TENNESSEE MUNICIPAL BENCHMARKING PROJECT

FY 2009 ANNUAL REPORT

Melanie Purcell, Assistant Director
Christopher Shults, Research Intern
Seth Sumner, Research Intern

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THE UNIVERSITY *of* TENNESSEE UT
MUNICIPAL TECHNICAL
ADVISORY SERVICE

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Introduction

This report marks the seventh year of the Tennessee Municipal Benchmarking Project (TMBP). The performance and financial data covers the period July 1, 2008 through June 30, 2009. There are three services measured and benchmarked in this report: residential refuse collection and disposal, police services, and fire services. A statistical summary of select financial and performance data is also provided for each departmental service. The presentation of benchmarks begins with a description of how the service is provided in each participating city, and is followed by a graph comparing each city to the benchmark, or average, for all participating cities. In 2008, Employee Benefits was added as a survey category to provide scope and depth comparisons rather than specific benchmarks.

Ten cities participated in this project. They are:

City	Population		City	Population
Athens	13,334		Cleveland	37,419
Bartlett	46,954		Collierville	44,304
Brentwood	35,262		Franklin	56,219
Chattanooga	155,554		Jackson	59,643
Clarksville	103,455		Kingsport	44,905

The FY2007 report introduced trend analysis of several benchmark measures. Of particular note, per capita average costs of providing police, fire and residential refuse services are presented. There are additional trends for each of the service types using measures unique to the service, e.g. average fire response times, over the seven-year period from FY 2003 through FY 2009.

For FY2009, historical trends are presented for each city that has participated at least two of the past seven years. In addition, historical data is compared to average results for service specific measures. FY2009 includes preliminary work in developing benchmarks for Human Resources and Parks and Recreation. Code Enforcement, in concert with Building, Planning, and Zoning, Finance, and Information Technology will be introduced in FY2010.

Determining Service Levels and Costs

The members of the TMBP steering and service committees worked diligently to ensure that the benchmarks presented here are based on accurate and complete cost and service data. However, every city faces a different service environment. The job of cities is to be responsive to the service demands of their citizens, not strive for comparability with other cities. We have made every attempt to account for the differences in service delivery systems among our participating cities, but variations remain. Users of this information should review the description of the service that accompanies each city's benchmark data to put the information into the proper context. The graphs

should be interpreted in light of the narrative descriptions of the services in each city. Benchmarking provides an additional data point from which to identify differences in operations and potential adjustments to alter outcomes.

Similarly, we made every effort to ensure the completeness and accuracy of the cost data used in calculating the benchmarks. There are different kinds of costs and endless ways to group elements of those costs. We selected four primary kinds of costs – personal services, direct operating expenses, indirect operating expenses and depreciation expenses. Personal service costs include the salaries and benefits paid to those who provide the service. Direct operating costs are generally those appearing in the service department's budget for the year ended June 30, 2009.

Indirect costs, sometimes called overhead, may be budgeted in another department and must be allocated to the service department. For example, the city's administrative services department might budget for insurance for city vehicles. Even though police cruisers and other vehicles may represent a significant portion of the city's vehicle insurance, the insurance costs may not appear in the police budget. We would separate the insurance cost of police vehicles from the rest of the city's fleet and report them as an indirect cost for the police department.

Not all indirect costs are so easily allocated, and this is where a slight variation in cost structure is most likely to appear. In each case, the steering committee tried to make allocations based on the most appropriate method for the cost to be allocated. For common support costs like data processing, accounts payable and purchasing, the usual allocation method was the number of the service department employees divided by the total number of city employees, multiplied by the total operating cost of the support department. The resulting cost is then allocated to the service department.

Worker's compensation can be directly allocated to the department, calculated upon the actual expenses incurred by those staff, or can be indirectly allocated based on some proportion of total personnel. The distinction can move the costs associated with worker's compensation as well as some other insurances between personal services and indirect expenses. Again, it is essential to seek additional information before drawing conclusions based on benchmarking data.

Depreciation costs capture the loss of value to the department from the aging of its buildings, equipment and other capital assets. It is calculated just as the private sector does, typically allocating an equal portion of the acquisition cost of the asset over the useful life of the asset. For example, if a municipality buys a front loader for $150,000 that is expected to last for 15 years, the annual depreciation cost would be $10,000 per year. Depreciation is an indirect cost of service delivery, but is separated from other indirect costs for our purposes.

Data is presented for the average of the cities in any given year. It is critical to note that this is a variable average; it is the average of the participating cities in each year. Therefore, the average is not consistent over time.

The appendix contains the cost calculation worksheet used for each of the three original benchmarked services. Also included are the benefits worksheets for measures and costs.

The TMBP Steering and Service Committees

Preparing the data for presentation in this report was relatively easy. The hard work of selecting the appropriate measures and defining and refining costs was done by the members of the steering committee and service department committees. There were three service department committees – one for each benchmarked service – comprised of members representing the participating cities. These members actually delivered the services and knew what aspects of service performance should and should not be included for analysis.

The steering committee is primarily comprised of city representatives with a finance background, often at the executive level. They are in the best position to decide what should and should not constitute a cost and what costs should and should not be considered as a part of the department service cost structure. After making these decisions, the steering committee participated in a data auditing session to review its own cost data and that of the other participants, looking for situations where cost might have been mis-specified or inappropriately classified. At the conclusion of the data auditing session, the steering committee members reviewed the final numbers from their cities and submitted them for the report.

The TMBP steering committee, representing each of the ten participating cities, spent many hours conforming costs as reported by their own internal accounting systems to the agreed-upon definitions of cost selected by consensus of the committee. The committee devoted hours to consultation with MTAS staff and with each other to resolve problems and coordinated the service performance data collection as well as the cost data collection. The committee offered ideas, advice, and encouragement, all in the pursuit of continuous performance improvement in their cities. They are:

Name	City		Name	City
Mitchell Moore, City Manager	Athens		Mike Keith, Director of Finance	Cleveland
Mark Brown, Chief Administrative Officer	Bartlett		Jane Bevill, Finance Director	Collierville
Kirk Bednar, Assistant City Manager	Brentwood		Russ Truell, Finance Director	Franklin
Brian Smart, Manager-Financial Operations	Chattanooga		Jerry Gist, Mayor	Jackson
Ben Griffith	Clarksville		John Campbell, City Manager	Kingsport

Deepest gratitude to the city staff members who provided the data and repeatedly audited drafts to ensure accuracy and validity of the information: Brad Harris, City of Athens; Ulystean Oates and Fredia Kitchen, City of Chattanooga; Amy Neuman, City of Cleveland; Candace Connell and Monique McCullough, City of Franklin; Terri Spears, Town of Collierville; Judy Smith, City of Kingsport; Mike Walker, City of Brentwood; and Ron Pennel, City of Jackson. This project and related reports are only possible through their considerable efforts.

Earlier versions of this report were prepared by Janet Kelly. Without her contribution to this project, there would not be a benchmarking project and certainly not one worthy of the data analysis it provides.

We are indebted to Sharon Rollins, Rex Barton and Gary West for contributing their expertise in the services benchmarked to this effort. In addition, many thanks to Richard Stokes, Bonnie Jones, and Justin O'Hara for their subject matter assistance. Without their efforts, the development of new functional areas for review would not be nearly as valid or applicable. And many thanks to Armintha Loveday and Frances Adams-Obrien for their editing assistance.

Trend Analysis

Per capita costs for each of the three benchmarking areas have been separated into personal services, operating expenses, indirect costs, and costs of depreciation. To analyze the trends in each of these components, we annualized the growth rates over the six-year period. (Annualized growth rates of depreciation costs have no relevance as they merely reflect the point of the depreciation cycle, so they are not included.) The table below shows the relatively similar increases in personal services costs in police and fire services while the personal services costs in residential refuse collections have declined over the period.

The growth of indirect costs, e.g. insurance costs, shared building costs and benefits administration costs, has experienced the most rapid expenditure growth for both Police and Refuse. This is probably not a surprise to most city administrators—nationally, the rapid advance of benefits administration costs has been well documented.

Total per capita costs in residential refuse services had declined consistently from FY 2004 to FY 2006. A significant increase in personal service costs and operating expenses in FY 2007 reversed the overall downward trend which then reversed in FY 2008. This observation underscores the fact that these data are quite volatile—many times for reasons outside a city's control—for instance an increase in landfill fees.

At this stage of the benchmarking program, forecasting future costs or service levels would be tentative at best, particularly in the dynamic environment in which we operate. As time passes, however, and more data—more consistently collected and presented data—are accumulated, it is quite possible that useful trends can be extrapolated from the apparent confusion of facts and figures.

Per capita costs are easily accessible, consistently applied, and meaningful to the lay person. Each service type is summarized in a table and bar graph showing the relative contribution of the component costs to the per capita total cost of providing that service. In addition to per capita costs, other costs measures unique to each service type are presented.

FY 2008 is the first year to include benefit to salary ratios for all three service areas as well as comparative benchmarks for employee benefits.

After cost statistics, there are benchmarking city average performance measures, each measure unique to the type of service analyzed. We have also included some correlations between measures to determine if there might be some relationship between specific activities.

POLICE SERVICES

Police services consist of traditional law enforcement functions, including patrol, investigations, and police administration. These functions encompass preventive patrols, traffic enforcement, responding to calls for service, and investigation of crimes. Specifically excluded from the service definition are: animal control and emergency communications (dispatch). The service definition does include all support personnel and services, except those relating to animal control and emergency communications.

Definitions of Terms Used

TIBRS A & B Crimes – The Tennessee Incident-Based Reporting System is now the standard statewide system for reporting crimes in Tennessee. Part A Crimes consist of 22 specific serious crimes, including arson, assault, burglary, homicide, kidnapping, larceny/theft, fraud, drug crimes and sex crimes. Part B Crimes include 11 less serious categories of crimes such as bad checks, loitering and vagrancy, DUI, disorderly conduct, non-violent family offenses, liquor law violations, and trespassing.

Dispatched Calls – Calls that result in a response from a Police Patrol unit. Some cities may have a "teleserve" program, where low priority requests for service are handled via telephone, with no officer dispatched, which may be a factor in reducing the number of dispatched calls. Officer-initiated calls are included in dispatched calls.

FTE Positions – Number of hours worked in police patrol converted to "Full Time Equivalent" positions at 2,080 hours per year, where those figures were available. Because a standard work year is used, this figure may not correspond to the number of positions budgeted in the patrol function. For some cities, the number of FTE's may be a budgeted figure, rather than actual hours worked, which could result in either understating or overstating the actual hours worked. The length of shifts in terms of hours worked will also affect the "position" count; by converting to a standard hours per year, the measurement should be more consistent.

Measure	Athens	Bartlett	Brentwood	Chattanooga	Clarksville	Cleveland
TENNESSEE MUNICIPAL BENCHMARKING PROJECT POLICE SERVICES Fiscal Year 2009						
Calls for service	35,367	61,341	30,203	214,139	143,210	50,630
TIBERS Type A crimes	2,820	2,673	1,033	30,738	13,356	3,665
TIBERS Type B crimes	401	2,208	237	2,641	1,879	1,189
Number of full time equivalents (FTE's)	34	125	62	N/A	311	107
Number of budgeted, full-time, sworn positions	31	110	57	472	248	92
Number of support personnel	2	8	4	130	87	12
Traffic accidents	977	1,152	1,170	11,004	6,474	2,427
Public property accidents	553	974	899	N/A	3,072	2,128
Traffic accidents with injury	134	185	161	2,409	1,108	299
Police vehicles	24	83	66	529	273	110
Alarm calls	977	4,296	3,015	15,153	9,549	2,806
Revenue	423,846	0	8,616	419,322		872,735
Total employee turnover	5	3	1	28	15	6
Employee Turnover (Terminated)	4	0	0	6	5	1
Employee Turnover (left)	1	1	1	14	10	5
Employee Turnover (Retired)	0	2	0	8	1	3
Average number of training hours taken by individual sworn employees	60	63	100	40	40	86
CALEA accreditation	No	No	Yes	yes	no*	Yes

Measure	Athens	Bartlett	Brentwood	Chattanooga	Clarksville	Cleveland
2009 Certified Population	13,334	46,954	35,262	155,554	103,455	37,419

Measure	Athens	Bartlett	Brentwood	Chattanooga	Clarksville	Cleveland
TIBRS A&B per 1000 pop	241.56	103.95	36.02	214.58	147.26	129.72
Calls for service per 1000 pop	2,652.39	1,306.41	856.53	1,376.62	1,384.27	1,353.06
Police FTE per 1000 pop	2.55	2.66	1.77			2.86
Police cost per FTE	$ 69,076	$ 98,785	$105,143			$ 84,718
Total traffic accidents/ 1000 pop	73.27	24.53	33.18	70.74	62.58	64.86
Public prop accidents/ 1000 pop	41.47	20.74	25.49			56.87
Injury accidents per 1000 pop	10.05	3.94	4.57	15.49	10.71	7.99
Cost per call for service	$ 66	$ 201	$ 217	$ 196	$ 143	$ 179
Police cost per 1000 pop	$ 176	$ 263	$ 186	$ 270	$ 198	$ 242
Calls per sworn position	1,140.87	557.65	529.88	453.68	577.46	550.33
Accid w/ Injury per total accidents	13.72%	16.06%	13.76%			12.32%
TIBRS A per 1000 pop	211.49	56.93	29.29	197.60	129.10	97.94

| TENNESSEE MUNICIPAL BENCHMARKING PROJECT POLICE SERVICES Fiscal Year 2009						
Measure	Collierville	Franklin	Jackson	Kingsport	Average	Median
Calls for service	40,788	64,412	109,770	50,380	80,024	55,986
TIBERS Type A crimes	1,820	2,554	11,697	8,096	7,845	3,243
TIBERS Type B crimes	1,210	2,440	1,738	2,208	1,615	1,809
Number of full time equivalents (FTE's)	115	151	251	178	148	125
Number of budgeted, full-time, sworn positions	99	145	214	111	158	111
Number of support personnel	29	31	37	61	40	30
Traffic accidents	982	2,160	2,941	2,999	3,229	2,294
Public property accidents	680	1,835	1,080	2,312	1,504	1,080
Traffic accidents with injury	163	378	861	554	625	339
Police vehicles	60	146	171	109	157	110
Alarm calls	2,894	2,955	8,635	1,921	5,220	2,985
Revenue	120,674	58,860	821,472	108,000	314,836	120,674
Total employee turnover	8		11	1	9	6
Employee Turnover (Terminated)	1		1	0	2	1
Employee Turnover (left)	7		7	1	5	5
Employee Turnover (Retired)	0		3	0	2	1
Average number of training hours taken by individual sworn employees	177		40*	143	89	74
CALEA accreditation	Yes		no	Yes		
2009 Certified Population	44,304	56,219	59,643	45,294	59,744	46,124
TIBRS A&B per 1000 pop	68.39	88.83	225.26	227.49	148.31	138
Calls for service per 1000 pop	920.64	1,145.73	1,840.45	1,112.29	1,394.84	1,330
Police FTE per 1000 pop	2.60	2.69	4.21	3.92	2.58	2.66
Police cost per FTE	$ 79,590		$73,468	$ 64,210	$ 82,142	$79,590
Total traffic accidents/ 1000 pop	22.17	38.42	49.31	66.21	50.53	55.94
Public prop accidents/ 1000 pop	15.35	32.64	18.11	51.04	32.72	29.07
Injury accidents per 1000 pop	3.68	6.72	14.44	12.23	8.98	9.02
Cost per call for service	$ 225	$ 221	$ 168	$ 226	$184.26	$198.81
Police cost per 1000 pop	$ 207	$ 253	$ 309	$ 252	235.58	$247.05
Calls per sworn position	412.00	444.22	512.94	453.87	563.29	521.41
Accid w/ Injury per total accidents	16.60%	17.50%	29.28%	18.47%	17.21%	16.33%
TIBRS A per 1000 pop	41.08	45.43	196.12	178.74	118.37	113.52

Service Specific Trends: Police

Police Costs
Total police services costs (excluding drug fund expenditure amounts) increased at a rate of just over 6% per year over the six-year period. Personal services costs are by far the largest components of police services costs, reflecting the labor intensive nature of the services.
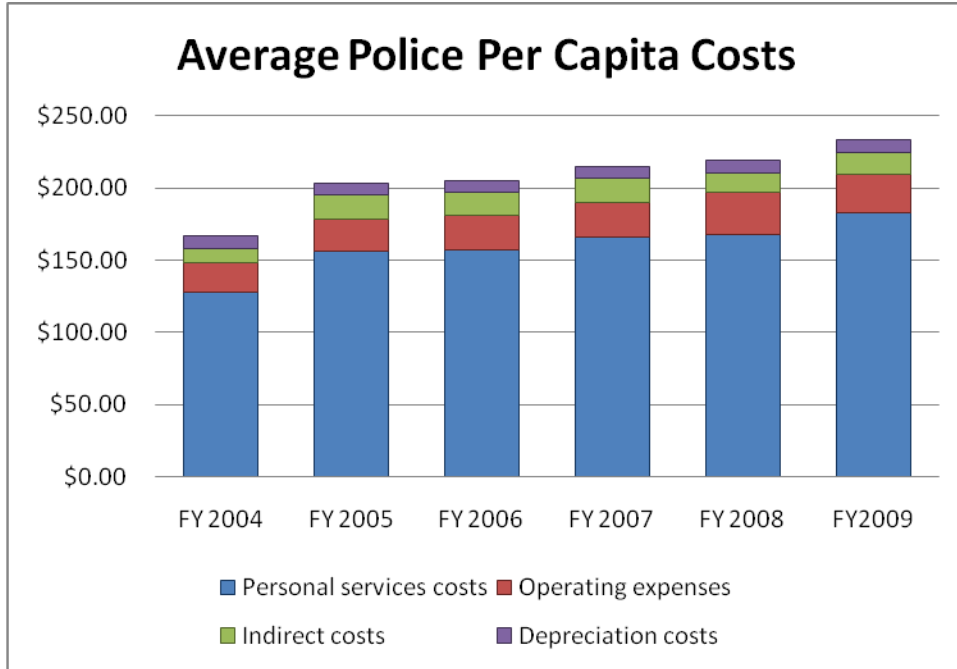

Depreciation has remained the most constant, which is consistent with linear accounting methods and reflects relatively stable equipment replacement activities.

| Average Police Per Capita Costs	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Personal services costs	$128.10	$155.67	$157.25	$166.20	$167.59	$183.00
Operating expenses	$19.69	$22.23	$23.56	$23.66	$29.29	$26.57
Indirect costs	$10.31	$17.11	$16.02	$16.71	$13.66	$14.49
Depreciation costs	$8.73	$7.70	$7.80	$8.23	$8.55	$9.55
Drug Fund costs	$2.01	$1.56	$1.32	$5.47		$1.97
Total costs	**$168.85**	**$204.28**	**$205.96**	**$220.28**	**$222.34**	**$235.58**
% Change in Total Costs		**20.99%**	**0.82%**	**6.95%**	**0.94%**	**5.95%**

Personnel counts have remained fairly stable on a per capita basis since FY2005 although there continues to be a slight increase even through FY 2009 despite the economy.

Police FTE per 1000 pop
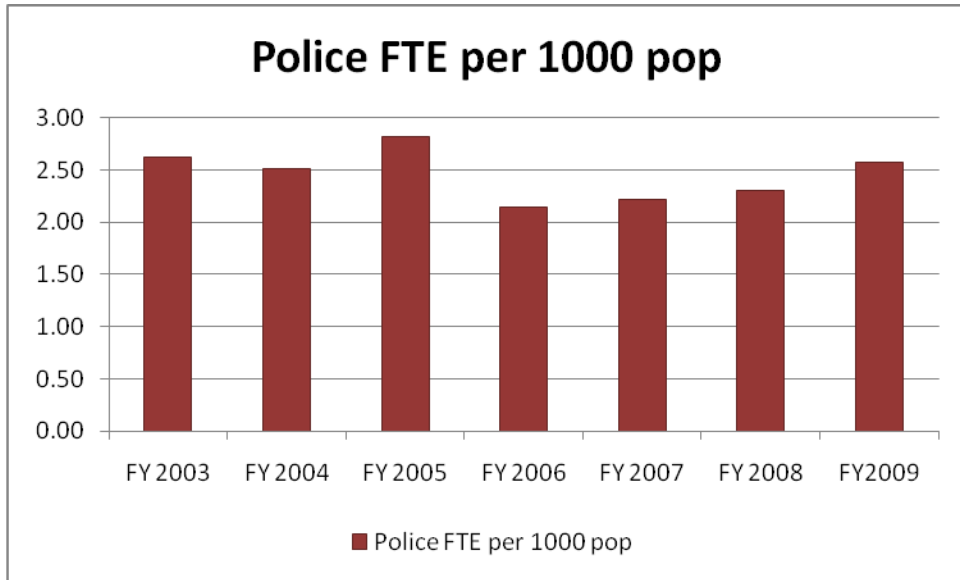
The participating cities evidenced some variation in managing overtime, reflecting the diversity of population demographics and demands for services. FY 2009 is the first year overtime ratios have been calculated; there may be specific incidents which impacted the annual data. As additional data is collected, overtime trends may emerge providing more useful comparisons. Meanwhile, differences in overtime seem to indicate the presence of special events or other demand factors affecting the need to schedule staff on overtime for short durations rather than carry ongoing costs of additional personnel.

Police Overtime to Salary Ratio
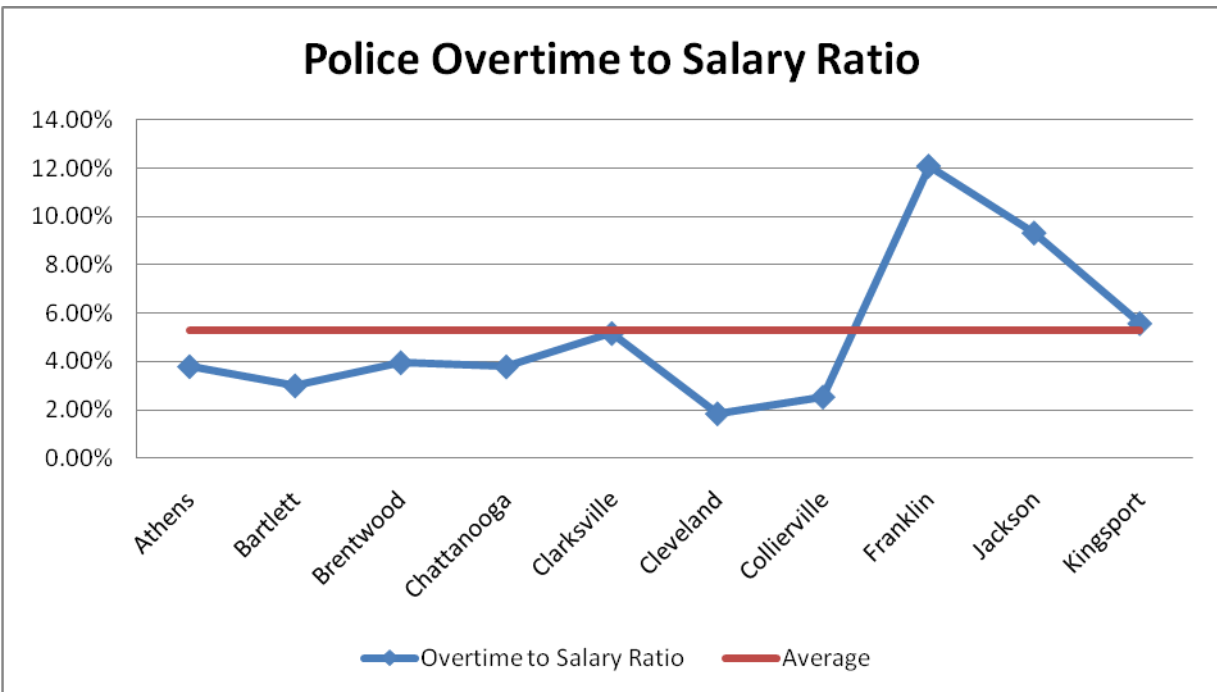
A significant source of pressure on personnel costs has and continues to be benefit costs. Benefits as a percentage of salary and wage compensation is reasonably consistent across the participating communities.

Police Benefits to Salary Ratio
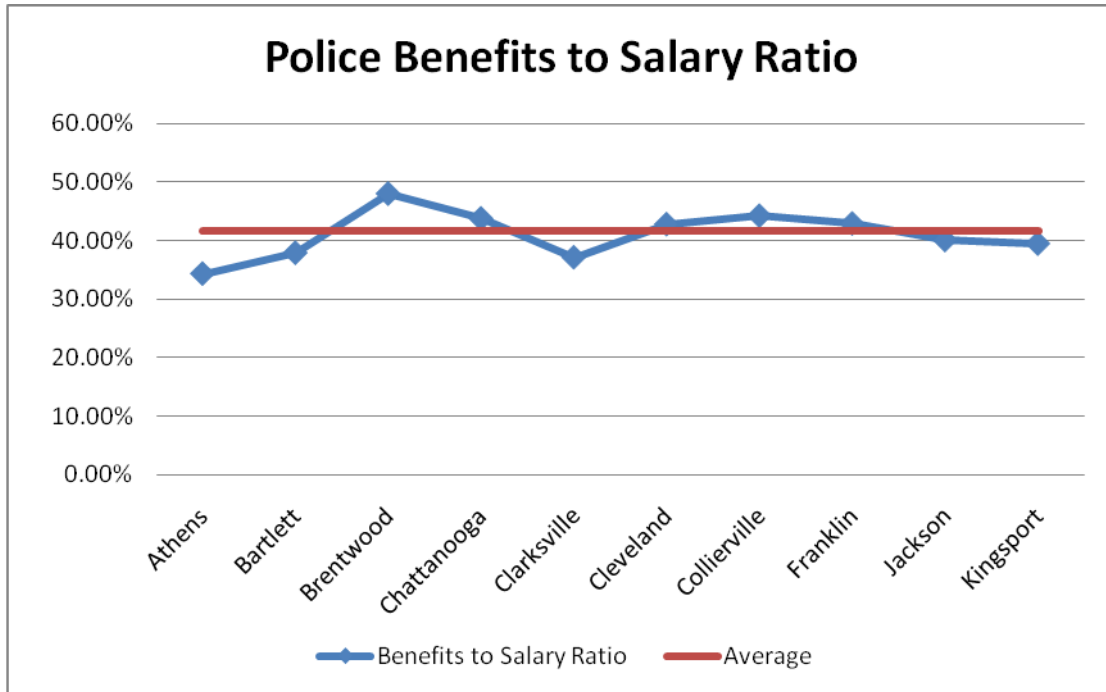
In addition to per capita measures, other cost measures include costs per dispatched call. There can be distinctive differences in how calls are measured, particularly those not covered by national and state standards or those that can be answered by non-sworn personnel in some communities.


Police Cost per call for service
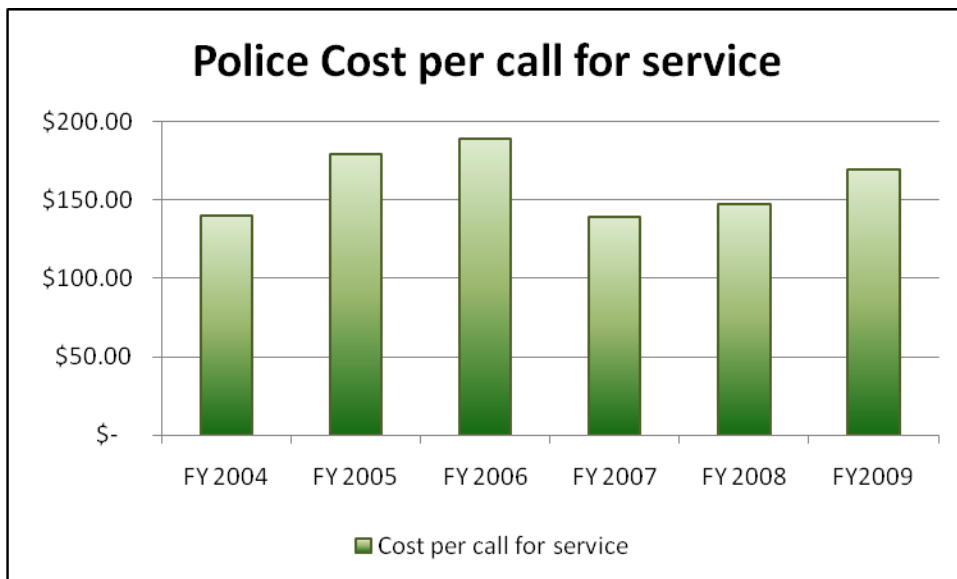
Police Activities Measures

TIBRS Type A crimes are most consistently reported throughout the state and provide a good indicator of service demand in response to more dramatic crimes. Total calls for service fluctuate

slightly more than the Type A crimes. Both indicate a small decline in FY2005 and subsequent increase for the next two years. In FY2008, there is a disparity between Type A and total calls per 1000 population, indicating that the nature of crimes being reported may be changing. Both measures indicate increases in FY2009 of a similar slope.
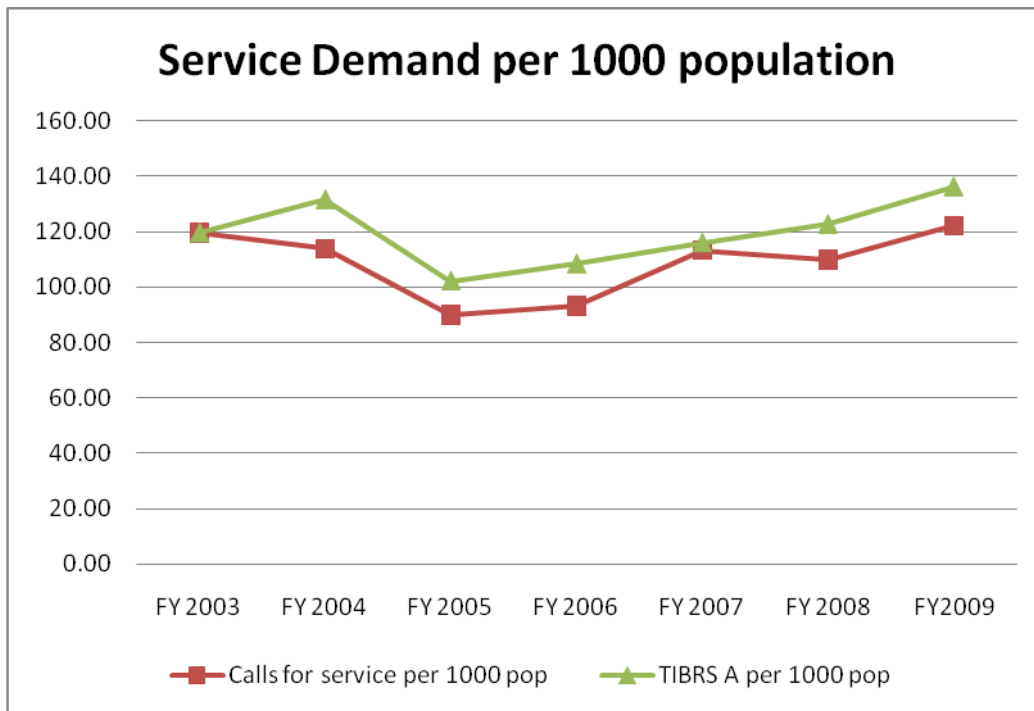
There was some indication that the demand on existing staff as evidenced by the calls per sworn position and the FTE per 1000 population may be increasing. However, with the increase in calls per population, the reduction in calls per position indicates additional staff and a change in distribution of calls amongst responding personnel.
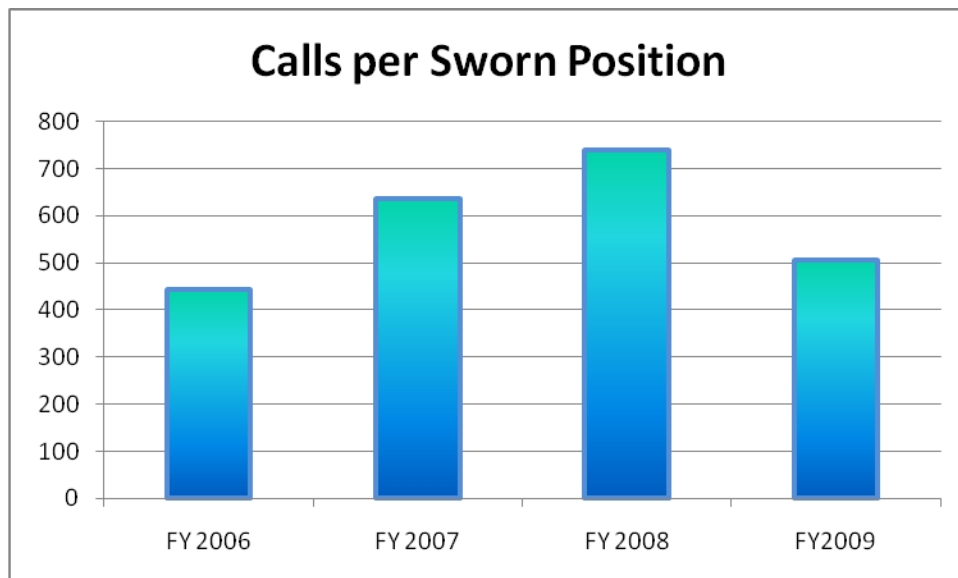
Traffic accidents are a significant source of service demand. With the increased use of red light cameras by Tennessee cities, it will be interesting to note whether traffic accidents, and more importantly, the incidence of injuries shows continued improvement in the future, as well as the potential impact of revenues.

