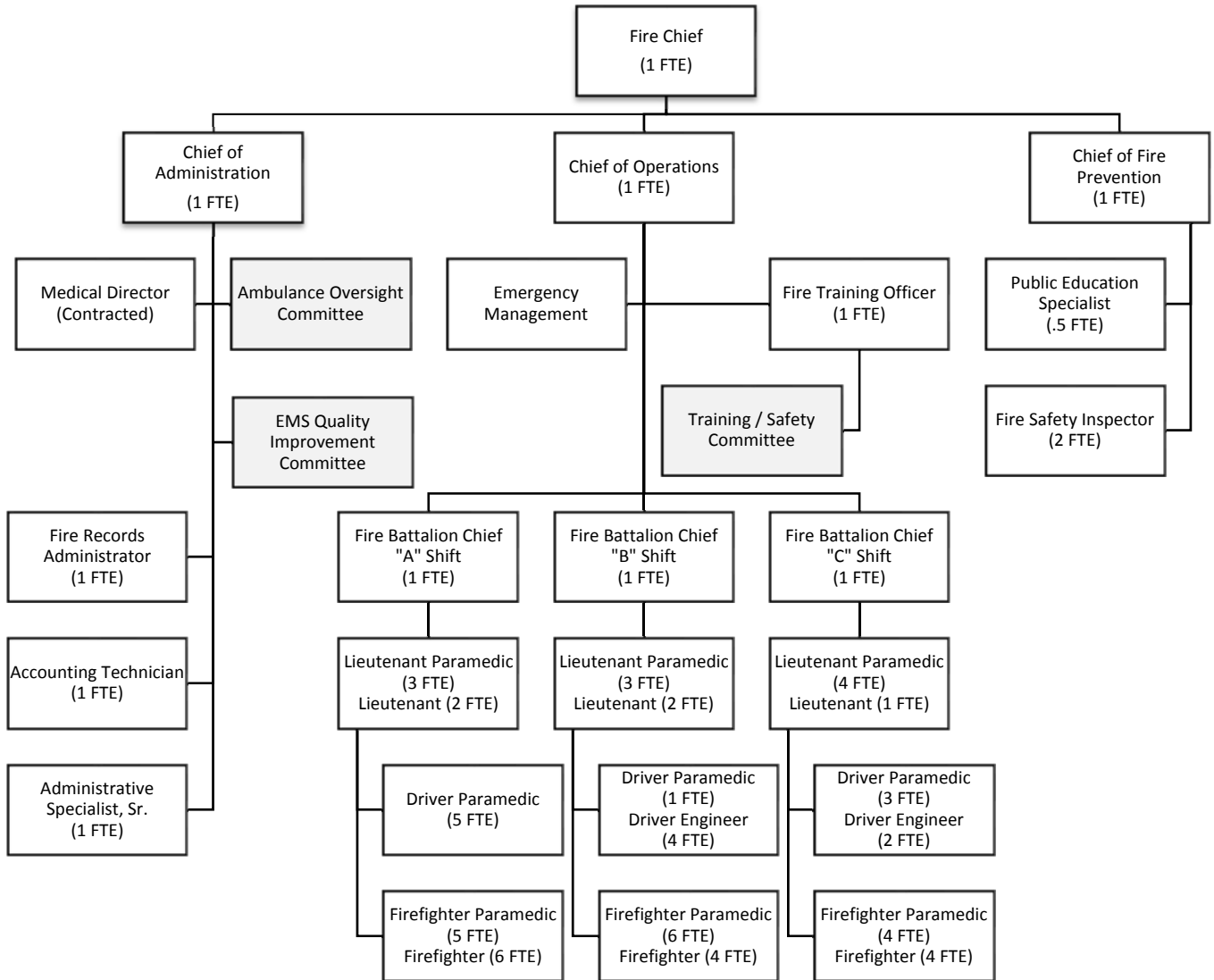
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 11,507,588	11,472,619	13,631,705	13,095,847	13,638,144
Operating Expense	933,347	1,151,972	1,380,876	1,470,720	1,452,860
Capital Outlay	44,516	615,275	432,640	423,858	283,121
Total	\$ 12,485,451	\$ 13,239,865	\$ 15,445,222	\$ 14,990,425	\$ 15,374,125
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 12,485,451	\$ 13,239,865	\$ 15,445,222	\$ 14,990,425	\$ 15,374,125

STAFFING SUMMARY

	Actual FY 19		Estimated FY 20		Budget FY 21	
Salaries	9.0	\$ 646,021	8.0	\$ 688,834	8.0	\$ 716,936
Wages	132.0	6,776,494	139.0	7,244,141	138.0	7,675,332
Part-time	17.0	100,534	17.0	124,750	17.0	124,750
Other Compensation		369,126		423,044		440,024
Benefits		3,443,874		4,353,488		4,476,071
Merit, Step & General Adjustment		-		261,590		205,031
Other Personnel	0.0	136,570	0.0	-	0.0	-
Total	158.0	\$ 11,472,619	164.0	\$ 13,095,847	163.0	\$ 13,638,144

FIRE DEPARTMENT



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

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

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

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

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

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

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

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

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

through education, inspection and enforcement of the fire code.

Certified Code Enforcement; Fire Inspectors are trained and certified pursuant to rules and regulations of the Department of Commerce and Insurance and enforce state and local adopted fire and building construction safety codes and standards. Fire Inspectors inspect new and existing buildings for Fire Code compliance, and is the primary source of general and technical information for property owners, facility managers, contractors and the public on Fire Code requirements.

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

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

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

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

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

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

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

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

FY 2020 Accomplishments

- **Staffing**: the command staff conducted a hiring assessment to fill the vacant positions of (2) Firefighter-Paramedics and (4) firefighters
- **Staffing**: the command staff conducted an internal promotional assessment to fill the vacant positions of (2) Lieutenant-Paramedics, (1) Lieutenant, (1) Driver-Engineer Paramedic and (2) Driver-Engineers.
- **Training**: Obtained accreditation from Commission on Accreditation for Pre-Hospital Continuing Education (CAPCE) in order to teach paramedics and advanced emergency medical technicians (AEMT) in-house in lieu of outsourcing, which resulted in an \$87,356 annual savings over a five-year contract period.
- **Technical Specifications**: the command staff worked with the Apparatus Advisory Committee to create detailed technical specifications for a replacement rescue-pumper.
- **Administration**: The command staff worked in collaboration with General Services Department and the Engineering Division on the addition and renovation of Firehouse #2 (391 N. Byhalia Road). The project included a revised layout to correct outdated allocation of usable workspace for livable and office areas. Additional bathroom/shower spaces were added; as well as, a new dormitory with separate sleeping quarters for firefighters.
- **Administration**: The command staff worked in collaboration with Human Resource Department to fulfill the compliance of the Barry Brady Act concerning Cancer Presumption for Firefighters. The Act requires annual medical examinations and cancer screenings.
- **Shift Scheduling Software**: designed to assist the Battalion Chiefs to create complex properly formatted shift schedules, fill in breaches due to vacations, sick leave or training with fire personnel with the necessary credentials, licenses and qualifications. The software

will ensure compliance, save time and increase efficiency.

- **Mobile Data Terminal (MDT) Software;** integrates with the department's computer-aided dispatch system, records management systems and the town's map geocoding. It works in conjunction with a Windows-based tablet computer which is mounted in the fire apparatus and provides fire personnel access mission-critical data including: call location, units dispatched, turn-by-turn navigation, pre-plans (critical information for that facility including utilities, fire alarms systems, hazardous material storage, etc.), and custom layers such as hydrant locations, standard operating procedures (SOP's), checklist, benchmarks and weather data.
- **Fire Scene Incident Command Software:** designed to assist the Battalion Chief manage day-to-day incidents, large-scale structure fires or medical incidents. The incident command software affords the Battalion Chief with enhanced situational awareness, improved interoperability and detailed accountability tracking to manage incidents effectively and prevent line-of-duty-deaths. It also assists Battalion Chief with real-time collaboration, tactical planning, resource management, and incident reporting.
- **Firehouse Alerting System Software;** notifies station personnel of emergency responses. It is used in conjunction with a large notification dashboard mounted in each firehouse interfaced to the computer-aided dispatch. It provides critical information relevant to turn-out and response. It provides a variety of different data sources including street view and aerial view maps, apparatus status, apparatus location, weather conditions, and daily assignments.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Utilize the media, Internet, social media and State publications
- Attend job fairs, career days, community colleges and State Fire Academy
- Actively solicits the assistance of Fire Department employees to identify and refer qualified candidates in each hiring cycle.

SAFETY

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

Objectives:

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

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

Objectives:

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

SERVICE

Goal: Develop leadership in every employee

Objectives:

- Empower and promote education for continued development of employees
- Implement a mentorship program to all ranks to encourage career growth
- Preserve department knowledge and expertise through effective succession management and planning.
- Review and select employees to attend management and leadership development programs to continue employee leadership growth.

SCHOOLS

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

Objectives:

- Work to develop a technical course or a course path geared toward a Public Safety degree, such as Advanced Emergency Medical Technician (AEMT) or Paramedic
- Continue to develop Public Fire and Life Safety Courses

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

Objectives:

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

Statistics (Calendar Year)	Actual CY 17	Actual CY18	Actual CY19	Projected CY20
Population	49,292	50,424	51,291	52,875
Total Number of Calls	3,494	3,903	3,989	4,290
Average Travel Time (min:sec)	0	0	0	0
Fire Dollar Loss	\$1,102,737	\$1,097,634	\$1,244,309	\$1,289,799
Dollar Value Saved	\$11,985,005	\$23,631,251	\$3,854,496	\$13,026,408
Fire Dollar Loss per Capita	22	21	\$24.26	\$24.57
Structure Fires	39	46	29	38
Vehicle Fires	18	16	14	16
Outside Fires	23	43	33	33
Other Calls (Public Assistance & Alarms)	1,101	1,314	1,342	1,440
Emergency Medical Calls	2,313	2,589	2,647	2,850
Percent of Calls that are false alarms	16%	16%	16%	16%
Civilian Injuries	6	9	4	4
Civilian Fatalities	2	4	-	-
Mutual Aid Given	37	41	40	42
Mutual Aid Received	13	22	24	31
Total Number of Inspections	4,427	3,737	3,152	3,772
Total Hazards	6,643	4,279	2,938	4,720
Total Hazards corrected within 90 days	4,902	3,751	2,481	3,711
Hours spent inspecting	1,428	1,267	1,121	1,272
Total Fire Investigations	14	14	8	12
Training Hours	18,399	21,890	19,738	22,009

PERFORMANCE MEASURES

Activity	Target	Actual 2017	Actual 2018	Actual 2019	Projected 2020
Engine Company on-scene within eight (8) minutes or less	90%	93%	97%	96%	95%
Ambulance Transport on-scene within nine (9) minutes or less	90%	95%	96%	97%	96%

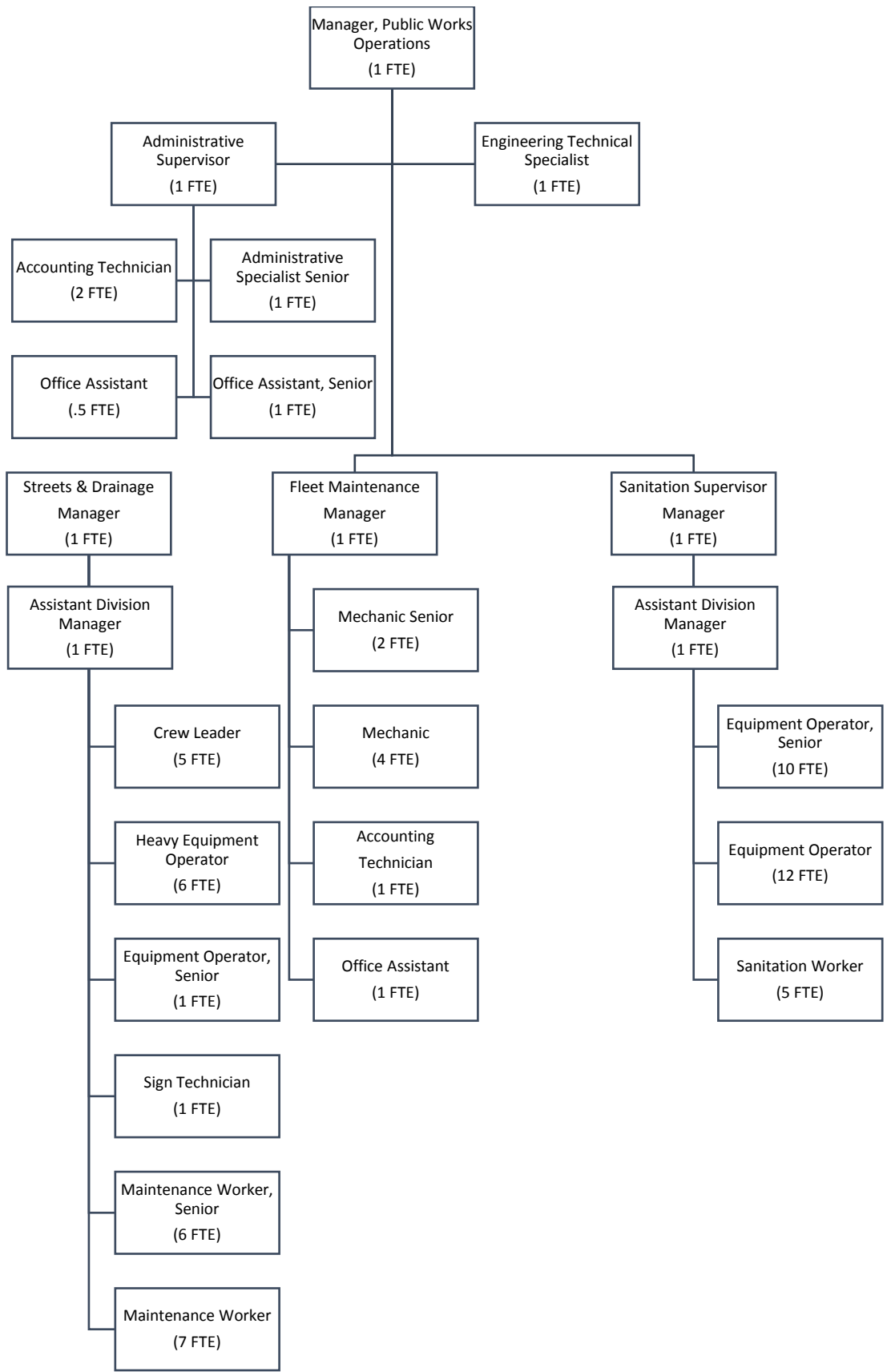
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 7,117,383	6,999,113	7,846,328	7,809,392	8,093,416
Operating Expense	632,664	632,274	636,702	631,250	672,365
Capital Outlay	45,714	13,356	19,399	19,250	62,210
Total	\$ 7,795,761	\$ 7,644,744	\$ 8,502,429	\$ 8,459,892	\$ 8,827,991
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 7,795,761	\$ 7,644,744	\$ 8,502,429	\$ 8,459,892	\$ 8,827,991

STAFFING SUMMARY

		Actual FY 19		Estimated FY 20		Budget FY 21	
Salaries	8.0	\$ 724,780		8.0	\$ 755,002	8.0	\$ 764,413
Wages	64.0	3,886,944		65.0	3,984,397	67.0	4,191,252
Part-time	1.0	14,059		1.0	21,069	1.0	21,947
Other Compensation		289,283		408,727		408,318	
Benefits		2,084,048		2,563,160		2,628,406	
Merit & General Adjustment		-		77,037		79,080	
Other Personnel	0.0	-		0.0	-	0.0	-
Total	73.0	\$ 6,999,113		74.0	\$ 7,809,392	76.0	\$ 8,093,416





PUBLIC SERVICES - ADMINISTRATION

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

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

FY 2020 Accomplishments

- Senior staff members worked with fellow employees by scheduling time to teach specialized skills. Many of the middle managers are now using computerized data devices on the job and others are training to receive their commercial drivers' licenses.
- Administrative staff identified new employee training classes for Public Service employees and increased training opportunities across the Division with the goal of increasing the Departments operational efficiency and professionalism.
- Administrative staff has continued to perform customer call back surveys and over the past fiscal year based on 190 surveys all 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.
- Administrative employees worked closely with the Human Resource Department by assisting with and attending local job fairs to increase the availability of qualified and knowledgeable applicants to fill open positions throughout the Department.

FY 2021 Goals and Objectives

STEWARDSHIP

Goal: To manage department expenses and operate within budget.

Objectives:

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

Goal: Improve diversity within the Department.

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

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

- Once a 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 track and manage division activities cost effectively and efficiently.

Objectives:

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

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

Objectives:

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

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

STATISTICS

Activity	Actual	Actual	Estimated	Projected
	FY18	FY19	FY20	FY21
Safety Meetings	12	12	12	12
Number of workers' compensation claims processed	15	23	20	20
Man hours lost due to on the job injury	800	2,331	1,000	1,000
Total number of department employees	117	117	117	117
Purchase orders processed	2,500	2,500	1,464	1,490
Check requests processed	230	230	219	225
% of purchase orders/check requests voided	10%	10%	12%	12%

PERFORMANCE MEASURES

Activity	Target	Actual	Actual	Estimated	
		FY18	FY19	FY20	
Customer Call Back Survey Resposne	Very Satisfied	165	181	190	200
	Satisfied	50	11	0	1
	Not Satisfied	10	6	0	1

BUDGET SUMMARY

		Actual		Budget	Estimated	Approved
		FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$	662,811	676,814	736,512	698,122	558,288
Operating Expense		64,134	66,648	75,759	73,059	73,758
Capital Outlay		24,141	-	-	-	-
Total	\$	751,086	\$ 743,461	\$ 812,271	\$ 771,181	\$ 632,046
Reduction to expenditures						
Water & Sewer Fund		(331,405)	(338,392)	(368,256)	(349,061)	(279,144)
General Fund	\$	419,680	\$ 405,069	\$ 444,015	\$ 422,120	\$ 352,902

STAFFING SUMMARY

	Actual FY 19		Estimated FY 20		Budget FY 21	
Salaries	4.0	\$ 325,560	4.0	\$ 312,424	3.0	\$ 219,211
Wages	4.0	145,160	4.0	132,498	4.0	127,128
Part-time	1.0	10,340	1.0	16,624	1.0	20,384
Other Compensation		-		-		-
Benefits		195,753		231,326		187,231
Merit & General Adjustment		-		5,251		4,334
Other Personnel	0.0	-	0.0	-	0.0	-
Total	9.0	\$ 676,814	9.0	\$ 698,122	8.0	\$ 558,288

PUBLIC SERVICES – STREETS AND DRAINAGE

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

FY 2020 Accomplishments

- Responded to approximately 1,200 calls for service for signs, street repair and drainage repairs.
- Replaced 800 regulatory, warning, guide and street name signs throughout Town to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices.
- Revitalized 5,600 ft. of vertical walled concrete ditches.
- In FY20 the Streets and Drainage Division added lights to the Town's locomotive, caboose and increased the height of the Town's LED animated Christmas tree by 4" (totaling 22' tall). 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 during the winter season.
- Replaced 1,600 ft. of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Utilized approximately 3,000 ton of asphalt to make asphalt repairs throughout the Town.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Perform streets and drainage maintenance activities efficiently and effectively working within means of the division's budget throughout the fiscal year.
- Work with managers to reduce maintenance costs through accurate ordering and tracking of maintenance supplies and materials and report on a quarterly basis.
- Review and evaluate existing work schedules to ensure optimum maintenance efficiency within the Division.
- Evaluate new pavement maintenance procedures and techniques in an effort to improve street condition and reduce maintenance cost.

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

Objectives:

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

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

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

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

Objectives:

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

- Continue upgrading traffic control devices and pedestrian crossing signals to meet new MUTCD requirements over the next five years.

STATISTICS

Statistics	Actual	Actual	Estimated	Projected
	FY18	FY19	FY20	FY21
Roadway Lane (miles)	698	716	726	740
Open ditches in miles	14	14	14	14
Curb and Gutter replacement, linear feet	1,405	1,260	1,240	1,300
Sidewalk and Handicap ramp square footage	1,873	2,448	2,675	2,600
Asphalt patching tons	2,597	2,747	2,800	2,900
Pavement repairs*	6,618	2,776	2,603	3,000
Street Signs	9,500	10,000	10,200	10,200
Street Signs repaired/installed	670	750	815	800
Work orders processed	1,213	1,178	1,350	1,400
After hour call-outs	55	86	85	75

PERFORMANCE MEASURES

Measure	Target	Actual	Actual	Estimated
		FY18	FY19	FY20
Asphalt paving, contract (lane miles)	37.0	29.4	16.77	19.7
Cost per lane mile paved	\$42,857	\$56,296	\$67,355	\$76,220
Percent of streets paved	4.7%	4.2%	2.30%	2.8%

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 1,666,706	1,667,243	1,903,463	1,823,636	1,895,250
Operating Expense	2,017,227	1,727,300	1,648,513	1,783,566	1,793,055
Capital Outlay	75,993	28,615	34,000	28,000	104,000
Total	\$ 3,759,926	\$ 3,423,158	\$ 3,585,976	\$ 3,635,202	\$ 3,792,305
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 3,759,926	\$ 3,423,158	\$ 3,585,976	\$ 3,635,202	\$ 3,792,305

STAFFING SUMMARY

	Actual		Estimated		Budget
	FY 19		FY 20		FY 21
Salaries	1.0	\$ 86,527	1.0	\$ 89,277	1.0 \$ 91,533
Wages	28.0	961,911	27.0	1,035,138	27.0 1,072,144
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		16,518		25,000	25,000
Benefits		602,286		655,935	686,856
Merit & General Adjustment		-		18,285	19,717
Other Personnel	0.0	-	0.0	-	0.0 -
Total	29.0	\$ 1,667,243	28.0	\$ 1,823,635	28.0 \$ 1,895,250

PUBLIC SERVICES – FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. Vehicles serviced include pickup trucks, automobiles, dump trucks, fire pumpers, aerial fire trucks, a Town bus, emergency rescue trucks, hydraulic excavators, sewer machines, off road pieces of equipment such as air compressors, emergency generators, tractors, trailers, and heavy construction equipment (approximately 479 vehicles and equipment. The division also maintains and repairs a variety of miscellaneous power-driven pieces of equipment such as line trimmers, gas-powered trash pumps, chainsaws and other non-drivable equipment. Special jobs bid and performed by private shops are bodywork and transmission repairs. Fleet Maintenance also provides welding and fabrication for all departments. The division works under the general direction of the Fleet Maintenance Manager who coordinates the daily work schedules of ten employees.

FY 2020 Accomplishments

- Fleet Maintenance personnel completed over 1,780 vehicle and equipment repairs in FY20 and maintained over 502 vehicles and equipment in the Town's fleet.
- In FY20 Fleet Maintenance mechanics maintained an average of 72 vehicles and equipment per mechanic. Based on the industry average for municipal maintenance shops of 56 vehicles and equipment per mechanic, the Fleet Maintenance Division was able to maintain 112 more vehicles and equipment annually than an average shop with equivalent staffing (28% more efficient than the industry standard).
- In FY20 the Fleet Maintenance Division saved the Town approximately \$25,000 in maintenance costs by reducing the number of vehicle engine failures through research and use of a new synthetic oil.
- In FY20 the Fleet Maintenance Division saved the Utilities Division approximately \$15,000 in maintenance costs for two Sewer Vacuum Trucks by performing repairs in house compared to contracting out repairs and reduced the expected down time for both pieces of equipment by several days.

FY 2021 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Division Manager will work with Department heads and representatives towards improving Town wide

vehicle and equipment replacement procedures. This process will include surplusing underutilized vehicles and equipment saving the Town fuel, maintenance and insurance costs.

- Evaluate contracting out preventative maintenance services of Town vehicles in an effort to continue providing efficient service without adding additional personnel or expanding the Fleet Maintenance Facility.

SAFETY

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

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all employees attend monthly employee safety meetings.
- Senior Mechanics will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division Manager will perform periodic maintenance safety inspections, document and review findings with mechanics on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Public Works Manager quarterly for review.

SERVICE

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

Objectives:

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

STATISTICS

Statistics	Actual FY18	Actual FY19	Estimated FY20	Projected FY21
Service Requests by Department:				
Public Services	961	967	980	1050
Police	449	411	425	450
Fire	118	106	120	130
Town Administration	4	4	6	2
Development	76	57	65	70
Finance	4	6	8	4
Parks	83	64	70	70
Animal Control	10	8	6	4
Number of Mechanics	7	7	7	7
Servide orders completed	1705	1,754	1,780	1,780
Town Fleet Vehicles and Equipment	472	466	479	490
Fuel Gallons Purchased:				
Regular	179,300	173,804	176,000	178,000
Diesel	141322	144,107	145,000	150,000
Fuel Average Price per Gallon				
Regular	1.9517	1.9513	1.95	2.01
Diesel	2.142	2.3084	2.5	2.75

PERFORMANCE MEASURES

Measure	Target	Actual FY18	Actual FY19	Estimated FY20
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	.75 day	1 day	1 day	1 day
Vehicles per mechanic (target based on industry average for municipalities)	60	67	68	67

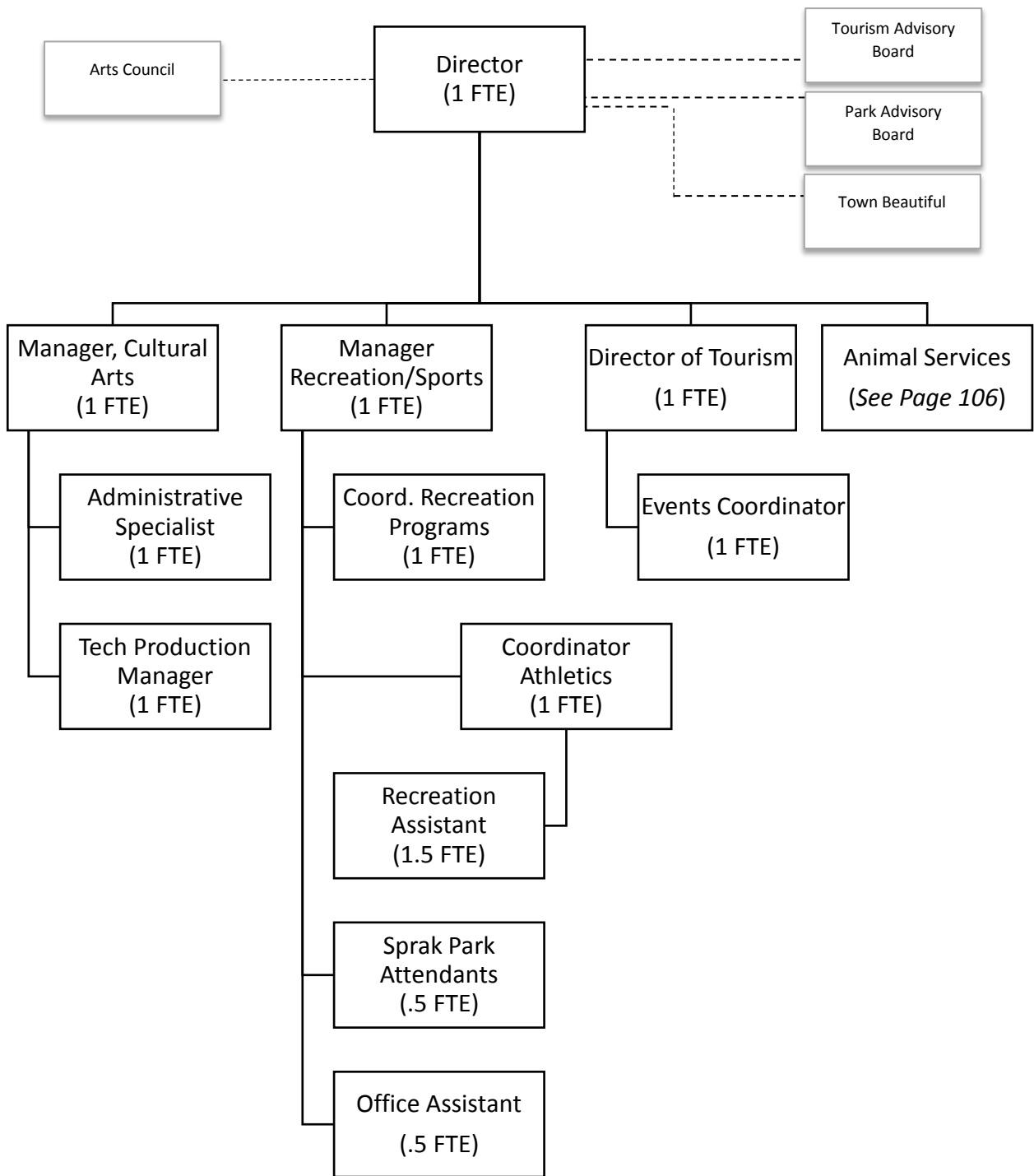
BUDGET SUMMARY

		Actual		Budget	Estimated	Approved
		FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$	695,483	630,945	713,106	711,840	715,413
Operating Expense		62,080	60,962	92,856	86,176	106,349
Capital Outlay		6,495	-	29,700	27,995	18,500
Total	\$	764,057	\$ 691,907	\$ 835,661	\$ 826,011	\$ 840,262
Reduction to expenditures						
Water & Sewer Fund		-	-	-	-	-
General Fund	\$	764,057	\$ 691,907	\$ 835,661	\$ 826,011	\$ 840,262

STAFFING SUMMARY

		Actual FY 19	Estimated FY 20	Budget FY 21
Salaries	1.0 \$	81,308	1.0 \$ 84,856	1.0 \$ 86,012
Wages	8.0	326,785	8.0 355,741	8.0 359,415
Part-time	0.0	-	0.0 -	0.0 -
Other Compensation		3,267	5,000	5,000
Benefits		219,584	252,680	251,337
Merit & General Adjustment		-	8,563	8,649
Other Personnel	0.0	-	0.0 5,000	0.0 5,000
Total	9.0 \$	630,945	9.0 \$ 711,840	9.0 \$ 715,413

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



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

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

Core Businesses of the Parks and Recreation Department:

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

FY 2020 Accomplishments

- Welcomed 4,100 visitors welcomed at the historic Depot Visitors Center.
- Coordinated 31 Town sponsored special events with over 56,486 participants, a 2% increase over FY19.
- The 2019 Collierville Independence Day Celebration celebrated the Town with the Kevin and Bethany

Paige Band, an 18-minute firework show, and Grizzlies Director of Live Entertainment, Tamara Moore, emceeding the event.

- Christmas in Collierville featured light enhancements to the Train Display on Town Square and program additions including, a Letters to Santa Program and additional horse drawn carriages to reduce attendee wait time, which contributed to an increase in program attendance of 12% over 2018.
- Hosted Collierville's 150th birthday celebration on Town Square on February 19, 2020 with more than 300 people in attendance.
- Hosted quarterly model train shows, organized by community volunteers, in the Depot Visitors Center to celebrate Collierville's train heritage.
- Published a Town Square and greater Collierville Tear-off Maps and established internal process for bi-annual updates and publication; delivered to area businesses and distributed at the Depot Visitors Center.
- Received Grants and donations for the Linda Kerley Center that provided for art supplies, musical programs, and a popcorn machine.
- Co-sponsored with Chick-fil-A to host a 1 hour morning Bingo every other month at the Senior Center (average of 25 participants).
- Senior Recreational Pickle ball program has increased to playing on 4 courts 4 times a week at Cox Park Community Center Gym. Estimated 3,363 plus – 114.89% increase in players.
- Co-sponsored a Senior Information Panel on Health Care with Senior Helpers this spring.
- Administered over 20+ individual instructional programs: Senior Exercise/Chair Yoga/Bingo's/Dominoes/Camp Smile/Computer Programs for Youth/Safe Sitter and Senior Programs.
- Collierville Tennis Program provided about 1,167 participants the opportunity to play in youth and adult clinics, adult recreational leagues, USTA competitive play, and USTA Junior Team Tennis play and tournaments. General public usage of Tennis Courts averages about 57,000+ hours of court usage on the Town's 10 courts. Programs are offered in the spring, summer, and fall.
- Department coordinated usage of 350+ hours of court time with Collierville High School Tennis Program that included practices M-F and hometown matches with visiting opponents for Junior Varsity Team – hours down from last year due to programs being postponed in the spring.
- Resurfaced two (2) Basketball Courts at Nikki McCray Park.
- Camp Smile Special Needs Camp celebrated its 23rd year! Program had 17 participants each week; 1,000 hours of inter-active programming and 600 hours of program instruction. Also through civic and business

donations and grants 3 one-week scholarships were awarded to Camp Smile participants. Total of \$6,550 in donations and grants received by the department for scholarships and program activities (4 program sponsors).

- Co-sponsored with KidsRun365 to provide a summer track program for kids ages 2-14 in June/July at WC Johnson Park.
- New senior fitness program started (Tai Chi) in February with an average of 10-12 per class two days a week.
- Linda Kerley Center was included in a grant received from Shelby County Government/Creative Aging of Memphis with the opportunity for 12 musical performances and 4 educational workshops to be hosted at facility.
- Co-Sponsored an eight week workshop with Methodist Healthcare on Chronic Disease Management for Seniors.
- Updated Harrell Theatre wireless microphones and intercom system to new frequency bands as mandated by the FCC.
- Updated Harrell Theatre auditorium lighting systems with new high efficiency LED fixtures that provide multi-colored lighting.
- Partnered with New Day Theatre to offer summer performing arts camps for children with over 300 in attendance.
- The Harrell Theatre was nominated for three (3) Ostrander Awards.
- Featured ten (10) local artists in the Harrell Theatre Gallery.
- Launched new E-Trak ‘On-Line Registration’ System
- Expanded our ‘Athletics Program Manuals’ as well as updated the Athletic Section of the Departments’ Policy Manual to promote recreational sports philosophies.
- Provided six (7) sport specific skill development camps for participants and coaches – one (1) in football, four (4) in basketball, and one (1) in baseball/softball, one (1) in girls volleyball
- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for seventh (8th) consecutive year.

FY 2021 Goals and Objectives

STEWARDSHIP

Goal: Continue Celebration of the 150th anniversary of Collierville

Objectives:

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

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

Goal: Expand our local brand of tourism in Collierville.

Objectives:

- Develop strategic partnerships and marketing initiatives that promote Collierville’s railroad history.
- Preserve Town heritage through historic preservation and conservation activities
- Enhance marketing initiatives that promote Collierville’s history and achievements
- Operate a visitor’s center at the historic Square to interact with residents and promote local tourism.

SAFETY

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

SERVICE

Goal: Enhancements to Town Square for residents and visitors

Objectives:

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

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

Objectives:

- Continue working with Shelby County and Creative Aging of the Mid-South to be able to offer a variety of entertainment and educational workshops for area seniors provided thru the grant
- Develop Senior digital newsletter to expand the promotion of all senior programming opportunities provided to our community
- Expansion of Senior Exercise programs offered at the Linda Kerley Center based on participant feedback, program evaluations and industry trends.

Goal: Enhance the Cultural Arts Experience

Objectives:

- Continue our partnerships with Arts Council, New Day Theatre, and CHS Drama Department

for new productions and performing arts camps/clinics.

- Develop (1) new community arts program at Hinton Park Performance Lawn.

Goal: Enhance Youth Recreational Sport Participant Experience

Objectives:

- Highlight our ‘recreational’ philosophy through program literature, coach selection, team selection process and league components – ‘jamborees’, sportsmanship program
- Expand player skill development through additional new sport specific instructional camps
- Expand Coach’s development through additional new sport specific coaching clinics.
- Develop “Team Based” recreational baseball leagues for ages 13-18.

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

Objectives:

- Host regular programming at the Depot Visitors Center related to the community’s history.
- Continue to develop programming that highlights Collierville’s unique resources and amenities.

- Expand community programming to include heritage programs and movie series.