Injury accidents per total accidents
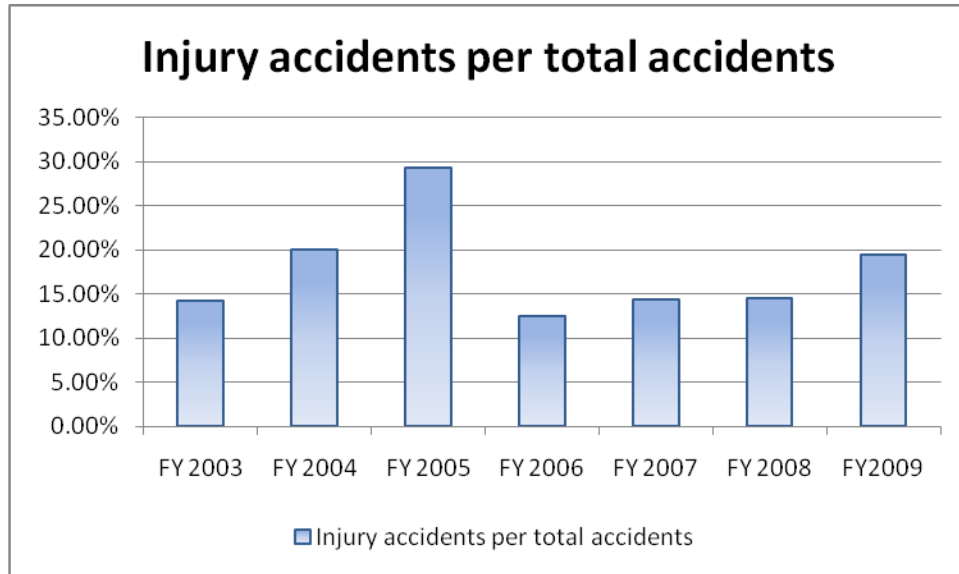
POLICE Performance Measures-Average of Participating Cities	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
TIBRS A&B per 1000 pop	1,360.57	1,206.59	1,138.92	1,088.37	1,583.80	1,510.42	1390.51
Calls for service per 1000 pop	119.65	113.82	89.83	93.32	113.31	109.94	122.12
Police FTE per 1000 pop	2.62	2.51	2.81	2.14	2.22	2.30	2.58
Total traffic accidents per 1000 pop	0.06	0.06	0.03	0.06	0.06	0.05	.06
Public prop accidents per 1000 pop		0.00	0.05	0.03	0.03	0.03	.03
Injury accidents per 1000 pop	0.01	0.01	0.01	0.01	0.01	0.01	.01
Cost per call for service		$139.94	$179.37	$189.23	$139.08	$ 147.21	$169.42
TIBRS A per 1000 pop	120	132	102	108	116	123	136
Injury accidents per total accidents	14.28%	19.98%	29.30%	12.54%	14.42%	14.50%	19.36%
Calls per Sworn Position				443	636	738	507

City of Athens

Profile

Population	13,334
Calls for service	35,367
TIBRS Type A crimes	2,820
TIBRS Type B crimes	401
Budgeted sworn positions	31
Support (non-sworn) personnel	2
Police vehicles	24
Alarm calls	977

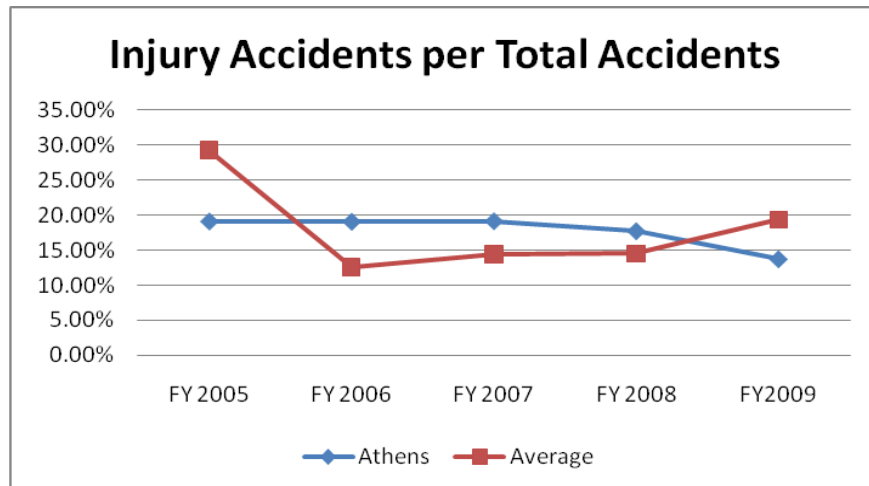**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- Athens operates a full-service police department including community service programs. The city does not have school resource officers or drug dogs.
- For the purpose of this report, the police department includes administration, patrol and criminal investigations. The police department headquarters is housed in the city's municipal building.
- Officers work eight-hour shifts and are generally scheduled to work 40 hours per week. Court appearances are extra work often beyond the 40-hour workweek.
- The department does not have a "take-home" car program.
- The police department has a policy to engage the public. Their dispatched calls include officer initiated contacts.
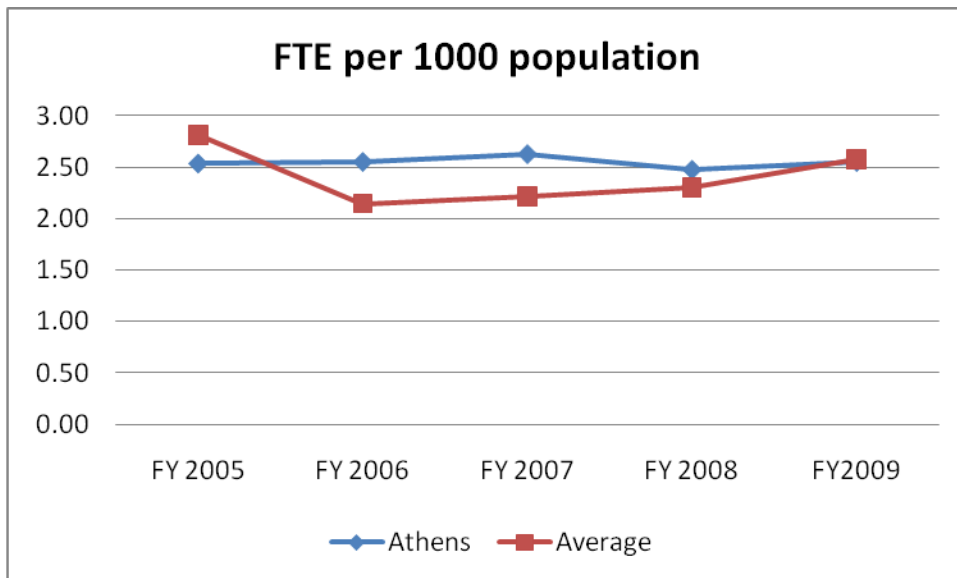
Staffing ratios have remained fairly constant over time, registering slightly higher than the average of participating cities for two years. There is a slight decline in FY2008 and continuing through FY 2009, bringing Athens nearly identical with the group average.

Total Per Capita Costs

TIBRS Type A Crimes per 1000 pop

% Injury Accidents of Total Traffic Accidents
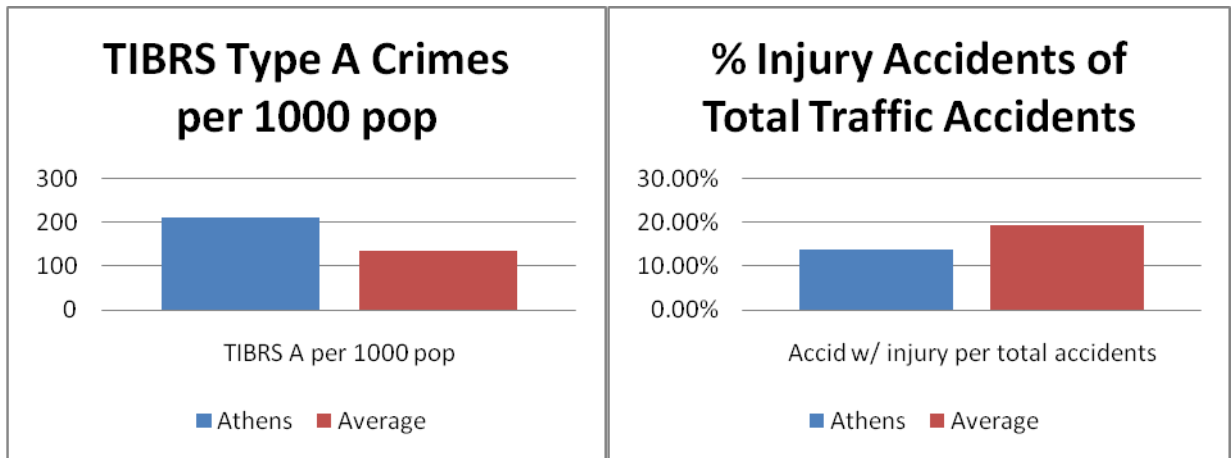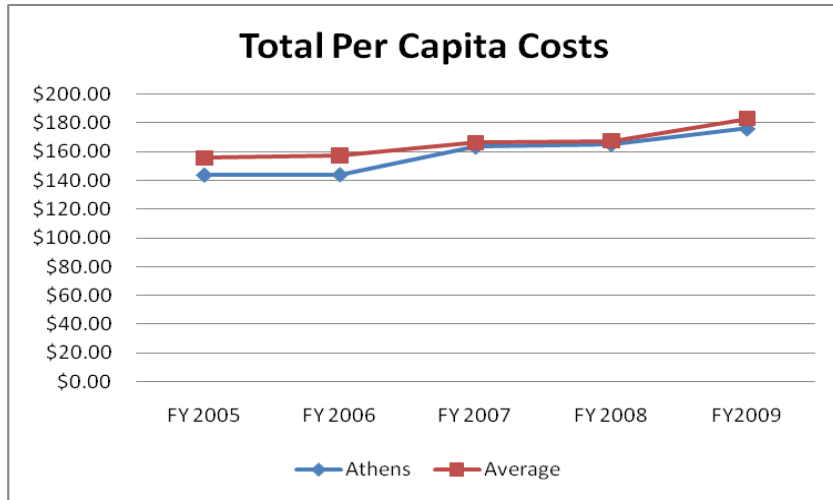
While crime rates are higher than average for FY2009, injury accidents have remained relatively consistent over time and are showing slight declines for FY2009.
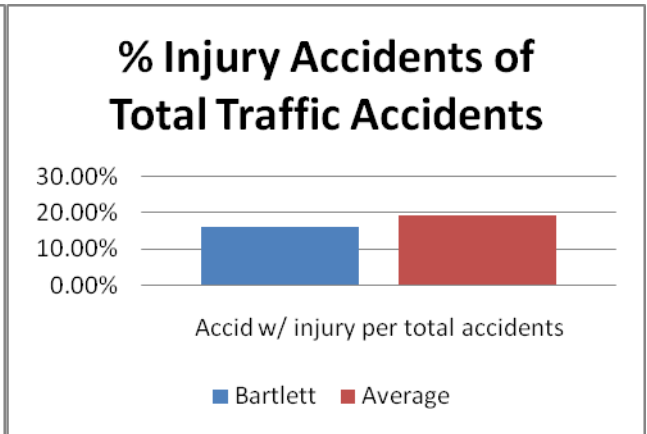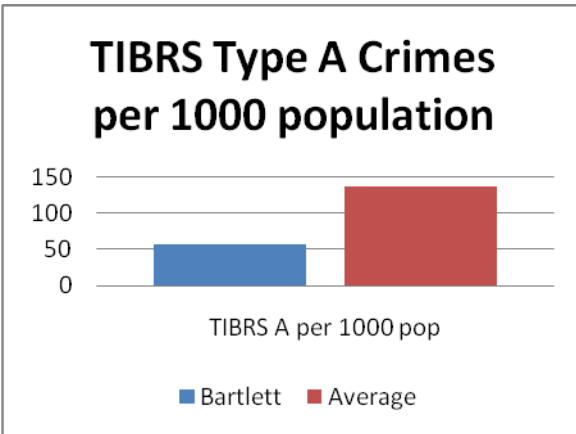

Injury Accidents per Total Accidents

City of Bartlett

Profile

Population	46,954
Calls for service	61,341
TIBRS Type A crimes	2,673
TIBRS Type B crimes	2,208
Budgeted sworn positions	110
Support (non-sworn) personnel	8
Police vehicles	83
Alarm calls	4,296

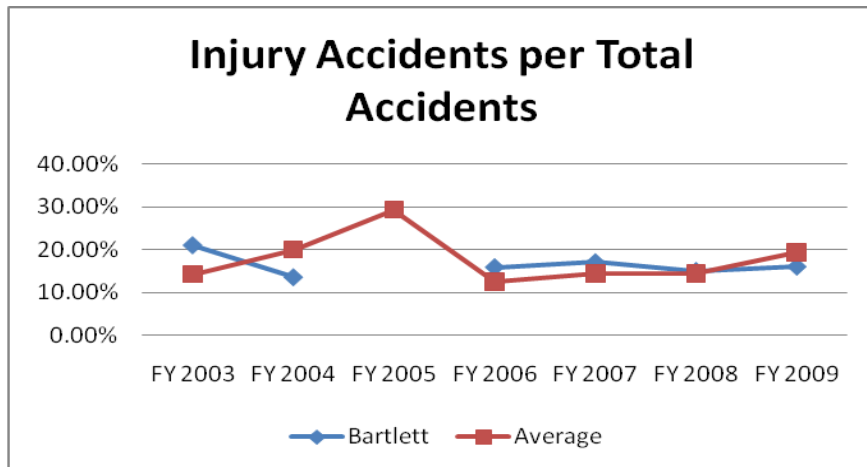**Service Level and Delivery Conditions Affecting Service Performance and Cost**
- Bartlett operates a full-service police department, including DARE, traffic officers and community relations officers.
- The police department maintains a headquarters separate from the city hall building and operates a municipal jail.
- For the purpose of this study, the dispatch center and the jail unit are not included in this report.
- The city also operates a General Sessions Court, increasing the demand for prisoner transport, courtroom security, and process serving by the Police Department.
- Bartlett is part of the Memphis metropolitan area and is immediately adjacent to the City of Memphis, a city of 650,000 people.
- The city has significant commercial and retail development and multiple interstate exits**.**
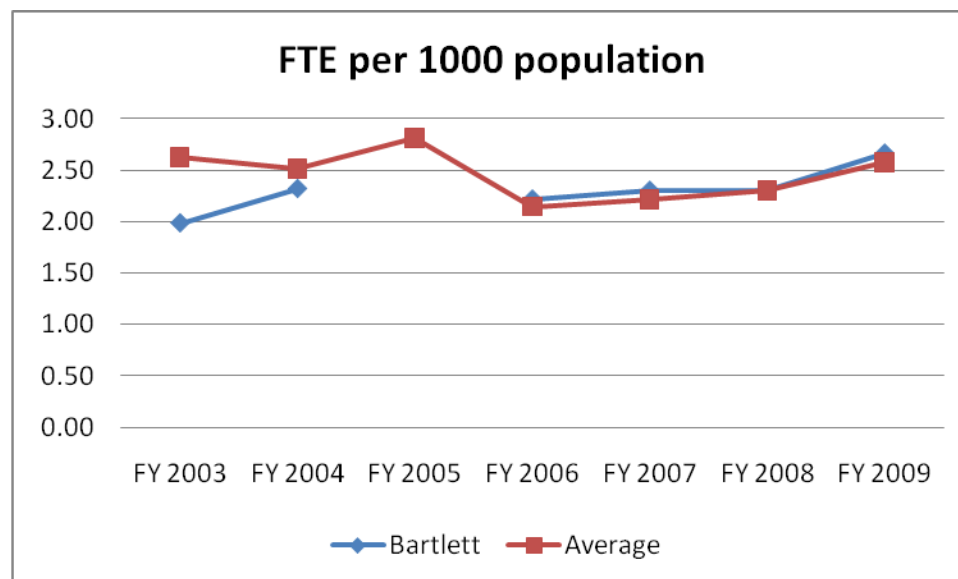
Total per capita costs have paralleled a slight increase in FTE per population. However, the rate of increase in costs per capita might indicate a significant increase in other costs.

Total Per Capita Costs

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Bartlett	~$185		~$175	~$205	~$165	~$265
Average	~$167	~$203	~$205	~$220	~$222	~$236

TIBRS Type A Crimes per 1000 population

TIBRS A per 1000 pop — Bartlett ~55, Average ~135

% Injury Accidents of Total Traffic Accidents

Accid w/ injury per total accidents — Bartlett ~16%, Average ~19%
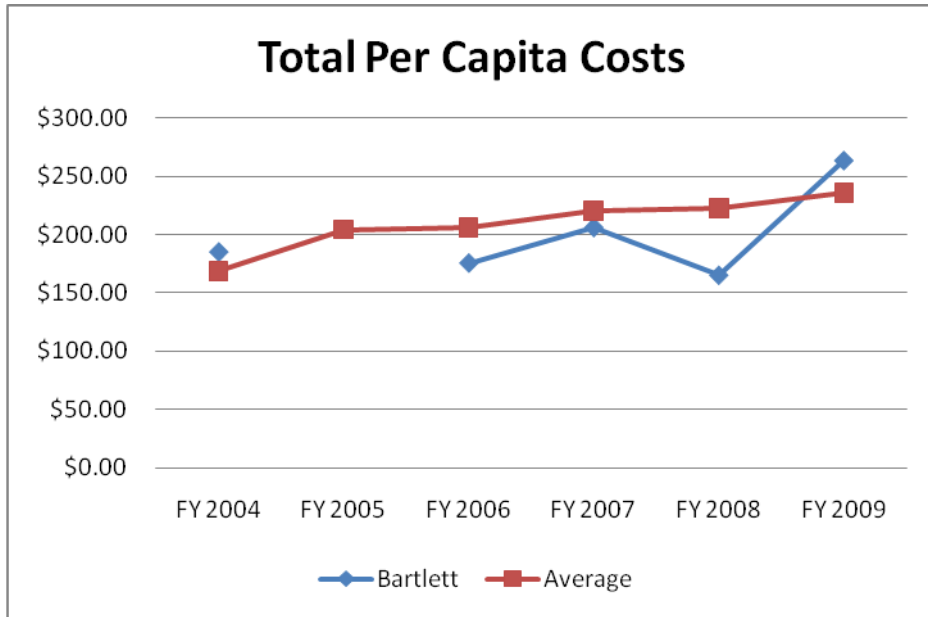
While Bartlett is currently slightly above the average in terms of Injury Accidents, the trend over time is relatively stable with a slight decline in FY2009.
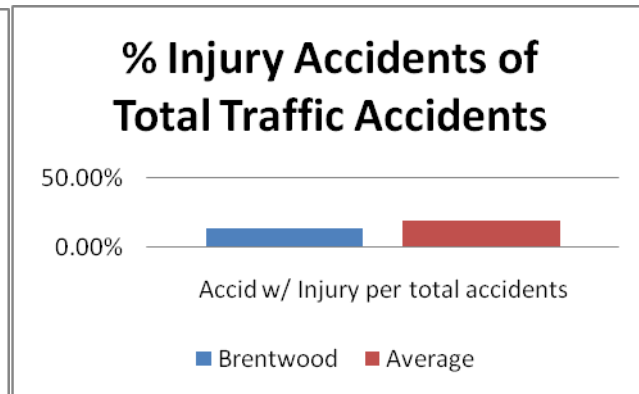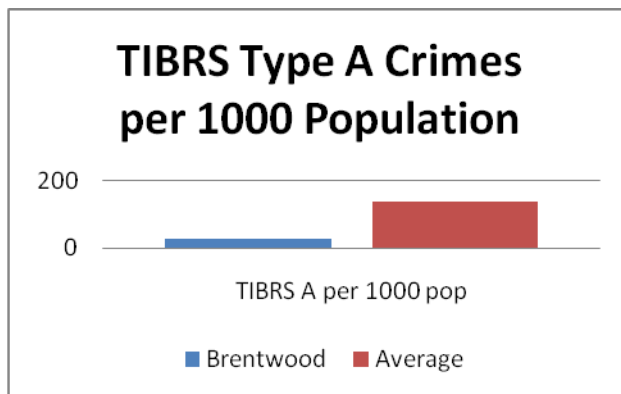
Injury Accidents per Total Accidents

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Bartlett	~21%	~14%		~16%	~17%	~15%	~16%
Average	~14%	~20%	~29%	~12%	~14%	~14%	~19%

City of Brentwood

Profile

Population	35,262
Calls for service	30,203
TIBRS Type A crimes	1,033
TIBRS Type B crimes	237
Budgeted sworn positions	57
Support (non-sworn) personnel	4
Police vehicles	66
Alarm calls	3,015

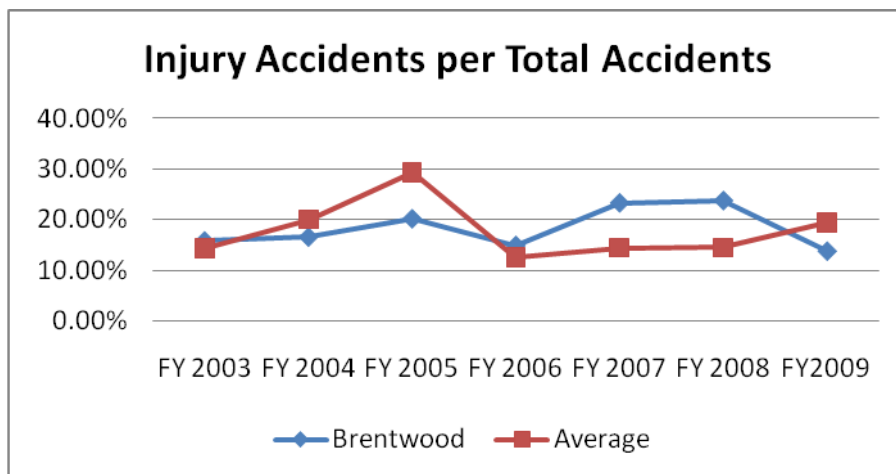**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- Brentwood operates a full-service police department including community service programs.
- For the purpose of this report, the police department includes administration, patrol and criminal investigations. The department has an in-house dispatch operation, but that unit is not included in this report.
- The police department headquarters is part of the city's municipal building.
- Officers work eight-hour shifts and are generally scheduled to work 40 hours per week.
- The department does not have a "take-home" car program.
- Brentwood is part of the Nashville/Davidson County metropolitan area and is served by an interstate highway.
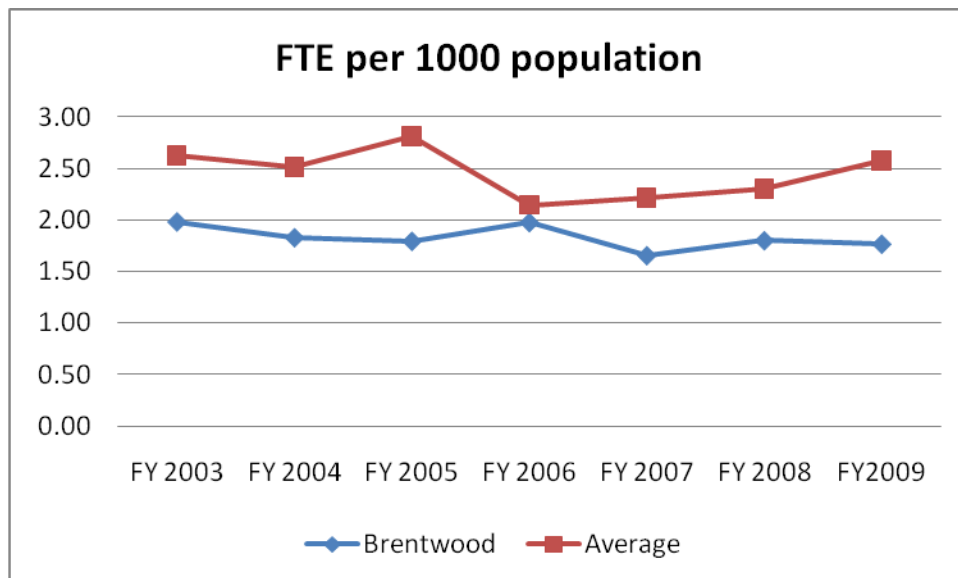
Brentwood has remained reasonably stable in staffing ratios and is somewhat below the average. There is a slight decrease for FY2009 departing from the average. Costs have remained relatively stable over time and relative to the floating average.

Total Per Capita Costs

TIBRS Type A Crimes per 1000 Population

% Injury Accidents of Total Traffic Accidents
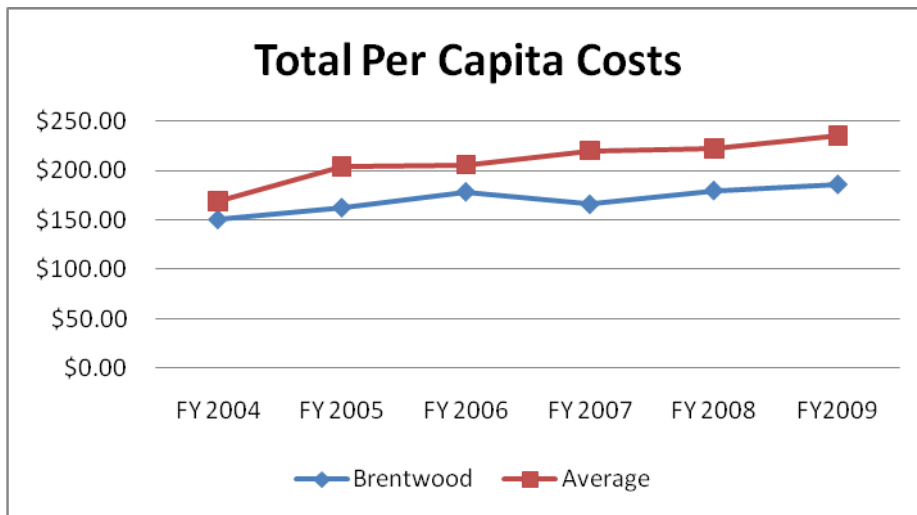
Brentwood maintains its relatively low crime rate in FY2009. Injury accidents, while higher than average in FY2008 reflect a decline from prior years and following that declining trend, the level of injury accidents for FY2009 is below the average. In 2007, the accidents reported did not include minor damage reports that are not included in state reports.

Injury Accidents per Total Accidents

City of Chattanooga

Profile

Population	155,554
Calls for service	214,139
TIBRS Type A crimes	30,738
TIBRS Type B crimes	2,641
Budgeted sworn positions	472
Support (non-sworn) personnel	130
Police vehicles	529
Alarm calls	15,153

Service Level and Delivery Conditions Affecting Service Performance and Cost

- The Chattanooga Police Department is a full-service police department, including DARE and School Resource Officers.
- The city is divided into distinct geographical areas, with Patrol Commanders having authority over all aspects of patrol activity in their areas.
- The department has opened "precinct" offices in the city.
- The department operates a "tele-serve" unit, which handles complaints by telephone when the complainant does not need to speak to an officer in person.
- The officers generally work eight-hour shifts. The department has a partial "home fleet," with some officers allowed to drive the police vehicles home.
- Two major interstates intersect in Chattanooga, producing a high traffic volume.
- The city is at the center of a metropolitan area and serves as a major shopping hub for a multi-county area, including counties in North Georgia.
- Chattanooga is a tourist destination and hosts conferences and conventions.
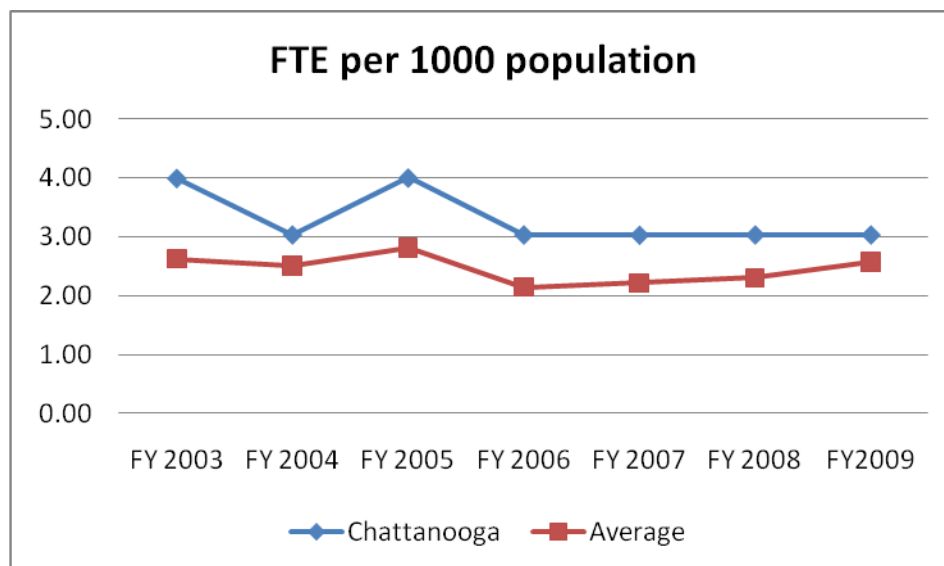
Costs have remained fairly consistent over time for Chattanooga while in FY2006, there was a significant increase in staff by population and then remaining fairly stable since. Being the largest city as well as the most urban in the program, it is unsurprising that the city has lower staffing ratios but also costs marginally more per capita, moving in a nearly parallel path.
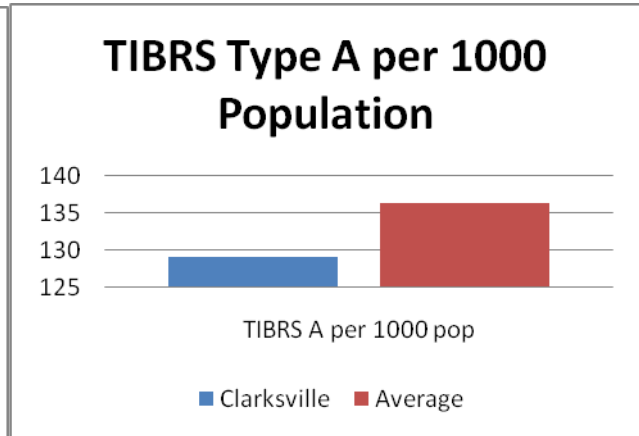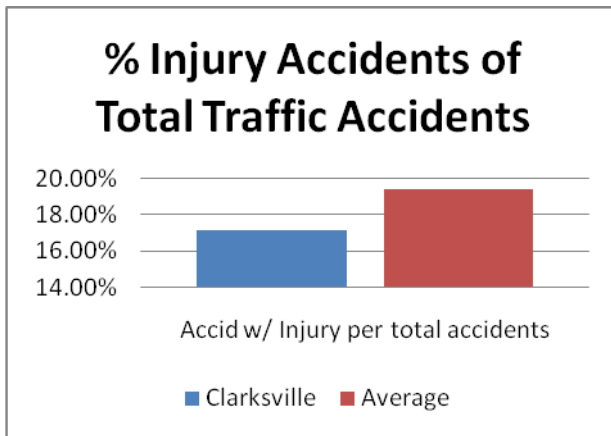

Total Per Capita Costs

TIBRS Type A per 1000 Population

TIBRS A&B Crimes per 1000 population
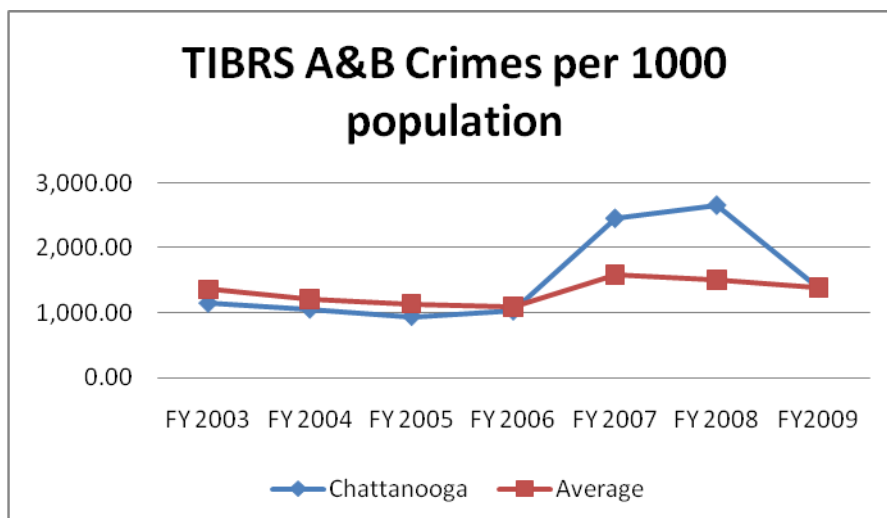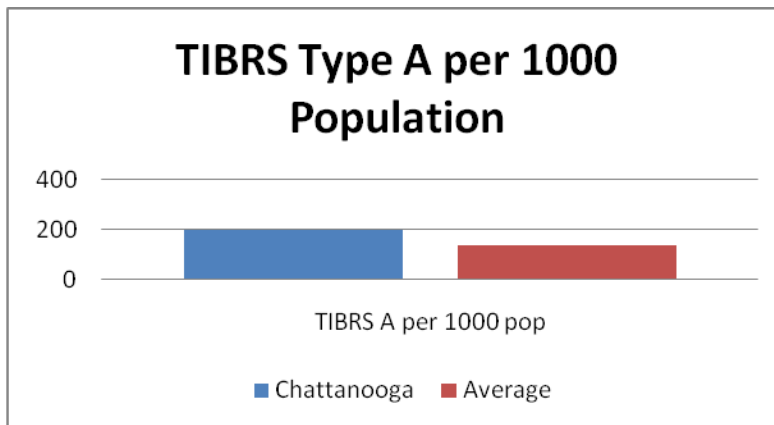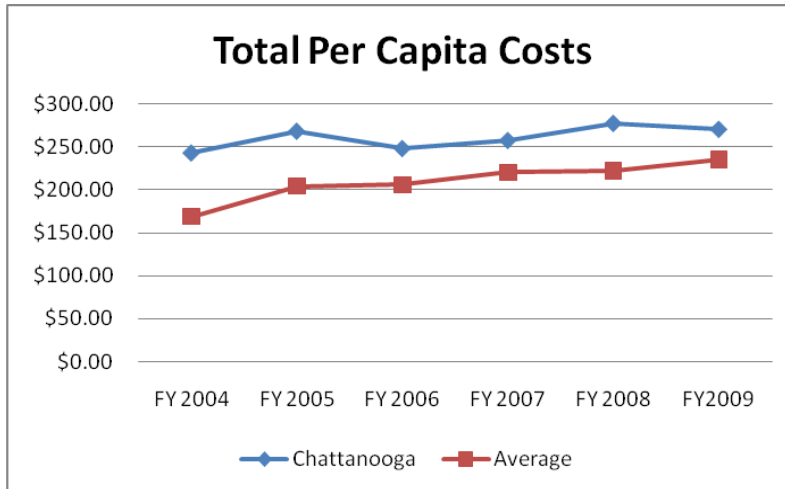
City of Clarksville

Profile

Population	103,455
Calls for service	143,210
TIBRS Type A crimes	13,356
TIBRS Type B crimes	1,879
Budgeted sworn positions	248
Support (non-sworn) personnel	87
Police vehicles	273
Alarm calls	9,549

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Clarksville operates a full-service police department, including DARE officers.
- The department has three distinct districts, each operated almost as an independent police department. Each district has traffic, criminal investigation and patrol responsibilities.
- The department has a headquarters building, and two districts have their own office space in other buildings. The department maintains a "home fleet'" with officers allowed to drive the police vehicles home.
- The department works 12-hour shifts, and officers are scheduled to work some "short" shifts to reduce the number of scheduled work hours below the overtime threshold.
- A portion of the U. S. Army's Fort Campbell is inside the city, and the city is significantly impacted by commercial and residential development associated with the presence of the military base.
- The city is served by Interstate 24 and serves as a gateway for traffic going into and out of Kentucky.

FTE per 1000 population
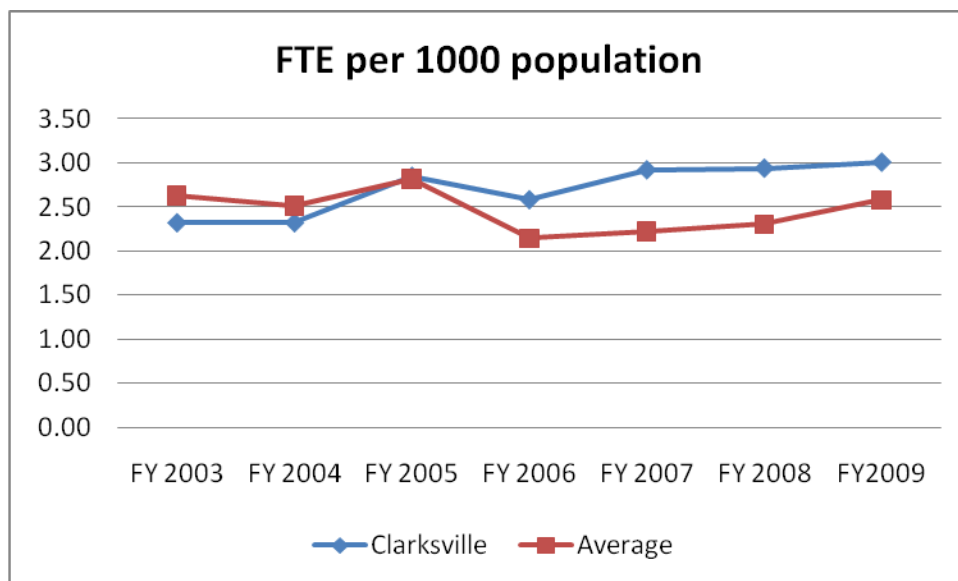
Staffing ratios have increased slightly each year since FY2006 mirroring the average of the participating cities although at a slightly higher level. Costs also have remained fairly constant, increasing only marginally over time and in concert with the average of participating cities.