Goal: Expand Collierville Park & Greenbelt Systems

Objectives:

- Continue planning with Park Advisory Board to identify strategic future park locations in both existing town boundaries and future annex areas.
- Submit TDEC Grant application for LPRF Grant for Hinton Park.
- Develop 10 yr. Future Development Plans for each Park within the Park System

SCHOOLS

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

PERFORMANCE MEASURES

Activity	Actual FY19	Estimated FY20	Projected FY21
Special Events Attendance			
Town Sponsored Events	54,900	52,500	58,000
Non-Town Sponsored Events at Parks	32,500	31,000	36,500
Instr./Recreation Program Participants			
Instructional Classes	495	228	400
Tennis Program Participants	2,025	1,167	2,100
Senior Program / Linda Kerley Center	12,050	10,589	13,200
Athletic Programs			
Youth Athletic Participants	5,840	4,080	5,900
# Athletic Games/Practices	11,700	8,590	12,000
# of Volunteer Coaching Hours	79,010	53,170	81,500
Harrell Theatre Attendance	32,450	30,115	33,459
Greenbelt Mileage	18.5 miles		
Park System Acreage			
Maintained Park Acreage	610	610	640
Natural Areas Acreage	165	165	165
 Cost (\$) of Park Operations/Resident	 \$106.18	 \$114.06	 \$109.68
<i>TN Statewide Benchmarking Avg. \$87.44</i>			
 % of Costs supported by User Fees	 8.5%	 10%	 10%
<i>TN Statewide Benchmarking Avg. 10.07%</i>			
 Total Cost per Park Acreage	 \$6,945	 \$7,605	 \$7,312
<i>TN Statewide Benchmarking Avg. \$8,852</i>			
 Park Acres per 1,000 Residents	 14.94	 14.42	 15.00
<i>TN Statewide Benchmarking Avg. 11.83 acres</i>			

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 942,609	894,453	958,574	959,546	979,679
Operating Expense	1,153,610	1,089,123	1,244,234	1,205,235	1,273,284
Capital Outlay	23,623	-	-	-	-
Total	\$ 2,119,842	\$ 1,983,576	\$ 2,202,808	\$ 2,164,781	\$ 2,252,963
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 2,119,842	\$ 1,983,576	\$ 2,202,808	\$ 2,164,781	\$ 2,252,963

STAFFING SUMMARY

			Actual FY 19		Estimated FY 20		Budget FY 21
Salaries	7.0	\$	471,952		7.0	\$	499,148
Wages	2.0		103,998		2.0		109,617
Part-time	4.0		58,259		4.0		75,712
Other Compensation			868				500
Benefits			240,443				266,274
Merit & General Adjustment			-				10,568
Other Personnel	1.0		18,933		1.0		17,860
Total	14.0	\$	894,453		14.0	\$	979,679

NON-DEPARTMENTAL

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

DEBT SERVICE is the payment of interest and principal on all general obligation debt of the Town. Included in the debt service line item are fees to the paying agent. Debt service on general obligation debt is paid by Special Revenue funds to the extent bonds are issued for projects within those funds. The debt service on revenue bonds issued by the Town's Water and Sewer utility is paid and accounted for within the Water and Sewer Fund.

The Town's most recent bonds issues were in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of a fire ladder truck, a road widening project, and several drainage improvement projects. The Town also issued \$93,485,000 in general obligation bonds for the construction of a new, state of the art, high school. Simultaneously with the new money issues, the Town refunded \$8,015,000 of general obligation refunding bonds with net present value savings of \$661,735.

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

Information on the Town's debt is more fully detailed in the Debt Summary section of this report beginning on page 176.

INSURANCE accounted for within the non-departmental accounts includes:

- General liability

- Law enforcement liability
- Auto liability
- Auto physical damage
- Errors and omissions
- Property
- Unemployment
- Disability Insurance
- Privacy / Network Liability

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

SPECIAL APPROPRIATIONS include grants provided by the Town to various non-profit community agencies as well as expenditures not included in departmental budgets such as:

- Reappraisal costs
- Attorney and legal fees (fifteen percent (15%) paid by the Water and Sewer Fund)
- Bank charges
- Election expenses
- Ambulance contract
- Environmental Commission
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications
- "Maintenance of Effort" payment to Collierville Schools

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

- Collierville Literacy Council
- Alive at 25 Program
- Books from Birth
- Collierville Education Foundation
- YMCA
- Neighborhood Christian Center

NON-DEPARTMENTAL BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Debt Service	\$ 8,790,952	8,782,926	8,796,131	8,796,131	8,398,488
Insurance	556,784	589,661	883,224	912,000	941,000
Special Appropriations	3,163,579	3,423,099	3,551,247	3,463,628	3,599,187
Total	\$ 12,511,315	\$ 12,795,686	\$ 13,230,602	\$ 13,171,759	\$ 12,938,674
Reduction to expenditures					
Water & Sewer Fund	(18,701)	(48,405)	(52,500)	(42,750)	(52,500)
General Fund	\$ 12,492,614	\$ 12,747,281	\$ 13,178,102	\$ 13,129,009	\$ 12,886,174



PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the weekly collection of household waste, yard waste, junk, home clean-outs and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of twenty-eight employees.

The monthly sanitation fee is \$22 for residential and \$43, \$53, \$63, \$73, and \$83 for limited commercial pick-up (dependent on the number of disposal carts). The Town contracts with Waste Connections of Walnut, Mississippi for the disposal of its household garbage. Brush, grass, junk, home clean-outs and bagged leaves are disposed of at a local private demolition landfill. Recyclable waste is collected by Town employees and clean yard waste and loose leaves are mulched for recycling at one of two delivery sites.

FY 2020 Accomplishments

- The Sanitation Division diverted approximately 8,083 tons of yard waste and 3,000 tons of household garbage from landfills in FY2020 accounting for 25% of the total solid waste collected.
- The diversion of 8,083 tons of yard waste material in FY20 saved the Town approximately \$126,500 in disposal fees.
- In FY2020 the Sanitation Division negotiated a new recycle processing contract with the West Tennessee Regional Recycling Hub in Chester County saving the Town approximately \$142,000 in recycle processing fees.
- At \$22 per month the Collierville Sanitation Division continues to provide the highest level of solid waste collection service at the lowest monthly service fee in Shelby County.

FY 2021 Goals and Objectives

STEWARDSHIP

Goal: To strive to meet the requirements set forth in the 2015-2025 Statewide Comprehensive Integrated Solid Waste Management Plan.

Objectives:

- Improve recycle collection participation and reduce recycle material contamination by 5% in an effort to reduce recycle material processing costs and improve waste diversion from landfills.
- Educate the public through the Town's website, public access television channel and Town's public information office in an effort to promote the removal of yard waste material from the Town's waste stream

through grass and leaf recycling in an effort to reduce the amount of yard waste landfilled each year by 5%.

- Work towards removing yard waste from the Town's waste stream by encouraging residents to properly separate clean yard waste materials from other materials set out at the curb for collection increasing the volume of brush taken to the mulch/compost site over the next year by 10%.

SAFETY

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

Objectives:

- Reduce lost time accident hours by 10% each year by ensuring all division employees attend monthly employee safety meetings.
- Division Managers will perform periodic operational safety inspections, document and review findings with drivers on a monthly basis to develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director for review.
- Division Managers will work with Fleet Maintenance Manager to identify and correct any occurrences of poor operator habits that could result in additional maintenance or accidents. If identified managers will work with drivers to correct any deficiencies as they are found.

SERVICE

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

Objectives:

- Review sanitation guidelines on a semiannual basis and adjust as needed.
- Review route design and efficiency annually and make adjustments as needed. Report findings to Public Works Manager.
- Reduce the number of loads to the Walnut MS, landfill site by reviewing weight tickets on a monthly basis and working with drivers to ensure that loads are at the proper weight prior to transport.
- Cross train new drivers as time permits. Summarize training activities in a report to Public Works Manager.
- Identify and evaluate available opportunities to reduce operational costs and to improve collection efficiency and service levels to customers.

STATISTICS

Statistics	Actual FY18	Actual FY19	Estimated FY20	Projected FY21
Total solid waste collected (tons)	41,723	42,743	44,869	45,536
Household garbage collected (tons)	14,538	15,103	15,624	15,800
Number of loads hauled from transfer station	733	765	775	785
Yard waste mulched/composted (tons)	6,804	7,682	7,800	8,000
Yard Waste landfilled (tons)	14,561	14,893	16,207	16,500
Recycled household waste (tons)	3,058	3,049	3,100	3,200
Loose leaves collected (tons)	2,029	1,980	2,102	2,000
Number of customers per employee	500	520	530	535
Tons collected per employee	1,391	1,425	1,496	1,518
Cost per ton collected	\$92.00	\$116.82	\$95.05	\$100.00
Number of customers receiving Sanitation services:				
Households	15,492	15,612	15,805	16,000
Commercial	124	152	155	160
Appliance pickup requests	252	359	360	360
Monthly cost per house for curbside recycling	\$3.08	\$4.20	\$4.08	\$4.08
Yearly cost for loose leaf collection	\$210,000	\$261,537	\$218,322	\$220,000

PERFORMANCE MEASURES

Activity	Target	Actual FY18	Actual FY19	Estimated FY20
Percent of household waste recycled	20%	21%	20%	20%
Percent of total waste diverted from Class I landfill	25%	61%	65%	65%
Percent of total solid waste diverted from all landfills	25%	26%	30%	29%

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Personnel	\$ 1,807,763	1,909,608	2,110,177	2,095,721	2,214,091
Operating Expense	1,434,938	1,631,671	1,729,364	1,640,002	1,615,800
Capital Outlay	361,372	887,439	422,000	410,303	515,000
Debt Service	-	-	-	-	-
Total	\$ 3,604,073	\$ 4,428,718	\$ 4,261,541	\$ 4,146,026	\$ 4,344,891

STAFFING SUMMARY

		Actual FY 19		Estimated FY 20		Budget FY 21
Salaries	1.0	\$ 61,636		1.0	\$ 64,106	1.0 \$ 65,201
Wages	28.0	1,075,526		29.0	1,132,332	29.0 1,210,441
Part-time	0.0			0.0	-	0.0 -
Other Compensation		56,870			60,000	55,000
Benefits		698,043			804,386	831,707
Merit & General Adjustment		-			19,087	19,102
Other Personnel	0.0	17,534		0.0	15,810	1.0 32,640
Total	29.0	\$ 1,909,608		30.0	\$ 2,095,721	31.0 \$ 2,214,091



COLLIERVILLE SCHOOLS

Collierville Schools, is the culmination of the vision, dedication, and hard work of the citizens of Collierville. Collierville Schools operates in nine schools: six elementary schools, two middle schools, and one high school.

OUR MISSION Prepare our students for a life of scholarship, integrity, and service.

OUR VISION Collierville Schools will be the leader in public education, meeting the needs of a diverse student population by preparing them to succeed in a global society and celebrating their achievements of today.

OUR BELIEFS

- We believe that public education is a bridge to creating productive members of society.
- We believe that every individual is entitled to an emotionally and physically safe and respectful learning environment.
- We believe that each student deserves equal and equitable access to a quality education.
- We believe that a commitment to student success is a shared responsibility among students, parents, educators, and the community.
- We believe that students learn best when they are faced with high expectations and are active participants in their own learning.
- We believe that academics, the arts, career and technology, electives, and extracurricular activities are crucial to a well-rounded education.
- We believe that the core values of scholarship, integrity, and service should be evident in all we do.
- We believe that our schools should reflect the high standards and commitment to quality consistent with those of the Town of Collierville.

OUR GOALS

1. To increase academic achievement for our diverse student population as evidenced by state and national assessments.
2. To provide a safe, orderly and secure learning environment.
3. To create an environment that promotes active engagement, accountability, and collaboration of all families and community members to maximize student achievement.
4. To effectively communicate the systems' vision and purpose and allow involvement in an effort to build understanding and support.
5. To provide high quality support services delivered on time and within budget to promote student academic success.
6. To recruit and retain highly qualified and effective staff.

FISCAL MANAGEMENT - In fiscal management, the Collierville School Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;
2. To establish levels of funding which will provide quality education for the system's students;
3. To use the available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

HISTORY in 2011, voters of the City of Memphis special school district approved by referendum the transfer of the administration of the schools in the special school district to the Shelby County Board of Education. Memphis City Schools dissolved and merged with Shelby County Schools.

In February 2011, after the passage of state legislation to allow suburban municipal school districts to form in Shelby County, Collierville, along with five other suburban municipalities began working to create school districts of their own. Each municipality contracted for a feasibility study. The analyses of legal, operational, and fiscal data of the feasibility study report regarding the potential creation of school districts lead to the conclusion that formation of such school districts was feasible.

Referendums were held in 2012, and citizens in all the municipalities voted to create and fund their own schools. School boards were elected in November 2012. After the elections, lawsuits were filed in federal court claiming that the law initially passed in the Tennessee General Assembly was unconstitutional because it applied only to Shelby County. The judge in the case voided the elections, but new legislation was passed in the 2013 Legislative session that cleared the way for the municipalities to proceed with forming their own school districts. In November 2013, the citizens of Collierville and the other five municipalities again elected school boards. The Boards of Education each hired a superintendent and began adopting policies for the creation of municipal school districts. In March 2014, Shelby County reached a settlement with the municipalities to transfer ownership of the schools in their districts to the municipal school boards.

From January through June 2014, Collierville Schools added staff, created a budget for the 2014-2015 school year, moved into the newly renovated Historic High School building, purchased software and equipment for operations, entered into contracts with the other municipal

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

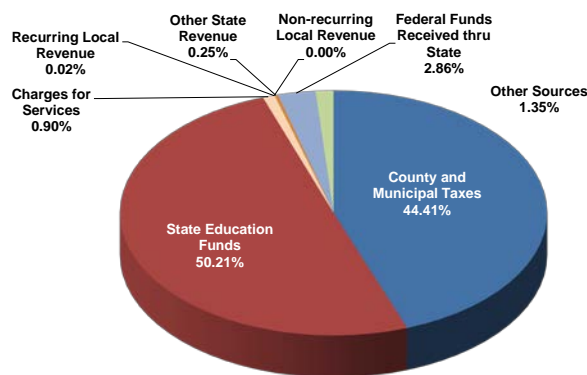
BUDGET STRUCTURE - After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school’s funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund and one of three major funds of the Town. There are three other school funds: the School Federal Funds, the School Nutrition Fund, the School Discretionary Grants Fund, and the Capital Investment Program Fund. Each of these funds account for revenues and expenditures for special programs.

FUNDING SOURCES The main sources of general fund operating revenues for Collierville Schools are state funds provided by Tennessee’s Basic Education Program (BEP), Shelby County property taxes, and Tennessee local option sales taxes. Because Tennessee has no state income tax, school districts are dependent primarily on local property taxes, local sales taxes, and state sales taxes to fund public education. The education portion of Shelby County property taxes is distributed among all the school districts within the county based on the number of students in attendance within each school district according to Average Daily Attendance (ADA).

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

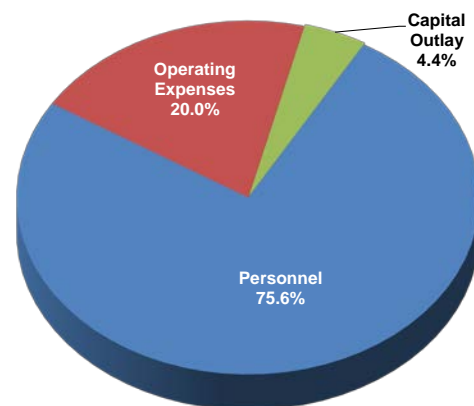
Other sources of funding include: tuition charges, payments for shared services, and mixed drink taxes.

Figure 49: General Purpose School Fund Revenue



EXPENSES include salary and benefits for principals, teachers, classroom assistants, librarians, and support staff, school counselors, textbooks, materials and supplies and instructional equipment provided to the schools. Also included are salaries and benefits for directors, supervisors, psychologists, Central Office personnel as well as clerical personnel located at every elementary, middle, and high school. Additional expenses are for contracts with outside providers, legal services, transportation services, supplies and maintenance of school buildings, including salaries and benefits for personnel in the Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, grounds maintenance, etc.), costs for all utilities, trash pickup, outsourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, elevator maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.

Figure 50: General Purpose School Fund Expenditures



The table, *Collierville Schools General Operating Budget Summary*, shows the General Purpose School Fund, the general operating fund for Collierville Schools.

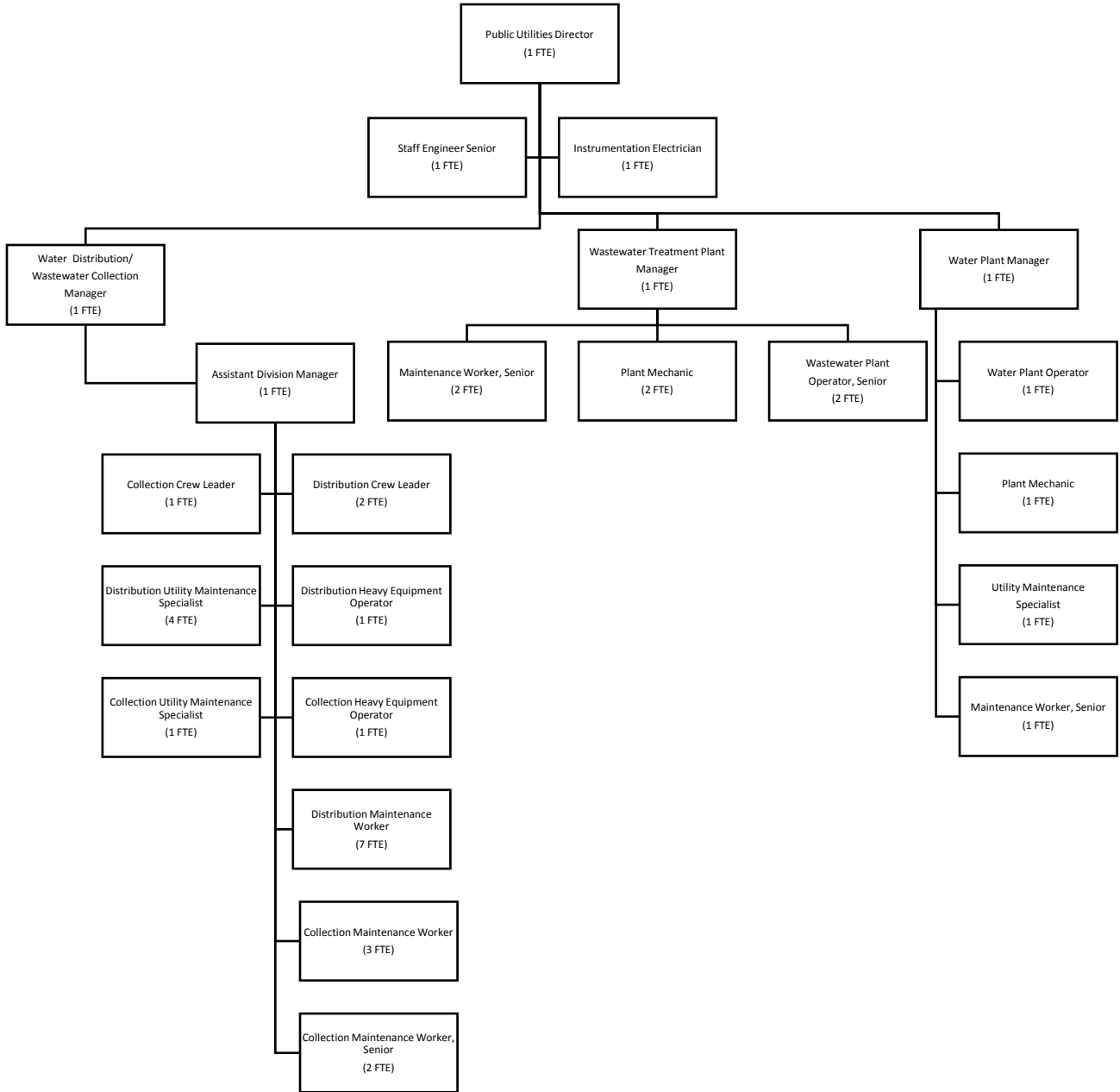
The revenue section shows the categories of funding sources for Collierville Schools and expenditures are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which includes teachers and classroom assistants, textbooks, materials, supplies and instructional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

Expenses for each category are shown in the chart on page 48 in the Budget Summary section.