Total Per Capita Costs

% Injury Accidents of Total Traffic Accidents

TIBRS Type A per 1000 Population
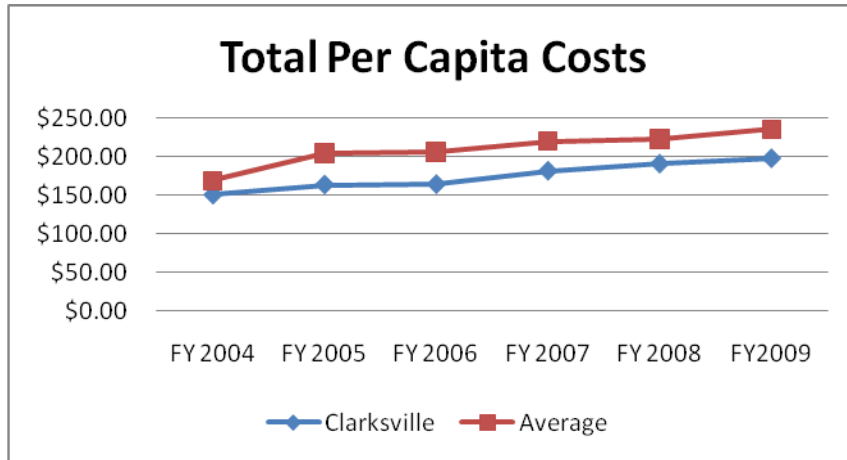
Crime rates, while expectedly higher than the floating average given Clarksville's urban status, have remained fairly constant over time. While Clarksville also has higher injury accident ratios, the City has seen injury accidents decline.
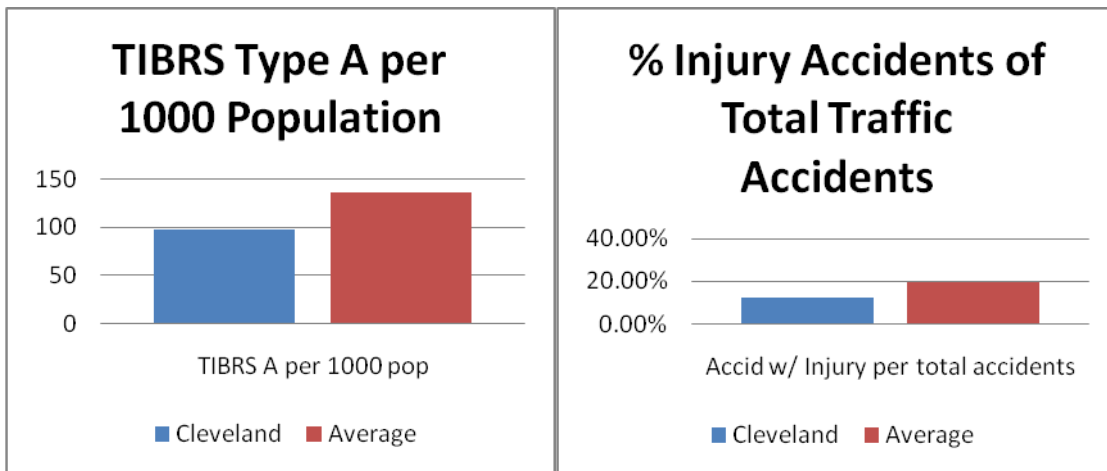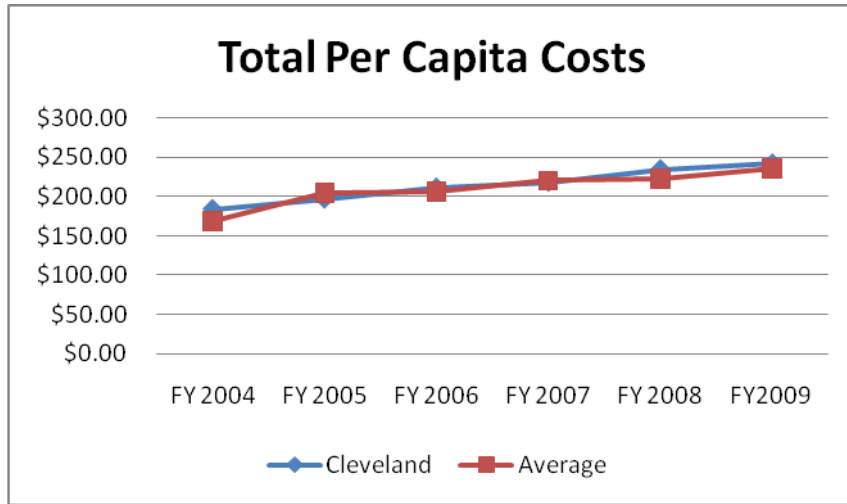

Injury Accidents per Total Accidents
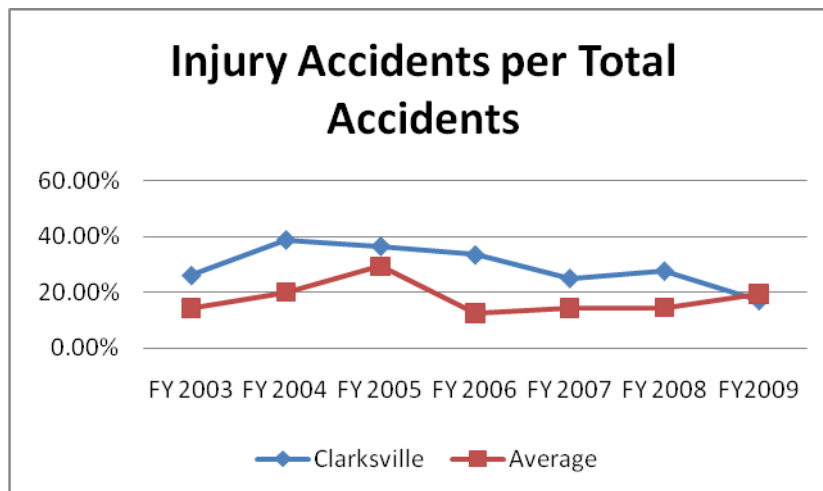
City of Cleveland

Profile

Population	37,419
Calls for service	50,630
TIBRS Type A crimes	3,665
TIBRS Type B crimes	1,189
Budgeted sworn positions	92
Support (non-sworn) personnel	12
Police vehicles	110
Alarm calls	2,806

**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- To ensure continuous patrol coverage and uninterrupted response to calls, the Patrol Services Division makes available six patrol teams that work four 10-hour shifts. The shifts are custom-tailored to place as many as 31 police officers on duty during peak call times.
- The Investigative Division is comprised of two separate units: Criminal Investigations responsible for handling all property and people crimes and Special Investigations responsible for handling all vice crimes.
- The department also maintains a Teleserve Unit, Canine Unit, Traffic Unit, Crime Prevention Unit, and a Special Response Team. School Resource Officers are provided for all city schools by the department. Take-home vehicles are provided for all officers who live within a 15-mile radius of the department. There are currently 2.86 officers per 1,000 citizens in Cleveland.
- During FY06 officers responded to 63,440 calls for service, issued 12,143 citations for moving violations and made 5,391 arrests.
- Animal Control is managed by the Cleveland Police Department. Bradley County contracts the services of Animal Control.
- Cleveland is located less than 20 miles from Chattanooga, a city with a population in excess of 155,000, and is located on an interstate highway.

FTE per 1000 population
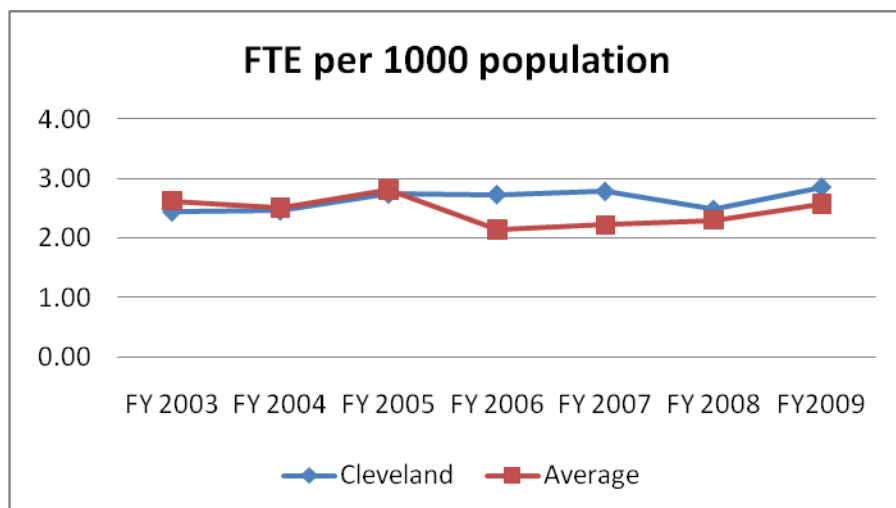
Cleveland has maintained a high level of service staffing by population with a moderate decline in the past years, with a similar staffing ratio as the average of the participating cities. Per capita costs nearly mirror the floating average with a moderate increase since FY2004.

Total Per Capita Costs

TIBRS Type A per 1000 Population

% Injury Accidents of Total Traffic Accidents

Injury accidents have been consistent over the past seven years, reflecting a lower than average rate of injuries per total traffic accidents.

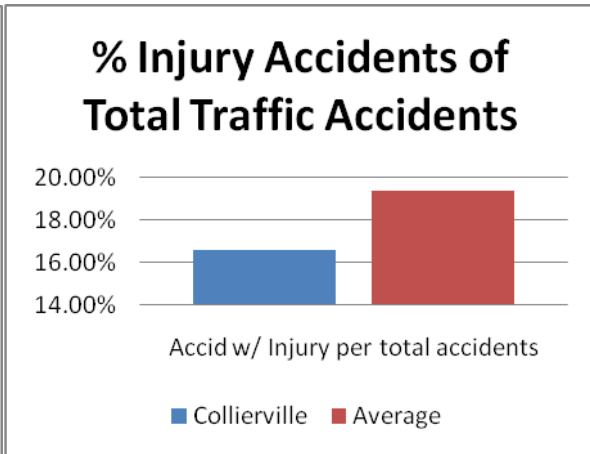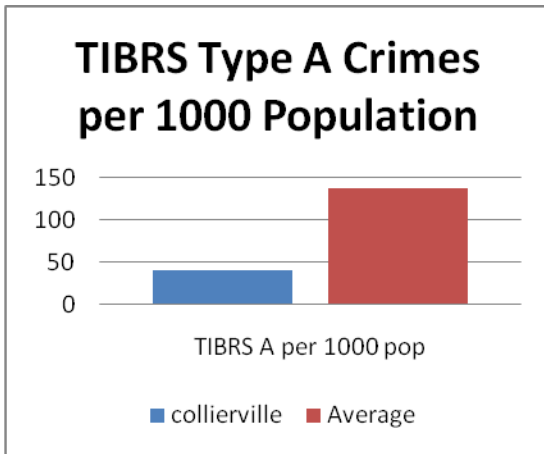**Injury Accidents per Total Accidents**
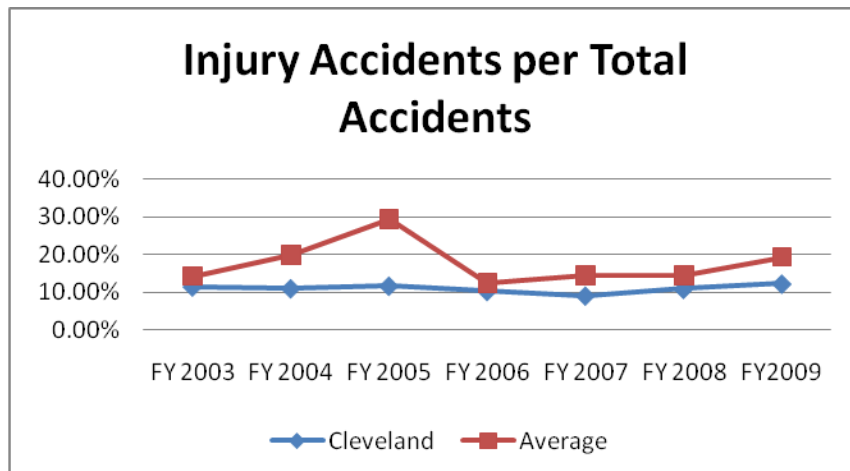
Town of Collierville

Profile

Population	44,304
Calls for service	40,788
TIBRS Type A crimes	1,820
TIBRS Type B crimes	1,210
Budgeted sworn positions	99
Support (non-sworn) personnel	29
Police vehicles	60
Alarm calls	2,894

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Collierville operates a full-service police department, including school resource officers, traffic officers, crisis intervention officers and tactical officers. In addition, the police department also has a police reserve program, special citizen volunteers, a citizens' police academy and an explorer post as part of the community policing program.
- Police services consist of traditional law enforcement functions, including patrol, investigations, and police administration. These functions encompass preventive patrols, traffic enforcement, responding to calls for service, and investigation of crimes. The Collierville Police Department is nationally accredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- The police department includes a municipal jail, communications center and an annex building. For the purpose of this study, the dispatch center and the jail unit are not included in the report. The city also operates a General Sessions Court located in the main police complex.
- Collierville is part of the Memphis metropolitan area and is immediately adjacent to the City of Memphis, a city of 650,000 people.
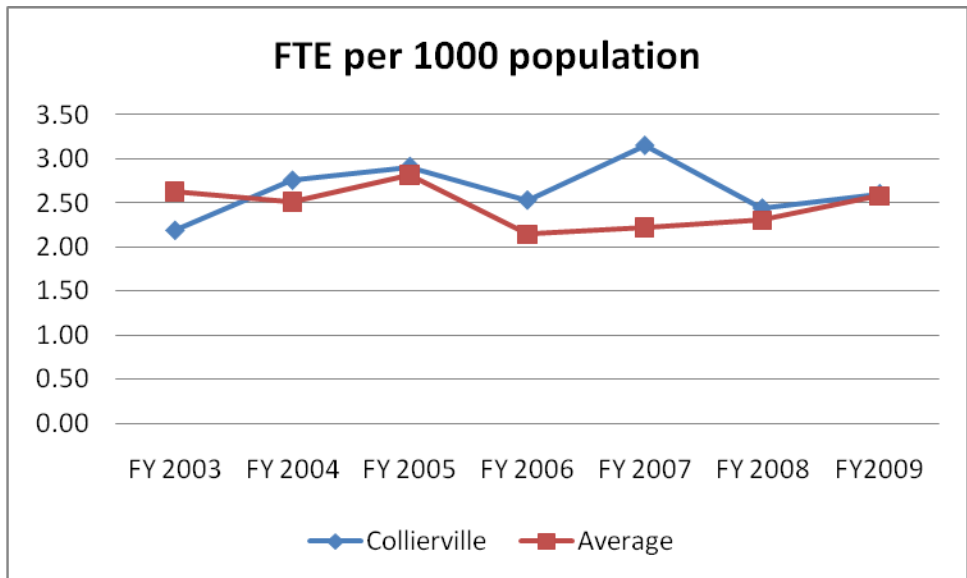
Collierville has experienced steady staffing ratios over time, nearly identical to the participating cities average until FY2006. After a spike in FY2007, staffing levels appear to have stabilized. Police costs per capita have also closely followed the average, increasing moderately each year.

Total Per Capita Costs

TIBRS Type A Crimes per 1000 Population

% Injury Accidents of Total Traffic Accidents
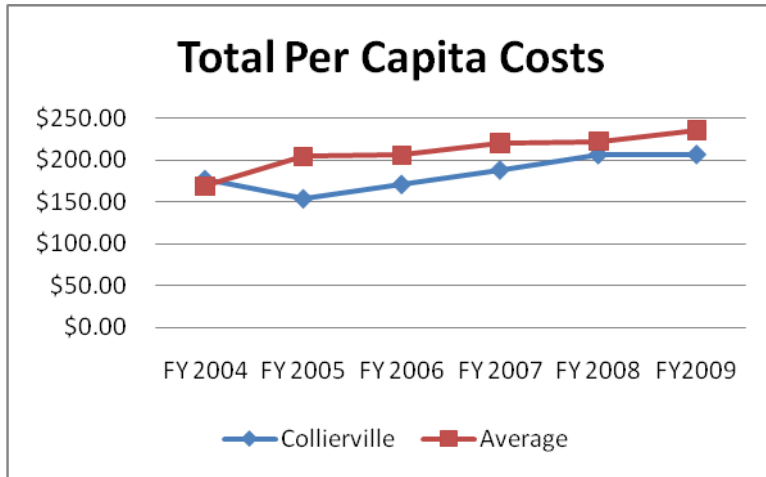
TIBRS Type A crimes in Collierville have been consistently lower than the floating average. Injury accidents, while higher than average, have been relatively consistent and even declined in FY2008 and continued flat in FY 2009.

Injury Accidents per Total Accidents
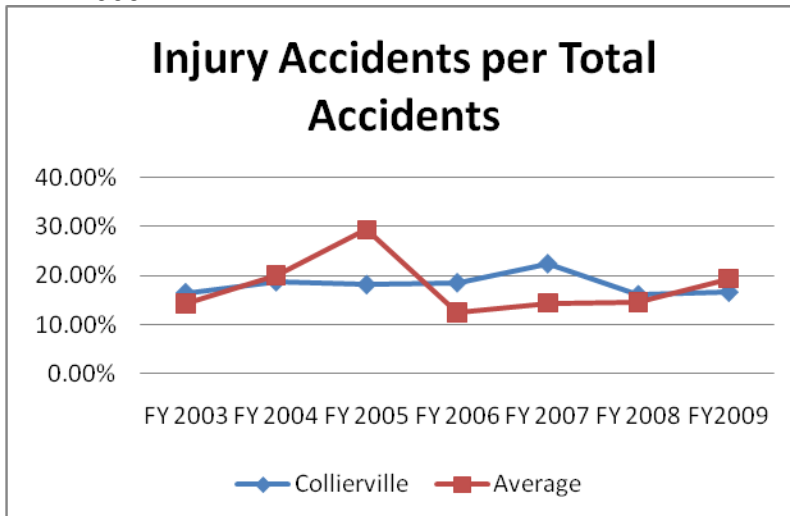
City of Franklin

Profile

Population	56,219
Calls for service	64,412
TIBRS Type A crimes	2,554
TIBRS Type B crimes	2,440
Budgeted sworn positions	145
Support (non-sworn) personnel	31
Police vehicles	146
Alarm calls	2,955

**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- The Franklin Police Department is divided into three divisions: Patrol/Operations, Administration, and Criminal Investigations. There are three shifts and patrol officers work four 10-hour days per week.
- The department maintains specialized units such as the Special Response Team, Hostage Negotiation Team, Canine, Dive Search and Recovery Team, Critical Incident Response Team, and an Incident Command Vehicle for Homeland Security Region 5 responses and other emergency incidents.
- All patrol vehicles are equipped with mobile data terminals and in-car cameras.
- The Franklin Police Department is nationally accredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Franklin is approximately 15 miles south of Nashville and is served by Interstate 65, which is the gateway for traffic from the south.
- The City of Franklin revised its pension formula in 2003 to a level that is 33% higher than the Tennessee Consolidated Retirement System. The City also provides comprehensive medical insurance; employees to pay 8% of individual coverage and 12% of family coverage premiums.
- Franklin is significantly impacted by commercial and residential development due to corporations such as the North American Nissan Headquarters relocating from California.
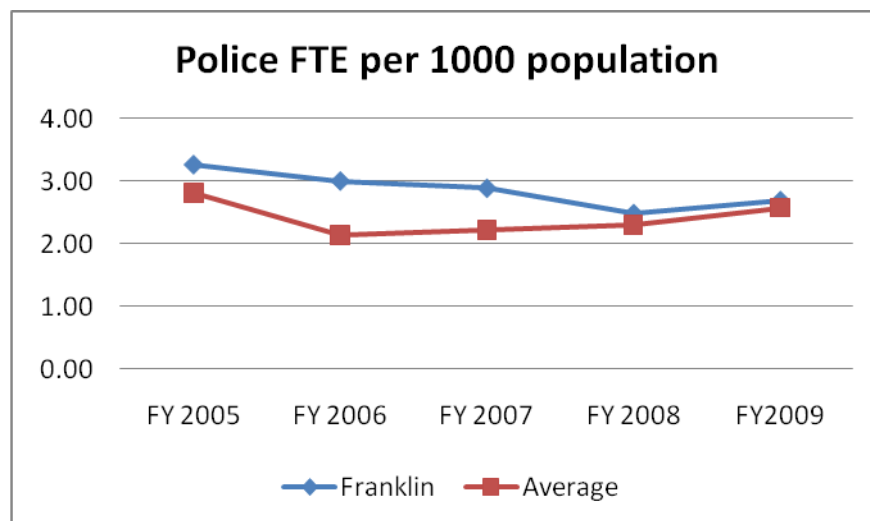
Staffing ratios in Franklin have remained fairly consistent over time with a slight downward trend until FY 2008 and then increasing in FY2009. The slightly higher than average per capita costs, while indicative of a more expensive suburban market, have also remained fairly constant over time with a downward shift in FY2008 and a slight increase in 2009.

Total Police Per Capita Costs
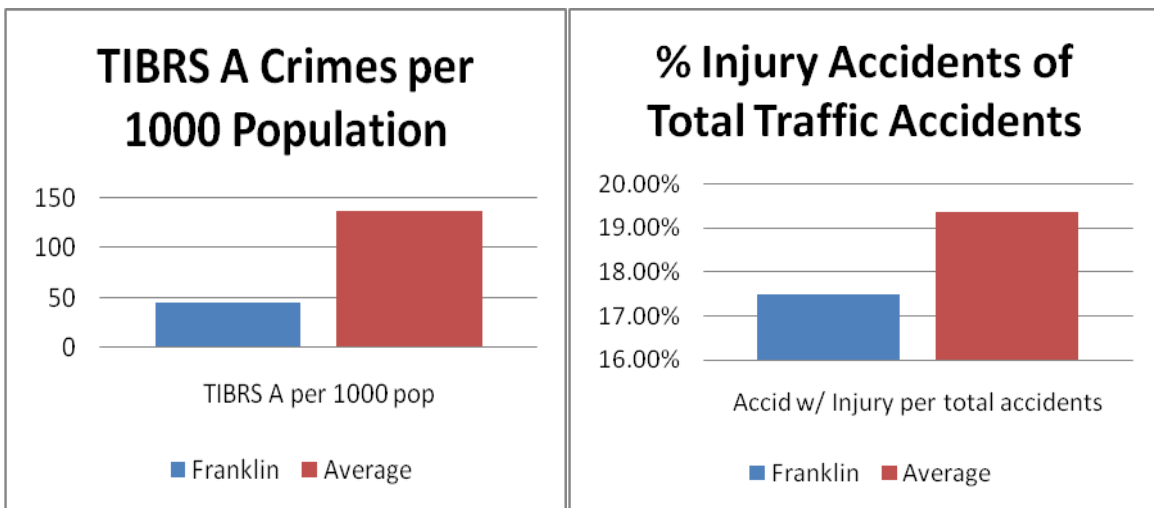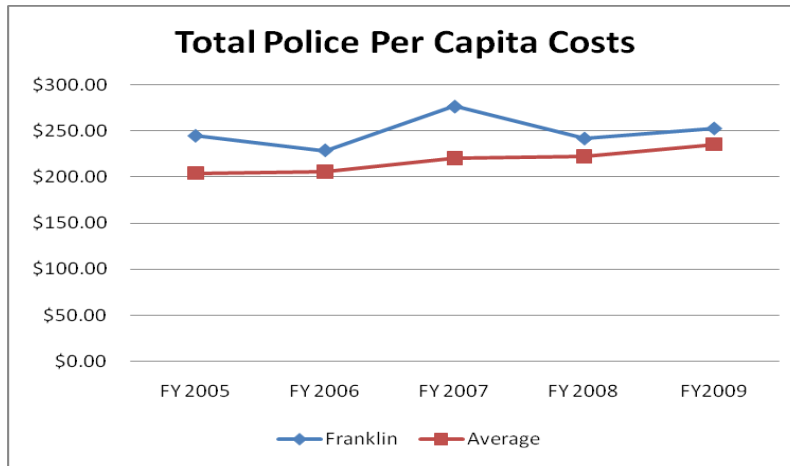
Crime rates are somewhat lower than average, consistent with prior years' reports. Injury accidents continue to be reasonably constant since FY 2008.

TIBRS A Crimes per 1000 Population

% Injury Accidents of Total Traffic Accidents

Injury Accidents per Total Accidents
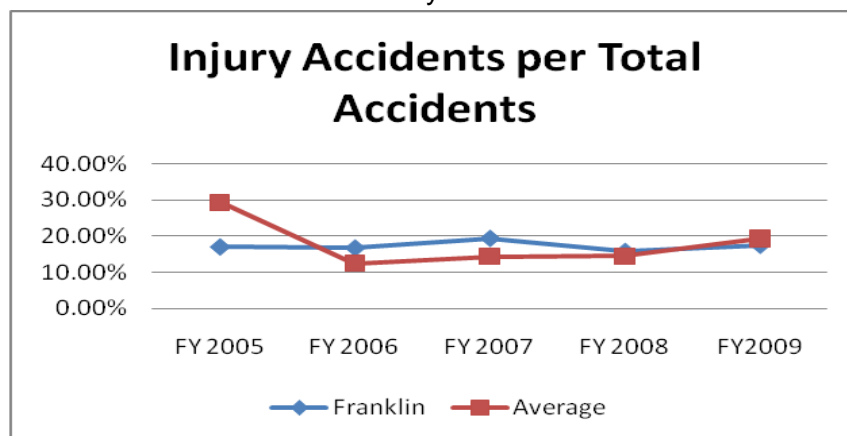
City of Jackson

Profile

Population	59,643
Calls for service	109,770
TIBRS Type A crimes	11,697
TIBRS Type B crimes	1,738
Budgeted sworn positions	214
Support (non-sworn) personnel	37
Police vehicles	171
Alarm calls	8,635

Service Level and Delivery Conditions Affecting Service, Performance and Cost

- The Jackson Police Department has a diverse structure including Administration, Aviation, Bomb Squad, Canine, Criminal Investigations, Prevention, Gang Enforcement, Patrol, Tactical, and Support Services.
- The Department recently adopted city-wide community policy to foster closer relationships between the officers and the citizens they serve.
- Patrol officers are assigned specific geographical grids and work to resolve community issues that affect quality of life in that area through direct efforts or as a referral agency.
- There is an emphasis on continued education and promotion in the department.
- Jackson is the retail hub for thirteen surrounding counties.
- Whirlpool, Ameristeel and other industrial manufacturers have facilities in Jackson.
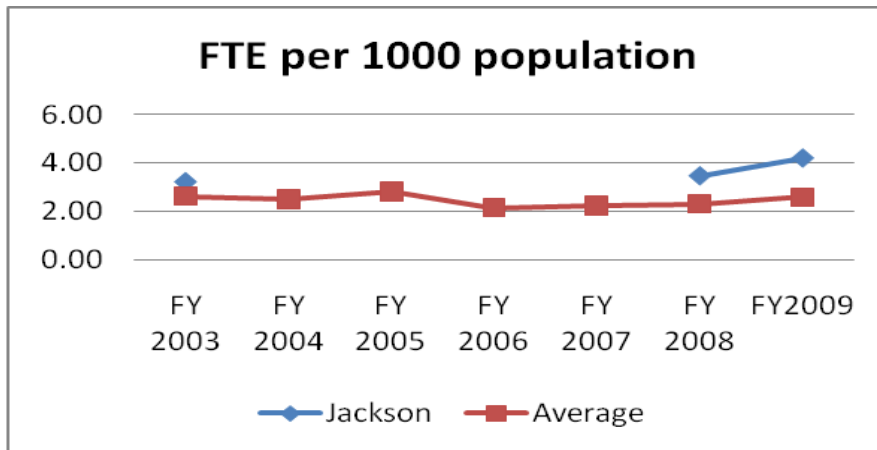
Jackson has a slightly higher staffing ratio than the current average which is reflected in the higher than average per capita costs. A very slight increase since FY2003 in staffing ratio is also apparent. The increasing trend continues through FY2009. The significant drop in costs per capita reflects a large drop in costs likely associated with retirement calculations in FY 2008.

Total Per Capita Costs

TIBRS Type A Crimes per 1000 Population

% Injury Accidents of Total Traffic Accidents
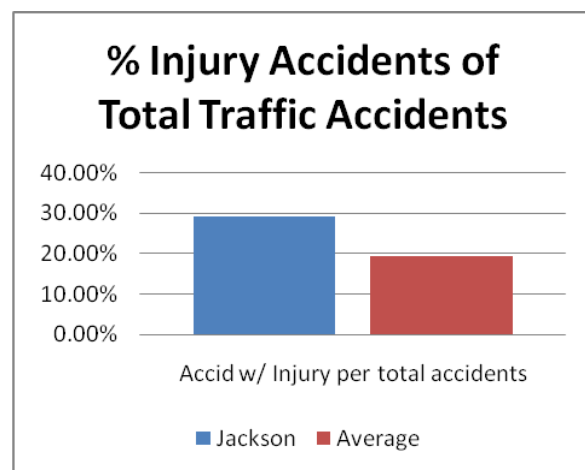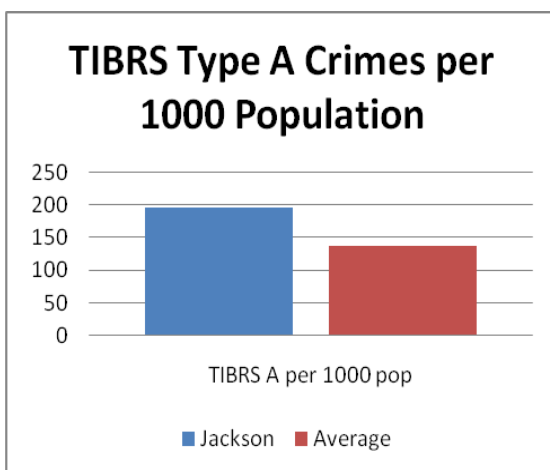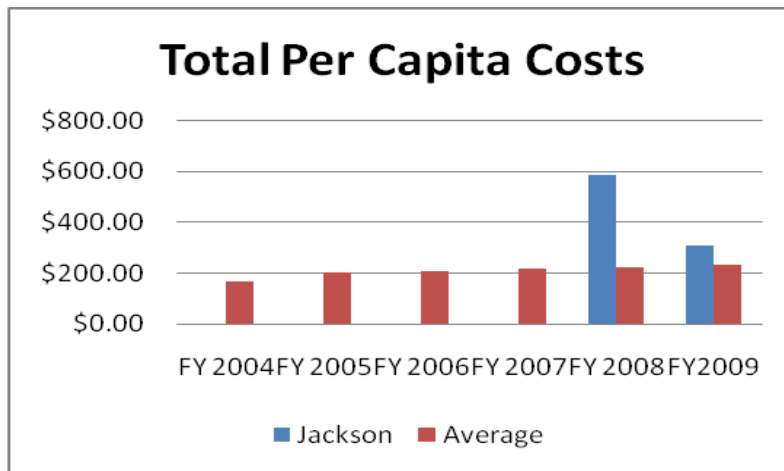
The higher than average injury accident ratio present in both FY2008 and FY2009 as compared to FY2003 indicates a need for additional research into more recent historical reporting and future behaviors to determine true trend analysis.

Injury Accidents per Total Accidents
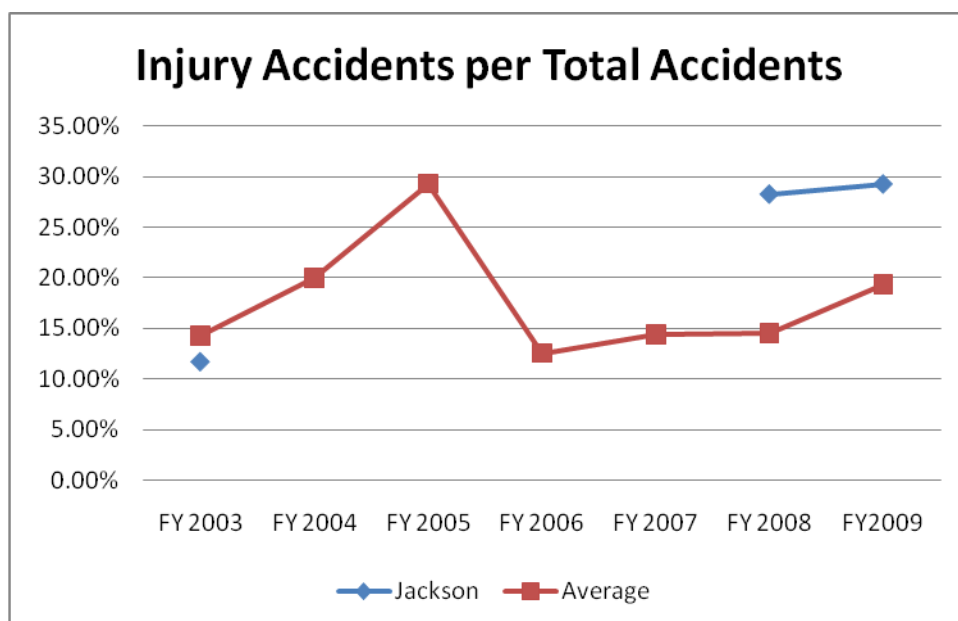
City of Kingsport

Profile

Population	44,905
Calls for service	50,380
TIBRS Type A crimes	8,096
TIBRS Type B crimes	2,208
Budgeted sworn positions	111
Support (non-sworn) personnel	61
Police vehicles	109
Alarm calls	1,921

Service Level and Delivery Conditions Affecting Service, Performance and Cost

- Kingsport is 43.99 square miles in size and is located in both Sullivan and Hawkins Counties, closely located to both Virginia and North Carolina.
- The police department is a full service law enforcement agency including E-911 Dispatch although that service is not reviewed in this analysis.
- The department is fully accredited nationally.
- The department has a take-home vehicle program for its officers.
- Kingsport is recognized nationally for its recreation amenities and receives thousands of visitors annually.
- Kingsport hosts a large Fun Fest each summer, drawing close to 180,000 additional visitors to the community.
- Kingsport is home to Kodak, its largest employer, and several higher education facilities.
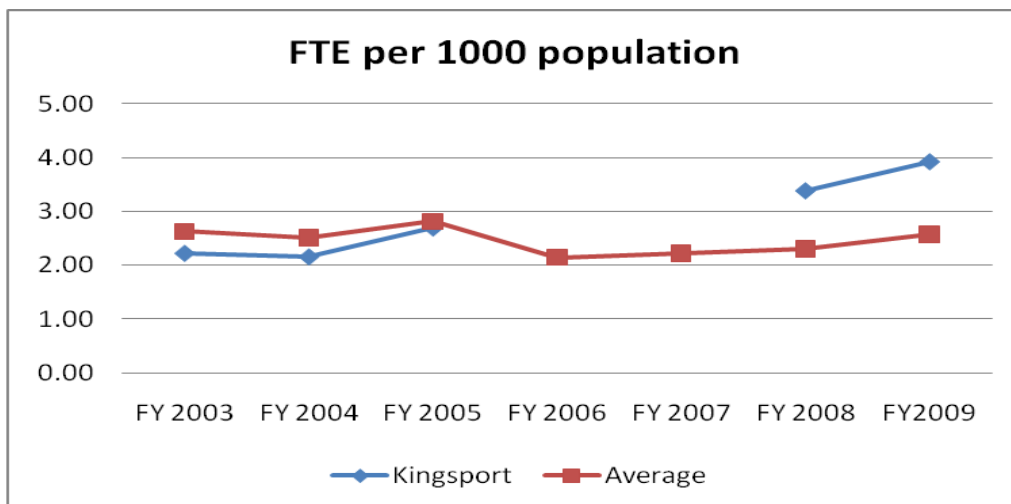
Kingsport has a slightly higher than average staffing ratio that appears to closely follow the trend of the annual average. This higher ratio is reflected in its slightly higher per capita costs. This can also be a reflection of the urban environment and moderately more expensive market.

Total Per Capita Costs

TIBRS Type A Crimes per 1000 Population

% injury Accidents of Total Traffic Accidents
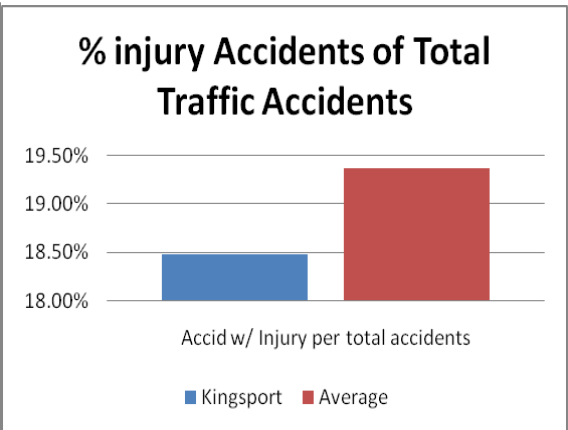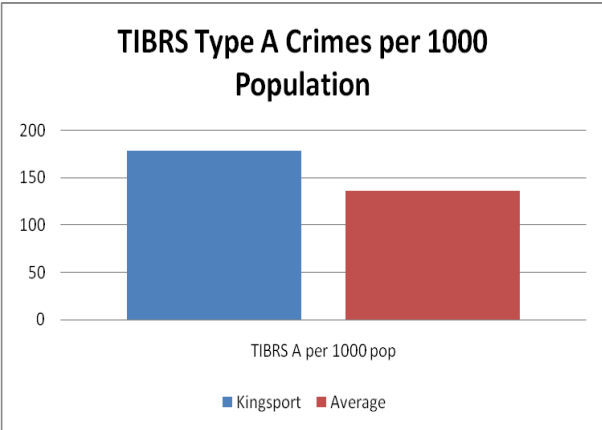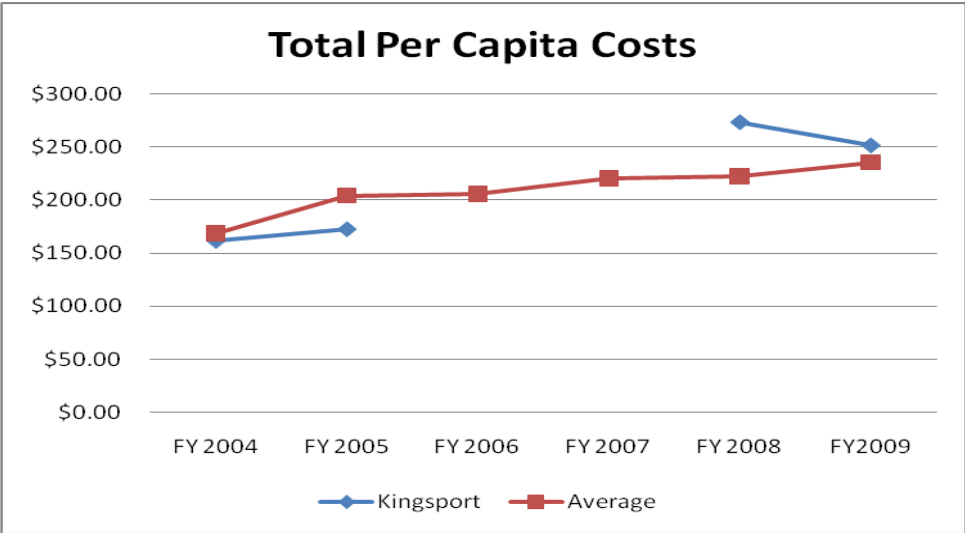
Kingsport has slightly higher crime rates than the participant's average, not unexpected in a more urban and transient population. While the injury accident ratio is also slightly lower than average, the historical trend would imply a significant drop over time and continued stability.

Injury Accidents per Total Accidents
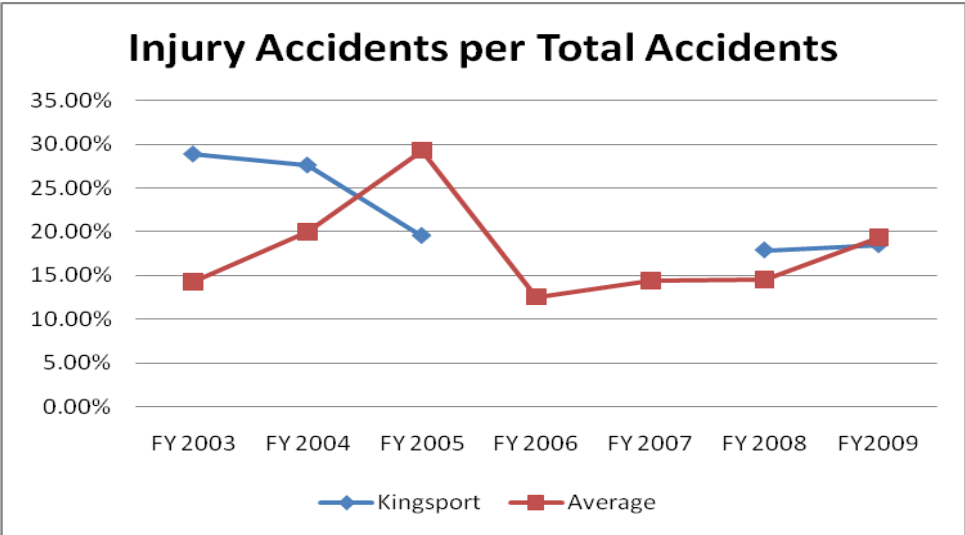
FIRE SERVICES

Fire services consists of the entire range of services provided by the city's fire department, which may include fire suppression, fire prevention, fire code inspections, fire safety education, arson investigation, rescue, and/or emergency medical services.

A special caution to the reader is appropriate for fire services benchmarks because there is considerable variation in how these services are provided. The source of some of that variation is emergency medical services. Athens and Cleveland do not provide emergency medical services. Bartlett provides some advanced life support (ALS) and some transport service. Brentwood, Collierville, and Franklin provide advanced life support (ALS). Chattanooga, Clarksville, and Murfreesboro are first responders.

The steering committee made every attempt to exclude costs associated with emergency medical service from each fire cost category, but it is impossible to fully account for cost and service level variations when so many fire service employees are also performing emergency medical services.

Definitions of Terms Used

Calls For Service – Includes all response categories for both emergency and non-emergency service that require use of Fire Department personnel and equipment.

Fire Calls – The total of all reported fires of all types, including structure fires. The reporting standard for all fire data is TFIRS, the Tennessee Fire Incident Reporting System, which complies with the standards of NFIRS, the National Fire Incident Reporting System operated by the U.S. Fire Administration, part of the Federal Emergency Management Agency (FEMA).

Fire Inspections – Includes inspections performed by both certified fire inspectors and by the staff of the city's engine companies.

FTE Positions – Number of hours worked in the Fire Department converted to full-time equivalent (FTE) positions at 2,760 hours per year. Since a standard work year is used, this figure may not correspond to the number of positions budgeted in the Fire Department.

For some cities, the number of FTE's may be a budgeted figure, rather than actual hours worked, which could result in either understating or overstating the actual hours worked.

Fire Response Time – The time that elapses between the time at which the fire department (not the 911 or dispatch center) first becomes aware of the call and the arrival of the first fire department unit on the scene of the incident.

Tennessee Municipal Benchmarking Project
Fire Services, FY 2009

Measure	Athens	Bartlett	Brentwood	Chattanooga	Clarksville	Cleveland
Calls for service	458	3,832	2,455	12,889	6,635	1,932
Non-emergency calls	158	N/A	413	0	387	0
Emergency calls	300	3,832	2,042	12889	6,248	1,932
Fire calls	120	599	86	920	586	1,055
Structure fires	34	42	20	178	218	56
Fire inspections	476	2,213	1,422	11892	2,599	2,757
Fire code citations - notice	0	0	1	N/A	0	3,083
Fire code violations - issued	1,524	880	1,416	N/A	8	0
Percent of fire code violations cleared in 90 days	40.0%	95.0%	87.3%		100.0%	75.0%
Number of full-time equivalents (FTE's)	24	74	48	400	197	104
Number of budgeted certified positions	23	71	62	417	197	98
Total response time	0:04:20	N/A	0:06:58	0:06:15	0:05:07	0:04:54
Dispatch time	0:01:20	N/A	0:01:11	0:01:00	0:01:00	0:01:30
Fire response time	0:03:00	0:04:47	0:05:48	0:05:15	0:04:07	0:03:24
Percent fire cause determined	55.80%	63.77%	90.00%	95.00%	90%	99.00%
Fire Loss	433,534	953,858	3,050,051	5,018,160	2,641,156	1,199,817
EMS Service Level	N/A	ALS,BLS,TRN	BLS/ALS	1st Responder	1st Responder	First Responder
EMS Calls	50	2,825	1,384	6,093	4,067	821
ISO Rating	4	3	4	2	3	3
Number of fire stations	2	5	4	17	10	5
Total number of fire apparatus		16	10	42	24	14
Number of non-firefighting vehicles		7	11	32	22	6
Average number of training hours taken by individual sworn employees		40	387	487	65	495

Tennessee Municipal Benchmarking Project
Fire Services, FY 2009

Measure	Collierville	Franklin	Jackson	Kingsport	Average	Median
Calls for service	2,442	5,540	2,080	6,518	4,478	3,144
Non-emergency calls	762	N/A	N/A	1,538	465	387
Emergency calls	1,680	5,540	N/A	4,980	4,383	3,832
Fire calls	65	160	404	1,809	580	495
Structure fires	40	53	173	77	89	55
Fire inspections	1,609	1,423	2,006	3,403	2,980	2,110
Fire code citations - notice	0	331	5	382	422	1
Fire code violations - issued	795	2,704	257	6,022	1,512	880
Percent of fire code violations cleared in 90 days	64.0%		98.0%	92.0%	81.4%	89.6%
Number of full-time equivalents (FTE's)	61	169	160	109	94	106
Number of budgeted certified positions	73	158	177	103	138	101
Total response time	0:06:08	0:05:47	0:06:33	0:05:59	0:05:52	0:05:59
Dispatch time	0:01:28	0:01:18	0:01:16	0:01:16	0:01:17	0:01:16
Fire response time	0:04:40	0:04:29	0:04:17	0:04:43	0:04:27	0:04:34
Percent fire cause determined	97.00%	79.00%	89.00%	82.00%	84.06%	89.50%
Fire Loss	541,123	1,206,590	5,032,182	1,761,762	2,183,823.3	1,484,176
EMS Service Level	ALS	ALS	First Responder	ALS		
EMS Calls	1,575	3,721	364	4,709	2,561	2,200
ISO Rating	4	2	3	3&9	3	3
Number of fire stations	5	6	6	7	7	6
Total number of fire apparatus	8		17	15	18	16
Number of non-firefighting vehicles	3		12	15	14	12
Average number of training hours taken by individual sworn employees	276		280	12	255	278

Service Specific Trends: Fire

<u>Fire Costs</u>
Total fire service per capita costs increased at a rate of 5.34% per year over the six-year period. As is the case with police services, personal service costs are by far the largest component of total costs. Of all the services in the benchmarking program the component costs of fire services exhibit the greatest stability.

Per Capita Costs	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Personal services costs	$112.94	$116.51	$121.02	$132.91	$140.99	$145.82
Operating expenses	$11.99	$11.14	$12.69	$12.34	$13.97	$12.75
Indirect costs	$6.15	$8.50	$7.12	$8.17	$5.98	$7.94
Depreciation costs	$5.70	$6.09	$6.54	$7.41	$6.17	$9.66
Total costs	$121.48	$142.24	$147.37	$160.68	$167.10	$176.17

Fire Per Capita Costs

Cost per Capita
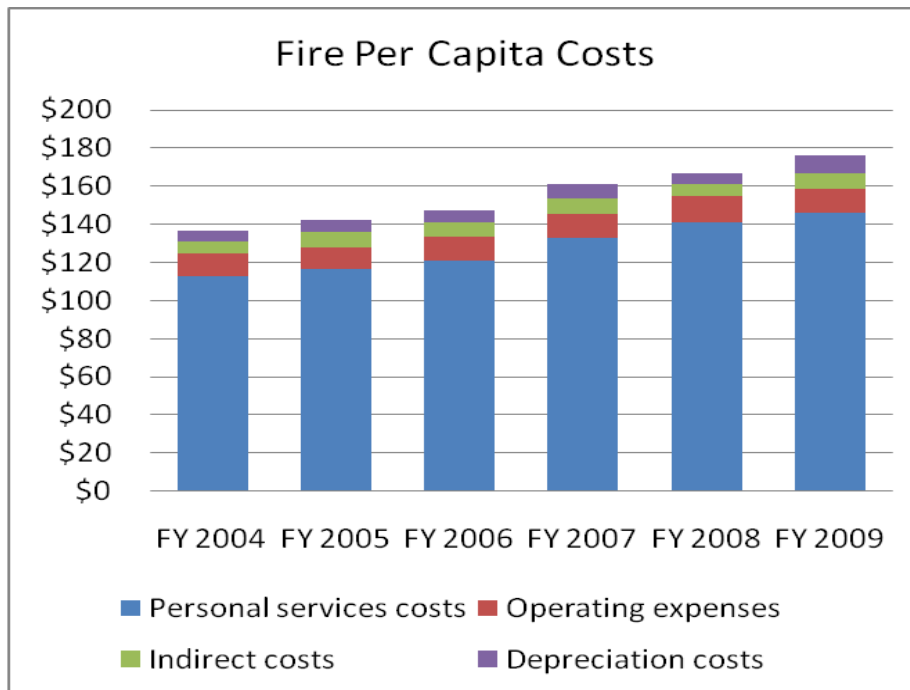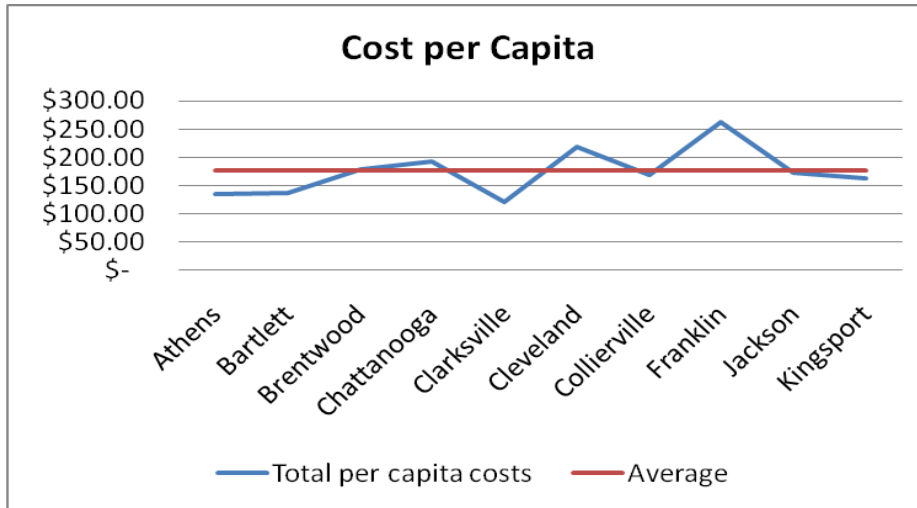
A recent study by city officials in Columbus, OH and reported by the Boston Globe has attempted to compare costs of fire service in major cities across the United States. Notable comparisons are shown below:

Rank	City	Annual Fire budget per resident
1	San Francisco, CA	$ 315.81
2	Boston, MA	$ 285.00
6	Memphis, TN	$ 220.22
8	Nashville-Davidson, TN	$ 194.43
	TN Benchmarking Average	$ 176.17
15	Dallas, TX	$ 165.97

In contrast, the cost per call for service shows a marked decline in FY2008, but is then followed by an increase in FY2009 that mirrors previous levels, most likely indicating an increase in demands for service in FY2008, particularly given the relatively consistent staffing rate averaged among participating cities. Additional research will determine the nature of service calls.

Cost Per Call for Service
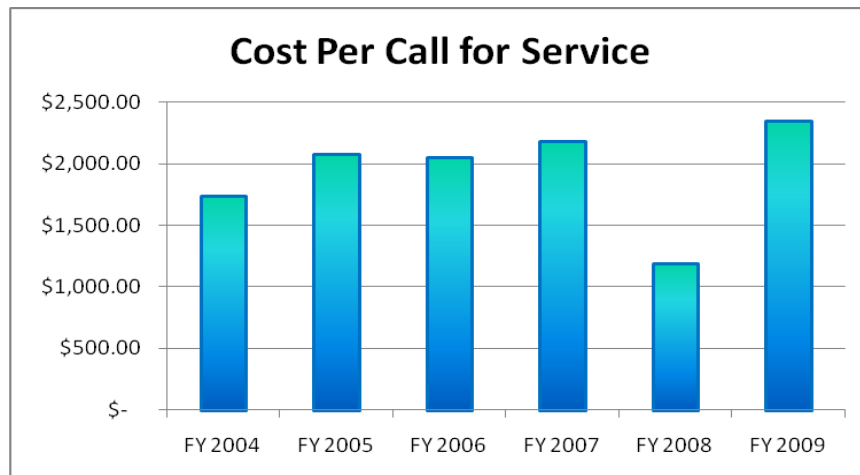
Cost of personnel is the largest item in most fire departments' operating budgets. The ratio of benefits to salaries, an indicator of the cost of benefits provided to employees, is relatively stable across the participating cities with minimal spread between the highest and lowest respondents.
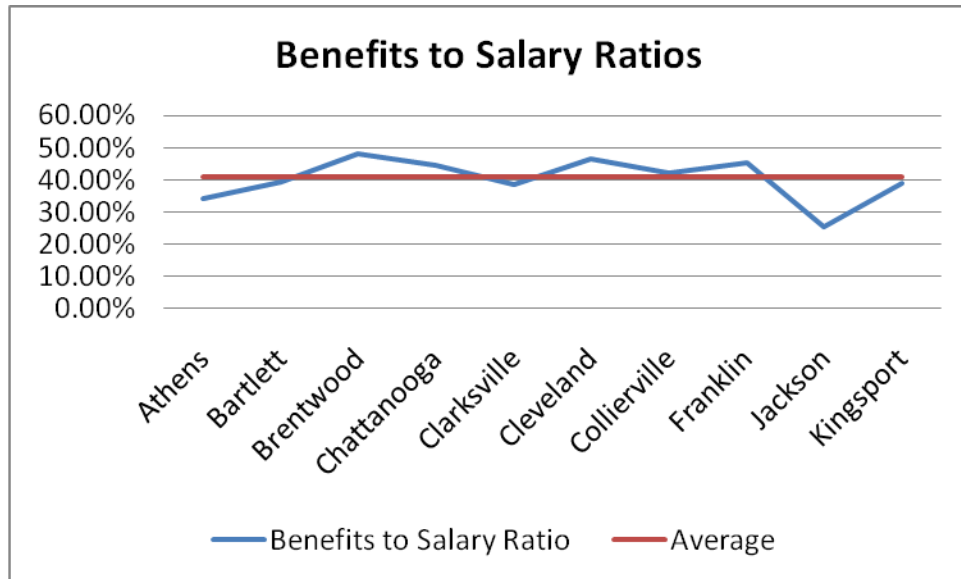
Another factor in personal costs is the use of overtime, which is far more varied amongst the respondents. This indicates a distinct difference in both demand for services by shift as well as approaches to managing staffing levels. Both factors are reflective of the individual nature of each community.
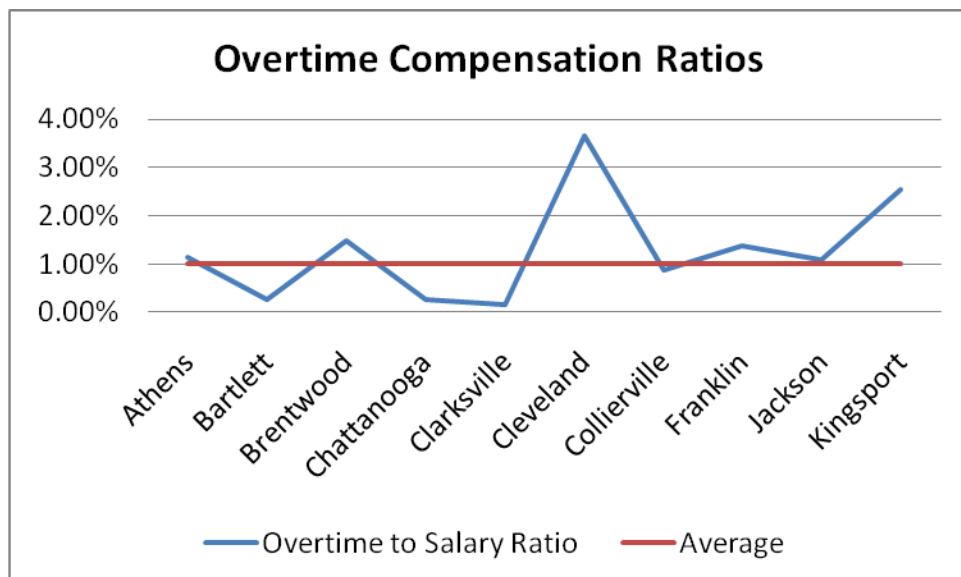
Fire Performance Measures

Two key measures of particular interest to citizens are fire response time and fire loss as a ratio to appraised value. In both of these measures, benchmarking program participating cities are showing improvement over the four-year period. In addition, there is consistency in the fire response time across most respondents. However, the number of fire calls per 1000 population has shown a decrease in FY2009 along with nonemergency calls. All emergency calls, on the other hand, have shown an increase since FY2008.

| FIRE Performance Measure	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Calls for service per 1000 population	75.7	76.2	68.0	73.9	68.0	73.2	72.5
Non-emergency calls per 1000 population	11.2	15.8	10.5	5.3	3.2	26.5	14.9
Emergency calls per 1000 population	64.4	60.4	57.4	68.5	70.7	56.8	67.9
Fire calls per 1000 population	9.9	4.2	10.8	11.3	9.0	18.8	12.1
Structure fires per 1000 population	1.4	1.1	1.2	1.6	1.4	1.3	1.5
Fire inspections per 1000 population	42.9	49.6	54.2	54.2	46.6	51.2	49.3
Fire code violations issued per 1000 population	39.5	38.7	30.9	12.1	40.9	32.2	34.7
Percent of fire code violations cleared in 90 days	93%	91%	91%	85%	88%	81%	81%
Number of FTE's per 1000 population	4.04	2.13	1.95	4.04	2.04	2.1	2.2
Budgeted certified positions per 1000 population	N/A	N/A	1.44	1.91	2.09	2.0	2.0
Total appraised property value in millions	$3,692	$3,764	$3,845	$4,329	$5,630	$4,631	$4,631
Fire response time	04:18	04:48	04:18	04:14	04:15	04:21	04:21
Percent fire cause determined	81.08%	94.00%	89.00%	90.60%	79.00%	74.63%	74.63%
Fire loss per million of appraised value	$ 623	$ 557	$ 488	$ 488	$ 421	$ 478	$ 478
EMS calls per 1000 population	40.9	49.0	48.2	54.4	40.9	83.5	83.5

Fire response times are a popular measure but must be considered carefully in the context of many variables affecting each community differently. For example, response time is affected by age, type, and condition of infrastructure as well as the density of population, the presence of

state and federal highways, geography such as rivers and terrain, railroads, and other traffic conditions. The current national standard is to respond on scene within 6 minutes of dispatch receiving the call.

Fire Response Time
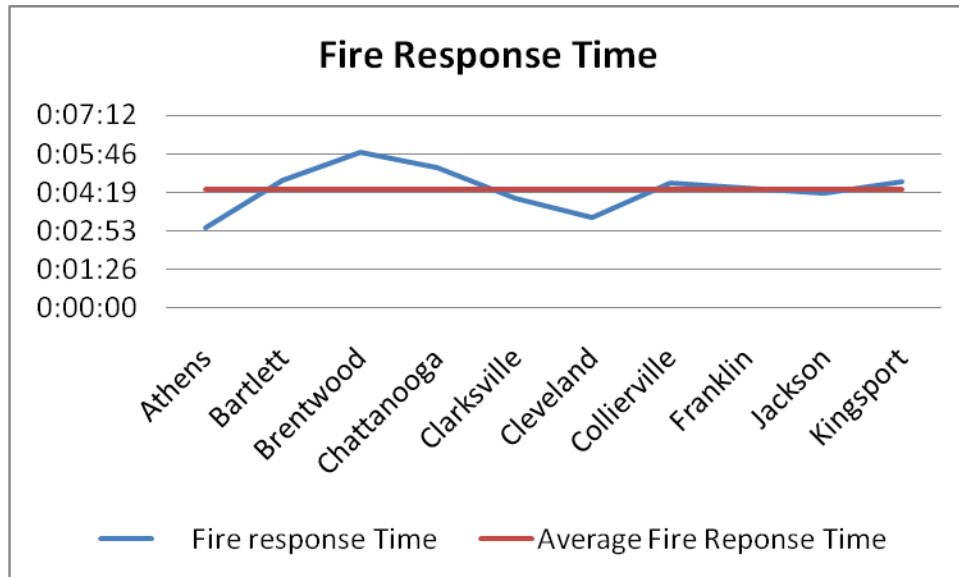
The demand for fire department services, including both call response and inspections has fluctuated somewhat over time with an increase in FY2008 for both categories.

Fire Service Demand
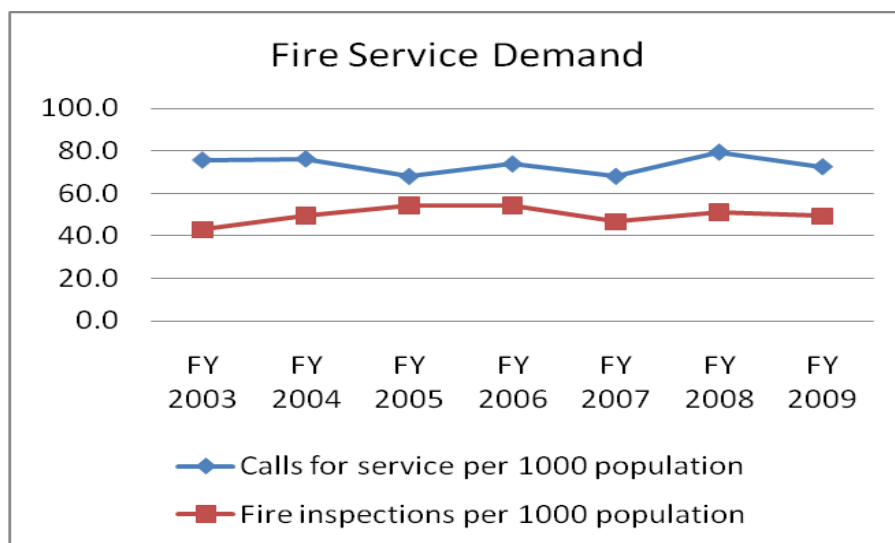
There is insufficient data to make a reliable statistical correlation between inspections and structure fires; it appears that inspections fluctuate more than structure fires.

Inspections & Structure Fires
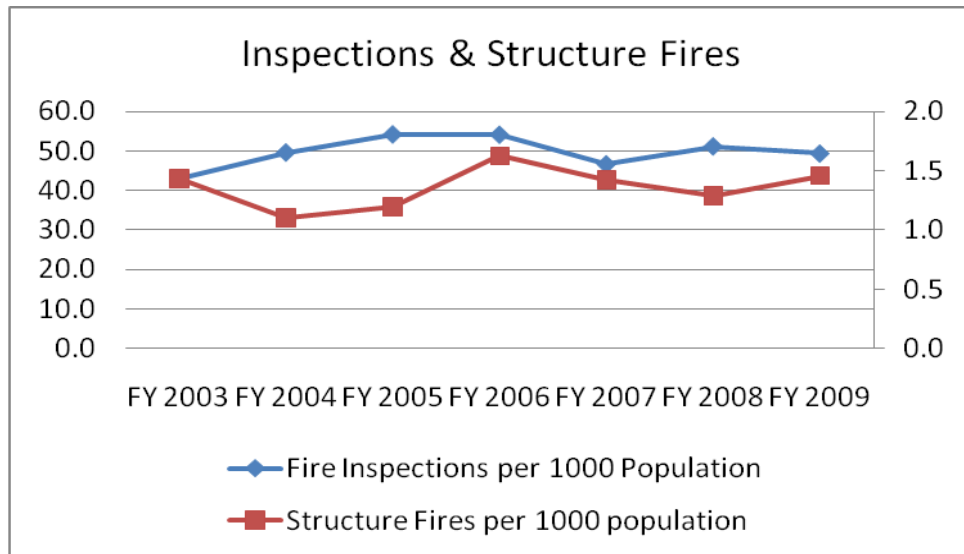
While there appears to be a slight decline in structure fires per 1000 population for the FY2007 and FY 2008 reporting cycle, there is a slight increase in FY 2009 that follows the pattern of the FY2005 and FY2006 reporting cycle. This may indicate a pattern in the structure fires, but more data is required to accurately describe the relationship over time. The downward trend in the average percentage of fires whose causes have been determined is consistent with the previous year's declining trend.

Percentage of Fires w/ cause determined
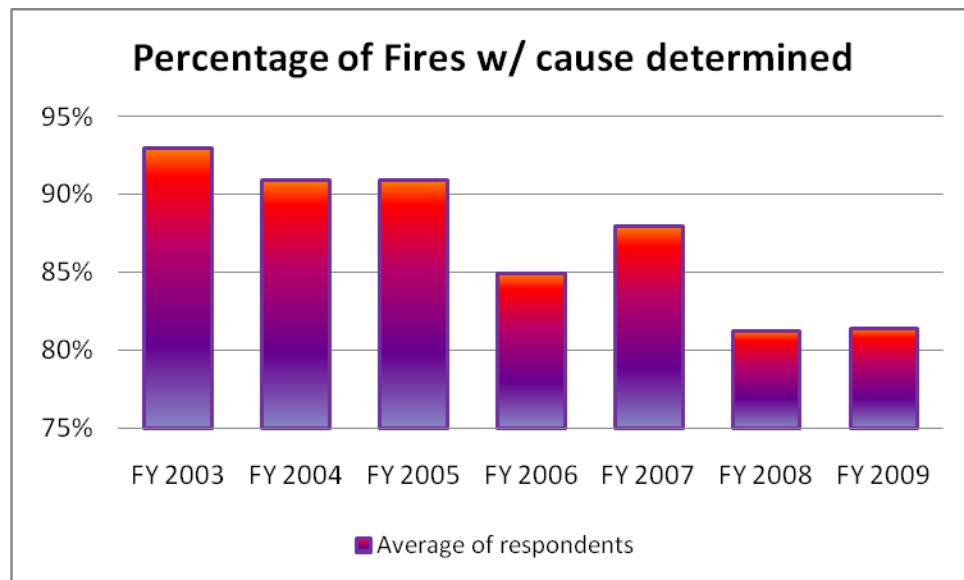
The distribution of resources is varied by city although there appears that stations are allocated within a relatively narrow band of population.