Table 1: Collierville Schools General Operating Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 18	FY 19	FY 20	FY 20	FY 21
Beginning Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478
REVENUE					
County and Municipal Taxes	37,008,663	40,148,221	41,232,313	41,232,313	41,229,313
Charges for Services	1,087,084	1,328,583	1,172,839	1,172,839	833,273
Recurring Local Revenue	-	37,880	-	20,000	20,000
Non-recurring Local Revenue	201,763	9,803	2,000	2,000	2,000
State Education Funds	39,894,060	43,100,868	46,023,923	45,967,214	46,621,000
Other State Revenue	228,879	286,466	233,522	233,522	233,522
Federal Funds Received thru State	-	2,991,941	93,570	2,137,028	2,653,084
Other	716,443	816,025	892,626	2,376,626	1,251,226
Total Revenue	79,136,891	88,719,787	89,650,793	93,141,542	92,843,418
EXPENDITURES					
Regular Instruction Program	37,864,422	43,282,191	46,116,252	46,257,589	46,881,797
Alternative Education Program	136,813	44,687	115,609	115,609	196,884
Special Education Program	5,693,433	6,414,929	7,523,345	7,384,242	7,545,640
Career and Technical Education Program	1,088,777	942,749	1,050,120	1,050,120	981,027
Student Services	647,398	633,004	706,040	647,809	410,931
Health Services	969,985	1,101,773	1,241,366	1,241,366	1,310,057
Other Student Support	1,791,891	2,242,932	2,300,941	2,232,881	2,358,795
Support-Regular Instruction	1,958,316	1,940,070	2,155,922	2,316,456	2,155,642
Support-Alternative Instruction	1,423	-	2,000	2,000	2,553
Support-Special Education	1,529,748	1,733,311	2,027,441	2,027,441	1,975,011
Support-Career and Technical Education	25,548	65,044	-	-	-
Board of Education	1,373,708	1,368,788	1,804,992	2,919,828	1,798,680
Office of the Superintendent	416,538	433,644	403,561	421,884	508,671
Office of the Principal	4,902,918	5,642,060	5,751,412	5,783,337	5,820,931
Fiscal Services	903,976	1,033,464	990,577	1,010,597	894,510
Human Resources	303,696	319,625	545,183	538,269	572,206
Operation of Plant	3,339,641	4,663,242	5,442,492	5,494,428	5,506,733
Maintenance of Plant	1,214,135	1,389,857	1,608,390	1,636,202	1,741,606
Transportation	2,860,248	3,203,148	4,434,686	4,434,686	4,570,651
Technology	5,407,843	3,945,909	4,790,464	4,554,638	4,672,635
Regular Capital Outlay	3,678,246	4,132,028	640,000	3,072,160	2,938,458
Total Expenditure	76,108,704	84,532,455	89,650,793	93,141,542	92,843,418
Revenue over (under) expenditures	3,028,187	4,187,332	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	(10,725,177)	5,064,107	-	-	-
Assigned	15,024,039	24,275,478	24,275,478	24,275,478	24,275,478
Ending Fund Balance	\$ 15,024,039	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478	\$ 24,275,478





PUBLIC UTILITIES

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

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

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

In the spring of 2008, an update to the 2005 rate study was completed, and adjustments to the schedule of rates were adopted. Since that time, the slowing of the national and local economy resulted in a slowdown in growth in the Town, and in FY 2012 the Town had the water and sewer rate model updated with current operating costs and capital improvement plan data to determine projected revenue requirements and the rates to support those requirements. The primary goal of the study was to develop and recommend rates to generate revenues adequate to meet all fiscal needs for the water and wastewater systems and to promote equity in cost recovery among the customer classes of the two utility systems. An adjustment to the ten-year schedule of rates was approved and adopted.

THE WATER TREATMENT division is responsible for providing water for the Town and its citizens. Staff tests the water on a daily basis for chlorine, fluoride, Ph, carbon dioxide and alkalinity to ensure the water being supplied is safe and acceptable. The division adheres to all rules and regulations set forth by the EPA and the State of Tennessee. The division works under the general direction of the Water Treatment Manager who coordinates the daily work schedules of four employees.

The Town's water is supplied by twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 23.5 million gallons per day (MGD). Collierville's water mains vary in size from six inches to twenty inches with pressure on those mains ranging from 50 to 110 pounds per square inch. Storage capacity is 4.20

million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage was 5.93 MGD in FY 2020.

THE WASTEWATER DISTRIBUTION division is responsible for the maintenance and repair of over 307 miles of water mains that range in size from 6 inches to 20 inches, the installation and maintenance of over 3,203 fire hydrants throughout the Town, and the operation of two booster pumps; one 500 gpm pump and one 2,000 gpm pump. Water Distribution also provides meter reading services for the Town's utility billing. The division works under the general direction of Water Distribution/Collection Manager who coordinates the daily work schedules of fourteen employees and an Instrumentation Electrician who oversees all electrical issues within utilities.

THE WASTEWATER COLLECTION division is responsible for the maintenance and repair of over 262 miles of gravity sewer mains that range in size from 6 inches to 48 inches and the operation of 23 sewer lift stations. The division is also responsible for conducting infiltration and inflow studies on gravity sewer mains. Wastewater Collection works under the general direction of the Water Distribution/Collection Manager who coordinates the daily work schedules of eight employees.

THE WASTEWATER TREATMENT division is responsible for the processing and treatment of sewer wastewater prior to being discharged into the Wolf River. The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Shelton Road Treatment Plant has a capacity of 3.5 MGD. The Northwest Treatment Plant has a capacity of 6.0 MGD. Average daily flows in FY 2020 was 4.46 MGD. This division consists of a Wastewater Treatment Plant Manager, who coordinates the daily activities of six employees.

DEBT SERVICE accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds and are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2020, the Town is projected to have Water and Sewer Fund debt outstanding as follows:

Debt	Balance 6/30/20
2012 Tax & Revenue Ref Bond	7,970,000
2015 Tax & Revenue Ref Bond	3,355,000
Total	\$ 11,305,000

In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town's two wastewater treatment plants. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. In FY 2013 \$15.655 million in refunding bonds were issued. No bond issue is planned for FY 2015.

For additional information on debt, see the debt section in the appendix beginning on page 179.

SPECIAL APPROPRIATIONS include payments of in-lieu-of property taxes to the Town of \$904,288. The Board of Mayor and Aldermen has allocated the in-lieu-of tax for the Lucius E. and Elsie C. Burch, Jr. Library.

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

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

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

- Information Technology 15%
- General Services - Administration 15%
- General Services - Facilities 15%
- Public Services Administration 50%

In FY 2009, the wastewater treatment plants were added to the Town mowing contract. This expense is accounted for in the General Services Grounds and Parks Maintenance Division, so it was added to the administrative expenses that are paid to General Fund as well.

FY 2020 Accomplishments

Water Treatment:

- Great compliance record following all state and federal guidelines with a score of 98.9 in 20019.
- Water Production:
 - Yearly Average – 6.190 MGD (From July through February 2020)
 - Monthly Average Maximum – 10.562 MGD, occurred in September, 2019
 - Daily Maximum – 9.192 MGD, occurred in July 10, 2019
 - Completed upgrade of Water Plant #5.

Water Distribution:

- Exercised all water valves in Town to insure functionality.
- Finished design and installation of a new 8” water main in South St. and Mills St.
- Started construction of new 12” water main on Poplar Ave.
- GPS located all water valves in the right of way by Cyclomedia.

Wastewater Collection:

- There were 4 sewer overflows in calendar year 2019 or 1.52 overflows/100 miles of sewer.

- Upgraded sewer discharge pipe at the Johnson Park sewer lift station.
- Jetted and cleaned over 250,000 feet of gravity sewer lines in 2019.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP’s were in compliance with State and Federal Laws and Regulations for all of FY 2019/2020.
- Started construction of new solids handling equipment at Shelton Rd. WWTP.
- Pulled and replaced the aeration rotor fins in ditch #1/#3 aerator at the Shelton Rd. WWTP.

FY 2021 Goals and Objectives

SAFETY

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

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division’s employees attend monthly employee safety meetings.
- Division’s manager will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division’s manager will perform periodic maintenance safety inspections, document and review findings with personnel on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director quarterly for review.

SERVICE

Goal: To provide adequate quantities of safe drinking water in compliance with all State and Federal regulations at equitable costs to current customers and future developments.

Objectives:

- Complete UCMR4 water sampling which is an EPA/TDEC requirement in 2020.
- Improve the reliability score on the non-revenue water report to the State Comptroller’s Office by performing semi-annual accuracy testing on the production meters at the water treatment plants and working with Finance on written policies for unbilled accounts and create a digital water map. Completion of these two items will get the reliability score to over 83 with a score of 80 being the goal by CY2020.
- Division continues bacteriological sampling using the 15 permanent sampling stations installed in the spring of 2018 to meet the new bacteriological testing regulations semi-annual accuracy testing on the

production meters at the water treatment plants. Completion of this item will get the reliability score to over 83 by the end of CY2020.

Water Distribution

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

Objectives:

- Exercise valves in the distribution system to ensure all valves are open. This is done yearly.
- A plan has been implemented to address potential regulation changes concerning lead in the drinking water system. Collierville has over 18,000 service connections with about 175 service connections possibly containing lead connections.
- Replace the failing 6-inch water main in Poplar Avenue from Eastly Street to Market Street with a 12-inch water main with little water service interruptions as possible.
- Replace the water main in North Rowlett St from Walnut St. to Abbingtion St. to Poplar Ave.

Wastewater Collection

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

Objectives:

- Upgrade the Iron Gate pump station capacity to handle more sewer flow.
- Use video to determine Inflow & Infiltration in certain areas of town.
- Reduction of sewer overflows by continued routine sewer cleaning each month.

Wastewater Treatment Plant

Goal: To meet Federal and State Regulations and Laws.

Objectives:

- Transition from chlorine gas used for disinfection to sodium hypochlorite at the Northwest Treatment Plant...
- Complete installation of the replacement sludge solids handling system at the Shelton Road WWTP.
- Continue to stay in compliance with all EPA/TDEC Regulations for Wastewater Discharge to the Wolf River.

STATISTICS

Statistics	Actual FY18	Actual FY19	Estimated FY20	Projected FY21
Water System				
Number of customers	18,179	18,465	18,650	18,834
Miles of water main	308	309	311	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)	6.27	6.50	6.75	6.50
Peak day pumpage (million gallons)	11.64	12.00	12.50	12.00
	2,332	2,350	2,500	2,500
Sewer System				
Number of customers				
Miles of sewer main	16,133	16,300	16,500	16,600
Treatment plant capacity (million gallons per day)	262	263	265	267
Wastewater treated (million gallons per day)	9.50	9.50	9.50	9.50
Peak day treatment (million gallons)	4.59	5.00	5.25	5.50
Sewer orders completed	7.26	7.50	7.75	8.00
TN One Call Requests	635	738	750	770
TN One call Reqeusts requiring Collierville Utilities Assistance	8,002	8,400	9,000	9,500
	2,862	3,000	3,300	3,500

PERFORMANCE MEASURES

Activity	Target	Actual FY18	Actual FY19	Projected FY21
Wastewater Treatment Plant Violations	-	-	-	-
Water Treatment Plant #1 Minimum Pressure (psi)	59	58.25	58.50	59
Collection System SSOs/100 miles	4.50	1.52	1.51	3
Distribution System % Backflow Devices Tested	100	98	99	100
Unaccounted Water Loss %	8	6.96	4.18	5

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 18	FY 19	FY 20	FY 20	FY 21
Expenses					
Personnel	\$ 2,680,415	2,718,756	3,077,355	3,011,839	3,064,847
Operating Expense	2,371,588	2,260,929	2,755,463	2,598,892	2,755,899
Capital Outlay	6,900	-	77,800	70,400	13,900
Administrative Charges	1,958,498	1,998,707	2,191,427	2,133,427	2,135,546
Insurance	204,717	174,896	193,000	176,000	193,000
Special Appropriations	851,482	899,032	1,129,781	953,685	979,323
Debt Svc & Depreciation	4,032,324	3,974,414	3,847,792	3,848,292	3,763,610
Total	\$ 12,105,924	\$ 12,026,734	\$ 13,272,618	\$ 12,792,535	\$ 12,906,125
Capital Outlay Funded through retained earnings	(6,900)	-	(77,800)	(70,400)	(13,900)
Total	\$ 12,099,024	\$ 12,026,734	\$ 13,194,818	\$ 12,722,135	\$ 12,892,225

STAFFING SUMMARY

	Actual FY 19	Estimated FY 20	Budget FY 21
Salaries	5.0 \$ 378,181	5.0 \$ 350,565	5.0 \$ 381,070
Wages	34.0 1,302,364	34.0 1,411,892	34.0 1,444,536
Part-time	0.0 0	0.0 -	0.0 -
Other Compensation	94,274	106,500	106,500
Benefits	943,938	1,116,922	1,102,586
Merit & General Adjustment	-	25,961	30,156
Other Personnel	0.0 0	0.0 0	0.0 0
Total	39.0 \$ 2,718,757	39.0 \$ 3,011,839	39.0 \$ 3,064,848

Figure 51: Public Utilities Adopted Expenses by Category

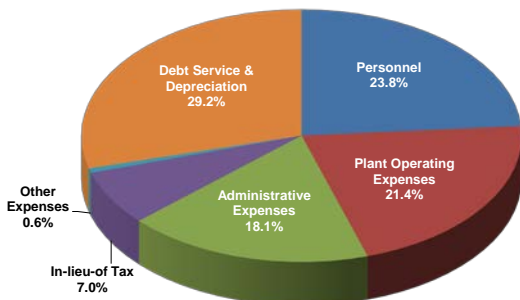
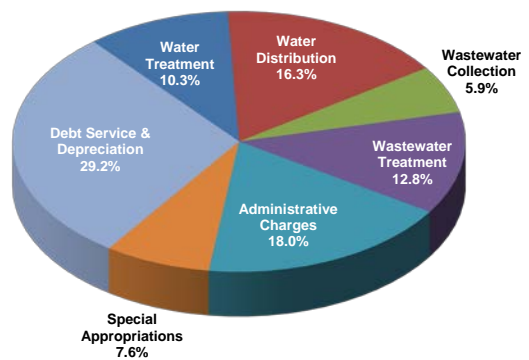


Figure 52: Public Utilities Expenses by Division



FY 2021 Schedule of Utility Rates in Force

Monthly Rates

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

Water				Sewer			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$3.20	\$3.45	\$1.50	3/4"	\$4.30	\$11.20	\$2.60
1"	3.20	8.63	1.50	1"	4.30	28.00	2.60
2"	3.20	27.60	1.50	2"	4.30	89.60	2.60
3"	3.20	51.75	1.50	3"	4.30	168.00	2.60
4"	3.20	86.25	1.50	4"	4.30	280.00	2.60
6"	3.20	172.50	1.50	6"	4.30	560.00	2.60
8"	3.20	276.00	1.50	8"	4.30	896.00	2.60

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$3.20	\$5.18	\$2.25	3/4"	\$4.30	\$16.80	\$3.90
1"	3.20	12.95	2.25	1"	4.30	42.00	3.90
2"	3.20	41.40	2.25	2"	4.30	134.40	3.90
				3"	4.30	252.00	3.90
				4"	4.30	420.00	3.90
				6"	4.30	840.00	3.90
				8"	4.30	1,344.00	3.90

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

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

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$4.30	\$16.80	\$3.90

Special Charges:

Volume charge for carrier for water plant #2 discharge (per 1,000 gal.): \$1.82

Unmetered Cotton Creek customers: \$55.75

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

CAPITAL INVESTMENT PROGRAM SUMMARY

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

The long-range goals of the Mayor and Board of Aldermen to be a financially sound government, to become a high performance service organization, to preserve Collierville’s heritage and character, and to be recognized as a regional leader are all part of the planning process for the CIP.