City of Athens

Profile

Population	13,334
Calls for service	458
Fire calls	120
Structure fires	34
Fire inspections	476
Code violations issued	1,524
Certified positions	23
Fire response time	3:00
EMS Service Level	N/A
EMS calls	50
ISO Rating	4
Number of fire stations	2

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Athens operates a full-service fire department, and provides almost all of the services offered in fire departments across the state.
- The department provides fire prevention, public fire education, and code enforcement services.
- The fleet management fund allows for timely purchase of capital needs.
- The employees work three 4 day cycles; four days from 7 a.m. to 5 p.m., four days from 5 p.m. to 7 a.m., four days off.
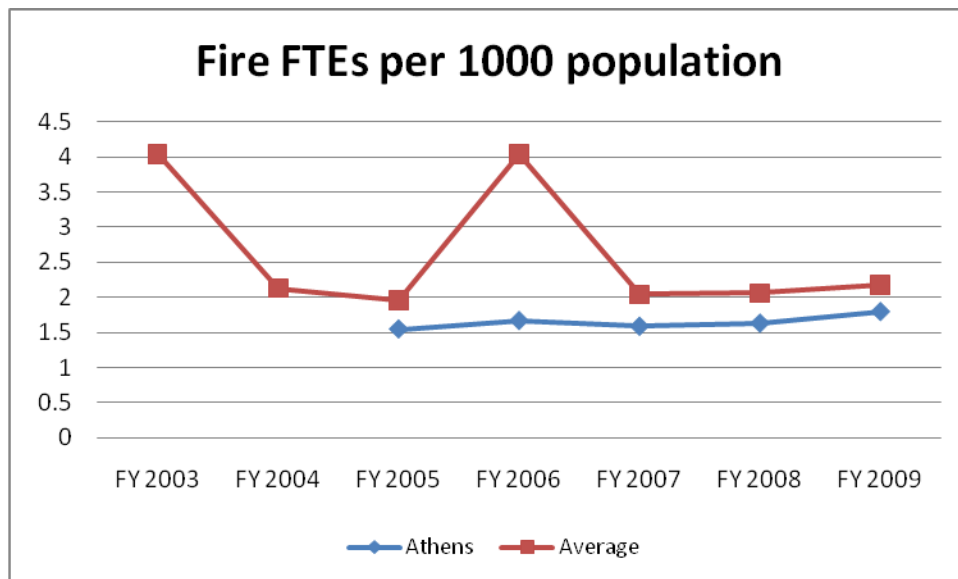
Staffing ratios have remained relatively consistent for Athens since FY2005. Athens has 1.79 FTEs per 1000 population for FY2009 while cities of similar size across the country averaged 1.58 in FY2007, according to ICMA. The East South-Central region reported 2.28 FTEs per 1000 population. Similarly, total calls for service, both emergency and non-emergency have remained relatively constant, below the average of participating cities, and may be showing the beginning of a slight downward trend.
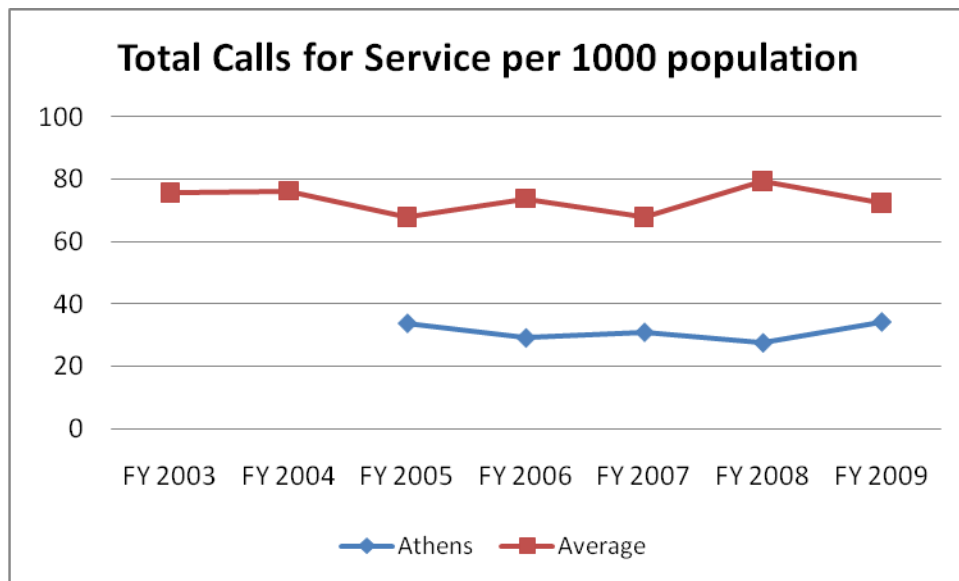
Fire department costs have mimicked the increase demonstrated by the average of the participating cities although at a lower starting point and slightly lower rate.
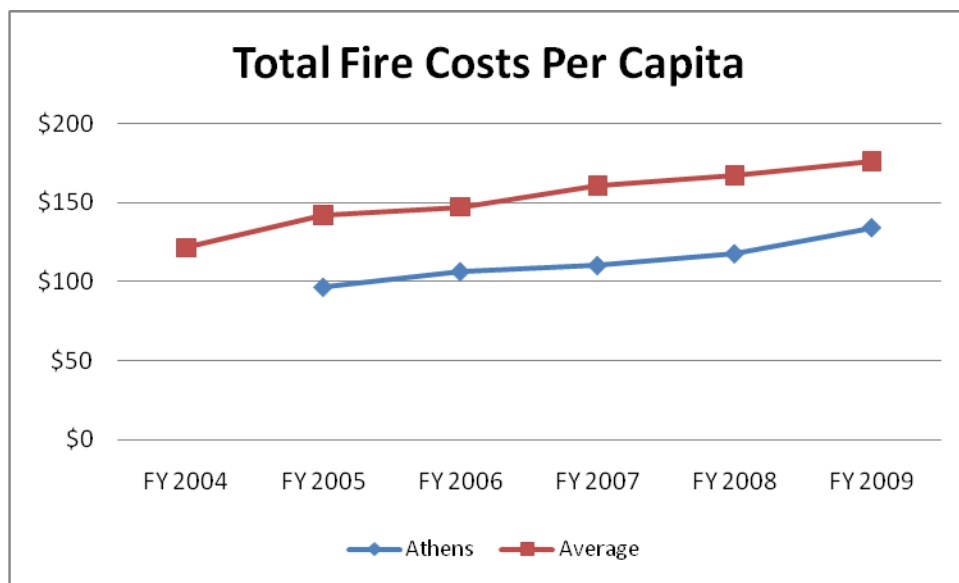
City of Bartlett

Profile

Population	46,954
Calls for service	3,832
Fire calls	599
Structure fires	42
Fire inspections	2213
Code violations issued	880
Certified positions	71
Fire response time	4:47
EMS Service Level	ALS,BLS,TRN
EMS calls	2825
ISO Rating	3
Number of fire stations	5

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Bartlett operates a full-service fire department and provides all of the services offered in any other fire department in the state.
- The department provides fire prevention, public fire education, code enforcement services, and ambulance transport.
- See the "Fire Services Definitions" table at the beginning of this section for more detail.
- Bartlett is the only participating city providing ambulance transport services. Therefore the costs associated with ambulance transport are not included in this cost analysis.

Fire FTEs per 1000 population
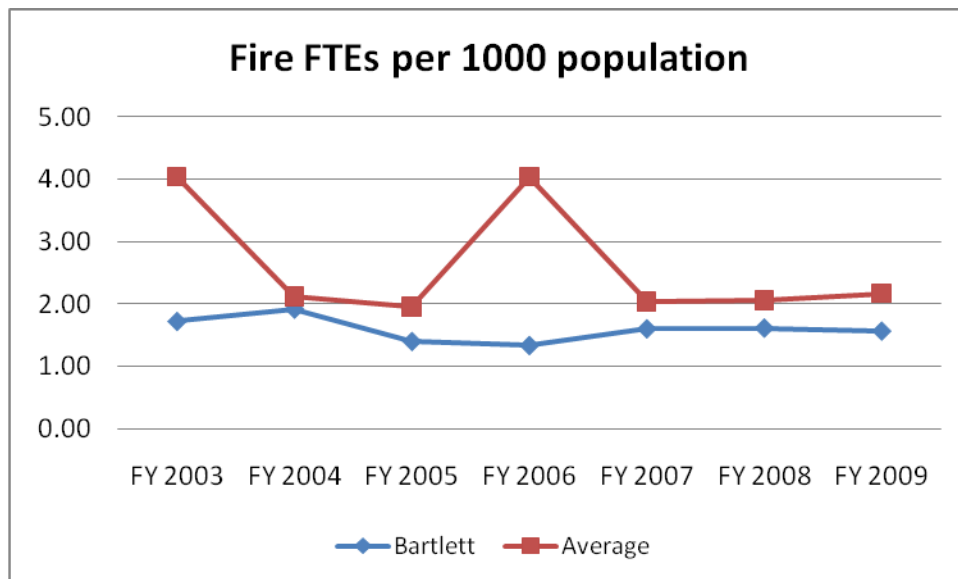
The Fire department has shown slight variations in staffing ratios over the past six years, remaining fairly stable and slightly lower than the average of participating cities. Bartlett has nearly the same staffing to population ratio as other communities in the nation for a similar size according to ICMA and significantly less than the average of all responding cities within the East South-Central region.

Total Calls for Service per 1000 population
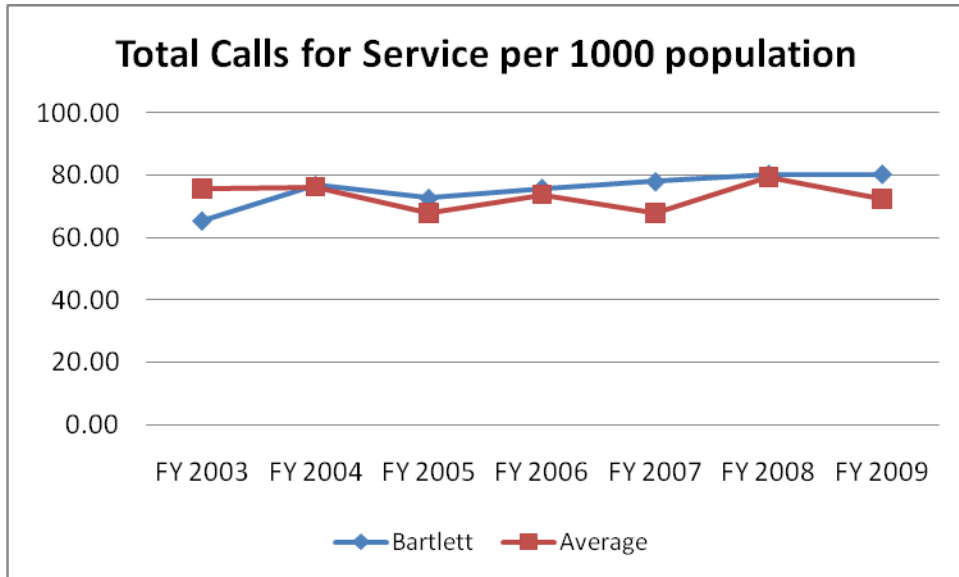
Calls for Service by population has remained reasonably consistent with a slight upward trend since FY2005, ending slightly above the participating cities' average in FY2009. Bartlett's costs per capita have followed the participants' average with moderate annual increases since FY2005 while remaining just under the floating annual average.

Total Fire Costs Per Capita
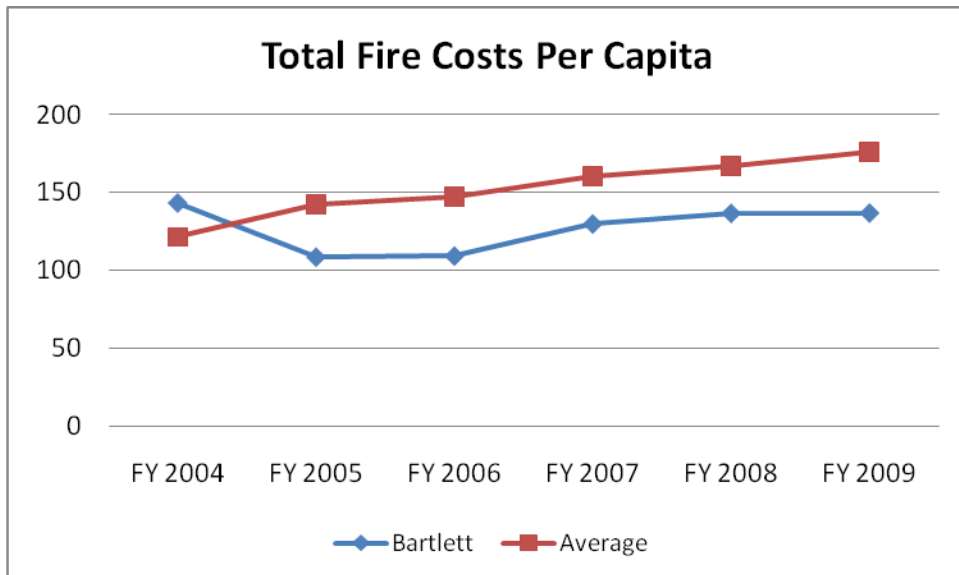
City of Brentwood

Profile

Population	35,262
Calls for service	2,455
Fire calls	86
Structure fires	20
Fire inspections	1,422
Code violations issued	1,416
Certified positions	62
Fire response time	5:48
EMS Service Level	BLS/ALS
EMS calls	1,384
ISO Rating	4
Number of fire stations	4

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Brentwood operates a full-service fire department, and provides almost all of the services offered in any fire department in the state.
- The department also offers a wide range of non-emergency services including fire prevention, public fire education, and code enforcement activities.
- They also provide fire alarm acceptance testing.
- The department has a written Master Plan.
- Firefighter pay scales are related to levels of training and certification.
- See the "Fire Services Definitions" table at the beginning of this section for more details.

Fire FTEs per 1000 population
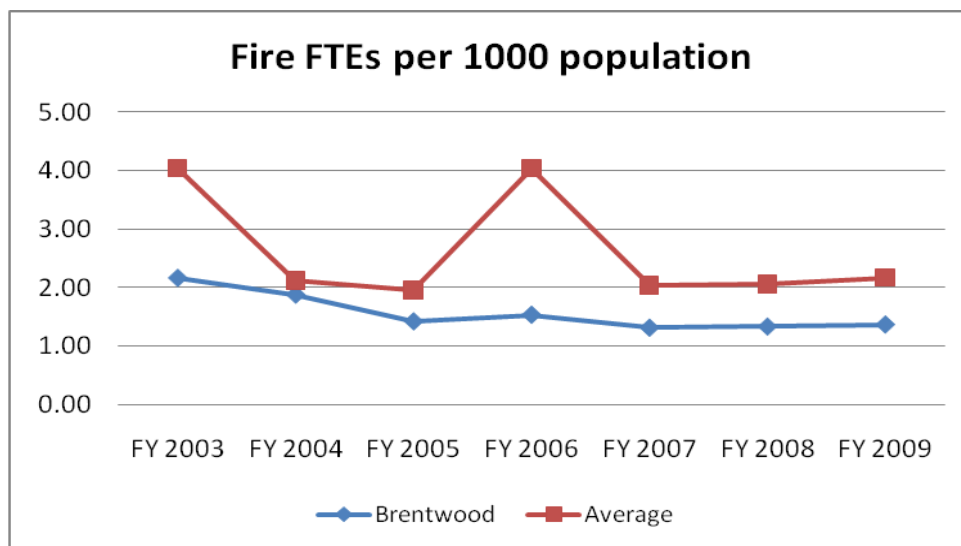
Staffing ratios have remained very stable, somewhat under the average of each year's participants although showing a very slight decline over time. Brentwood's 1.37 FTE's per 1000 population is under the FY2007 national average for cities of similar size, 1.61, as well as considerably below the East South-Central average of 2.28 reported to ICMA.
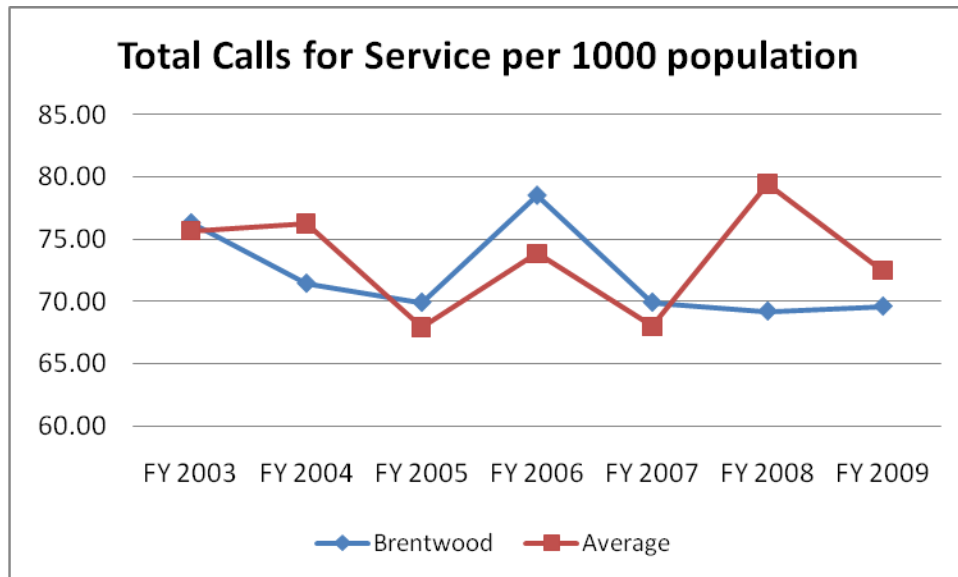
Calls for service have moved nearly in tandem with the annual average until FY2008 when Brentwood demonstrated a slight decline while the average increased. This may have contributed to the costs per capita declining in FY2007 and only marginally increasing in FY2008 to align very closely with the participant's average. In FY2009 Brentwood's total calls for service per 1000 population increased only slightly suggesting a more constant level of calls than in previous years.
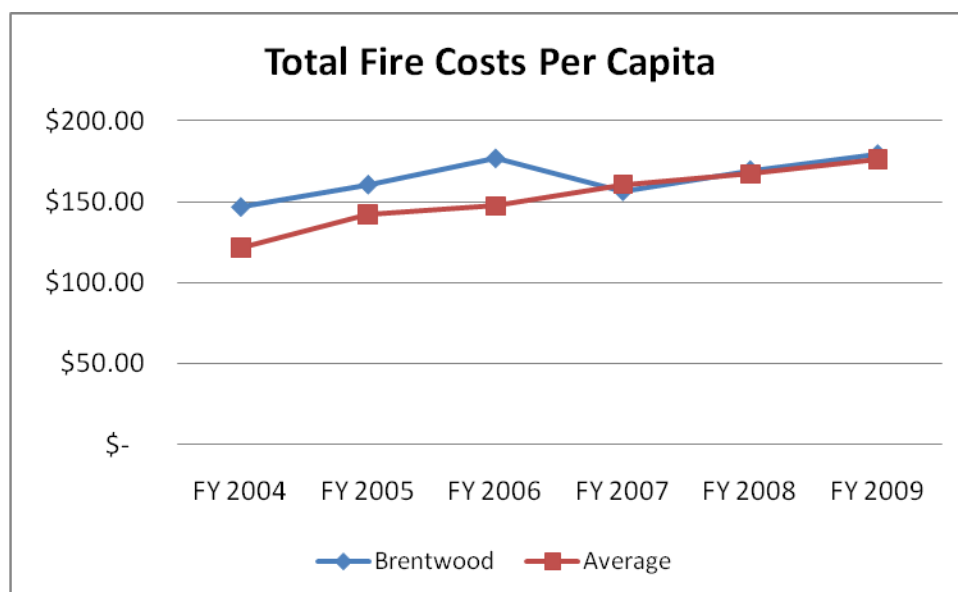
City of Chattanooga

Profile

Population	155,554
Calls for service	12,889
Fire calls	920
Structure fires	178
Fire inspections	11,892
Code violations issued	N/A
Certified positions	417
Fire response time	5:15
EMS Service Level	1st responder
EMS calls	6,093
ISO Rating	2
Number of fire stations	17

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Chattanooga has made a major effort in the past few years to modernize and upgrade its fire department.
- A significant capital investment is being made to modernize the fire department fleet.
- The department provides fire prevention, public fire education, and code enforcement services.
- Firefighter pay scales are related to levels of training and certification.
- See the "Fire Services Provided" table at the beginning of this section for more details.
- The department has many first-out, emergency response vehicles that are over 21 years old, possibly affecting performance. Replacement of those vehicles could affect future operational costs.
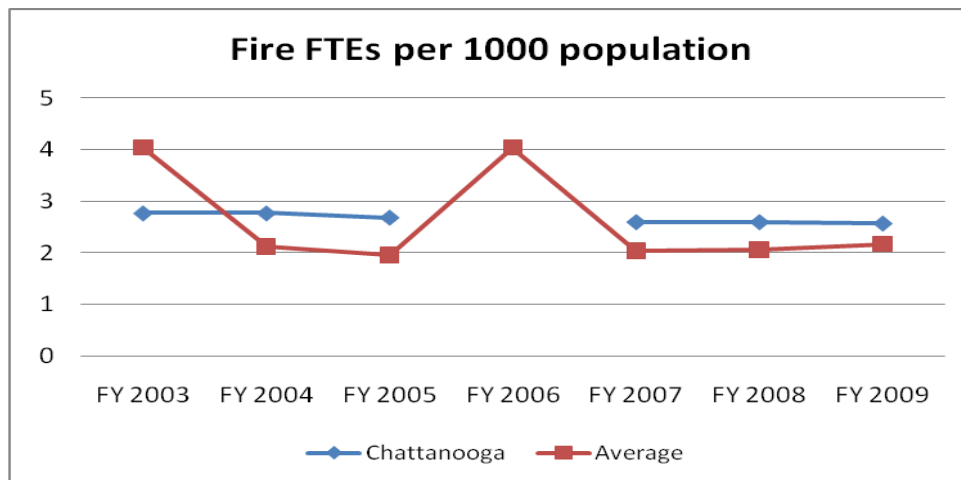
The staffing per population statistic has remained fairly constant for Chattanooga, somewhat above the average of the participating cities. This is not surprising given that it is a larger, more urban city providing a high level of service. Chattanooga's staffing ratio is slightly higher than that reported in 2007 for the ICMA East South-Central region and significantly higher than the average reported for cities with population between 100,000 and 249,999 population.

Total Calls for Service per 1000 population
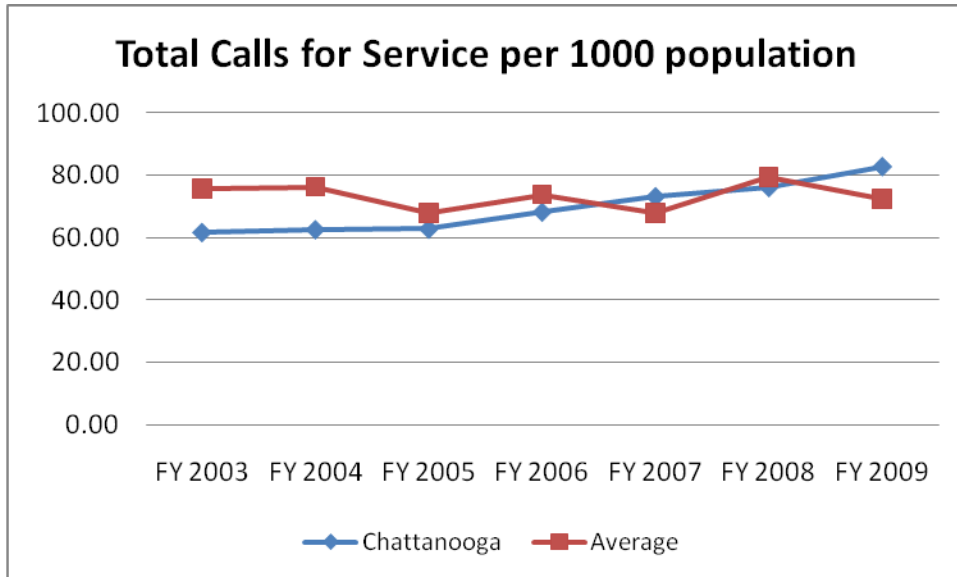
With a slightly higher than average service calls per population which has been steadily increasing for the past four years and a high service staffing ratio, it is unsurprising that the fire costs per capita are showing an increase since FY2006 and are somewhat higher than the average of participating cities.

Total Fire Costs Per Capita
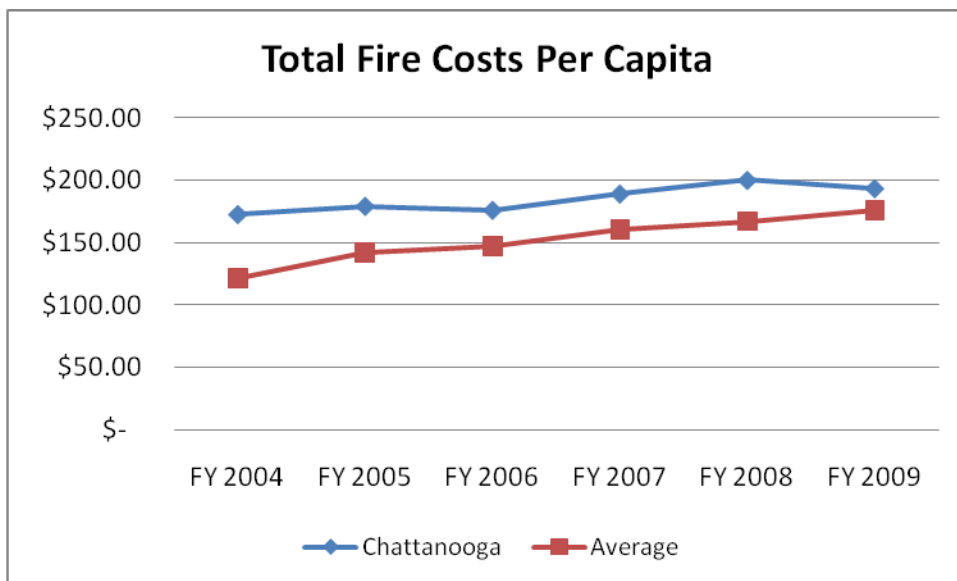
City of Clarksville

Profile

Population	103,455
Calls for service	6,635
Fire calls	586
Structure fires	218
Fire inspections	2,599
Code violations issued	8
Certified positions	197
Fire response time	4:07
EMS Service Level	1st responder
EMS calls	4,067
ISO Rating	3
Number of fire stations	10

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Clarksville operates a modern well-equipped department, and is moving aggressively to improve fire services and enhance training of firefighters.
- Significant investments are being made to train firefighters to a higher overall level of competency.
- The department provides fire prevention, public fire education, and code enforcement activities.
- See the "Fire Services Definitions" table at the beginning of this section for more details.
- The rapid growth of the city has made it difficult for the department to both expand service delivery and maintain coverage density.
- The department has first-out, emergency response vehicles that are over 21 years old, possibly affecting performance.

Fire FTEs per 1000 population
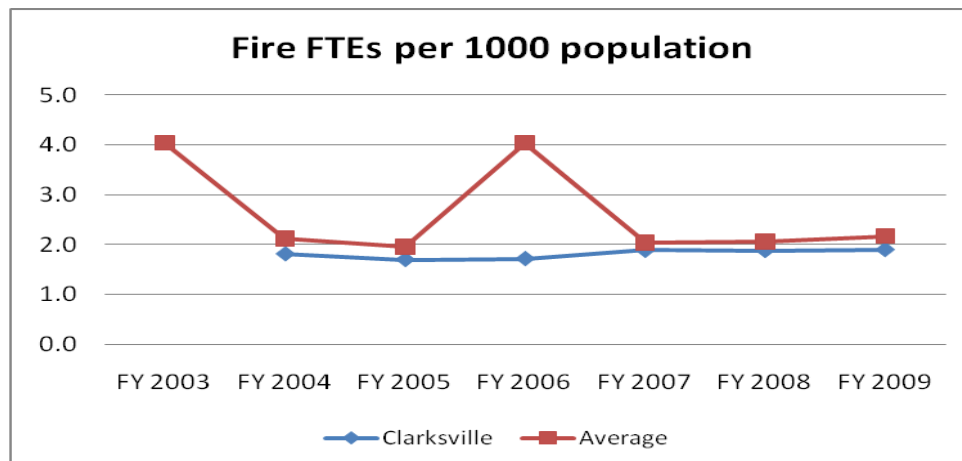
Staffing ratios for Clarksville have remained nearly constant over five years and very close to the average of participating cities. The department is somewhat above the national average of 1.53 in 2007 for cities between 100,000 and 249,999 population while below the average of 2.28 reported to ICMA for East South-Central region departments.

Total Calls for Service per 1000 population

Total Fire Costs Per Capita
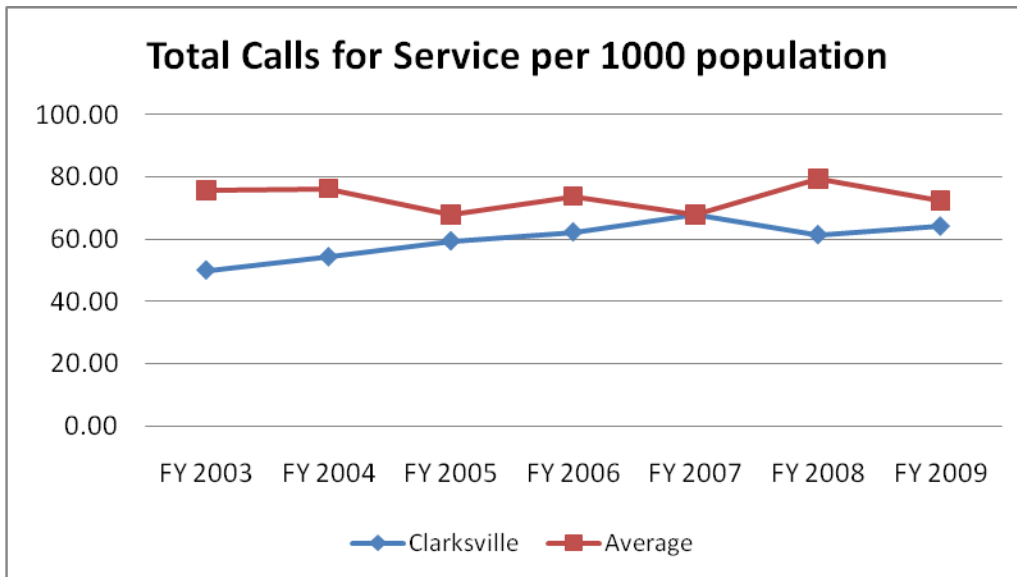
Calls for service have been steadily increasing until FY2008 although remaining below the participating cities' average. In FY2009 the level of total calls experienced an increase as in previous years. Following the trend exhibited in FY2004 through FY2008, costs per capita have remained well below the floating average and have grown at a slower rate in FY2009.
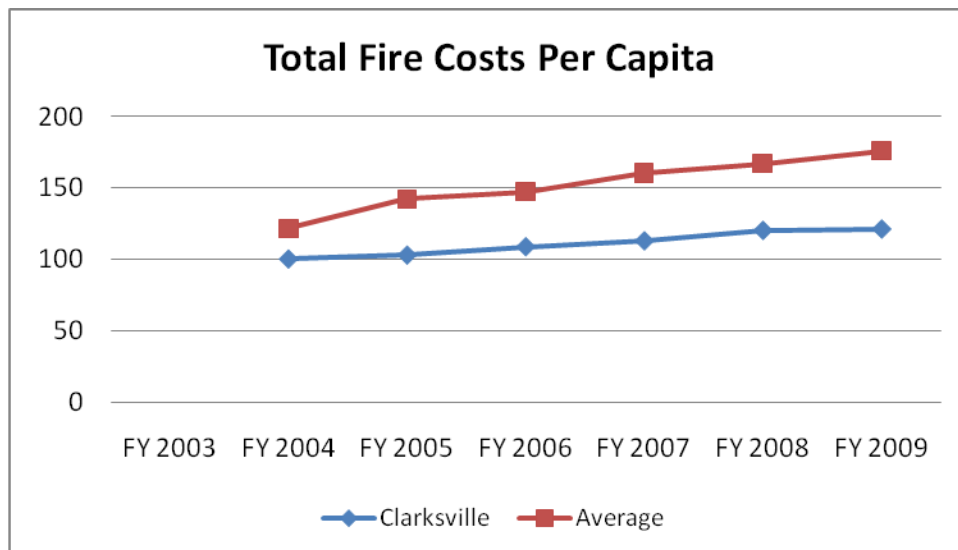
City of Cleveland

Profile

Population	37,419
Calls for service	1,932
Fire calls	1,055
Structure fires	56
Fire inspections	2,757
Code violations issued	0
Certified positions	98
Fire response time	0:03:24
EMS Service Level	1st responder
EMS calls	821
ISO Rating	3
Number of fire stations	5

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Cleveland operates a modern, up-to-date fleet of fire apparatus and provides the traditional services offered by most departments. However, it does not provide emergency medical services.
- The fire department also provides fire prevention education and code enforcement services.
- Cleveland also provides fire protection services for a portion of Bradley County five miles beyond the city limits (57.5 square miles outside the city limits).
- Costs and incidents outside the city limits are not included in this data.
- See the "Fire Services Definitions" table at the beginning of this section for more detail.
- Fire Inspector provides plan review.
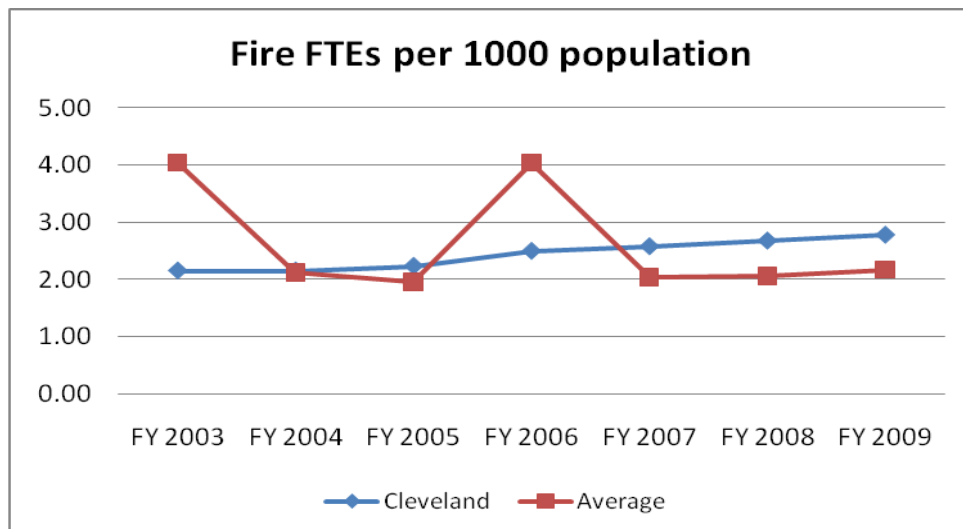
Cleveland has grown its staffing ratio over the past six years at a steady pace. The department is significantly above the staffing ratios for both national and East South-Central region reported to ICMA for 2007. The department provides a high level of service including plan review.
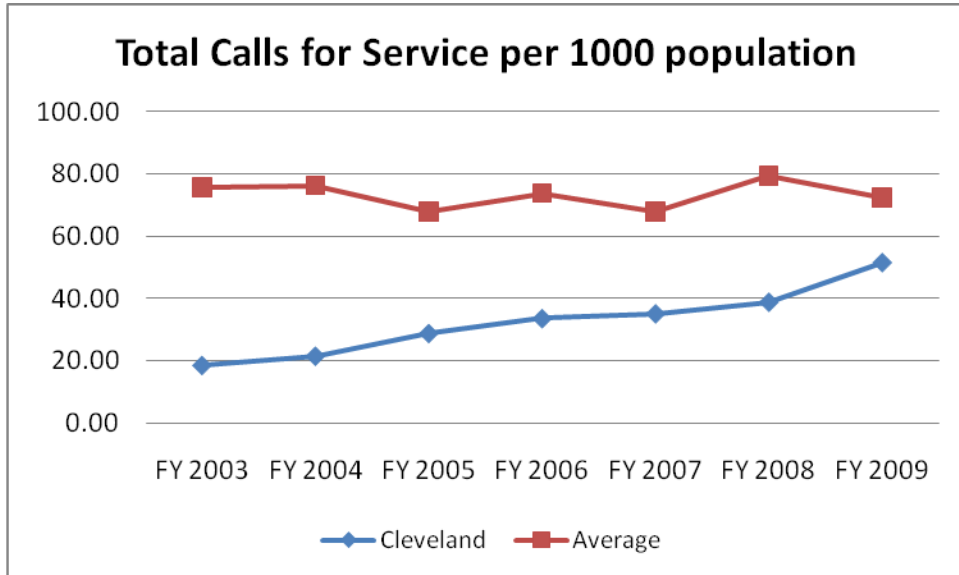
Demand for fire service in response to calls has grown steadily since FY2004 while remaining significantly below the average of participating cities. The costs per capita reflect the higher staffing levels in both growth and placement above the average. This also would support the lower than average response time reported for Cleveland.
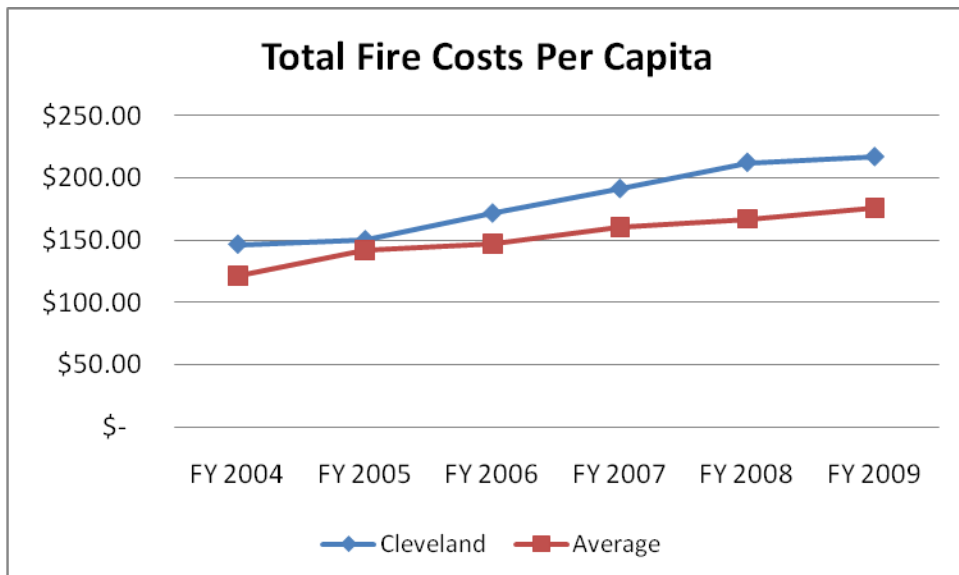
Town of Collierville

Profile

Population	44,304
Calls for service	2,442
Fire calls	65
Structure fires	40
Fire inspections	1,609
Code violations issued	795
Certified positions	73
Fire response time	4:40
EMS Service Level	ALS
EMS calls	1,575
ISO Rating	4
Number of fire stations	5

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Collierville operates a full-service fire department, and provides a large percentile of all services offered in any fire department within the state. Collierville has a paramedic on duty at each station and all fire trucks are fully equipped for Advanced Life Support. The department also offers a wide range of non-emergency services, which include public fire education through our Fire Prevention Bureau and code enforcement activities.
- The fire department maintains five fire stations. The Collierville Fire Administration Headquarters is currently located within one of the stations.
- Collierville is located within Shelby County and is adjacent to Fayette County, Germantown, and the State of Mississippi. Collierville provides mutual aid to fellow fire departments as needed and when available.
- In 1992, the Town of Collierville adopted a Fire Facility Fee, which places one time fees on new development within the town limits for fire services. As a result of Collierville's Fire Facility Fee, the town has been able to build two fire stations, purchase new apparatus, and buy needed equipment for fire department personnel without having to use any money from the General Fund.

Fire FTEs per 1000 population
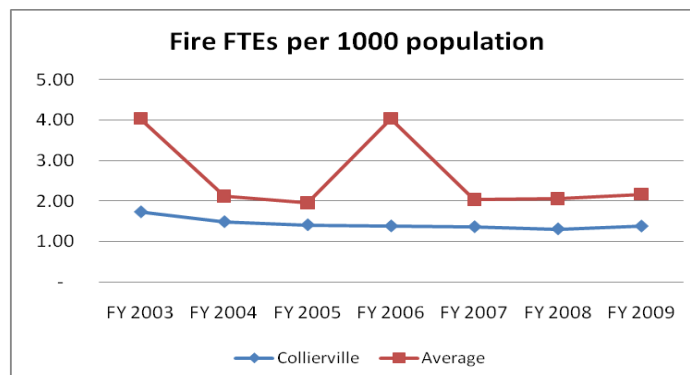
The department is staffed at somewhat under the reported rates for cities with similar population sizes by ICMA and significantly below those reported for the East South Central region for 2007.

Total Calls for Service per 1000 population
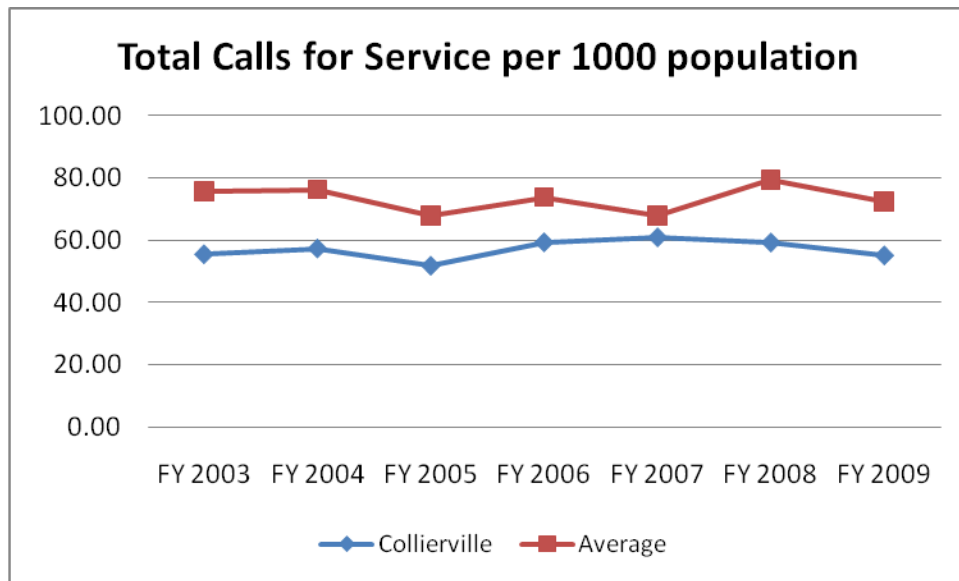
Calls for service support the lower staffing level, remaining below the participants' average and reflecting a stable environment. Costs per capita are also relatively stable, although with a moderate annual increase since FY2005 and consistently below the average of participating cities.

Total Fire Costs Per Capita
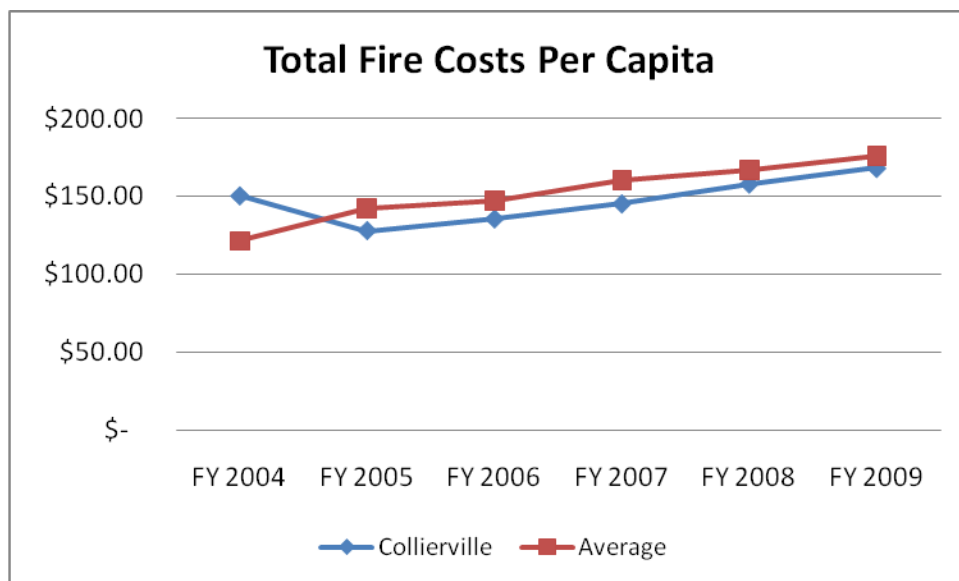
City of Franklin

Profile

Population	56,219
Calls for service	5,540
Fire calls	160
Structure fires	53
Fire inspections	1,423
Code violations issued	2,704
Certified positions	158
Fire response time	4:29
EMS Service Level	ALS
EMS calls	3,721
ISO Rating	2
Number of fire stations	6

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Franklin operates a full-service fire department and offers a wide range of non-emergency services including fire prevention, public fire education, and code enforcement activities.
- Franklin staffs four engines, two quints, three truck companies, four rescues, and one shift commander housed at five fire stations. The department responds with two engines, one truck, one rescue and one shift commander to all fire alarms. For structure fires, the department adds one truck and one rescue that is equipped for air supply.
- Suppression is operated on a 24 hour on duty and 48 hour off duty shift rotation and does not have sleep time differential.
- Franklin has a full scale training center that includes a 350' X 350' driving pad, a 4 story tower with one Natural gas powered prop, and a two story annex with one Class A burn room and one Natural gas powered prop. The department also has the following propane powered props; An MC306 tanker, Car Fire, Bar-B-Cue, Propane Tank, and Fuel Fire, along with an explosion generator and an electrical panel prop. The department conducts most multi-company training at this facility.
- In January 2007, the department began providing citywide ALS care from three of its fire stations to compliment its department wide medical response. Three of the four rescues provide this service.

Fire FTEs per 1000 population
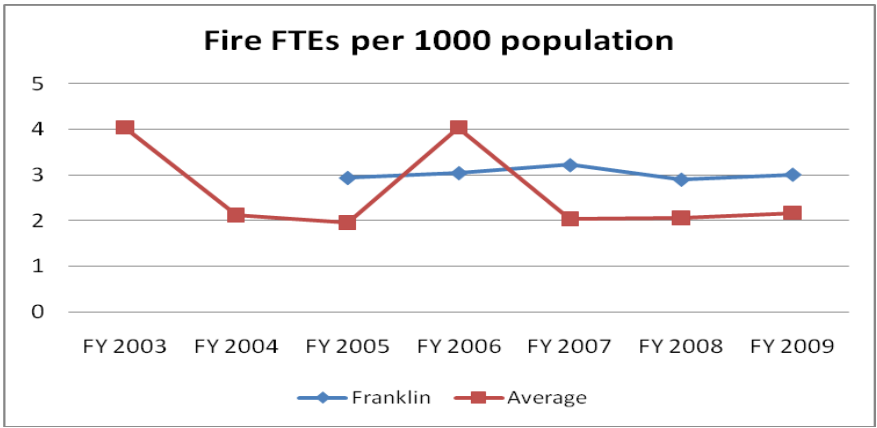
Staffing ratios for the department have remained nearly constant, significantly above the reported rates for both cities of similar size and those in the East South-Central region reported to ICMA in 2007. Calls for service are consistently above the average. This is also reflected in the costs per capita, showing a slight decrease in FY2008

Total Calls for Service per 1000 population

Total Fire Costs Per Capita
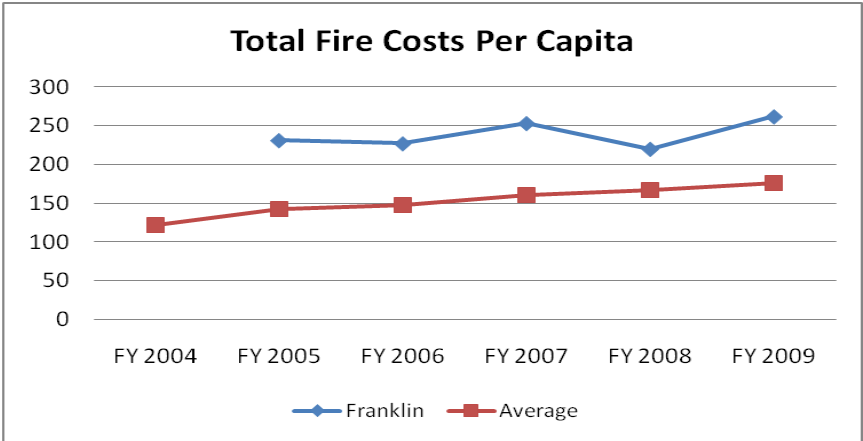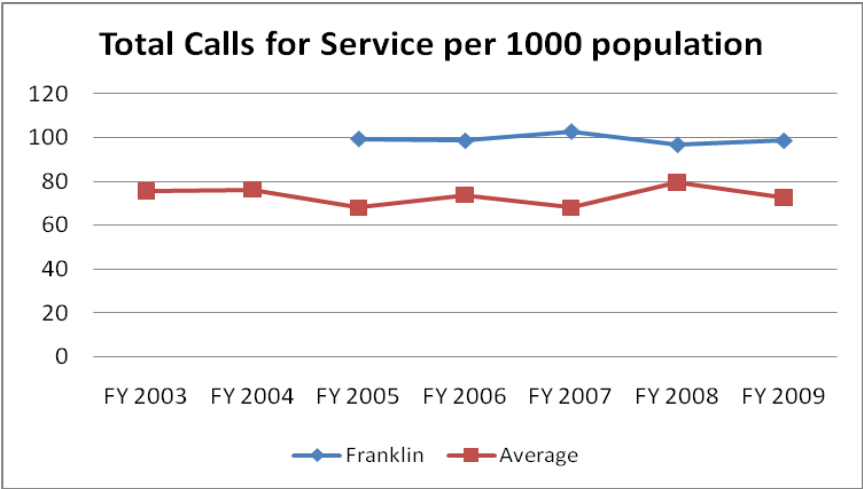
City of Jackson

Profile

Population	59,643
Calls for service	2,080
Fire calls	404
Structure fires	173
Fire inspections	2,006
Code violations issued	257
Certified positions	177
Fire response time	4:17
EMS Service Level	1st responder
EMS calls	364
ISO Rating	3
Number of fire stations	6

Service Level and Delivery Conditions Affecting Service Performance and Cost

- The City of Jackson fire department was first organized in 1882.
- Fire personnel are trained in water rescue, hazardous materials response and confined space and rope rescue as well as fire suppression and emergency medical response.
- The department includes a specialized Rescue Squad and provides commercial inspections and municipal water supply testing.
- The department has AED (defibrillator) medical response.
- Fire personnel work 24 hour shifts.
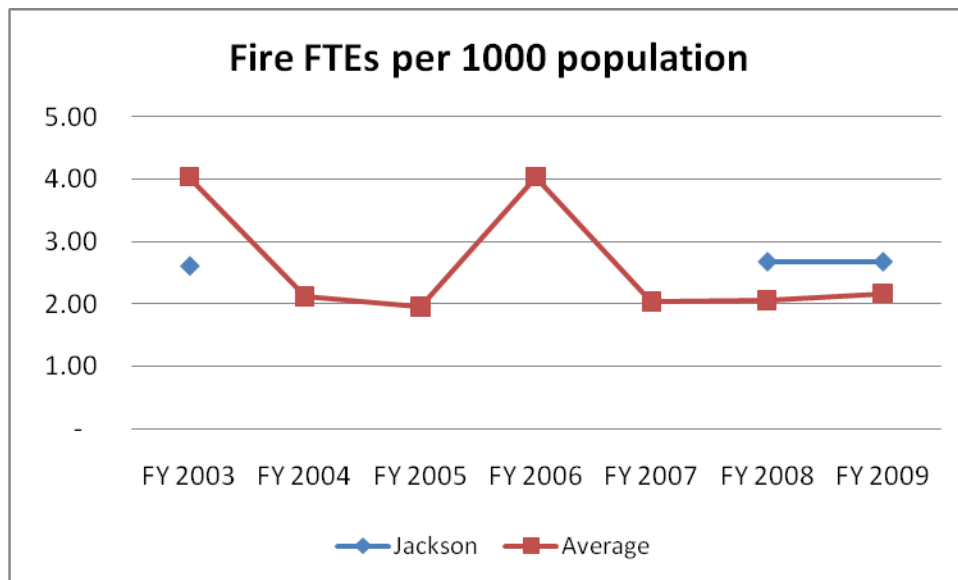
Jackson has shown little overall growth in staffing ratios since FY2003 although it is slightly higher than the average of current participating cities. The staffing ratio is higher than the East South-Central region average of 2.28 and significantly higher than the average reported to ICMA in 2007 for cities of similar size. The service demand in response to calls has also shown little overall growth and remains well below the floating average of participants.

Total Calls for Service per 1000 population

A line chart showing Total Calls for Service per 1000 population from FY 2003 to FY 2009. The Y-axis ranges from 0.00 to 100.00. The Average line (red) stays between approximately 67 and 80. The Jackson line (blue) is around 33-35, with points at FY 2003, FY 2008, and FY 2009.

Legend: Jackson, Average
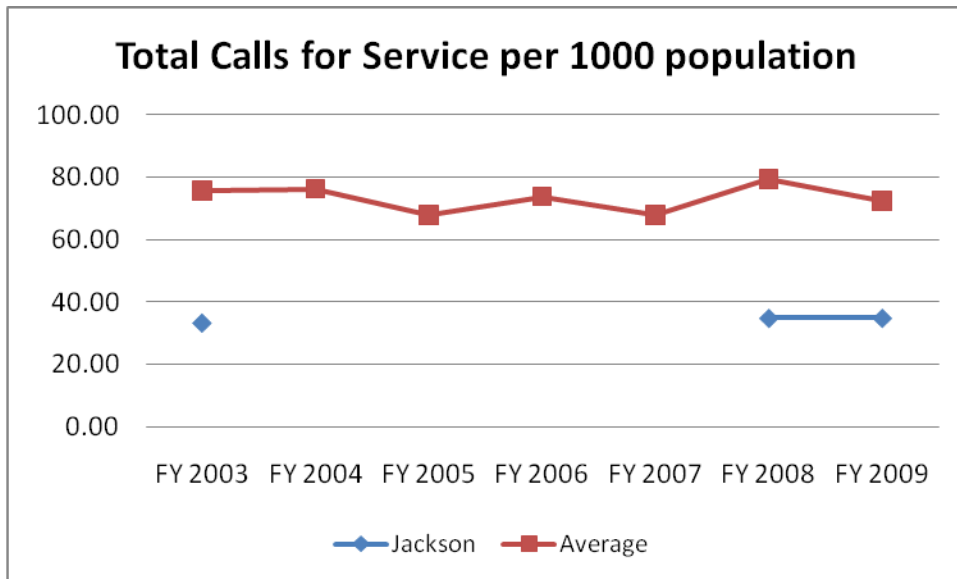
In FY2008 the total costs per capita were slightly above the current average, reflecting the impact of slightly higher staffing and the importance of personnel in providing fire services. In FY2009 Jackson exhibited a decrease in the total fire cost per capita, dropping the cost to 171.92 slightly below the average of 176.02.

Total Fire Costs Per Capita

A line chart showing Total Fire Costs Per Capita from FY 2004 to FY 2009. The Y-axis ranges from $0 to $200. The Average line (red) rises from about $120 in FY 2004 to about $176 in FY 2009. The Jackson line (blue) shows points at FY 2008 (~$185) and FY 2009 (~$172).

Legend: Jackson, Average
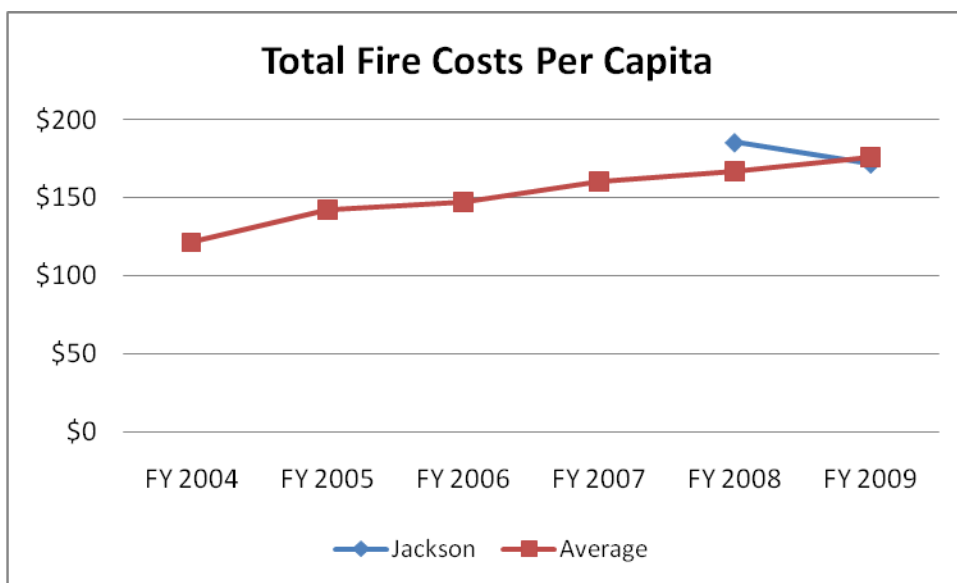
City of Kingsport

Profile

Population	44.905
Calls for service	6,,518
Fire calls	1,809
Structure fires	77
Fire inspections	3,403
Code violations issued	6,022
Certified positions	103
Fire response time	4:43
EMS Service Level	ALS
EMS calls	4,709
ISO Rating	3&9
Number of fire stations	7

Service Level and Delivery Conditions Affecting Service Performance and Cost

- The City of Kingsport provides services to major industry including Kodak and the multiple agency Higher Education campus.
- The department provides fire suppression, medical response, HazMat, and technical rescue.
- There is a concentrated effort at public education and prevention.
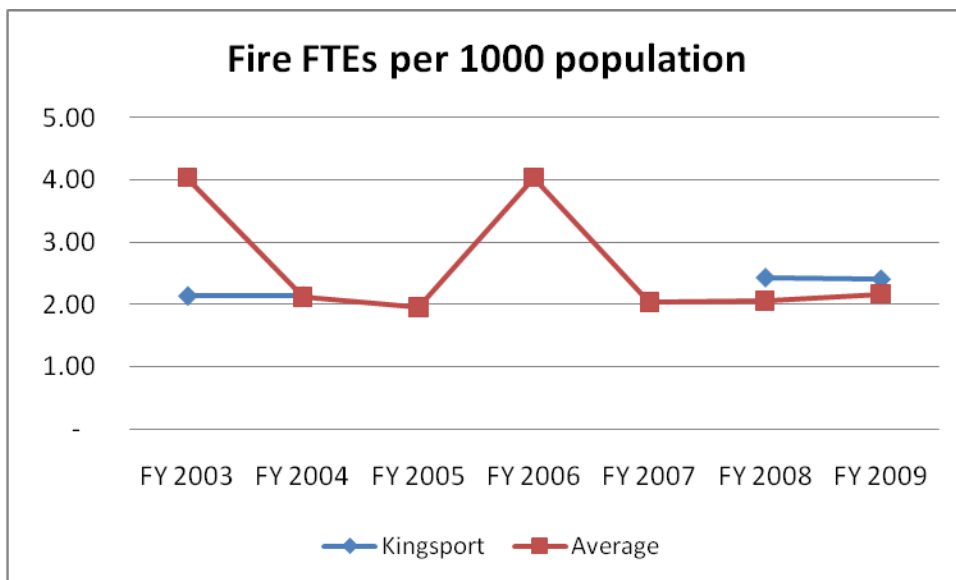
Fire staffing ratios have remained fairly stable over the reporting years and consistent with the average of participating cities each year. Kingsport reports nearly the same amount of

personnel per population unit for cities in the East South-Central region and somewhat above the average reported for cities of similar size in ICMA's 2007 survey.

Demand for fire service in response to calls is substantially higher than the average of participating cities while growing moderately over time.

Total Calls for Service per 1000 population
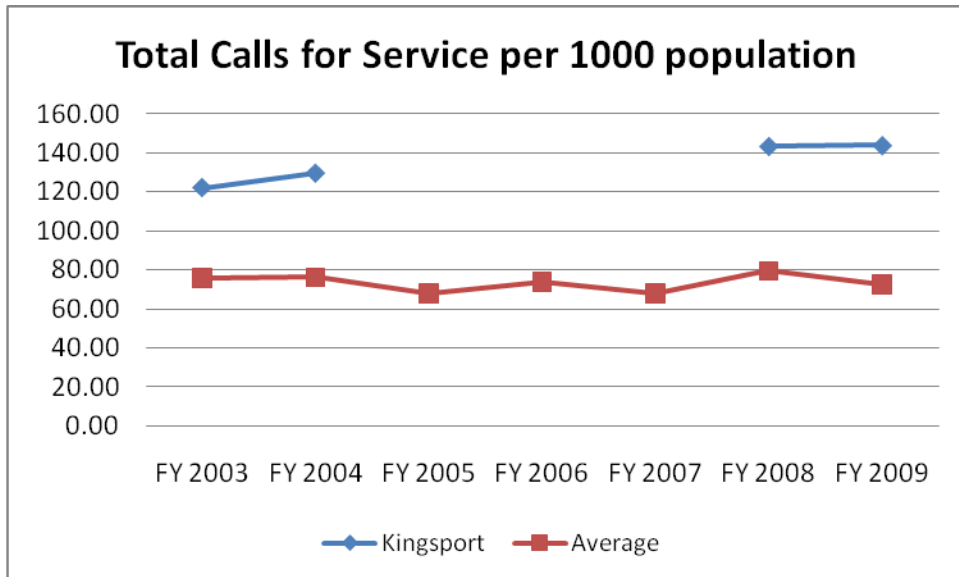
Costs per capita have grown marginally since FY2004 and are currently slightly below the average of participating cities. Cost per capita appears to be growing in a pattern that mirrors the average which may suggest a continued increase. However more data is needed to accurately describe the relationship.

Total Fire Costs Per Capita
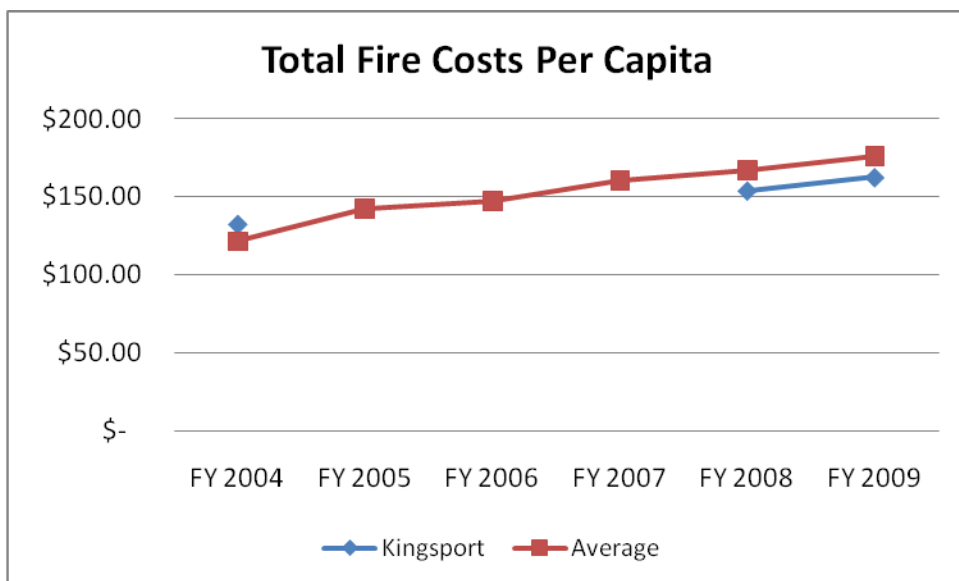
RESIDENTIAL REFUSE COLLECTION & DISPOSAL

Residential refuse collection is the routine collection of household refuse or garbage from residential premises and other locations. Small businesses may be included if they use containers small enough to move or lift manually and if their pick-up is done on the same schedule as residential collection.

Residential refuse services may include small bulky items. It excludes waste from commercial dumpsters, yard waste and leaves, collection of recyclable material and any other special or non-routine service.

Transportation of refuse to the disposal site (landfill or transfer station) is included, along with disposal costs (tipping fees). Some cities enjoy free tipping fees, while others pay a fixed price per ton disposed. For cities that contract for the service, the disposal cost is part of the contract package.

Two cities are not involved in the refuse collection business at all - Brentwood and Clarksville. Their citizens contract directly with a private vendor.

Service Terms Definition

Residential Refuse Collected – This figure includes household refuse collected on a regularly-scheduled basis, and those small businesses that use residential-sized containers that are collected on the same schedule as residences.

Refuse Diverted – All refuse that is excluded from Class 1 Landfills. This includes recyclables, large bulk items, and yard waste such as brush or leaves.

Total Tons of Residential Household Waste – The total tonnage of residential refuse collected and diverted.

Residential Collection Points – A collection point is a single home, or an apartment or duplex unit or small business that has residential-sized containers that do not exceed the number of containers and/or capacity limit for residential service. It does not include commercial-sized containers that service multiple housing units, apartments or businesses.

Service Requests – This is a written or oral request that is recorded and requires an action. Examples include missed pickups, spillage, and missing containers or lids. It excludes general information requests.

TENNESSEE MUNICIPAL BENCHMARKING PROJECT
RESIDENTIAL REFUSE COLLECTION AND DISPOSAL 2009
ALL CITIES

Measure	Athens	Bartlett	Chattanooga	Cleveland	Collierville
Residential refuse collected	3,588	25,843	53,463	10,550	14,275
Total tons diverted from landfill	3,681	19,404	4,763	6,615	24,641
(a) Recyclables	536	1,237	5,389	189	1,867
(b) Yard waste	2,103	18,114	23,452	6,426	22,774
(c) Bulky items	N/A	51	1,706	2	35
(d) Other	1,004	1	92.684 tons	N/A	NA
Residential collection points	4,855	17,824	66,000	13,550	13,655
Number of full time equivalents (FTEs)	5	25	35	N/A	7
Service requests	17	1,823	25,436	805	499
Collection location	Curbside	curbside	Curbside	Curbside	Curbside/other*
Collection frequency	Once/Wk.	once/week	Once/Week	Once/Week	Once/week
Crew type	City	city	City	Contract	City
Monthly charge for residential collection	$ 7.50	$ 22.00	$ -	$ 6.83	$ 5.12
Total annual collection and disposal fees	379,659	4,803,137	0	1,130,889	838,280
Landfill fee per ton	16	30	31	24	20
Round trip miles to landfill	4	23	15	5.8	84 miles
Round trip miles to transfer station	N/A	8	1.5	3.0	5 miles
2009 certified	13,334	46,954	155,554	37,419	44,304
Tons of Refuse Collected per 1000 Population	269.09	550.39	343.69	281.94	322.20
Tons Diverted per 1000 Population	276.06	413.26			556.18
Collection Points per 1000 Population	364.11	379.61	424.29	362.12	308.21
Tons Collected per FTE	747.50	1,037.04	1,527.51		2,039.24
Service Requests per 1000 Collection Points	3.50	102.28	385.39	59.41	36.54
Annual fees per ton collected	105.81	185.86	-	107.19	

TENNESSEE MUNICIPAL BENCHMARKING PROJECT
RESIDENTIAL REFUSE COLLECTION AND DISPOSAL 2009
ALL CITIES

Measure	Franklin	Jackson	Kingsport	Average	Median
Residential refuse collected	22,246	25,007	15,924	21,362	19,085
Total tons diverted from landfill		6,887	2,728	9,817	6,615
(a) Recyclables		123	2,728	1,724	1,237
(b) Yard waste	5,936	6,252	26,765	13,978	12,270
(c) Bulky items	21	625	193	376	51
(d) Other	N/A	n/a	248	418	248
Residential collection points	18,100	21,786	20,125	21,987	17,962
Number of full time equivalents (FTEs)	20	n/a contract	12	17	16
Service requests	520	4,845	1,849	4,474	1,314
Collection location	Curbside	back door	Curbside & backdoor	Curbside	
Collection frequency	Once/week	twice/week	Once/Week	Once/week	
Crew type	City	contract	City	City	
Monthly charge for residential collection	$ 12.00	$ 14.97	$	$ 8.55	$ 7.17
Total annual collection and disposal fees	2,606,400	0	678,222	1,304,573	758,251
Landfill fee per ton	19	28	37	26	26
Round trip miles to landfill	109	20	30	30	20
Round trip miles to transfer station	n/a	n/a	12	6	5
2009 certified	56,219	59,643	45,294	57,340	46,124
Tons of Refuse Collected per 1000 Population		419.28	351.57	362.59	344
Tons Diverted per 1000 Population		115.47	60.23	284.24	276
Collection Points per 1000 Population	321.96	365.27	444.32	371.23	365
Tons Collected per FTE			1,327.00	1,335.66	1,327
Service Requests per 1000 Collection Points	28.73	222.39	91.88	116.27	76
Annual fees per ton collected		-	42.59	73.58	74

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Service Specific Trends: Residential Refuse

Residential Refuse Costs

Residential refuse collection costs have fluctuated moderately over the past five year period. The overall decline in per capita costs in the first three years was offset by a spike in costs in FY 2007 and has since been reversed in FY2008. Residential refuse collection cost measures reflect considerable volatility across all component costs. Operating expenses are the largest component, perhaps a reflection of the fact that not all residential refuse collection services are performed in-house as well as the cost of disposal.

Average Per Capita Costs	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Personal services costs	$ 13.06	$ 14.34	$ 2.44	$ 12.79	$ 10.36	$12.69
Operating expenses	$ 27.00	$ 14.91	$ 8.85	$ 26.67	$ 14.48	$21.02
Indirect costs	$ 1.25	$ 1.86	$ 2.56	$ 2.58	$ 3.38	$1.26
Depreciation costs	$ 1.25	$ 3.15	$ 2.59	$ 3.29	$ 2.58	$3.43
Total costs	**$ 42.57**	**$ 34.26**	**$ 6.44**	**$ 45.33**	**$ 30.80**	**$38.40**
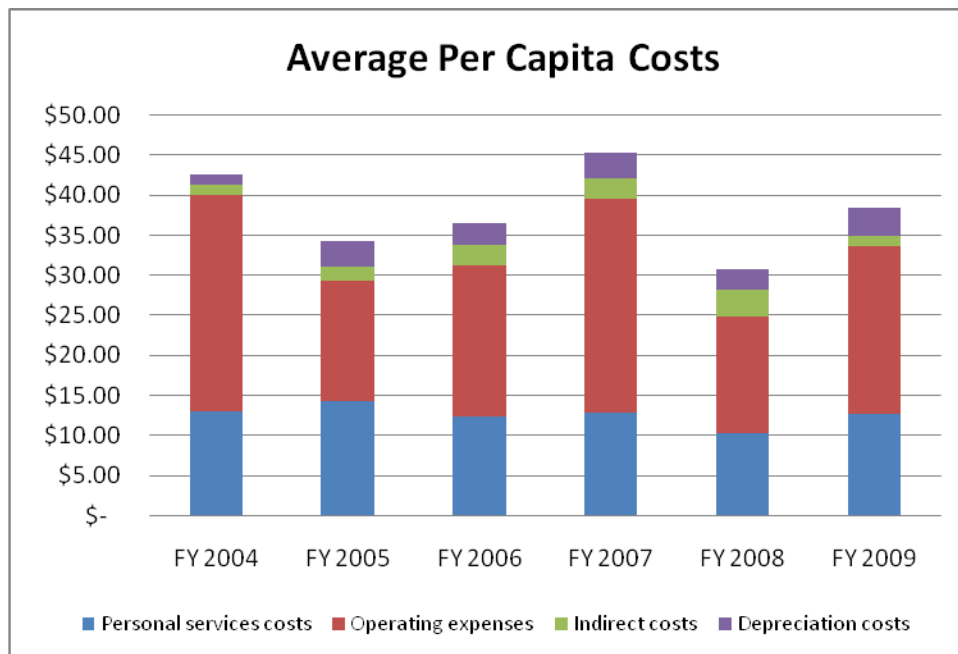
Other than per capita costs, costs per ton of all household waste including recyclables, yard waste, and bulk items collected are a useful measure of services provided. There has been a steady decline in the total cost per ton of household waste, including recyclables and refuse. This is likely a reflection of the increase in total waste collected, both diverted from class 1 and 2

landfills and household refuse as well as the trend toward a reduction in cost of service. There are significant variations in cost per tons of household waste between communities.

Total cost per total tons of Household Waste collected

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
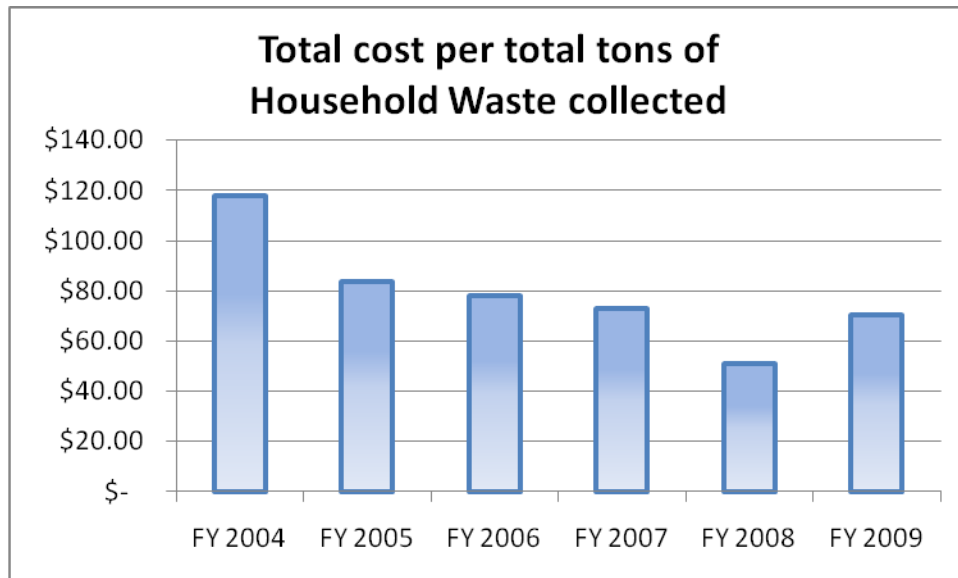
Residential Refuse Performance Measures

Until more consistent data are available, performance measures of residential refuse collection services will be difficult to analyze.