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

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

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

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

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

- A) Construction projects and capital purchases which cost more than \$25,000 and with a life of more than five years will be included in the CIP. Capital outlays of \$25,000 or less will be accounted for in the operating budget.
- B) Every CIP project will have a project manager who will prepare the project proposal, ensure that the required phases are completed on schedule, authorize all project expenditures, ensure that all laws and regulations are observed, and periodically report project status.
- C) The Town Administrator or designee will review project proposals, determine project phasing, review and evaluate the draft CIP budget document and report CIP project progress annually.
- D) The CIP will emphasize project planning with projects progressing through at least two and up to six of the following phases:
 - 1) Designation: sets aside funding for future project development under “pay-as-you-go” financing.
 - 2) Study: includes concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, and specification preparation for equipment purchases.
 - 3) Acquisition: includes equipment purchases and property acquisition for projects, if necessary.
 - 4) Design: includes final design, plan and specification preparation, and construction cost estimate.
 - 5) Construction: includes bid administration, construction, project inspection and management, and close-out.
 - 6) Debt Service: installment payments of principal and interest for completed projects funded through debt financing.

FUNDING SOURCES identified in the FY 2021 Capital Investment Program are as follows:

- Fund balances/retained earnings in the General Fund, Sanitation Fund, and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment.
- The Parks Improvement revenue is set aside by the Board of Mayor and Aldermen to fund parks projects. For FY 2020, the approved amount is \$750,000 which will provide funding for improvements to several parks and renovations to restrooms on the Town Square.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town’s stormwater drainage system. Additionally, the Town has been awarded an Economic and Community Development (ECD)

Community Development Block Grant (CDBG) to assist in funding certain stormwater projects.

- Tennessee Department of Transportation grant funds, along with required matches from General Fund reserves, will be used to fund road improvement projects.

The following detailed description of each capital project/equipment purchase provides information about its funding source, the responsible department, and its impact on the operating budget. For more comprehensive details including background information and maps, please see the Capital Budget document on our website www.collierville.com on the Finance Department page.

The table, *Current Year CIP Projects*, lists each project and the amount of funding that was approved in the FY 2021 CIP. The projects are divided according to the divisions responsible for oversight of the project.

Total project funding for FY 2021 is \$6,348,000. Some projects were funded in prior years (engineering, design, land acquisition, etc.), and the funding for construction is in the current year.

Following the descriptions is a chart showing the five-year CIP with proposed funding and funding sources. Approved funding is for FY 2021. Years 2-5 are for planning purposes only.

Table 10: Current Year CIP Projects

Development/Project	Cost
General Services	
Community Center HVAC VAV Boxes & Control System Replacement	251,000
Eastbrook Greenbelt Trail Bank Stabilization	75,000
Facilities Maintenance Shop Renovation	1,000,000
Roof Replacement - Fire Station #5	60,000
Development	
Allison Heights Sidewalks	200,000
Bray Station Road Side Ditch Improvements	50,000
Center Street Drainage Outfall (VFW)	65,000
Downtown Drainage Phase III	60,000
Estanaula Trails Bank Stabilization	85,000
Frank Road Bridge Ditch Bank Stabilization	150,000
Frank Road Bridge Outfall Stabilization Phase 2	50,000
Houston Dows / Houston Trace Lane Drainage Improvements	65,000
Landing Party Lane Drainage Improvements	65,000
Lateral I Grade Control Structure	100,000
Lateral IA Bank Stabilization (Red Bank Cove)	165,000
Lawnmood & Rhetts Way (Inlets)	165,000
Signalization of Byhalia Road and Collierville Road (MPO)	440,000
Signalization of Winchester and Shea Road (MPO)	475,000
SR175 Widening (Jasper Park to Shelby Post) (MPO)	827,000
Parks & Recreation	
Greenbelt Overlay System	200,000
Hinton Park - Parking Lot Expansion	300,000
Playground Surface Renovations	125,000
Spray Park Re-Surfacing - W.C. Johnson & Suggs	125,000
Public Services	
Equipment - Automated Garbage Truck	300,000
Equipment - Automated Leaf Machine	195,000
Equipment - Tandem Axle Dump Truck	125,000
Public Utilities	
CIPP Sewer Replacement	300,000
NWTP Carbon Filter Replacement/Repair	70,000
Southwest Annex Sewer	250,000
Stairs at Northwest WWTP	10,000
Total CIP	6,348,000
Funding Sources	
CDBG	200,000
General Fund	1,676,400
TDOT	1,576,600
Parks Improv. Fund	750,000
Sanitation	495,000
Storm Water	1,020,000
W&S Reserves	630,000
Total Funding Sources	6,348,000

Community Center HVAC VAV Boxes & Controls Replacement \$251,000

This project consists of removing the existing 21 variable air volume (VAV) boxes throughout the Community Center and install new energy efficient VAV units that will be equipped with software modules allowing the boxes to be controlled remotely with the HVAC system software enabling the maintenance technician to adjust the HVAC system in order to maintain a constant and comfortable building environment.

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

Eastbrook Greenbelt Trail Bank Stabilization \$75,000

This project consists of addressing repairs based upon a priority level from a site assessment performed by a local civil engineering firm. The list of "High Priority" areas include bank erosion at bridge embankment, bank erosion close to walking trail, tree roots creating uneven surfaces, and erosion around storm water pipe head walls.

Funding Source: General Fund Reserves
 Department: General Services Department
 Operating Budget Impact: There will be no additional impact to the operating budget.

Facilities Maintenance Shop Renovation \$1,000,000

This project consists of contracting with a professional services firm to prepare construction drawings and specifications to build office space and related amenities, equipment and wood/metal shops and parts, tools and material storage space within approximately 38,000 sq. ft. of the metal building on Progress Road, formerly known as the Craig Lumber Company complex. Upon completion of the project, the General Services Department divisions of Grounds and Parks Maintenance and Facilities Maintenance will relocate their daily operations to this location. The project will also include the construction of parking lots employee, visitor, and Town owned vehicles. The building is located in a remote area

creating the need to have natural gas service, fiber optic communication cabling, and other communication needs installed for a fully operational facility.

Funding Source General Fund Reserves

Department General Services Department

Operating Budget Impact: Impacted operating costs will include utilities, insurance, building maintenance and inspections.

Roof Replacement - Fire Station #5 **\$60,000**

The proposed project consists of contracting with a roofing consultant (licensed engineer) to prepare bid documents for soliciting bids to re-roof all roof areas of Fire Station #5 (7,719 sq. ft.). New flashing, shingles, ridge caps, vent pipe boots and other associated roof components will be included in the project.

Funding Source General Fund Reserves

Department General Services Department

Operating Budget Impact: Routine Maintenance

Allison Heights Sidewalks **\$200,000**

This project will consist of the construction of new sidewalks, handicap ramps and driveway aprons that will meet American with Disabilities Act (ADA) access requirements. Currently, there are no sidewalks within the Allison Heights neighborhood. This project will construct approximately 3000 feet of sidewalks, driveway aprons, and knee walls. This project will be funded through Shelby County Community Development Block Grant (CDBG) Program. It is estimated that \$200,000 in funds will be available for construction.

Funding Source CDBG Funds

Department Development

Operating Budget Impact: Routine Maintenance

Bray Station Road Side Ditch Improvements **\$50,000**

Project consists of the installation of two new driveway culverts and improving the capacity of the roadside ditch.

Funding Source Storm Water Fees

Department Development

Operating Budget Impact: Routine Maintenance

Center Street Drainage Outfall (VFW) **\$65,000**

This project is located at 347 Center Street, the Veterans of Foreign Wars (VFW) site. The project will consist of the installation of approximately 200 feet of drainage pipe and inlets. The pipe will be installed for the entire length of the north side parking lot.

Funding Source Storm Water Fees

Department Development Department

Operating Budget Impact: Routine Maintenance

Downtown Drainage Phase III **\$60,000**

Project consists of design only for the next phase of the Downtown Drainage project that will run from Sycamore Road to Mills Street. The project will include an open stream design and greenbelt trail extension from Sycamore Road to Mills Street. This phase of construction will require a bridge to allow the trail to cross from the south side of the stream to the north side of the stream.

Funding Source Storm Water Fees

Department Development Department

Operating Budget Impact: Routine Maintenance

Estanaula Trails Bank Stabilization **\$85,000**

Project consists of the design and construction for bank stabilization just downstream of the Town's Greenbelt Trail. The design will include two to three alternatives to stabilize the bank and a preliminary cost of each of the alternatives. This area is located within the Common Open Space of Estanaula Trails.

Funding Source Storm Water Fees

Department Development Department

Operating Budget Impact: Routine Maintenance

Frank Road Bridge Ditch Bank Stabilization **\$150,000**

Project consists of a study and design for bank stabilization just downstream of the bridge on Frank Road over Sanders Creek (Lateral I). The study will include two to three alternatives to stabilize the bank, and a preliminary cost of each of the alternatives.

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

Frank Road Bridge Outfall Stabilization Phase 2 \$50,000

This project is a second phase to the Frank Road Bridge Outfall Stabilization. The project shall consist of the stabilization approximately 250 feet north of Frank Road. The study will include two to three alternatives to stabilize the bank, and a preliminary cost of each of the alternative.

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

Houston Downs/Houston Trace Lane Drainage Improvements \$65,000

Project consist of two individual projects: The first project is located at 9841 Frank Road and will consist of the installation of two inlets and approximately 90 feet of drainage pipe. The second project is located at 2899 Green Fairway Cove North and will consist of the installation of approximately 30 feet of drainage pipe, inlet and drainage manhole.

Funding Source Storm Water
Department Development Department
Operating Budget Impact: Routine Maintenance

Landing Party Lane Drainage Improvements \$65,000

Project consists of two individual projects: The first project is located at 638 Landing Party and will consist of the installation of approximately 40 feet of drainage pipe and a drainage inlet. The second project will consist of the construction of an inlet located on the west side of the drive adjacent to the First Tennessee Bank on Poplar Avenue.

Funding Source Storm Water Funds
Department Development Department
Operating Budget Impact: Routine Maintenance

Lateral I Grade Control Structure \$100,000

This phase will consist of the construction of the grade control structure. It is anticipated that it will be constructed along the back of the lots located in Wolf River Ranch PD, Phase 7. Only two structures are anticipated to be needed to stabilize the flowline of the stream. The first grade control structure, located upstream, was included in the FY 2015 CIP and has been constructed.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Routine maintenance and cleaning of debris.

Lateral IA Bank Stabilization (Red Bark Cove) \$165,000

This project will consist of the construction for Lateral IA bank stabilization just south of Red Bark Cove. Currently, there is no immediate threat to the Town's infrastructure or residential property. To prevent any damage, the construction will need to take place in the summer of 2020 to minimize damage to the surrounding property.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Routine Maintenance

Lawnwood & Rhetts Way (Inlets) \$165,000

This project will consist of the removal and installation of a large pipe in Rhetts Way. The new pipe will act like a by-pass pipe during heavy rain events which will help reduce flooding issues at the intersection of Lawnwood Drive and Rhetts Way and the residents of Bradley Cove.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Normal Maintenance.

Signalization of Byhalia Road and Collierville Road (MPO) \$440,000

This project involves the installation of a new decorative traffic signal at the intersection of Byhalia Road and Collierville Road. Also included with this project will be environmental approvals, design drawings, ROW acquisition (if necessary), inspection services and close out procedures according to TDOT Guidelines.

Funding Source TDOT Grant
Department Development Department
Operating Budget Impact: Normal Maintenance.

Signalization of Winchester and Shea Road (MPO) \$475,000

This project involves the installation of a new decorative traffic signal at the intersection of Winchester Rd and Shea Rd. Also included with this project will be environmental approvals, design drawings, ROW acquisition (if necessary), inspection services and close out procedures according to TDOT Guidelines.

Funding Source TDOT Grant
Department Development Department
Operating Budget Impact: Normal Maintenance.

SR175 (Shelby Dr.) Widening: Jasper Park to Shelby Post (MPO) \$827,000

Overall proposed scope of this project would widen Shelby Drive from an existing 2 lane rural road to a six lane divided roadway. This phase of the project will consist of environmental documents, design, and ROW documents.

Funding Source General Fund Reserves / TDOT Grant
Department Development Department
Operating Budget Impact: None. Maintenance of state routes are the responsibility of the TN Department of Transportation.

Greenbelt System Overlay \$200,000

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 Parks Improvement Funds
Department Parks & Recreation Department
Operating Budget Impact: No budget impact.

Hinton Park - Parking Lot Expansion \$300,000

Project consists of the design and construction of approximately 100 new parking spaces at Hinton Park. Other components of the project include access/entrance drives and landscaping.

Funding Source Parks Improvement Fund
Department Parks & Recreation Department
Operating Budget Impact: Minimal increase of \$500/yr. for maintenance.

Playground Surface Renovation \$125,000

Project consists of maintaining each playground safety surface by one (1) of two (2) renovation methods: 1) remove the entire safety surface and install a new poured-in-place rubber safety surface, or 2) apply a new top coat onto the current surface with a 1/2 inch layer of new poured-in-place rubber surface.

Funding Source Parks Improvement Fund
Department Parks & Recreation Department
Operating Budget Impact: None – routine maintenance.

Spray Park Re-surfacing - W.C. Johnson and Suggs \$125,000

This project consists of removing the existing spray park safety surface and applying a new surface over the concrete pad with poured-in-place safety surfacing at each spray park. The cured in place surface material provides a safe non-slip surface to protect children while playing in the water feature areas of the spray park.

Funding Source Parks Improvement
Fund Department Parks & Recreation Department
Operating Budget Impact: Daily maintenance that is currently underway.

Equipment - Automated Garbage Truck \$300,000

Purchase a replacement Automated Garbage Truck which are utilized for the collection of residential garbage from 95 gallon garbage carts and recyclable material from 95 gallon recycle carts. The purchase of these trucks will increase

collection efficiency and allow the Sanitation Division to continue providing a quality collection service to Town's customers.

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

Equipment - Automated Leaf Machine \$195,000

Purchase a replacement automated leaf machine which is expected to operate 3 times faster than a conventional trailered unit utilizing only one operator

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

Equipment - Tandem Axle Dump Truck \$125,000

Purchase a replacement tandem axle dump truck. The tandem dump truck has a 16 cubic yard dump body and is used to haul large volumes of road construction material for road construction and repair projects

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

CIPP Sewer Replacement \$300,000

This project will consist of the rehabilitation of existing sewer pipes without digging up and replacing the pipes. These projects aid in the reduction of ground water infiltration and sanitary sewer overflows while reducing maintenance costs compared to more expensive pipe repairs and replacement.

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

NWTP Carbon Filter Replacement / Repair \$70,000

The project involves replacing the spent granular carbon in the two odor control carbon filters at the Northwest Wastewater Treatment Plant (NWWWTP). The carbon filter for the thickener will also be repaired or possible replacement due to the failure of the carbon support grid.

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

Southwest Annex Sewer \$250,000

This project includes the SW Annex Sewer Phase II Design project (FY21) and the SW Annex Sewer Construction Phase II project (FY23). This project will involve the installation of a new sewer system, including pumping stations and pipelines, from Forest Hill Irene and Shelby Dr. back to the sewer pumping station west of Houston Levee. The first phase will be the installation of a 36' gravity sewer from the existing sewer pumping station west of Houston Levee and south of 385 to Shelby Drive. The second phase will include building several new pumping stations, force mains and gravity sewers west of Phase 1.

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

Stairs at Northwest WWTP \$10,000

The project consists of the installation of a stairway to the conveyor belt system located above the solids container at the Solids Handling Building.

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

	APPROVED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Expenses					
General Government	1,386,000	1,182,000	5,320,000	39,000	-
Development	2,962,000	1,855,000	13,718,000	735,000	100,000
Public Safety		1,509,000	6,209,750	200,000	1,355,063
Parks & Recreation	750,000	750,000	950,000	750,000	750,000
Public Services	620,000	729,000	683,000	995,000	2,071,000
Public Utilities	630,000	3,530,000	2,700,000	1,465,000	1,200,000
Total Expenses	6,348,000	9,555,000	29,580,750	4,184,000	5,476,063
Funding Sources					
CDBG	200,000	-	-	-	-
Fire Facility Fee	-	290,000	-	-	-
General Fund	1,676,400	2,938,000	14,292,350	1,229,000	2,905,063
TDOT	1,576,600	-	9,910,400	-	-
Parks Improv. Fund	750,000	750,000	950,000	750,000	750,000
Sanitation	495,000	449,000	458,000	315,000	521,000
Storm Water	1,020,000	1,598,000	1,270,000	425,000	100,000
W&S Reserves	630,000	3,530,000	2,700,000	1,465,000	1,200,000
Total Funding Sources	6,348,000	9,555,000	29,580,750	4,184,000	5,476,063

Figure 53: FY 2021 Capital Investments by Function

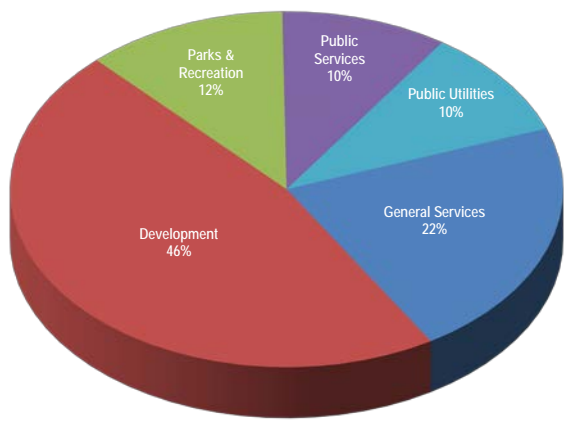
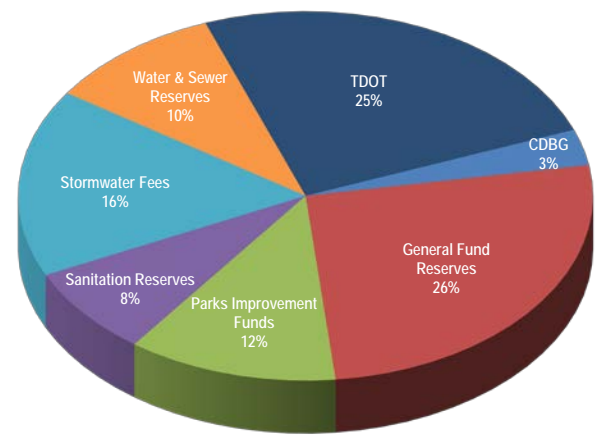


Figure 54: FY 2021 Capital Investment Program Funding Sources



FIVE-YEAR PROJECT SUMMARY (000S)

Department	Project	2021	2022	2023	2024	2025	TOTAL CIP	
General Services	Community Center HVAC VAV Boxes & Control System Replacement	251,000					251,000	
	Eastbrook Greenbelt Trail Bank Stabilization	75,000					75,000	
	Facilities Maintenance Shop Renovation	1,000,000					1,000,000	
	Roof Replacement - Fire Station #5	60,000					60,000	
	Crosswinds Trail - Greenbelt Trail Bank Stabilization		43,000				43,000	
	Equipment Wash Down Bay		90,000				90,000	
	HVAC Package Unit Replacements - Public Services		115,000				115,000	
	Medians Landscape & Irrigation		190,000				190,000	
	HVAC Package Unit Replacements - Town Hall -		420,000				420,000	
	Parking Lot Overlay - Collierville Library		105,000				105,000	
	Roof Replacement - Fire Station #4		50,000				50,000	
	Roof Replacement - Grounds & Park Maintenance		34,000				34,000	
	Roof replacement - Police Headquarters Old Flat Roof		135,000				135,000	
	HVAC Air Handlers - Library			180,000			180,000	
	Library Expansion			5,000,000			5,000,000	
	W.C. Johnson Park Lake Dredging			140,000			140,000	
	Roof Replacement - Parks Maintenance Shed					39,000	39,000	
	Development	Allison Heights Sidewalks	200,000					200,000
		Bray Station Road Side Ditch Improvements	50,000					50,000
		Center Street Drainage Outfall (VFW)	65,000					65,000
Downtown Drainage Phase III		60,000		500,000			560,000	
Estanaula Trails Bank Stabilization		85,000					85,000	
Frank Road Bridge Ditch Bank Stabilization		150,000					150,000	
Frank Road Bridge Outfall Stabilization Phase 2		50,000	115,000				165,000	
Houston Dows / Houston Trace Lane Drainage Improvements		65,000					65,000	
Landing Party Lane Drainage Improvements		65,000					65,000	
Lateral I Grade Control Structure		100,000					100,000	
Lateral IA Bank Stabilization (Red Bank Cove)		165,000					165,000	
Lawnwood & Rhett's Way (Inlets)		165,000					165,000	
Signalization of Byhalia Road and Collierville Road (MPO)		440,000					440,000	
Signalization of Winchester and Shea Road (MPO)		475,000					475,000	
SR175 Widening (Jasper Park to Shelby Post) (MPO)		827,000					827,000	
Lateral K Bank Stabilization			425,000				425,000	
Queen Oaks Bank Stabilization			80,000	700,000			780,000	
Sanders Creek Bank Stabilization			525,000	70,000	360,000		955,000	
Schilling Ditch Tarren Mills (Design)			325,000				325,000	
South Rowlett Drainage Improvements			85,000				85,000	
Sycamore Road Realignment (North of Shelby Dr.)			300,000				300,000	
Mast Arm Upgrades (Main and Poplar)					60,000	310,000	370,000	
Shelby Drive Widening & Bridge (Sycamore to Hwy 72) (MPO)					12,388,000		12,388,000	
Bailey Station Drainage Improvements						65,000	100,000	165,000
Public Safety		Dispatch Back Up Expansion (PSAP)		200,000				200,000
	Replacement Rescue/Pumper (F-32)		1,019,000				1,019,000	
	Firehouse #6 - Architectural/Engineering Design Services		290,000				290,000	
	Fire Station #6 - Ladder Truck			1,691,000			1,691,000	
	Firehouse #6 - Facility Construction;			4,518,750			4,518,750	
	Replacement Self-Contained Breathing Apparatus SCBA (Ph I)				200,000	200,000	400,000	
	Replacement Rescue-Pumper (F-39)					1,155,063	1,155,063	
Parks & Recreation	Greenbelt Overlay System	200,000	500,000				700,000	
	Hinton Park - Parking Lot Expansion	300,000					300,000	
	Playground Surface Renovations	125,000	125,000				250,000	
	Spray Park Re-Surfacing - W.C. Johnson & Suggs	125,000					125,000	
	Suggs Park Improvements		125,000				125,000	
	Multi-Purpose Athletic Field - Cricket			300,000			300,000	
	WCJ Turf Replacement - Multi-Purpose Fields			600,000			600,000	
	WT Price Park - Trailhead Parking Lot			50,000			50,000	
	Wolf River Regional Greenbelt Trail - Phase 1				500,000		500,000	
	WT Price Park Improvements				250,000		250,000	
	Halle Park Improvements					450,000	450,000	
	Nonconannah Trail - Greenbelt Connections					300,000	300,000	
	Public Services	Equipment - Automated Garbage Truck	300,000	303,000	309,000	315,000	320,000	1,547,000
Equipment - Automated Leaf Machine		195,000					195,000	
Equipment - Tandem Axle Dump Truck		125,000					125,000	
Equipment - Brush Truck			146,000	149,000			295,000	
Equipment - Heavy Truck Lift			70,000				70,000	
Equipment - Track Excavator			210,000				210,000	
Equipment - Asphalt Roller				60,000			60,000	
Equipment - Wheel Loader				165,000			165,000	
Equipment - Street Sweeper					250,000		250,000	
Parking Lot Expansion at Public Services					130,000		130,000	
Fleet Maintenance Shop Expansion - Parts Room Expansion					300,000		300,000	
Equipment - Backhoe						140,000	140,000	
Equipment - Rear Loading Garbage Truck						201,000	201,000	
Equipment - Roll Back Tow Truck						150,000	150,000	
Equipment - Track Skid Steer						60,000	60,000	
Fleet Maintenance Shop Expansion - Bay Area Expansion						1,200,000	1,200,000	
Public Utilities		CIPP Sewer Replacement	300,000					300,000
		NWTP Carbon Filter Replacement/Repair	70,000					70,000
	Southwest Annex Sewer	250,000		2,100,000			2,350,000	
	Stairs at Northwest WWTP	10,000					10,000	
	North Rowlett Water Line		600,000				600,000	
	Shelby Dr Sewer (High School to Hwy 72)		2,000,000				2,000,000	
	Re-Paving of Public Services Parking Lot		150,000				150,000	
	Flush Truck (1 Ton)		130,000				130,000	
	Equipment - Lowboy Trailer		50,000				50,000	
	Water Distribution System Improvements		600,000	600,000	600,000	600,000	2,400,000	
	Sewer System Improvements				750,000		750,000	
	Equipment - Backhoe				115,000		115,000	
Water Treatment Plant #6 Design					600,000	600,000		
TOTAL CIP		6,348,000	9,555,000	29,580,750	4,184,000	5,476,063	55,143,813	

STAFFING SUMMARY

FULL-TIME POSITIONS

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20 Est'd	Var	% Inc/ Dec	FY 21 Bud	Var	% Inc/ Dec
Full-time Positions															
Mayor and Board of Aldermen	6	6	6	6	6	6	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	6	6	7	6	6	8	9	9	7	7	0	0.0%	7	0	0.0%
Morton Museum	0	1	1	2	2	2	2	2	2	2	0	0.0%	2	0	0.0%
Library	0	0	0	0	0	8	8	8	8	8	0	0.0%	8	0	0.0%
Financial Administration	18	19	19	19	19	19	19	19	19	20	1	5.3%	20	0	0.0%
Human Resources	4	4	4	5	5	5	5	5	5	5	0	0.0%	6	1	20.0%
Information Technology	5	5	5	5	5	6	6	6	6	6	0	0.0%	6	0	0.0%
General Services - Administration	13	13	14	15	15	16	18	18	8	8	0	0.0%	8	0	0.0%
General Services - Facilities Maint.	0	0	0	0	0	0	0	0	10	9	-1	-10.0%	9	0	0.0%
General Services - Grounds & Parks	0	0	0	0	0	0	0	0	38	38	0	0.0%	38	0	0.0%
Development															
Administration	2	2	2	3	3	3	3	3	3	3	0	0.0%	3	0	0.0%
Office of Planning	9	9	9	9	9	10	10	10	9	9	0	0.0%	9	0	0.0%
Code Enforcement	12	10	11	14	14	15	15	15	15	15	0	0.0%	15	0	0.0%
Office of Engineer	12	11	11	11	11	12	12	12	12	12	0	0.0%	13	1	8.3%
Public Safety															
Animal Services	5	5	4	4	4	5	5	5	4	4	0	0.0%	4	0	0.0%
Municipal Court	9	9	9	9	9	11	11	11	11	11	0	0.0%	11	0	0.0%
Police Department	138	138	138	141	141	141	141	141	141	147	6	4.3%	146	-1	-0.7%
Fire Department	68	69	69	69	69	71	73	73	73	73	0	0.0%	75	2	2.7%
Public Services															
Administration	5	5	7	7	7	7	8	8	8	8	0	0.0%	7	-1	-12.5%
Fleet Maintenance	8	8	7	7	7	10	11	11	11	9	-2	-18.2%	9	0	0.0%
Streets and Drainage	25	25	29	29	29	29	29	29	29	28	-1	-3.4%	28	0	0.0%
Sanitation	32	27	28	28	28	31	31	31	31	30	-1	-3.2%	31	1	3.3%
Parks and Recreation	44	44	44	46	46	49	50	50	9	9	0	0.0%	9	0	0.0%
Public Utilities															
Water Treatment Plant	5	5	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	13	13	12	16	16	13	19	19	19	19	0	0.0%	19	0	0.0%
Wastewater Collection	10	10	10	6	6	11	8	8	8	8	0	0.0%	8	0	0.0%
Wastewater Treatment Plant	7	7	7	7	7	7	7	7	7	7	0	0.0%	7	0	0.0%
Total	456	451	458	469	469	500	511	511	504	506	2	0.4%	509	3	0.6%

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

STAFFING BY FUNCTION

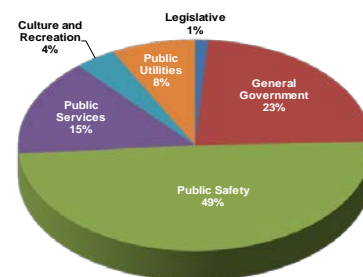
The Town strives to staff departments at levels that are adequate to provide the high quality services Collierville residents expect. Staffing levels have historically remained consistent with departments adjusting staffing levels as warranted.

For FY 2019, several positions were eliminated either by attrition or employment termination. Full-time positions eliminated include: two Assistant Town Administrators, one Custodian, one Maintenance Worker, one Long-Range Planner, one Assistant Chief of Fire Prevention, one Animal Services Director, one Fleet Mechanic Helper, one Maintenance Worker; and, one Assistant Parks Director and one Administrative Specialist Senior. With the retirement of the Police Chief, one Assistant Chief was promoted and two School Resource Officers were added resulting in a net gain of one full-time employee in Police. Finally, Fleet Services transferred one Mechanic to the Sanitation Division.

For FY 2020, seven full-time positions were added. Positions added include: six Patrol Officers and one Building Maintenance Supervisor. Two full-time positions were eliminated. Positions eliminated include: one Facilities Maintenance Tech I and one Facilities Maintenance Tech II.

For FY 2021, three full-time positions were added. Positions include: one Staff Engineer, two Firefighter/Paramedics, and one Sanitation Equipment Operator, Senior position.

Figure 55: FY 2021 Staffing by Function



STAFFING BY CLASSIFICATION

Positions	FY 19 Actual		FY 20 Estimated			FY 21 Budget		
	Full Time	Part Time	Full Time	Part Time	Inc / (Dec)	Full Time	Part Time	Inc / (Dec)
Mayor and Board of Aldermen	6.0	-	6.0	-	-	6.0	-	-
Town Administrator's Office	7.0	1.0	7.0	1.0	-	7.0	1.0	-
Morton Museum	2.0	1.0	2.0	1.0	-	2.0	1.0	-
Library	8.0	15.0	8.0	15.0	-	8.0	15.0	-
Financial Administration	19.0	1.0	20.0	-	-	20.0	-	-
Human Resources	5.0	-	5.0	-	-	6.0	-	1.0
Information Technology	6.0	-	6.0	-	-	6.0	-	-
General Services - Administration	8.0	-	8.0	-	-	8.0	-	-
General Services - Facilities Maintenance	10.0	-	9.0	-	(1.0)	9.0	-	-
General Services - Grounds & Parks	38.0	-	38.0	-	-	38.0	-	-
Development								
Administration	3.0	-	3.0	-	-	3.0	-	-
Office of Planning	9.0	-	9.0	-	-	9.0	-	-
Code Enforcement	15.0	-	15.0	-	-	15.0	-	-
Office of Engineer	12.0	-	12.0	-	-	13.0	-	1.0
Public Safety								
Animal Services	4.0	5.0	4.0	5.0	-	4.0	5.0	-
Municipal Court	11.0	6.0	11.0	6.0	-	11.0	6.0	-
Police Department	141.0	17.0	147.0	17.0	6.0	146.0	17.0	(1.0)
Fire Department	73.0	1.0	73.0	1.0	-	75.0	1.0	2.0
Public Services								
Administration	8.0	1.0	8.0	1.0	-	7.0	1.0	(1.0)
Fleet Maintenance	11.0	-	9.0	-	(2.0)	9.0	-	-
Streets and Drainage	29.0	-	28.0	-	(1.0)	28.0	-	-
Sanitation	31.0	-	30.0	-	(1.0)	31.0	-	1.0
Parks and Recreation	9.0	4.0	9.0	4.0	-	9.0	4.0	-
Public Utilities								
Water Treatment Plant	5.0	-	5.0	-	-	5.0	-	-
Water Distribution System	19.0	-	19.0	-	-	19.0	-	-
Wastewater Collection	8.0	-	8.0	-	-	8.0	-	-
Wastewater Treatment	7.0	-	7.0	-	-	7.0	-	-
Total	504.0	52.0	506.0	51.0	1.0	509.0	51.0	3.0

	Actual FY 19		Estimated FY 20		Budget FY 21	
Salaries	88.0	\$ 6,380,150	85.0	6,354,666	85.0	\$ 6,463,787
Wages	416.0	18,349,881	421.0	19,572,200	424.0	20,632,511
Part-time	52.0	615,612	51.0	723,918	51.0	751,164
Other Compensation		921,519		1,030,971		1,056,763
Benefits		11,973,102		14,497,382		14,777,853
Merit & General Adjustment		-		547,760		558,476
Other Personnel	3.0	173,338	4.0	38,258	4.0	55,840
Total	559.0	\$ 38,413,602	561.0	42,765,155	564.0	\$ 44,296,395

Note: Full-time employees are those that are scheduled to work 2,080 hours a year. Part-time employees are scheduled to work 1,040 hours a year. Other personnel include seasonal and temporary employees. For current full-time equivalent designations in each department, please see the organizational chart on page ii or the charts for each department.

DEMOGRAPHIC AND ECONOMIC STATISTICS

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u> <i>(thousands of dollars)</i>	<u>Per Capita Personal Income</u>	<u>School Enrollment^d</u>	<u>Unemployment Rate^a</u>
2010	44,304 ^b	\$ 1,445,418	\$ 32,625	8,562	7.0
2011	43,965 ^c	1,703,424	38,745 ^c	8,516	7.4
2012	43,965 ^c	1,703,424	38,745 ^c	8,639	6.5
2013	43,965 ^c	1,749,279	39,788 ^c	9,062	6.6
2014	43,965 ^c	1,719,119	39,102 ^c	8,572	6.3
2015	43,965 ^c	1,760,447	40,042 ^c	9,646	5.6
2016	48,863 ^e	2,078,485	42,537 ^e	9,534	4.1
2017	49,177 ^e	2,091,842	42,537 ^e	9,448	4.2
2018	50,286 ^e	2,233,201	44,410 ^e	9,933	4.1
2019	50,616 ^e	2,365,539	46,735 ^e	-	3.3

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

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

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

^d 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.

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

PRINCIPAL EMPLOYERS

Current year and nine years ago.

<u>Employer</u>	<u>2019</u>			<u>2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment¹</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment¹</u>
FedEx	2,750	1	0.59%	3,000	1	0.65%
Carrier Corporation	1,500	2	0.32	1,700	2	0.37
Collierville Schools	1,181	3	0.25			
Town of Collierville	553	4	0.12	461	4	0.10
Baptist Hospital - Collierville	400	5	0.09	417	6	0.09
Kroger	300	6	0.06	260	9	0.06
Orgill	285	7	0.06			
Helena Chemical	275	8	0.06	212	10	0.05
Juice Plus (NSA)	250	9	0.05			
MCR Safety	200	10	0.04			
Shelby County Schools				585	3	0.13
Wal-Mart				450	5	0.10
Alpha Corporation				350	7	0.08
Pepsi Americas				325	8	0.07
Total	<u>7,694</u>		1.68%	<u>7,760</u>		1.69%

Sources: Collierville Chamber of Commerce, U. S. Census Bureau, Town of Collierville Economic Development Department

¹Percentage of total Shelby County employment. (TN Dept of Labor & Workforce)

MISCELLANEOUS DATA

Year	General Fund			Estimated Population	Full Time Employees*	Emp. Per 1,000 Pop.
	Oper. Revenue	Expenditures	Tax Rate			
1980	\$ 1,234,880	\$ 1,226,001	\$ 1.70	7,839	87	11.10
1985	2,634,617	2,634,617	2.08	9,480	113	11.92
1995	9,915,510	10,575,651	1.59	18,350	226	12.32
2000	20,421,748	17,234,465	1.47	32,824	339	10.33
2001	21,429,457	19,982,011	1.47	35,448	367	10.35
2002	24,515,723	22,036,244	1.45	37,044	400	10.80
2003	25,303,574	23,991,956	1.45	38,500	416	10.81
2004	27,424,012	26,479,602	1.45	40,000	418	10.45
2005	30,341,813	26,228,575	1.45	41,923	415	9.90
2006	33,945,343	28,899,877	1.28	43,812	434	9.91
2007	36,920,275	32,153,983	1.28	44,000	454	10.32
2008	37,623,786	34,126,389	1.28	44,304	469	10.59
2009	36,454,673	36,165,469	1.28	44,740	472	10.55
2010	35,741,646	35,500,224	1.18	44,944	454	10.10
2011	37,051,615	35,217,467	1.18	45,152	449	9.94
2012	42,651,566	38,489,162	1.43	46,134	442	9.58
2013	44,613,832	39,508,405	1.43	46,151	451	9.77
2014	47,258,074	42,438,281	1.53	47,171	469	9.94
2015	49,071,269	43,321,152	1.53	48,744	485	9.95
2016	56,098,428	46,607,991	1.78	49,587	492	9.92
2017	56,712,796	52,874,854	1.78	50,688	509	10.04
2018	54,970,080	53,843,997	1.63	51,214	511	9.98
2019	58,757,007	53,314,402	1.83	51,739	502	9.70
2020**	61,077,682	57,168,675	1.83	52,264	506	9.68
2021***	59,278,546	57,637,152	1.83	52,789	509	9.64

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

**Estimated

***Projected

Note: For this chart employee counts are for full-time staff only minus elected officials. For current full time equivalents in each department, please see the organizational chart page ii or the charts for each department.