REFUSE Performance Measure (Average of Participating Cities)	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Tons of Refuse Collected per 1000 Population	329	362	411	295	395	367	362.59
Tons Diverted per 1000 Population	0	0	0	173	171	237	282.06
Collection Points per 1000 Population	346	384	393	278	367	349	371.23
Service Requests per 1000 Collection Points	111	99	127	80	92	218	116.27
Round trip miles to landfill	0	0	0	20	30	37.59	30
Round trip miles to transfer station	0	0	0	2	7	7.23	6

Average Total Tons of Household Waste per 1000 population
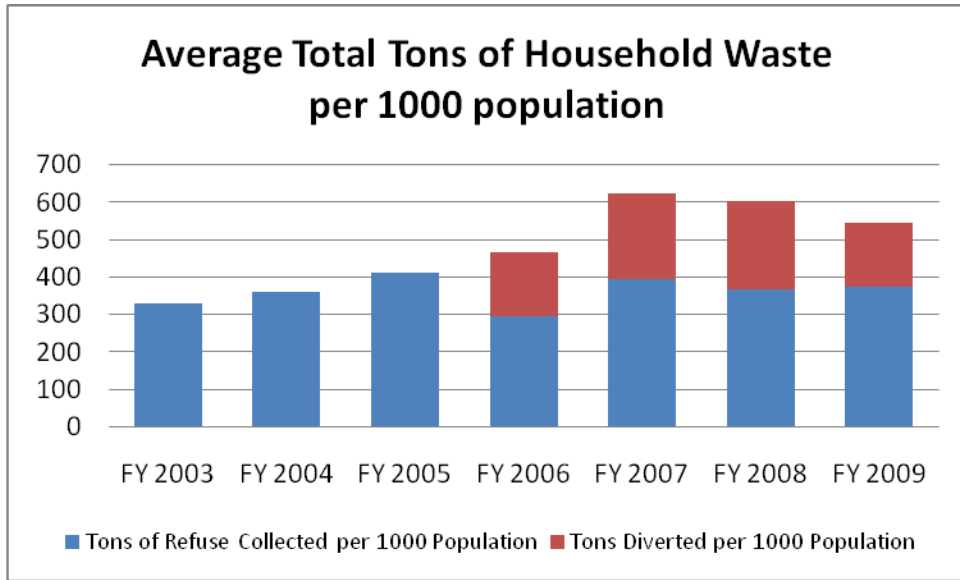
There is a steady increase in the amount of recyclables, bulky items, brush, and other items diverted from mainstream refuse. Although there is not a strong statistical correlation, the similar behavior over time between recycling and the number of collection points per population lends support to broader involvement being a factor in total diversion. Additional data will either strengthen or dismiss this assertion.
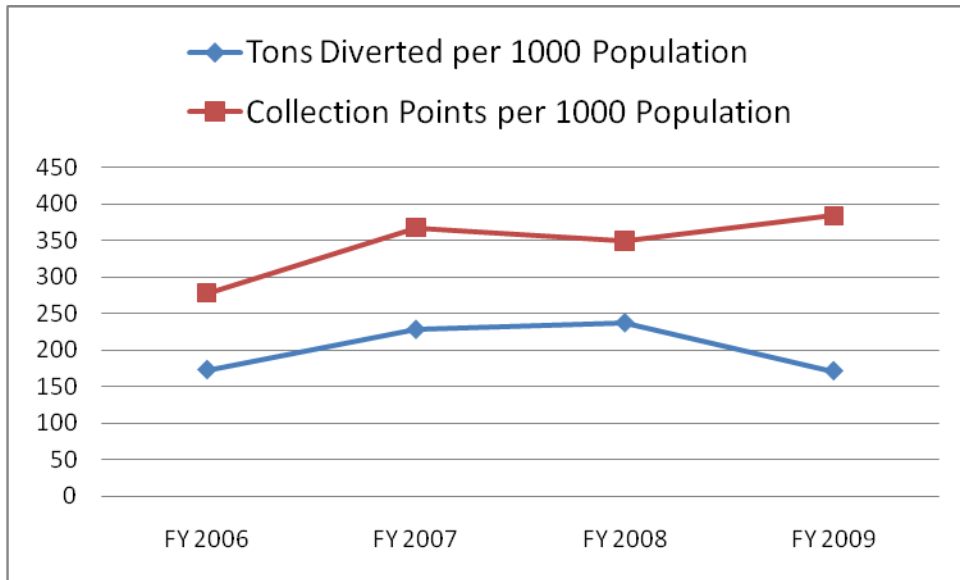
City of Athens

Profile

Population	13,334
Residential refuse collected (tons)	3,588
Residential collection points	4,855
Charge per month	$7.50
Number of FTE Positions	5
Service requests	17
Collection location	Curbside
Collection frequency	Weekly
Crew type	City

Service Level and Delivery Conditions Affecting Service Performance and Cost

- The City of Athens uses city crews with a rear loader and three-man crew to collect residential refuse weekly at curbside. The city picks up residential refuse 4 days a week with 4.8 FTE's. The other day is used for leaf and brush pickup.
- The city provides a "pride" car service (a big trailer) to any residence at no charge. They utilize 5 trailers and move them every weekday and are available over the weekend. The trailers may be used for any residential refuse except building materials.
- A fee of $7.50/month funds refuse collection and disposal.
- Refuse is transported by city truck. The round trip distance is 4 miles to the County landfill. They make 4 trips per day to the landfill.
- The tipping fee is $16.00 per ton.
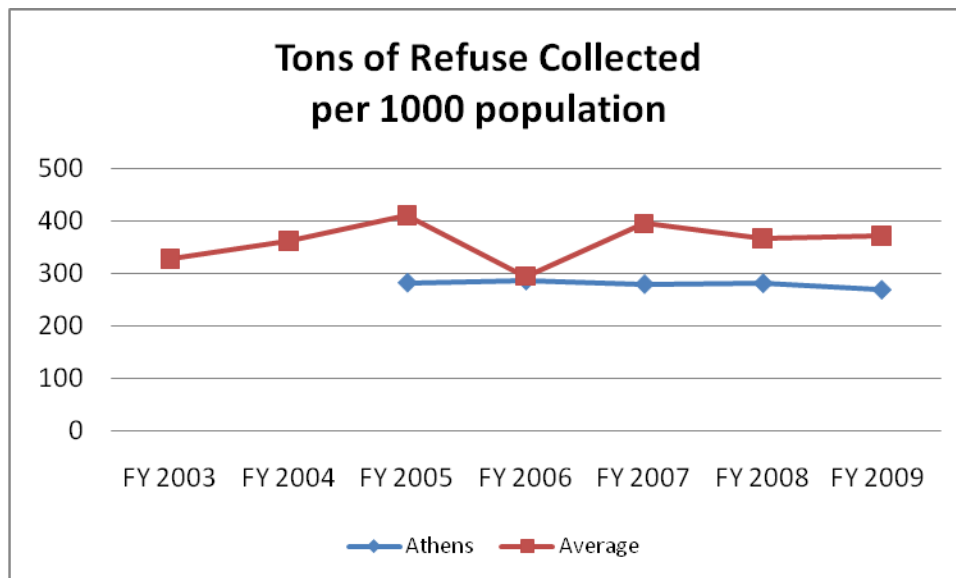
The amount of refuse collected per population unit has remained nearly constant for four years and is currently below the average of the participating cities. Recycling on a population basis has been more volatile relative to the average in the past two years with 2009 representing a historical high.

Tons of Recyclables/Brush/Bulk Items Diverted per 1000 population
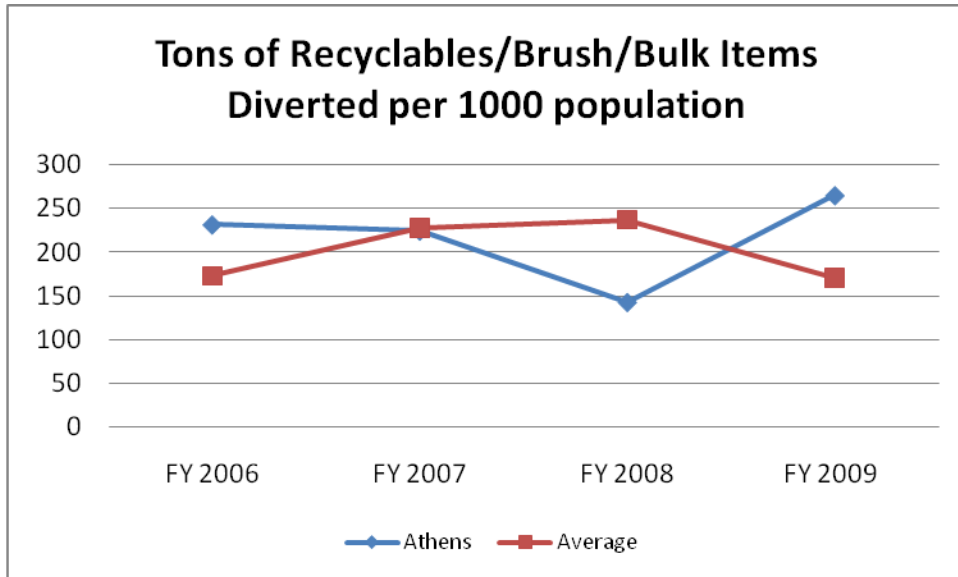
The cost per capita of removing and disposing of all household waste, including recycling and refuse, has not varied significantly over time while the average has varied more dramatically. This would seem consistent with the decline in recycling activity by population.

Total Household Waste Costs per Capita

City of Bartlett

Profile

Population	46,954
Residential refuse collected (tons)	25843
Residential collection points	17,824
Charge per month	$22.00
Number of FTE Positions	25
Service requests	1,823
Collection location	Curbside
Collection frequency	Weekly
Crew type	City

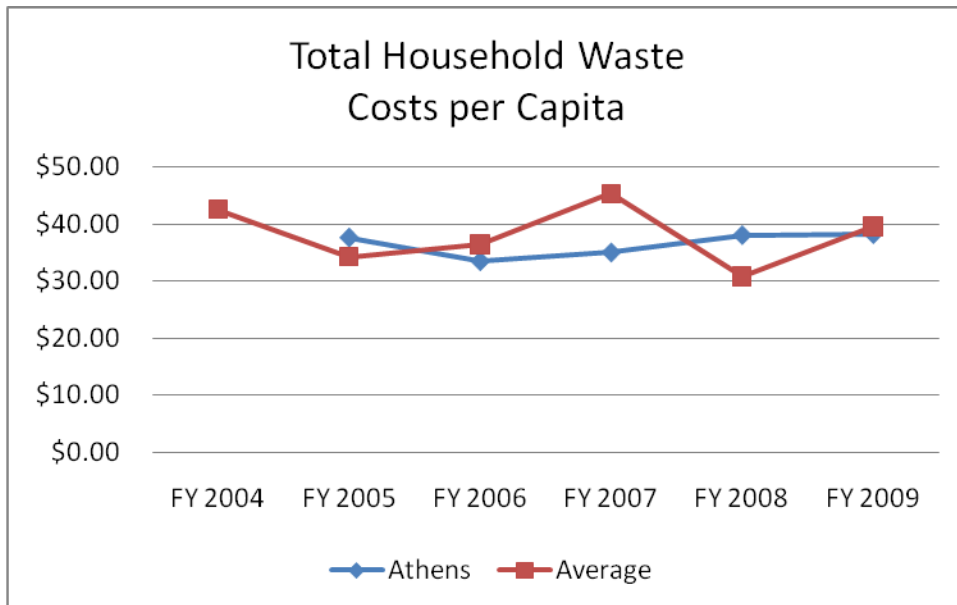**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- The City of Bartlett uses city crews, standard 90-gallon carts and fully automated side loaders to collect residential refuse weekly at curbside.
- Backdoor service is provided for elderly and handicapped residents.
- A fee of $19/month funds household refuse collection, brush and bulky item collection, and recycling.
- Household refuse is taken to a city-owned transfer station and then loaded into tractor trailer rigs for transport by the city approximately 13 one-way miles to a BFI landfill.
- Brush is hauled directly to the City's contracted mulch site.
- Items collected at the City's 7 drop-off recycling centers are taken to FCR Recycles in Memphis.
- Use of fully automated side loaders has allowed the department to absorb growth with minimal staff additions.
- The use of yard waste carts has greatly reduced the number of grass bags collected, reduced landfill costs, reduced on the job injuries, and helped the city divert from the landfill and recycle approximately 40% of its solid waste.
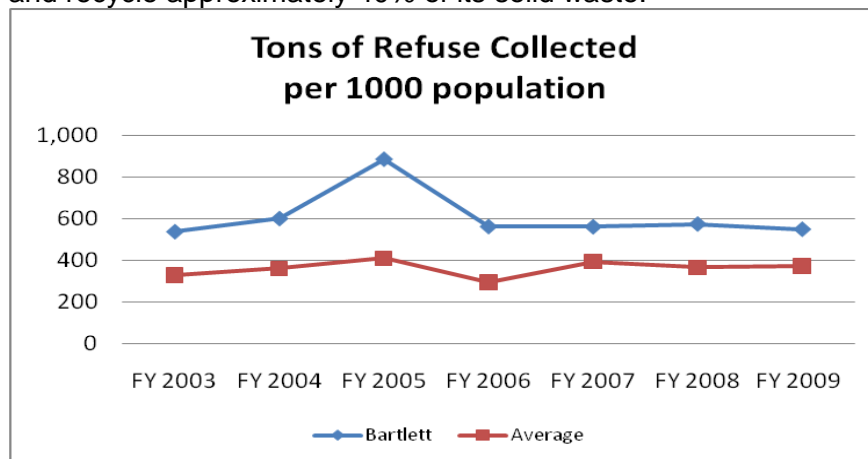
Refuse or trash collection has remained fairly stable for the past three years and remains close to the current year average of participating cities. Recycling also remains nearly constant and is well above the participants' average.

Tons of Recyclables/Brush/Bulk Items Diverted per 1000 population
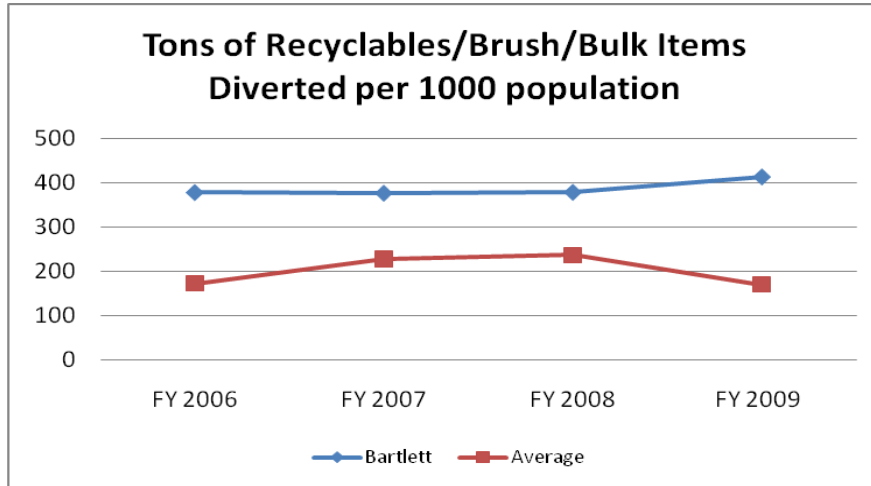
Per capita costs reflect the high level of service including curb collection at somewhat higher than the average. These costs increased marginally since a significant decrease in FY2006. FY2009 indicates a slight decrease.

Total Household Waste Costs per Capita

City of Chattanooga

Profile

Population	155,554
Residential refuse collected (tons)	53,463
Residential collection points	66,000
Charge per month	0
Number of FTE Positions	35
Service requests	25,436
Collection location	Curbside
Collection frequency	Weekly
Crew type	City

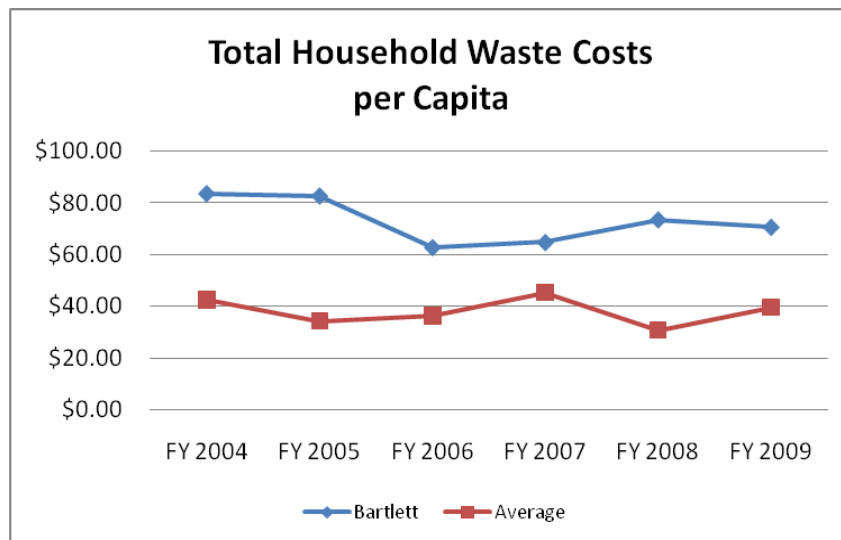**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- The City of Chattanooga collects residential refuse once per week at the curb. At the door pickup is provided for handicapped and disabled citizens. The city uses primarily fully automated refuse trucks with a one man crew, one semi-automated refuse truck with a two man crew, and one conventional rear loader refuse truck with a three man crew.
- There are thirteen routes and the trucks make two trips per day to the landfill, which is approximately five miles from the city. There is no fee for refuse collection service.
- Ninety-five gallon containers are provided where there is automated service.
- Hilly terrain in many parts of the city necessitates the use of the more costly 2 and 3 man crew vehicles on some routes.
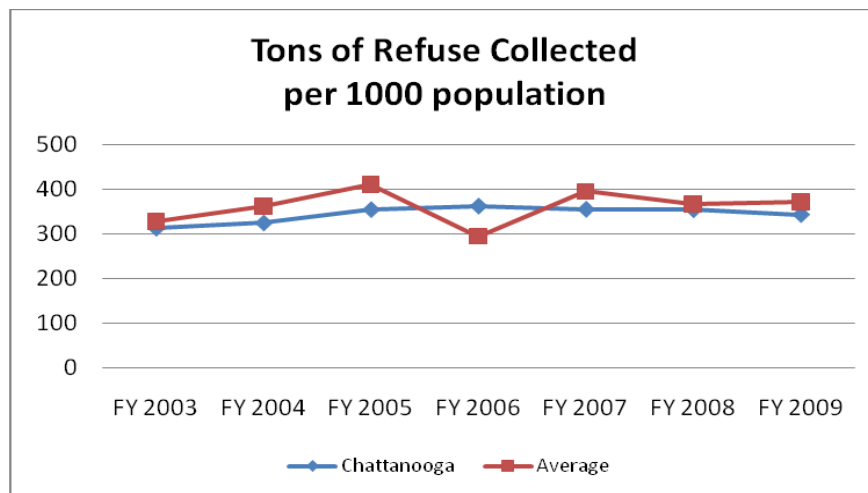
Trash volume by population has remained stable over time and is currently significantly less than the current average. Similarly, recycling activity by population was reasonably consistent until a sharp decline in FY 2009.

Tons of Recyclables/Brush/Bulk Items Diverted per 1000 population
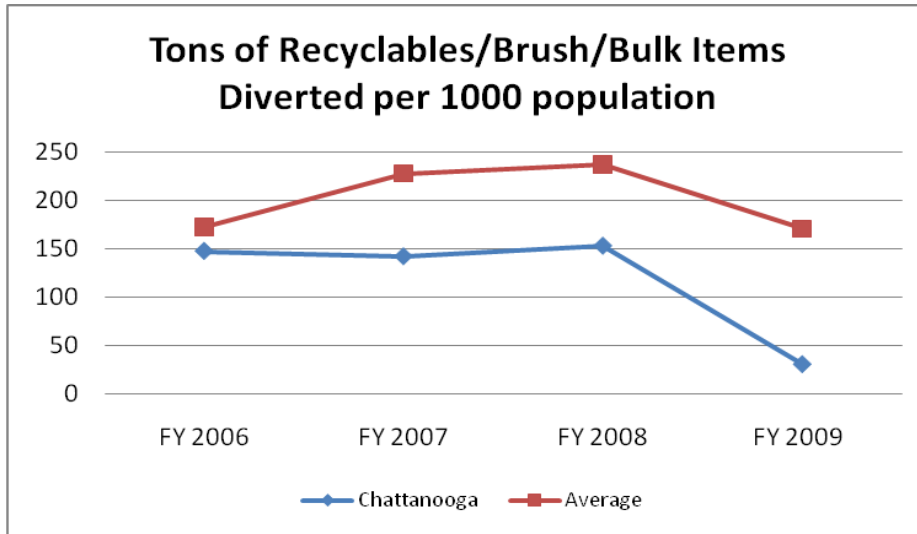
Costs per capita have fluctuated significantly in the past and appear to be holding steady in FY2008 with a very slight decline after two years of significant increase.

Total Household Waste Costs per Capita

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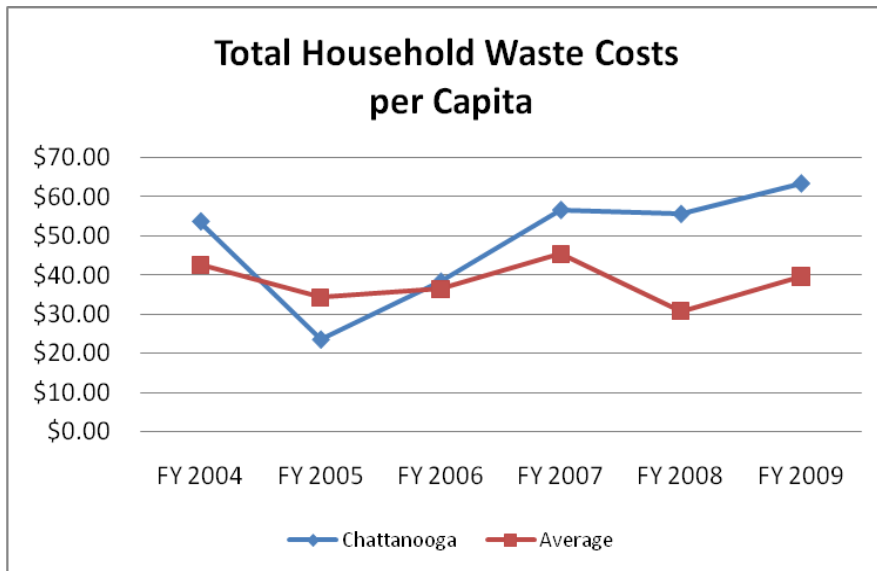
City of Cleveland

Profile

Population	37,419
Residential refuse collected (tons)	10,550
Residential collection points	13,550
Charge per month	$6.83
Number of FTE Positions	n/a
Service requests	805
Collection location	Curbside
Collection frequency	Weekly
Crew type	Contract

Service Level and Delivery Conditions Affecting Service Performance and Cost

- The City of Cleveland contracts with Waste Connections of TN, Inc. for once per week curbside collection of residential refuse.
- The city does not provide refuse containers.
- The monthly fee of $6.00 covers 92% of the costs of refuse collection and disposal.
- Waste Connections of TN, Inc. transports the waste a one-way distance of 30 miles for disposal at Mine Road Regional Landfill.
- The city closely monitors contractor performance and promptly handles complaints.
- Since standard carts are not used, the contractor uses rear-loading collection vehicles. Rear-loaders are less efficient than fully automated side loaders. However, standardized carts must be used with fully automated side-loaders.
- The city also contracts with Waste Connections of TN, Inc. to provide refuse collection for commercial customers.
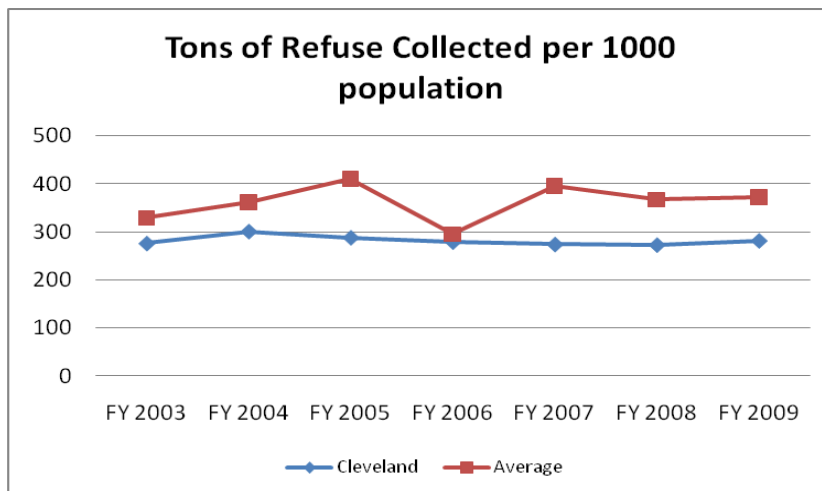
Refuse volume continues to be nearly flat. Recycling volume has also tended to be stable although there is a slight decline in FY2008 and a large increase in FY 2009, bringing it par with the average of participating cities.
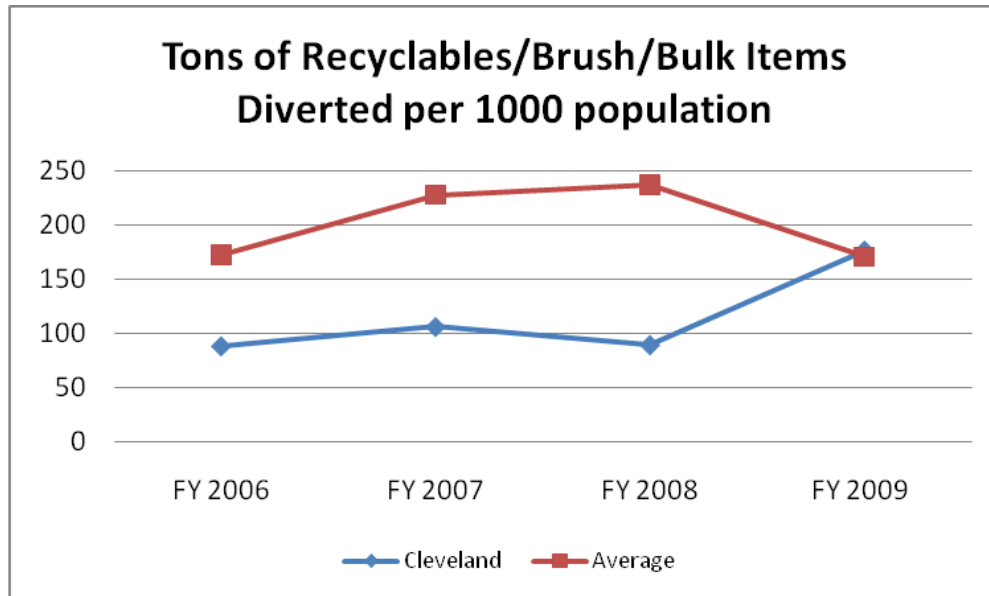
Costs per capita reflect the stability of waste volumes, remaining nearly flat for the past two years and extremely stable for the past five. Cleveland continues to have a relatively stable cost per capita while the average reflects much more volatile and typically higher costs.
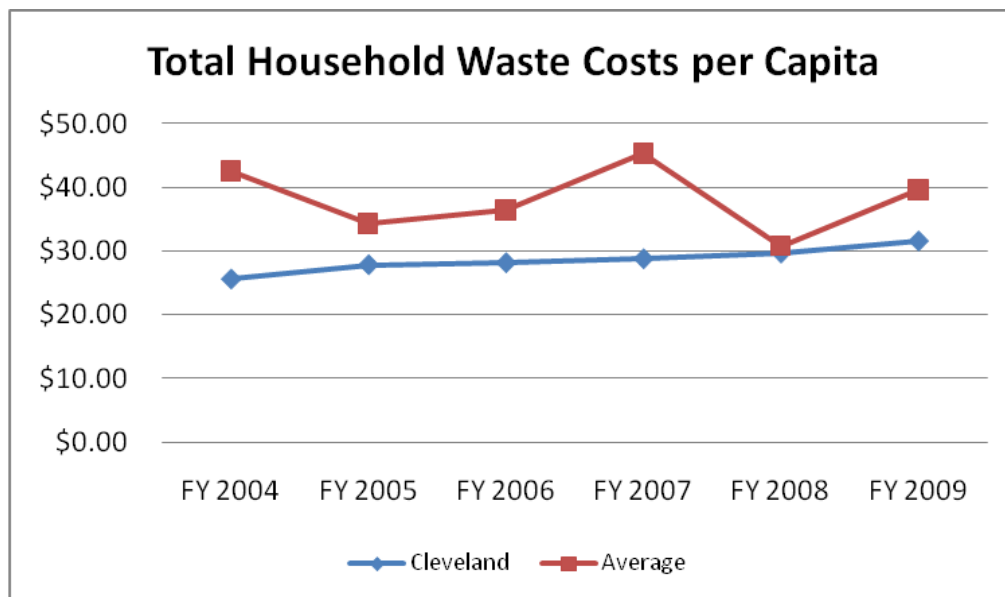
Town of Collierville

Profile

Population	44,304
Residential refuse collected (tons)	14,275
Residential collection points	13,655
Charge per month	$5.12
Number of FTE Positions	7.0
Service requests	499
Collection location	Curbside/ Other
Collection frequency	Weekly
Crew type	City

**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- The Town of Collierville uses city crews, standard 95-gallon carts and fully automated side loaders to collect residential refuse weekly at curbside. Use of fully automated side loaders has allowed the department to absorb growth while keeping staff to a minimum.
- Refuse is disposed at a city-owned transfer station. Then refuse is transported by the town to a landfill owned by Waste Connection, Inc. in Walnut, Mississippi.
- Recycling is disposed at a town-owned transfer station. Recyclables are then transported by a contracted hauler to a recycling processing center in Memphis, Tennessee.
- The department collects refuse in four nine-hour workdays, which helps reduce overtime.
- Split body recycling truck has improved collection performance.
- Loose leaves are collected with a vacuum truck and knuckle boom loaders at curbside during the fall and winter months.

Tons of Refuse Collected per 1000 population
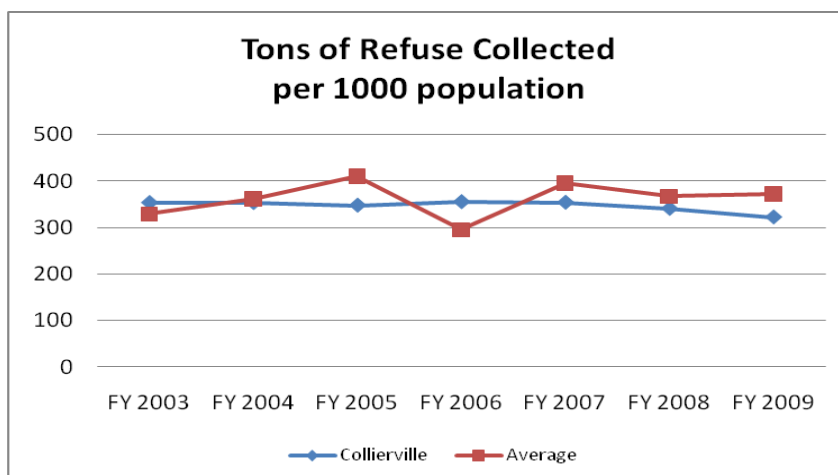
Trash volume remains relatively constant with a slight downward trend for the past two years, contrary to the average upward trend. Recycling increased in FY 2009 after a decline in volume in the prior two years and remains considerably higher than the average per population of reporting cities.

Tons of Recyclables/Brush/Bulk Items Diverted per 1000 population

	FY 2006	FY 2007	FY 2008	FY 2009
Collierville	620	595	510	555
Average	175	225	235	170
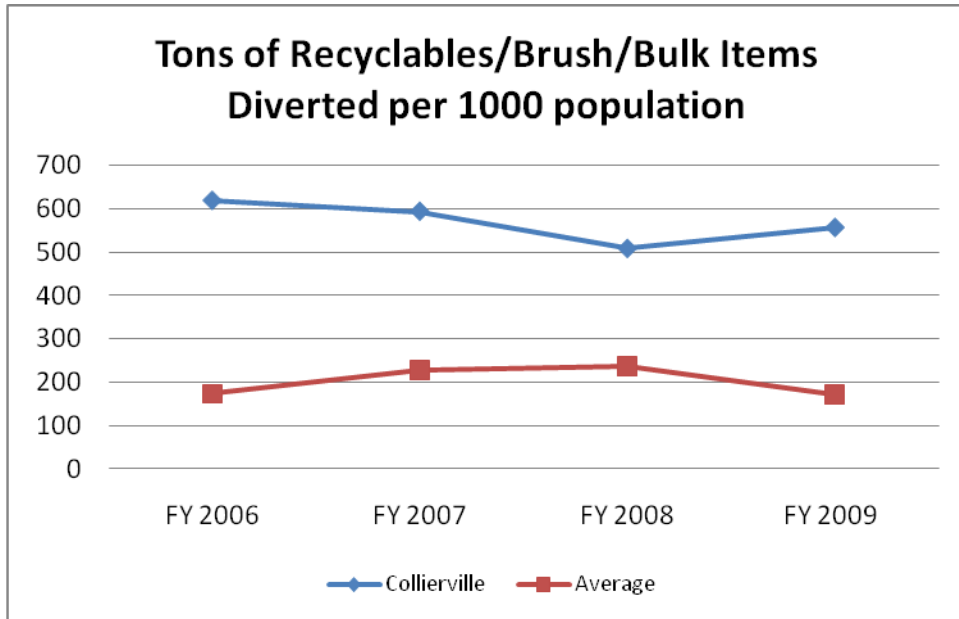
Per capita costs have been consistent since FY2006 and remain somewhat below the average of participating cities. This is expected given the stable nature of the volume per population unit.