2010 CENSUS QUICK FACTS

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

2010 CENSUS - COLLIERVILLE ECONOMIC DATA

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

STATISTICAL DATA COMPARISON – COMPARABLE TENNESSEE CITIES

<u>City</u>	FY 2020				FY 2019			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>
Bartlett	60,000	1.830	172,946,147	594	56,488	1.830	164,497,658	508
Brentwood ¹	43,389	0.360	92,241,365	275	43,389	0.360	73,127,435	268
Cleveland ²	48,000	2.060	243,047,059	358	41,285	2.060	238,100,504	349
Collierville	52,264	1.830	180,647,684	506	51,739	1.630	169,885,769	506
Cookeville ³	31,154	0.990	155,715,029	444	31,154	0.840	156,775,831	441
Franklin ⁴	70,909	0.420	160,838,175	748	70,909	0.420	152,572,551	736
Germantown	40,123	1.950	174,614,434	431	40,123	1.760	174,183,658	417
Hendersonville	57,576	0.858	58,930,035	375	65,000	0.760	58,603,217	325
Maryville ⁵	29,192	2.270	154,788,312	311	29,192	2.270	139,816,640	311

<u>City</u>	FY 2018				FY 2017			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>
Bartlett	56,488	1.830	153,624,298	504	56,488	1.625	146,158,393	569
Brentwood	40,401	0.360	72,289,410	263	40,401	0.360	73,560,065	262
Cleveland	41,285	2.060	47,017,400	336	44,050	1.766	225,170,986	326
Collierville	51,214	1.630	57,264,741	511	50,688	1.780	151,674,689	509
Cookeville	31,154	0.840	27,619,444	436	31,154	0.900	150,886,219	426
Franklin	70,909	0.420	68,942,027	719	66,370	0.420	134,999,925	708
Germantown	40,123	1.760	51,658,000	414	40,123	1.930	124,958,710	404
Hendersonville	58,000	0.760	51,901,956	350	55,153	0.758	45,600,085	315
Maryville	28,827	2.270	132,844,186	312	28,944	2.170	129,726,375	311

¹ Sales tax revenues = 37% of budget.

² Population based on 2010 Census.

³ Excludes Cookeville Regional Medical Center operations.

⁴ Local option sales tax = 50% of General Fund revenue and nearly 3x the amount of property taxes.

⁵ All original budget and employee numbers shown above are exclusive of the Maryville City School District. Included, however, are original budgets and employee counts for the Water & Wastewater, Storm water and Electric Utilities, which are departments of the City and report to the City Manager. Significant increases and decreases to the City's budgets from year to year are typically attributed to capital projects in the Electric and Water & Wastewater departments.

TENNESSEE CITIES WATER, SEWER, SANITATION RATES

<u>City</u>	<u>Population</u>	<u>Water Minimum</u>			<u>Sewer Minimum</u>			<u>Garbage</u>	
		<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	60,000	2,000	3/4"	7.80 Min	2,000	8.19 Min	1	30.00	
Brentwood	43,389	2,000	3/4"	12.46 Min	2,000	15.58 Min	1	NA	
Cleveland	48,000	1,000	5/8"	6.07 Min	1,000	7.30 Min	1	NA	
Collierville	52,264	1,000	3/4"	7.55 Min	1,000	17.65 Min	1	22.00	
Cookeville	31,154	1,000	5/8"	3.56 Min	1,000	5.46 Min	1	NC	
Franklin	70,909	1,000	3/4"	12.61 Min	1,000	17.71 Min	1	19.00	
Germantown	40,123	5,000	3/4"	8.78 Min	5,000	5.07 Min	1	29.50	
Hendersonville	57,576	2,000	5/8"	11.14 Min	2,000	13.66 Min	1	NC	
Maryville	29,192	1,500	5/8"	10.05 Min	1,500	16.19 Min	1	NC	

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<i>Function/Program</i>	<u>2010</u>	<u>2011</u>	<u>2012^c</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Development										
Permits issued	2,438	2,610	3,130	4,050	3,893	3,355	3,658	3,597	3,988	3,874
Inspections conducted	6,470	7,280	9,163	12,652	12,395	11,417	8,965	11,084	12,005	11,642
Police ^a										
Physical arrests	2,704	2,392	2,591	2,424	2,745	2,604	2,412	2,404	2,059	N/A
Traffic citations	9,075	9,978	12,001	11,643	12,731	11,459	9,045	10,230	9,742	N/A
DUI arrests	150	138	152	125	138	151	102	143	138	N/A
Fire										
Total responses	2,633	2,785	2,799	3,011	3,066	3,207	3,507	3,429	3,828	3,947
Fires extinguished	96	105	94	102	93	88	91	72	102	74
Inspections	1,740	2,659	2,637	2,615	2,789	2,717	2,508	4,112	4,312	3,243
Sanitation										
Refuse collected (tons) ^b	14,295	14,124	13,993	14,344	14,812	14,332	14,469	14,742	14,681	15,103
Recyclables collected (tons)	1,809	1,900	1,927	1,835	1,872	3,071	3,100	3,149	3,300	3,049
Other public works										
Street resurfacing (lane miles)	20	12	33	27	24	20	29	24	31	17
Sidewalk replacement (linear feet) ^d	132	240	401	223	235	175	129	-	-	0
Curb replacement (linear feet) ^c	-	-	1,921	3,513	1,521	2,325	1,951	1,226	3,500	1,500
Pavement repairs	450	300	238	220	380	502	285	237	3,000	3,000
Parks and Recreation										
Adult/youth sports participants	6,452	5,790	5,546	5,879	5,872	5,989	6,048	6,420	6,484	5,840
Community center admissions	136,500	139,450	140,211	140,536	140,548	140,829	141,533	140,117	141,400	141,500
Harrell Theatre attendance	36,500	32,836	30,112	22,857	22,922	31,412	31,725	32,043	31,433	32,450
Library										
Volumes in collection	106,049	113,785	117,057	122,209	129,452	134,452	125,120	132,545	120,183	124,023
Total volumes circulated	344,280	345,914	350,044	362,498	348,300	340,902	333,478	343,347	343,732	371,677
Water										
New connections	139	182	154	212	264	262	259	695	244	233
Water main breaks	21	32	15	39	25	45	39	19	36	22
Average daily consumption (thousands of gallons)	5,950	6,821	6,803	6,006	5,933	5,586	6,035	6,173	6,157	6,000
Peak day consumption (thousands of gallons)	12,710	11,898	15,472	14,543	10,862	10,601	12,473	11,339	11,471	11,641
Wastewater										
Average daily sewage treatment (thousands of gallons)	4,318	3,868	3,937	4,144	4,233	4,174	4,214	4,069	4,590	4,509

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

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

^cThe first year for tracking of this data.

^dBeginning in 2017, sidewalk maintenance is the responsibility of the property owner, therefore the Town no longer tracks this number.

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

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

^cThe first year for tracking of this data.

^dBeginning in 2017, sidewalk maintenance is the responsibility of the property owner, therefore the Town no longer tracks this number.

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Function/Program										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	0	0	0	0	0	0	0	0	0	0
Patrol units	75	75	75	79	79	79	80	79	81	88
Fire stations	5	5	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	22	24	24	26	26	26	30	31	32	32
Recycle Trucks ^a	5	0	0	0	2	3	3	3	3	5
Other public works										
Streets (miles)	268	278	311	336	340	340	346	350	350	350
Streetlights	6,515	6,576	6,599	6,599	6,599	6,695	6,716	6,805	6,809	7,001
Traffic Signals (intersections)	35	38	39	39	40	40	42	43	46	45
Education ^e										
Schools										
High	-	-	-	-	1	1	1	1	1	1
Middle	-	-	-	-	2	2	2	2	2	2
Elementary	-	-	-	-	5	5	5	5	5	5
Parks and Recreation										
Parks	18	18	18	18	18	20	20	20	20	20
Acreage ^b	625	750	750	750	775	1,025	1,025	1,025	1,025	1,025
Playgrounds ^c	13	13	13	13	13	15	15	15	15	15
Baseball/softball diamonds	15	15	15	15	15	15	15	15	15	17
Soccer/football fields	11	11	11	11	11	12	12	12	12	12
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	240	240	240	240	242	248	250	283	283	307
Fire hydrants	3,010	3,103	3,103	3,103	3,366	3,400	3,457	3,500	3,600	3,600
Water treatment plants	5	5	5	5	5	5	5	5	5	5
Storage capacity (thousands of gallons) ^d	3,500	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250
Wastewater										
Sewer mains (miles)	228	228	228	228	230	235	240	270	270	270
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500

Sources: Various town departments.

TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS

Fiscal Year	Property	In Lieu of	Local Option Sales	Beer & Liquor	Business & Privilege	Motor Vehicle	Park Land Dedication	Historic Preservation	Substance	Total
2010	\$ 17,387,901	\$ 413,562	\$ 8,085,485	\$ 717,806	\$ 1,330,509	\$ 765,022	\$ 5,040	\$ 66,300	\$ 3,454	\$ 28,775,079
2011	17,552,246	207,470	8,650,793	743,716	1,431,981	967,211	-	7,724	-	29,561,141
2012	21,343,304	273,984	9,146,314	775,664	1,559,193	1,030,078	-	13,360	-	34,141,897
2013	21,613,088	462,466	12,351,378	861,913	1,691,183	1,104,074	384,470	40,443	-	38,509,015
2014	22,682,126	662,208	13,894,730	841,193	1,718,878	1,101,383	120,960	16,158	-	41,037,636
2015 ^a	22,974,480	390,395	14,488,300	842,076	1,925,564	1,126,878	206,640	46,126	-	42,000,459
2016	26,902,128	448,705	15,129,725	858,631	2,067,574	1,124,698	580,860	10,882	-	47,123,203
2017	27,925,245	460,047	15,336,312	912,525	2,123,508	1,147,116	192,780	62,261	-	48,159,794
2018	28,757,196	449,176	16,029,675	964,226	2,298,569	1,142,517	206,640	55,111	-	49,903,110
2019	32,620,755	536,827	16,748,812	993,158	2,467,268	1,532,564	286,020	31,567	-	55,216,971
Change										
2010-2019	87.6%	29.8%	107.1%	38.4%	85.4%	100.3%	5575.0%	-52.4%	-100.0%	91.9%

^a Beginning in 2015 a portion of the Town's taxes are required to be used to support Collierville Municipal Schools and are included as revenue for the General Purpose School Fund instead of the General Fund. For comparative purposes total property taxes continue to be reflected on this schedule.

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Farm Property	Residential Property	Commercial Property	Industrial Property	Multiple Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2010	\$ 11,523	\$ 1,030,379	\$ 320,676	\$ 44,203	\$ 6,172	\$ 62,744	\$ 1,475,697	1.18	\$ 5,342,040	27.624%
2011	9,920	1,026,505	319,265	45,897	5,240	57,814	1,464,641	1.18	5,298,096	27.645
2012	9,094	1,024,955	314,227	46,149	5,407	55,882	1,455,714	1.43	5,273,787	27.603
2013	12,553	1,075,944	305,564	45,164	4,968	56,406	1,500,599	1.43	5,467,621	27.445
2014	11,213	1,009,343	323,547	43,304	4,953	54,525	1,446,885	1.53	5,229,589	27.667
2015	10,392	1,018,956	324,199	41,174	4,432	53,375	1,452,528	1.53	5,255,180	27.640
2016	10,370	1,034,551	329,925	40,907	4,799	50,908	1,471,460	1.78	5,324,668	27.635
2017	10,238	1,050,716	338,700	40,569	4,599	60,748	1,505,570	1.78	5,441,895	27.666
2018	11,012	1,210,506	386,225	46,678	4,560	66,063	1,725,044	1.63	6,238,377	27.652
2019	10,813	1,234,316	389,821	47,076	4,565	71,092	1,757,683	1.83	6,359,574	27.638

Source: Shelby County Assessor's Office

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

PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ^a	Adjustments to Initial Levy ^b	Final Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ^c	Total Collections to Date	
				Amount ^c	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 17,413,217	\$ (458,987)	\$ 16,954,230	\$ 16,460,339	97.1%	\$ 459,493	\$ 16,919,832	99.8%
2011	17,282,758	(268,077)	17,014,681	16,579,268	97.44	416,703	16,995,971	99.89
2012	20,816,706	(289,394)	20,527,312	20,081,479	97.83	404,176	20,485,656	99.80
2013	21,458,562	(199,473)	21,259,089	20,820,857	97.94	395,541	21,216,398	99.80
2014	22,137,343	(237,511)	21,899,832	21,576,099	98.52	285,114	21,861,214	99.82
2015	22,223,670	4,311	22,227,982	21,957,997	98.79	237,605	22,195,602	99.85
2016	26,191,981	41,068	26,232,886	25,845,903	98.52	335,663	26,181,565	99.80
2017	26,799,134	181,005	26,969,796	26,702,124	99.01	208,600	26,910,724	99.78
2018	28,118,218	(95,919)	28,039,023	27,675,032	98.70	213,752	27,888,784	99.46
2019	32,165,608	(146,122)	32,019,486	31,492,883	98.36	-	31,492,883	98.36

Source: Shelby County Assessor's Office

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

^b Adjustments include change orders and new bills.

^c Beginning with the CAFR for the year ended June 30, 2012, this schedule has been revised to net refunds and returned checks from collections.

PRINCIPAL PROPERTY TAX PAYERS

Current year and Nine Years Ago

Taxpayer	2019			2010		
	Taxable Assessed	Rank	Percentage of Total Town Taxable Assessed	Taxable Assessed	Rank	Percentage of Total Town Taxable Assessed
	Value		Value	Value		Value
Carrier Corporation	\$ 26,670,310	1	1.49%	\$ 18,310,890	2	1.24%
AT&T Mobility, LLC	25,027,781	2	1.40	14,938,662	3	1.01
G&I VII (Carriage Crossing)	22,634,840	3	1.26	29,746,240	1	2.02
Legacy Farm, LLC	13,220,080	4	0.74	11,688,520	4	0.79
Schilling Farms-Sabina, LLC	12,414,640	5	0.69			
Signature Schilling Farms, LLC	11,062,120	6	0.62			
Schilling Apartment Investors	10,659,520	7	0.60			
Cole MT Collierville TN, LLC	10,501,440	8	0.59	7,010,040	10	0.48
Dogwood Creek Associates, LLC	9,320,800	9	0.52	8,324,160	7	0.56
Westbrook Crossing GP	9,167,000	10	0.51			
G&I IV Bailey Creek				7,205,160	9	0.49
G & I IV Madison Apartments				9,881,880	5	0.67
Wilson Shelby Drive LLC				9,691,640	6	0.66
Delta Beverage Group, Inc.				7,888,970	8	0.53
Total	<u>\$ 150,678,531</u>		8.42%	<u>\$ 124,686,162</u>		8.45%

Sources: Shelby County Assessor's Office and State of Tennessee

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(Rate per \$100 of assessed value)

Fiscal Year	Town Direct Rates			Total Direct Rate	Overlapping Rate ^a
	Basic Rate	Parks Improvement ^b	Shelby County		
2010	\$ 1.08	\$ 0.10	\$ 1.18	\$ 4.06	
2011	1.10	0.08	1.18	4.06	
2012	1.43	-	1.43	4.06	
2013	1.43	-	1.43	4.06	
2014	1.53	-	1.53	4.42	
2015	1.53	-	1.53	4.37	
2016	1.78	-	1.78	4.37	
2017	1.78	-	1.78	4.37	
2018	1.63	-	1.63	4.11	
2019	1.83	-	1.83	4.05	

Note: The Town's property tax rate may be increased by a majority vote of the Board of Mayor and Aldermen on three readings, one of which is a public hearing.

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

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

DEBT SUMMARY

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

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

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

The Town's ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria and to account for the anticipated issuance of bonds related to construction of a new state of the art high school.

Town Infrastructure

General Fund Balance Requirement	25%
Average Life of Total Debt	≤ 10 Years
Percentage of Principal Paid within 10 Yrs	≥ 60%
Net Direct Debt / Full Value	≤ 0.75%
Net Direct Debt / Operating Revenues	≤ 0.67%

School Infrastructure

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

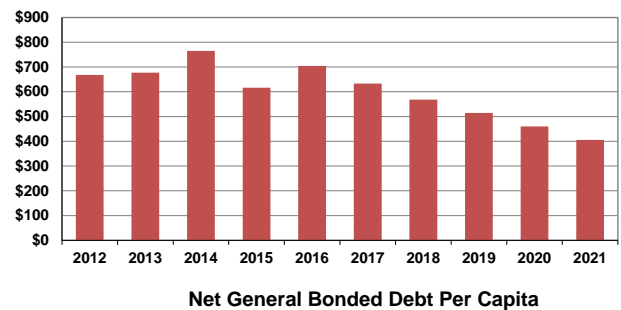
The Town's last bond issue was in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvement projects. Additionally, the Town issued \$93,485,000 in general obligation bonds for the construction of a new high school. Debt service

payments related to the school construction became payable in FY 2017.

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

As of June 30, 2020, the Town is projected to have \$108,865,000 of general obligation bonds outstanding of which \$87,450,000 is related to the construction of a new high school (which for illustrative purposes is excluded from the following calculations). The ratio of net direct debt to full assessed value for Town related infrastructure is 0.33. The net direct debt to operating revenues is 0.36. 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 2021 is estimated at 14.1%. The chart below depicts the net general bonded debt per capita over the last ten years and excludes debt related to the new high school.

Figure 56: Net General Bonded Debt Per Capita



The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt. The Town has no plans to issue additional debt in the next several years.

WATER & SEWER DEBT. Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds which are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2020, the Town is projected to have \$11,305,000 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 6/30/20

General Improvement Bonds, Series 2008	\$ 660,000
General Improvement Bonds, Series 2013	5,475,000
General Improvement Bonds, Series 2015A	87,450,000
General Improvement Bonds, Series 2015B	4,170,000
General Improvement Refunding Bonds, Series 2011	1,080,000
General Improvement Refunding Bonds, Series 2012	3,265,000
General Improvement Refunding Bonds, Series 2015C	<u>6,765,000</u>

Total **\$ 108,865,000**

Water & Sewer Debt Outstanding 6/30/20

Water & Sewer Refunding Bonds, Series 2012	\$ 7,970,000
Water & Sewer Refunding Bonds, Series 2015D	<u>3,335,000</u>

Total **\$ 11,305,000**

PLEGGED REVENUE COVERAGE

Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year	Water & Sewer Tax & Revenue Bonds			Debt Service		Coverage
	Total	Less:	Net	Principal	Interest	
	Revenue and Other Sources	Operating Expenses	Available Revenue			
2010	\$ 11,461	\$ 6,190	\$ 5,271	\$ 1,727	\$ 1,455	1.66%
2011	12,269	6,369	5,900	1,784	1,389	1.86
2012	12,468	6,886	5,582	1,845	1,319	1.76
2013	11,909	6,810	5,099	1,934	1,083	1.69
2014	12,081	7,050	5,031	2,034	958	1.68
2015	11,830	7,058	4,772	2,093	890	1.60
2016	12,314	7,633	4,681	2,148	741	1.62
2017	12,600	7,938	4,663	2,242	747	1.56
2018	13,021	8,033	4,988	2,045	680	1.83
2019	13,529	8,140	5,389	2,415	589	1.79

RATIO OF GENERAL BONDED DEBT

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds ^a	Bond Anticipation Notes	Total		
2010	\$ 34,885	-	\$ 34,885	0.65%	\$ 787
2011	32,255	-	32,255	0.61	734
2012	29,331	-	29,331	0.56	667
2013	27,936	-	27,936	0.51	635
2014	32,753	-	32,753	0.63	745
2015	30,020	-	30,020	0.57	683
2016	132,905	-	132,905	2.50	2,720
2017	128,792	-	128,792	2.37	2,619
2018	124,329	-	124,329	1.99	2,472
2019	119,721	-	119,721	1.88	2,365

Source: 2010 Census Economic Data and US Census Bureau estimated population

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

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years
(dollars in thousands except per capita)

Fiscal Year	Governmental Activities					Business-type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	Bond Anticipation Notes	Settlement Obligation	Capital Lease	Water & Sewer Revenue & Tax Bonds	General Obligation Bonds			
2010	\$ 34,860	\$ 1,624	\$ -	\$ -	\$ -	\$ 33,710	\$ 25	\$ 70,219	4.19%	\$ 1,585
2011	32,235	1,372	-	-	-	31,930	20	65,557	3.85	1,491
2012	29,315	1,113	-	-	-	29,631	16	60,075	3.53	1,366
2013	27,924	846	-	-	-	29,504	12	58,286	3.33	1,326
2014	32,746	572	-	5,381	-	27,303	7	66,009	3.77	1,501
2015	30,015	290	-	5,025	465	25,043	5	60,842	3.46	1,384
2016	132,903 ^a	-	-	4,580	235	22,987	2	160,707	7.73	3,289
2017	128,792	-	-	4,165	-	20,475	-	153,432	7.33	3,120
2018	124,329	-	-	3,742	1,660	18,158	-	147,889	6.62	2,941
2019	119,721	-	-	3,309	2,797	15,471	-	141,298	5.97	2,922

Source: 2010 Census Economic Data and US Census Bureau estimated population

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

GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1990 ^a	\$897	\$462	\$1,359	\$5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 ^b	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,130	3,321	34,126	9.73
2009	1,988	1,270	3,258	36,165	9.01
2011	2,172	1,203	3,375	35,217	9.58
2012	2,631	1,258	3,889	38,489	10.10
2013	2,639	1,001	3,640	40,174	9.06
2014	3,022	1,031	4,053	42,438	9.55
2015	2,766	1,019	3,785	43,670	8.67
2016 ^c	3,047	966	4,013	48,495	8.28
2017	3,991	5,564	9,554	56,045	17.05
2018	4,155	4,627	8,782	57,265	15.34
2019	4,300	4,477	8,777	56,912	15.42
2020	4,465	4,319	8,784	60,772	14.45
2021	4,230	4,156	8,386	61,204	13.70

- a. Excludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.
- b. Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.
- c. Includes general obligation bond issue of \$5,000,000 and \$93,485,000.

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS

GENERAL OBLIGATION DEBT

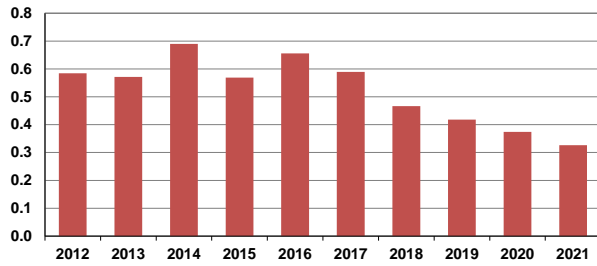
FY	General Improvement Bonds Series 2008		General Improvement Refunding Bonds Series 2011		General Improvement Refunding Bonds Series 2012		General Improvement Bonds Series 2013		General Improvement Bonds Series 2015A (Schools)		General Improvement Bonds Series 2015B (Town)		General Improvement Refunding Bonds Series 2015C		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2021	660,000	14,850	520,000	27,000	510,000	58,925	355,000	165,725	1,920,000	3,502,300	215,000	149,338	50,000	238,350	4,230,000	4,156,488
2022			560,000	14,000	520,000	49,900	365,000	154,975	2,015,000	3,406,300	220,000	142,888	735,000	226,575	4,415,000	3,994,638
2023					535,000	39,350	370,000	146,700	2,115,000	3,305,550	225,000	136,288	760,000	204,150	4,005,000	3,832,038
2024					555,000	28,450	380,000	137,325	2,220,000	3,199,800	235,000	127,288	790,000	180,900	4,180,000	3,673,763
2025					565,000	17,250	390,000	127,456	2,335,000	3,088,800	245,000	117,888	815,000	156,825	4,350,000	3,508,219
2026					580,000	5,800	405,000	116,263	2,450,000	2,972,050	255,000	108,088	845,000	127,700	4,535,000	3,329,900
2027							415,000	103,963	2,570,000	2,849,550	265,000	97,888	885,000	93,100	4,135,000	3,144,500
2028							425,000	91,363	2,700,000	2,721,050	275,000	87,288	925,000	56,900	4,325,000	2,956,600
2029							440,000	78,113	2,790,000	2,633,300	285,000	76,288	960,000	19,200	4,475,000	2,806,900
2030							455,000	63,275	2,880,000	2,542,625	300,000	64,888			3,635,000	2,670,788
2031							475,000	46,406	2,970,000	2,449,025	310,000	52,888			3,755,000	2,548,319
2032							490,000	28,313	3,075,000	2,345,075	320,000	43,588			3,885,000	2,416,975
2033							510,000	9,563	3,185,000	2,237,450	330,000	33,588			4,025,000	2,280,600
2034									3,295,000	2,125,975	340,000	22,863			3,635,000	2,148,838
2035									3,410,000	2,010,650	350,000	11,813			3,760,000	2,022,463
2036									3,540,000	1,882,775					3,540,000	1,882,775
2037									3,670,000	1,750,025					3,670,000	1,750,025
2038									3,810,000	1,612,400					3,810,000	1,612,400
2039									3,960,000	1,460,000					3,960,000	1,460,000
2040									4,120,000	1,301,600					4,120,000	1,301,600
2041									4,285,000	1,136,800					4,285,000	1,136,800
2042									4,455,000	965,400					4,455,000	965,400
2043									4,635,000	787,200					4,635,000	787,200
2044									4,820,000	601,800					4,820,000	601,800
2045									5,010,000	409,000					5,010,000	409,000
2046									5,215,000	208,600					5,215,000	208,600
	\$660,000	\$14,850	\$1,080,000	\$41,000	\$3,265,000	\$199,675	\$5,475,000	\$1,269,438	\$87,450,000	\$53,505,100	\$4,170,000	\$1,272,863	\$6,765,000	\$1,303,700	\$108,865,000	\$57,606,625

WATER & SEWER DEBT SERVICE SCHEDULE

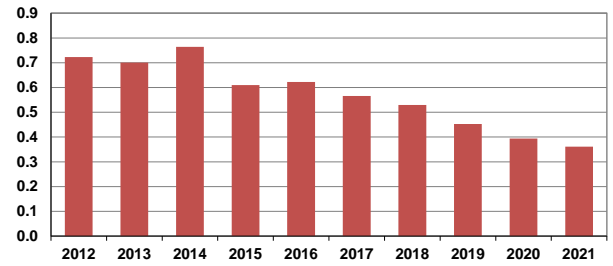
FY	Water & Sewer Tax and Revenue Refunding Bonds Series 2012		Water & Sewer Tax and Revenue Refunding Bonds Series 2015D		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2021	2,310,000	225,150		166,750	2,310,000	391,900
2022	2,480,000	129,350		166,750	2,480,000	296,100
2023	1,565,000	64,100		166,750	1,565,000	230,850
2024	1,615,000	24,225		166,750	1,615,000	190,975
2025			1,620,000	166,750	1,620,000	166,750
2026			1,715,000	85,750	1,715,000	85,750
	\$7,970,000	\$442,825	\$3,335,000	\$919,500	\$11,305,000	\$1,362,325

DEBT CHARTS

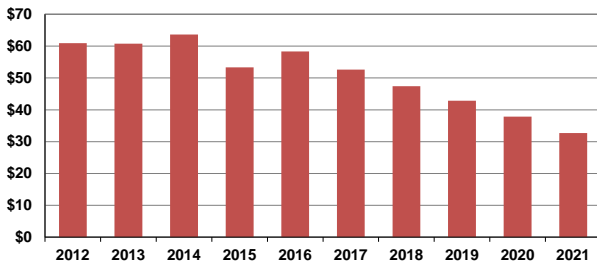
(Excludes \$87,450,000 for new high school.)



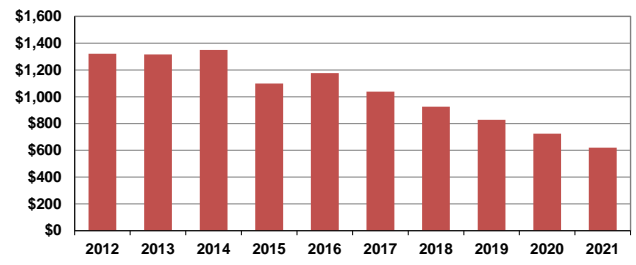
Net Debt to Assessed Valuation - Goal $\leq 0.75\%$



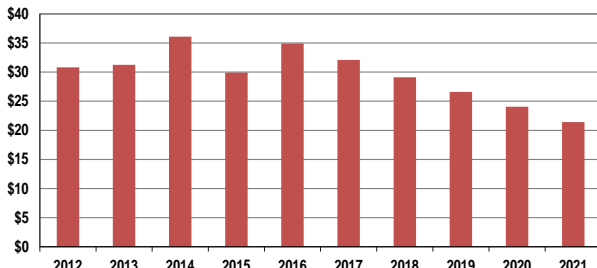
Net Debt to Operating Revenues - Goal $\leq 0.67\%$



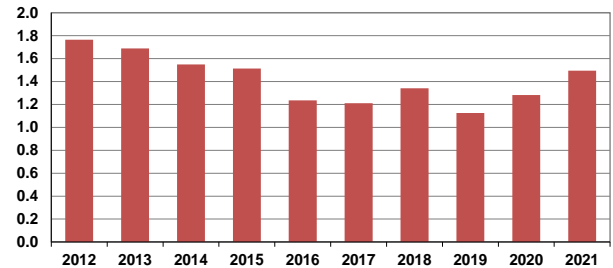
Total Bonded Debt (Millions)



Total Bonded Debt Per Capita



Net Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal > 1.0

Note: 2020 estimated and 2021 budgeted.

GLOSSARY OF TERMS

Account	A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
Accounting Period	The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.
Accounts Payable	A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.
Accounts Receivable	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.
Accrual Basis	The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.
ADA	Americans with Disability Act. This act prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment.
ADM	Average Daily Membership refers to student enrollment data. It is used in the formula for distributing funds to school districts.
Ad Valorem Tax	A separate tax which applies to utility property.
Adopted Budget	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
AICPA	The American Institute of Certified Public Accountants.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.
Appropriation	This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.
ARAP	Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill.
Assessed Value	A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .
Assessment	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)

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.
Board of Equalization	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
Bond	Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.
Bond Anticipation Notes (BANS)	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
Bonded Debt Budget	The portion of the Town's total indebtedness represented by outstanding bonds. The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.
Budget Amendment	A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.
Budget Calendar	The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.
Budget Document	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
BZA	Board of Zoning Appeals.
CAD	Computer Aided Dispatch. The system used by emergency dispatchers answering 911 calls.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
Capital Asset	Major asset that is used in governmental operations. Capital assets are intended to be held or used for an extended period of time in the operation of the Town. To be classified as a capital asset, a specific item must have an initial useful life of one (1) year or greater and have an initial value equal to or greater than \$5,000 per item (including ancillary costs).
Capital Budget	A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.
Capital Expenditure	The acquisition of newly purchased capital assets or an investment that improves the useful life of an existing capital asset.
Capital Investment Program (CIP)	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.

Capital Outlay	Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.
Cash Basis	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
CDBG	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.
COBRA	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
Chart of Accounts	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
Coding	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
Collateral	The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.
Committed Fund Balance	Committed fund balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
Construction in Progress	A fixed asset account reflecting the cost of construction work for projects not yet completed.
Contingency	Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.
Credit	An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.
Debt Service	Payment of interest and repayment of principal on Town debt.
Deficit	The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.
Depreciation	(1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Direct Debt	The sum total of bonded debt issued by the Town.
DRC	Design Review Commission.
EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.
Excise Tax	An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.
Expenditure	The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.

FASB	Financial Accounting Standards Board.
Fees	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
Fiduciary Fund	Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Financial Statements	The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the Town for the specified reporting period or as of the date of the financial report.
Fiscal Year (FY)	A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.
Fire Facility Fee	A fee established by the Town and imposed and collected for the purpose of providing additional funds necessary to ensure the Town's ability to maintain fire protection in accordance with its current standards. One-half of the funds collected from one- and two-family residential structures between 3,500 gross square feet and 4,500 gross square feet shall be used for the purposes of educating the public and promoting the installation of residential automatic sprinkler systems.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
FMLA	The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition.
FTE	Full Time Equivalent. Personnel who work 2,080 hours per year.
Function	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
Fund	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.
Fund Balance	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.
GAAP	Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.
GASB	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
General Fund	This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.
General Obligation Bond	When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.
GFOA	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
GIS	Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.
Goal	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.
Governmental Fund	Governmental funds are those used to account for all or most of the Town's general activities and services, including the acquisition or construction of capital assets.

GPS	The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 th Space Wing.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
HDC	Historic District Commission.
HIPAA	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
Industrial Property	Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.
In Lieu of Taxes	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a “tax equivalent amount.”
Interest	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for general purposes or a special purpose.
Internal Service Fund	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
ISO	Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.
Jurisdiction	(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
LAN	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
LEA	Local Education Agency is a commonly used synonym for a school district.
Lease	A contract for temporary use of equipment or facilities at a negotiated price.
Letter of Credit	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91 st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
Liabilities	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
Line Item Budget	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
Long-Term Debt	A financial obligation with maturity of more than one year after the date of issuance.
Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
Moody’s Investor Service	A recognized bond rating agency.
Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
MPO	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
MS4	Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program.

MTAS	The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
Net Bonded Debt	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.
NPDES Object	The National Pollutant Discharge Elimination System, a federal program. A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
Objective	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
OPEB Operating Budget	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees. Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
Operating Transfer Pension Trust Fund	The routine and/or recurring transfer of assets between funds. This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
Per Capita Debt	The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
Personal Property	(or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.
Personnel Expenses	Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.
PILOT	Payment in-lieu-of taxes. Under a Payment-in-Lieu-of-Taxes (PILOT) agreement, payments are made to the Town in-lieu-of ad valorem taxes on the property involved in the Project. Generally, for real property, such amounts are to be based on the taxes being generated at the time the Board takes title to the property typically considering only the value of the unimproved property. Generally, for tangible personal property, such amounts are to be based on the taxes being generated on the current assessed value of the property at the time the Board takes title to the property.
Plat	(1) A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; (2) A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.
Program Budget	A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).
Program Change Project (Capital)	An alteration or enhancement of current services or the provision of new services. An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.
Proprietary Fund	When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds.

	Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.
Purchase Order	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town.
Ratings	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
Real Property Reappraisal	Land and improvements to the land. The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.
Recommended Budget	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
Reserve	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
Resource	The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.
Restricted Fund Balance	Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
Revenue	A term used to represent actual or expected income to a specific fund.
Revenue Bonds	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical method.
Sales Ratio	The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.
Self-supporting Debt	Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.
Source	The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.
Special Revenue Fund	This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants.
SSES	Sanitary Sewer Evaluation Survey.
Structure	A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.
Surplus	Total assets minus the sum of all liabilities. Excess of revenues over expenditures.
Tax or Taxes	Compulsory charges levied by a governmental unit for the purpose of raising revenue.
Taxable Value	Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.
Tax Base	Total assessed value in a given tax district.
Tax Exemptions	Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.
Tax Levy	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tax Rate	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2016 is \$1.78 per \$100 assessed value.
Tax Relief	Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be

totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed the income limit established for the exemption. Disabled veterans for this purpose also must be considered 100% disabled.

Tax Roll

The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.

TDOT

Tennessee Department of Transportation.

TPA

Third party administrator. The company that administers the Town's health insurance plan.

Unassigned Fund Balance

That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

User Fees

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Valuation

The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.

VLAN

Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.

VoIP

Voice over Internet Protocol is phone service over the Internet.

VPN

Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee.

Zoning

The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.