Total Household Waste Costs per Capita

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Collierville	$20.00	$17.00	$24.00	$23.00	$24.00	$23.00
Average	$42.00	$34.00	$36.00	$45.00	$31.00	$38.00
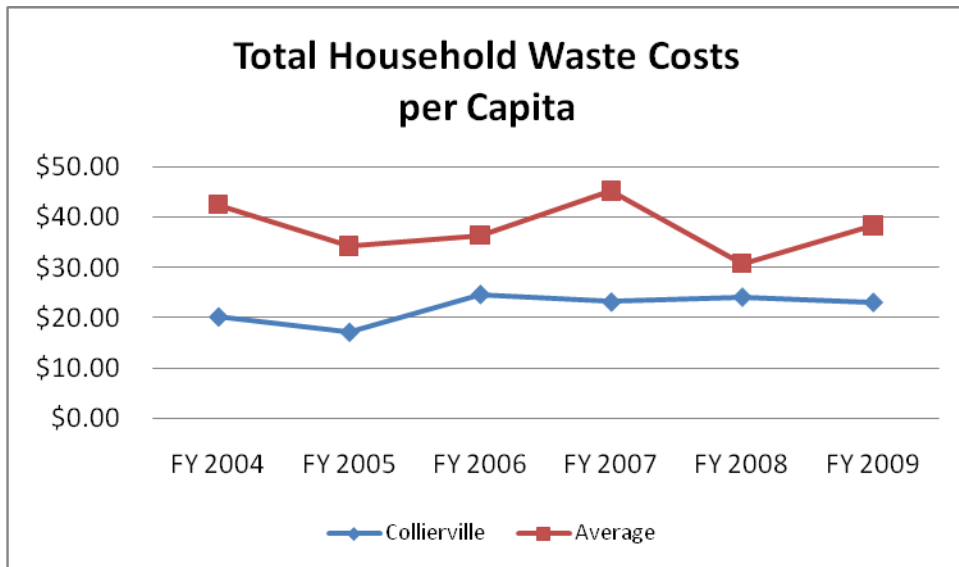
City of Franklin

Profile

Population	56,219
Residential refuse collected (tons)	22,246
Residential collection points	18,100
Charge per month	$12.00
Number of FTE Positions	20.0
Service requests	520
Collection location	Curbside
Collection frequency	Weekly
Crew type	City

**Service Level and Delivery Conditions Affecting Service Performance and Cost**

- The City of Franklin uses city crews and 96-gallon carts to collect residential refuse weekly. Most residential refuse is collected by automated sideloaders. However, rear-end loaders are used to collect residential refuse in the immediate area surrounding the Central Downtown Business District.
- Each home is eligible for six services per week: 1) containerized, 2) excess waste, 3) yard waste, 4) bulky waste, 5) brush and tree waste, and 6) white goods.
- The city furnishes one roll out container for each home.
- Residential customers pay $9.00 for one container and $3.00 per for additional containers per month to cover disposal costs only, with the fee being billed on the water utility bill.
- Separated into four divisions, the department provides administration, collection, disposal, and fleet maintenance.
- The department's fleet maintenance division repairs all solid waste equipment and provides maintenance and repair of other city equipment.
- The city operates a 500-ton per day transfer station. The city carries all waste from the transfer station to the Middle Point Landfill, located in Murfreesboro, TN.

Tons of Refuse Collected per 1000 population
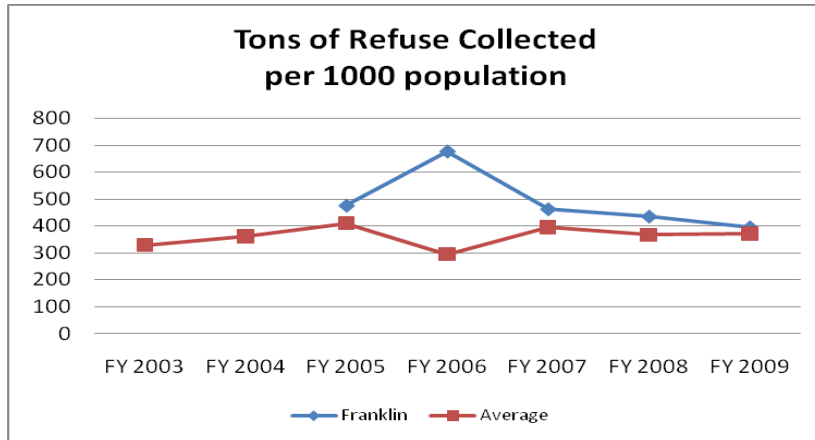
Trash volume in Franklin has been stable for the past three years after a spike in FY2006. Recycling has remained stable with a slight decline in FY2008. Recycling volume by population remains below the average of participating cities.

Tons of Recyclables/Brush/Bulk Items Diverted per 1000 population
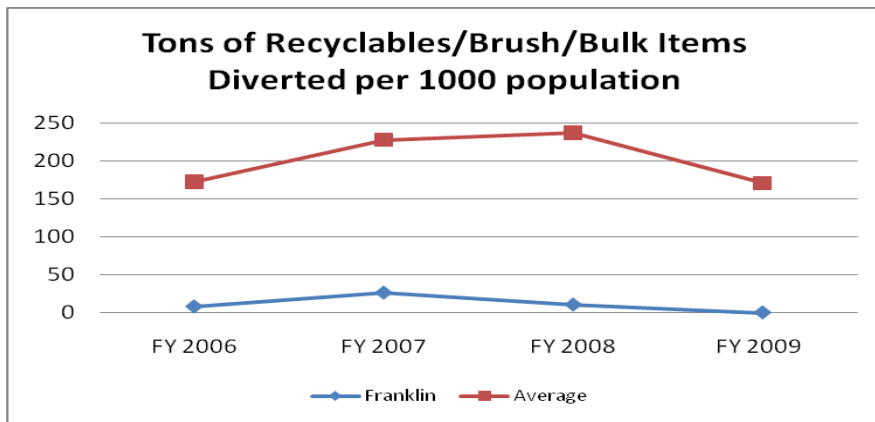
Costs per capita on average have been volatile and remain somewhat below Franklin's experience.

Total Household Waste Costs per Capita
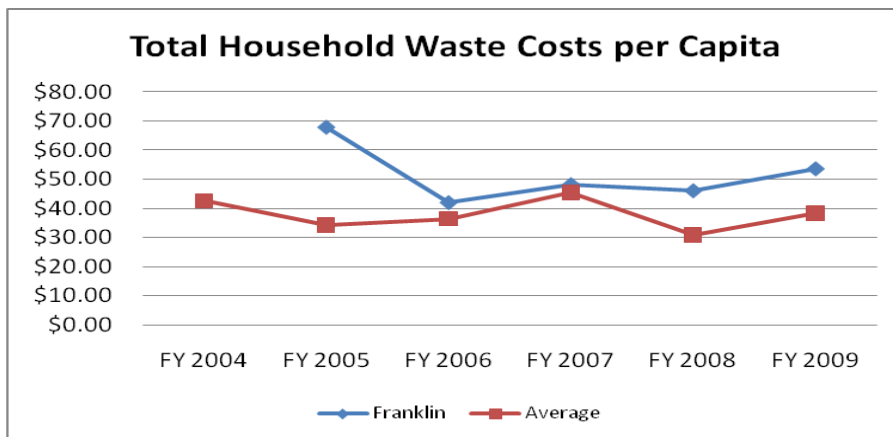
City of Jackson

Profile

Population	59,643
Residential refuse collected (tons)	25,007
Residential collection points	21,786
Charge per month	$14.97
Number of FTE Positions	n/a
Service requests	4,845
Collection location	Backdoor
Collection frequency	Twice/ week
Crew type	Contract

Service Level and Delivery Conditions Affecting Service Performance and Cost

- The City of Jackson contracts with Waste Management for solid waste collection.
- Included in the twice weekly back door pick-up is a weekly collection at the curb of debris and brush.
- Jackson provides leaf pick-up from the streets November 15 through March 15 each year.
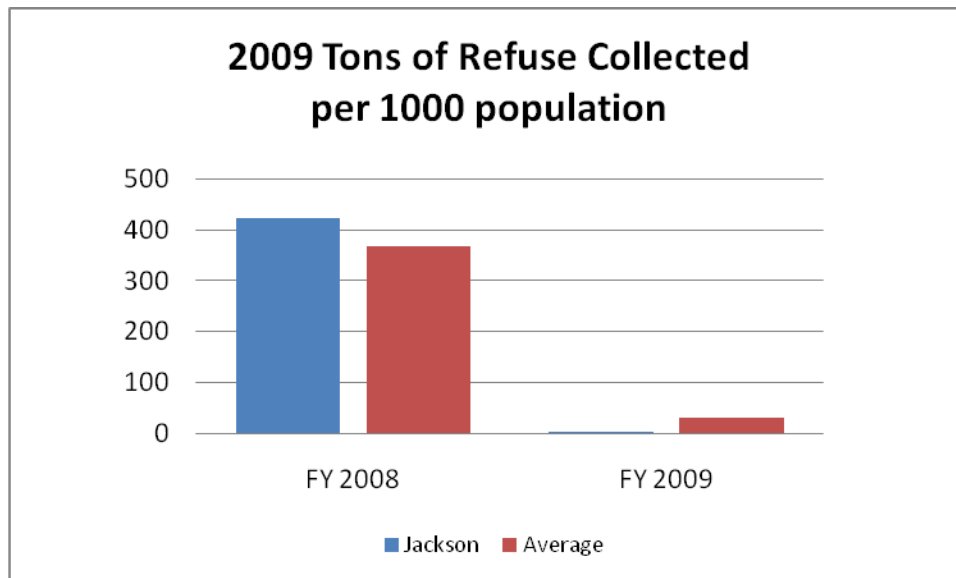
Jackson currently collects trash volumes well above the average of participating cities. This is consistent with the high level of service including back door and twice a week collection.

Tons of Recyclables/Brush/ Bulk Items per 1000 population
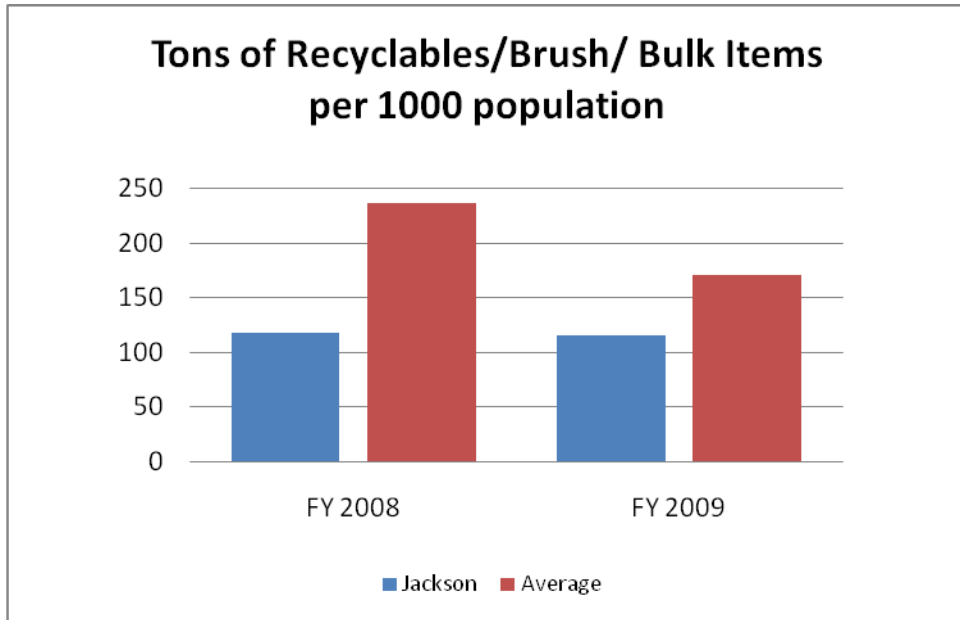
Recycling volume is currently considerably lower than the average of participating cities, reflecting the convenience of trash collection. Costs per capita are not provided, although there is minimal indirect costs in addition to the cost of the service contract.

City of Kingsport

Profile

Population	45,294
Residential refuse collected (tons)	15,924
Residential collection points	20,125
Charge per month	0
Number of FTE Positions	12.0
Service requests	1,849
Collection location	Curbside & Backdoor
Collection frequency	Weekly
Crew type	City

Service Level and Delivery Conditions Affecting Service Performance and Cost

- Kingsport provides curbside pick-up to all residents or back door pick-up for an additional annual charge.
- The city provides the trash collection container and recycling bin.
- Small amounts of debris are allowed and there is a separate charge for carpet and building materials.
- Recycling pick-up includes paper, plastic, glass and cans.
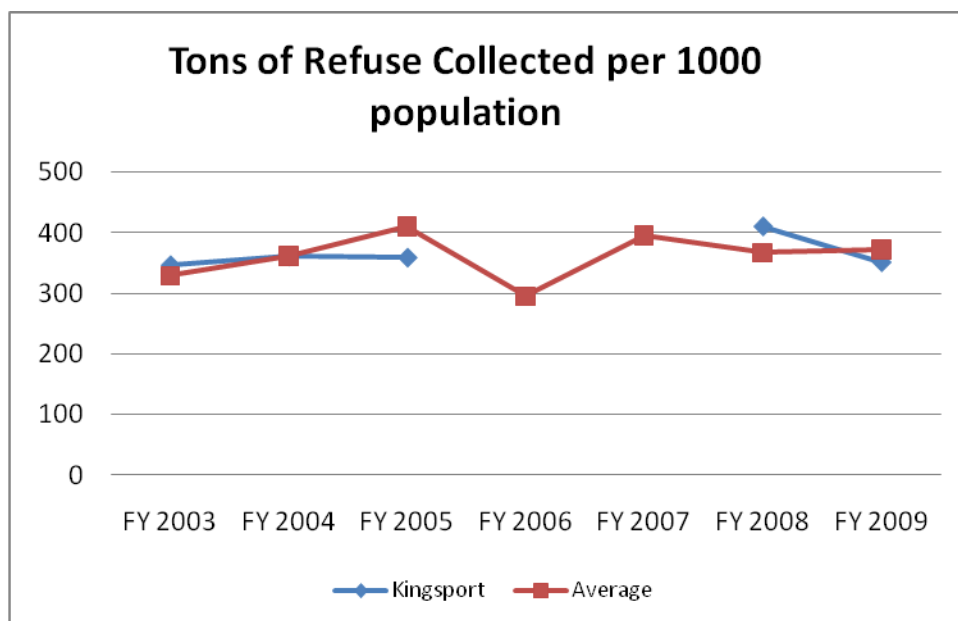
Refuse per population volumes have grown slightly since FY2005 while remaining below the average of participating cities. Recycling volume is currently substantially below the average.

Tons of Recyclables/Brush/Bulk Items Diverted per 1000 population
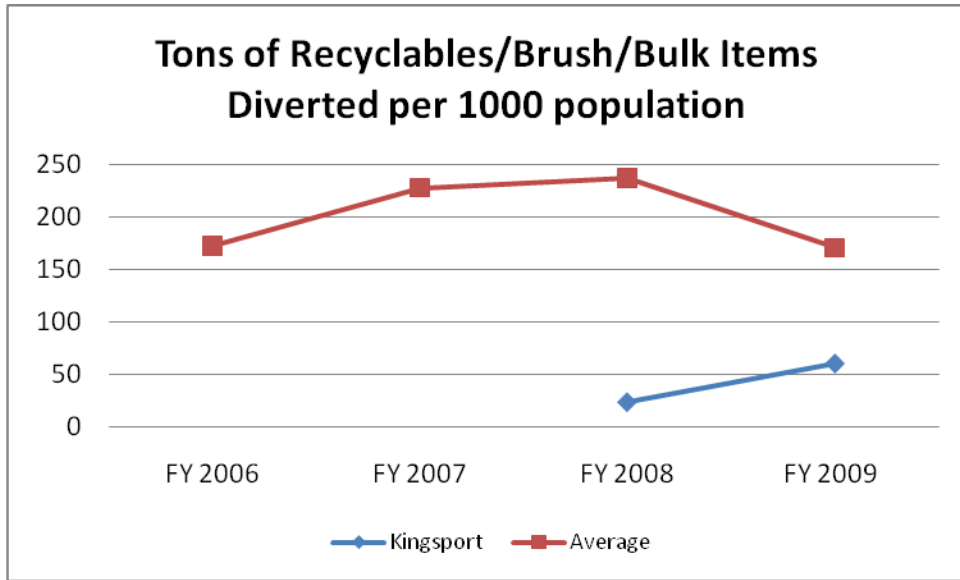
Costs per capita appear to have remained stable over time although currently somewhat above the average which has shown a sharp decline in the current year.

Total Household Waste Costs per Capita
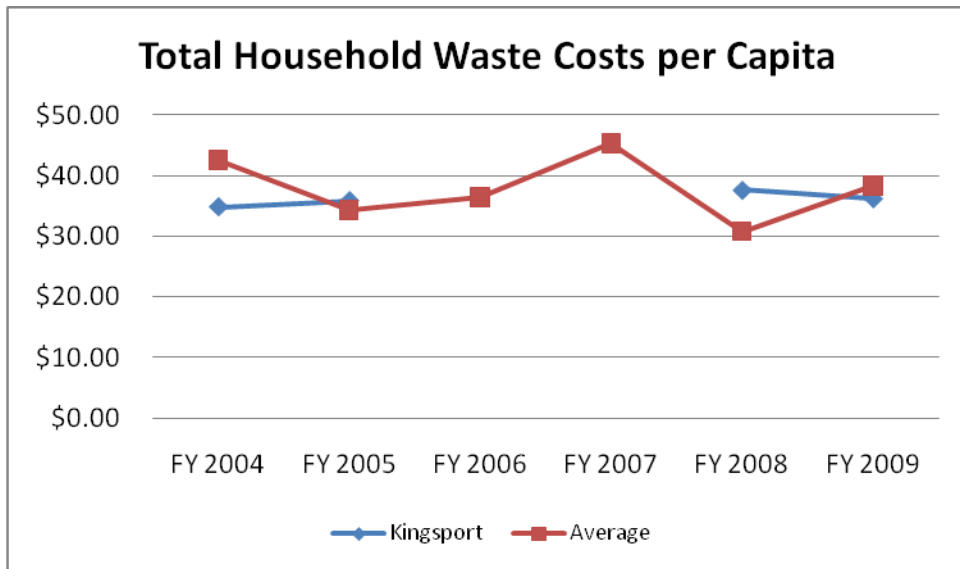
Employment Benefits

Personal costs represent a majority of any municipal budget and can exceed 75%, particularly for public safety and other labor intensive services. An escalating and less easily defined component of these costs is the area of employee benefits. Healthcare costs, in particular, have increased by double-digits for several years and there are no indications of this abating. Other benefits are less scrutinized and understood but also carry significant costs.
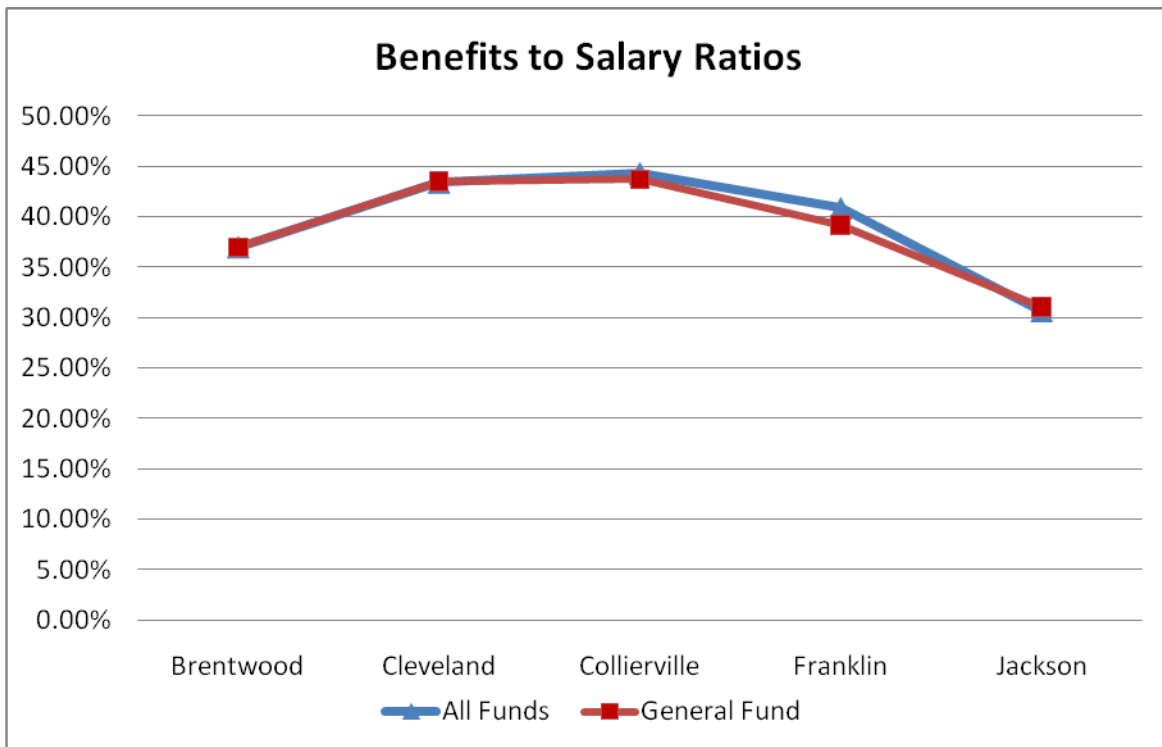
The average percentage of benefits to salary is 38.48% for all reporting cities across all funds with a slightly lower average in just the General Fund. This implies there is either a concentration of higher compensated staff outside the General Fund, benefit costs are reported differently in the other funds, or some combination. The median measures indicate there is a nominal disparity between cities across all funds but very little difference when comparing ratios within the General Fund.

These benefits can differ significantly between organizations and even between employee categories within the same organization. Further, similar benefits may have unique characteristics that reflect the culture of an individual entity and are not easily compared between agencies.

Personnel Costs per capita for all funds varied significantly amongst the communities with the average cost being $648.63 and the median $680.06, both reflecting an increase of

approximately $50-65 over 2008 reflecting a shift in cities reporting as much as any change in actual costs. Similarly, the average when comparing General Fund costs is $575.37 and the median is $596.44 indicating some variation amongst cities albeit not dramatic and a significant increase in the reported rolling costs per capita..
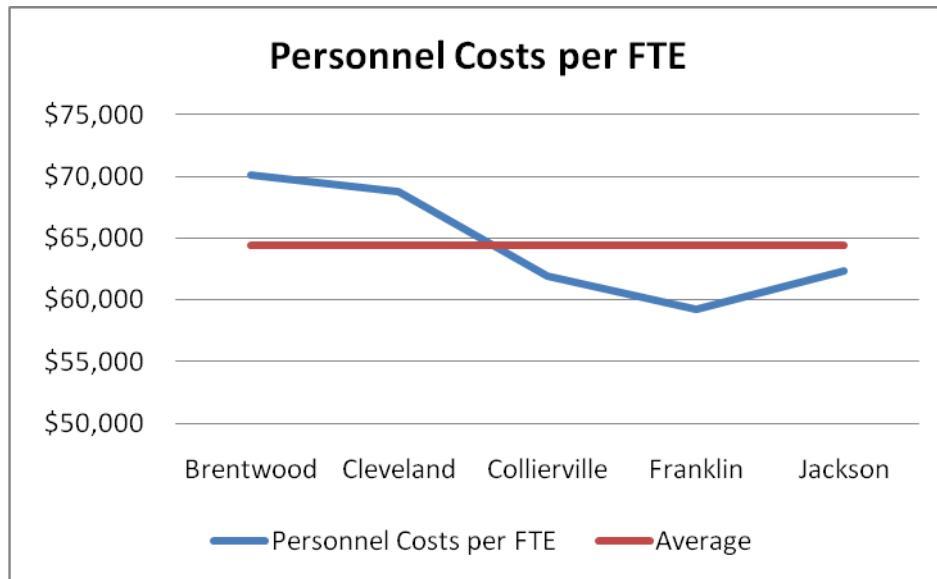
Benefits are viewed as part of the total compensation received by an employee in exchange for his/her performance of the duties of his/her position. While Tennessee does not require collective bargaining, it is common to treat employees in similar work classes in a similar fashion for the purposes of benefits and compensation. It is also important to understand each agency's position within the relative labor market in order to design a recruitment and retention strategy.

As an initial preliminary examination of benefits structures in the thirteen Benchmarking cities, ten cities provided basic information on the scope of benefits and nine on the costs of benefits provided to employees. While this analysis attempts to standardize and compare benefit levels, there are unique nuances and interpretations for each community that make strict comparison impossible. The intent is to provide a brief introduction to the nature and range of benefits offered.

Insurances

Currently, of the eleven communities responding to the survey in 2008 and changes amongst those updating information in 2009:

- Five offer a choice of healthcare plans including either a Preferred Provider Organization (PPO) or Health Management Organization (HMO),
- five offer the PPO, and
- one offers a Point of Sale (POS) option.

- the employee share of the premium for single coverage averages 17.2% with two agencies not requiring any payment,
- the employee share for family coverage averaged 26.5% with one city not requiring a contribution.
- Six cities provide multiple service dental coverage to employees,
- three provide preventative care only, and
- one offers it as an option while one does not offer dental coverage.
- The contribution by employees toward this coverage ranges from zero to 100% with extreme variation.
- Vision coverage is provided at some level by five cities.
- Five cities provide short-term disability coverage;
- eight provide long-term disability coverage for employees.
- Two cities provide part-time employees with insurance benefits if the employees work more than 30 hours per week.
- One agency offers $500 per calendar year deposited to an Health Retirement Account for an employee who does not sign up for healthcare coverage.
- All eleven agencies provide Employee Assistance Programs for full-time personnel.

Leave Time

- The average annual vacation time accrued for entry-level employees is 109.46 hours per year, while for the most long-tenured employees, the average vacation accrual is 191.18 hours per year.
- Sick leave does not vary for employees based on seniority, with the majority of cities offering 96 hours per year. Two do not provide sick leave specifically and one provides General Leave including sick time.
- All eleven cities reported not offering personal or administrative leave time.
- One agency offers a three-month paid maternity leave; all others do not provide paid time although employees may be able to use paid sick leave during FMLA.
- All cities pay employees their regular pay or a supplement to regular pay for jury duty.
- Military leave is paid by four cities while four provide supplemental pay up to the employee's regular rate of pay, and three do not provide military leave.
- Bereavement leave is provided by eight cities while two provide for use of other leave time and one does not provide any specified leave.
- Compensatory leave is paid out by four cities, only for non-exempt employees by four cities, and three do not pay out upon termination.

Other Compensation

- All eleven agencies provide some type of uniform allowance for those required to wear uniforms; two provide for replacement directly from the city's budget.

- Tuition reimbursement is paid for by four cities, while training required for the position is paid directly by the cities for all respondents. In one instance, employees are required to sign contract to stay for three years or reimburse the cost of training. Three cities reported no tuition reimbursement provided.
- Seven cities do not pay shift premiums while four reported varying levels of shift compensation.
- On-call pay is included for six cities, depending on department.
- Longevity is paid by seven communities.
- Six cities provide take-home vehicles, particularly to police personnel. Six agencies report vehicles assigned to City management, department heads, and/or supervisors.

Post-Retirement Benefits

- Ten agencies provide some type of healthcare coverage for retired employees. Some restrictions apply. Two cities report 5 years of service as the minimum requirement, two have 10 years, one 15 years, and three 20 years. The remaining two have additional and separate criteria.
- The agency contributes to the cost of retiree healthcare in ten cities with diverse rates ranging from 25% to 100%.
- Family healthcare coverage for retirees is provided by ten communities.
- All cities provide a defined benefits or traditional pension plan for employees' retirement.
- Six agencies have vesting for retirement in 5 years and one requires 10 years while four require 20 years or more.
- Employees do not contribute to the pension plan in nine communities while the other two cities require 2% and 5% respectively.
- Five communities appear to offer a defined contribution in addition to the defined benefit program; Employer contributions range from 3% match up to 15.32%.

Human Resources

The Human Resources measures focus on internal aspects of service delivery. Service measurement criteria include, but are not limited to, labor force characteristics, employee turnover and turnover over-time, salary and wages, and employee training.

Initial measures and definitions, with additional refinements being developed for FY2010, include:

Labor Force (Organization)	Hours paid to all employees regardless of funding source divided by 2080. Includes management, supervisory, non-supervisory, full-time and part-time; (Not contracted employees). Do NOT compute hours by multiplying budgeted FTEs by 2080 hours, use only actual payroll hours.
Labor Force (All operating expenditures)	All operating expenditures for organization to include wages/salaries (full/part/contract), benefits, and other operating costs. Does not include capital items, indirect costs, debt service, depreciation
Labor Force (Human Resources)	Hours paid to all employees in Human Resources divided by 2080 (include the function/services of Recruitment, Benefits, Risk, Organizational Development, Training, HRIS, Records, Employee/Labor Relations, Classification and Compensation, and General HR Administration staff) regardless of funding source, including management, supervisory, non-supervisory, full-time and part-time and contracted. (Do NOT compute hours by multiplying budgeted FTEs by 2,080 hours, use only actual payroll hours.)
Labor Force (Human Resources operating expenditures)	Operating expenditures - all operating expenditures including wages/salaries for Human Resources with the exception of capital items, indirect costs, debt service, depreciation for the designated fiscal year. (Services can include Recruitment, Benefits, Risk, Organizational Development, Training, HRIS, Records, Employee/Labor Relations, Classification and Compensation, General HR Administration staff, etc.)
Employee turnover in government	For entire jurisdiction, the percent of full-time, permanent employees who left the government for any reason (including retirements and deaths), during the designated fiscal year.
Number of new employees hired	Number of new FTEs hired in FY09
Total employee salary and wages	Total number of dollars paid out for FTE salary and wages including overtime and shift premiums (salary and hourly pay only, no benefits)
Total employee compensation (including benefits)	Total number of dollars paid out for FTE compensation (salary, hourly pay and all benefits)
Total Retirement contribution	Total number of dollars paid by organization into retirement (pension, 457, 401a, etc.)

Number of new hires that were from within ranks (promoted)	Number of new hire FTEs that were from within ranks (promoted)
Number of new hires that were hired from outside (not promotional)	Number of new hire FTEs that were hired from outside (not promotional)
First Year of Service Turnover Rate	Percent of FTEs who voluntarily or involuntarily left the organization during their first year of service OR percent of new FTE's hired during the previous fiscal year who are no longer with the organization. Do not include part-time or seasonal employees.
Service turnover rate over a time span of 0-3 years.	Percent of FTEs who voluntarily or involuntarily left the organization during the time span of 0-3 year/s of service OR percent of new FTE's hired during the previous fiscal year who are no longer with the organization. Do not include part-time or seasonal employees.
HR operating costs per capita	Total operating expenditures for HR department
Total # of FTEs devoted to HR	Total number of agency FTEs devoted to HR
Vacancies	Number of vacant but unfunded positions
Retirement Contribution	Retirement Contributions as a % of the total payroll
Number of training hours provided	The total number of training hours provided that are non-specific to a position, to include new employee orientation, risk management, risk training, etc. Do not include training provided for elected officials in this measure.

A special caution to the reader is appropriate for the human resources benchmark because this is the initial inclusion of the human resources measures into the report and the measures are still evolving. Due to the changing nature of the performance measures there is a level of uncertainty in how the measures and resulting service levels should be interpreted. As a result, meaningful service level comparisons and conclusions may not be drawn in this initial report.

Although direct interpretation may be misleading at this time, some points of interest have emerged:

- Labor force levels

- Differences in the employee turnover percent

- Differences in the number of new employee(s) hired

- Human resources operating cost per capita levels

The initial data suggest the labor force levels differ substantially from city to city. For example, Clarksville reported a value of 1,176.20 and the next closest value, reported by Franklin, was 757.41 and the lowest value, which was reported by Athens, of 123.46. This may be attributed to the differing sizes and service level requirements among the participating cities, but it may also be attributed to differing interpretations of the measure.

The initial data suggest that the human resources operating cost per capita differs among participating cities. For example, Chattanooga's reported value of $40.4 appears to be an outlier among the cities, but without considering that value in the average, the average is $11.82 with the reported cost ranging from Clarksville's reported $3 to Kingsport's reported $18. These types of variances indicate a need to further define the specific measures to determine what differences in operations or accounting are driving the cost. For example, in some cities, organization wide activities such as training and liability insurances may be reported under the Human Resources budget while in others, the costs are allocated to each individual department.

At this stage, appropriate measures are being researched in conjunction with suggestions from city management officials in an attempt to develop measures that will be both meaningful and useful to cities. The goal of the human resources report for the year 2010 is to develop performance measures that clearly illustrate the impact of human resources within an individual city. This will provide an accurate description of the services and enable meaningful comparisons among cities. At that point, cities may gain useful comparison information from evaluating relative strengths in operations and outcomes shown in the reported measures.

Parks and Recreation

Parks and recreation consists of a range of services and resources available to the public through both city and volunteer involvement. Services and resources include, but are not limited to, recreation programs, playgrounds, swimming pools, active and passive parks, and greenways.

Initial Measures and definitions, being refined for FY2010, include:

Total staff for parks maintenance and recreation programs	Total number of staff for parks maintenance and recreation programs
Total O&M for recreation programs	Total Operation and Maintenance cost for recreation programs
Total O&M for parks maintenance	Total Operation and Maintenance cost for maintenance
Recreation classes offered	Total number of recreation classes offered
Citizen's enrollment in classes	Total number of individuals enrolled in recreation classes
Recreation and park grants funded	Percent of all qualified local recreation and parks grant requests

	funded.
Grant Payments	Percent of grant projects fully executed within 730 days.
Number of volunteer hours	Total number of hours worked by volunteers
Number of minors engaged as park volunteers	The total number of park volunteers that are under the age of 18
Number of acres of passive park	Passive Park - park land that has at least 85% of its area maintained in its natural state, no active sports facilities located in the park; amenities such as hiking trails, bike paths, nature centers, picnic areas would be appropriate.
Number of acres of active park	Active Park - park land that has active sports facilities located in the park such as ball fields, playgrounds; community centers, etc. Also includes neighborhood/pocket parks.
Number of park acres maintained	Total number of acres maintained by the jurisdiction.
Percent of operational budget supported by user fees	Operating expenditures - all operating expenditures with the exception of capital items, indirect costs, debt service, depreciation and golf courses; please make sure to include personnel costs and administration. User Fees - all fees collected for recreation programs; exclude facility rentals, and golf courses.
Greenways	% of residential neighborhoods within 2 miles of Greenway
Number of park units managed	
Number of playgrounds maintained	
Number of recreation centers operated	
Number of swimming pools operated	
Estimated number of annual hours of operation of recreation centers	

A special caution to the reader is appropriate for the parks and recreation services benchmark because this is the initial inclusion of the parks and recreation measures into the report and the measures are still evolving.

Although direct interpretation is not advised at this time, some points of interest have emerged:

- Differences in staffing levels

- Service cost levels
- Distinguishing features unique to cities that contract out park and recreation services as compared to cities that provide the services directly

The initial data suggest that staffing levels differ substantially from city to city. For example, Brentwood reported a staffing level total of 16.6 FTEs while Clarksville reported a staffing level total of 314.

The initial data suggest that the cost associated with providing parks and recreation services differs substantially among the participating cities. Athens reported a total operation and maintenance cost for recreation programs of $355,983 and a total operation and maintenance for parks maintenance cost of $545,710. All of the other participants reported varying cost for recreation programs and park maintenance, but their costs were in the millions.

Some of these differences may be further explained when measures are developed that adequately distinguish the characteristics associated with contracting out services.

Appropriate measures are being researched in conjunction with suggestions from city management officials in an attempt to develop measures that will be both meaningful and useful to cities. A critical distinction became very clear in the initial discussions that parks and recreation measures must identify both the outcomes and outputs received by the citizens of a specific jurisdiction but also distinguish carefully between sources of resources and residence of liability. The demands on individual communities vary greatly in terms of how leisure resources are allocated, what sources provide resources including volunteer effort, and the expectations of the citizenry to provide specific services. The goal of the parks and recreation services report for the year 2010 is to develop performance measures that clearly illustrate the impact of the parks and recreation services within an individual city. This will provide an accurate description of the services and enable meaningful comparisons among cities.

Appendix

TENNESSEE MUNICIPAL BENCHMARKING PROJECT
PARTICIPANT COST CALCULATION WORKSHEET

FORM A: COST OF PERSONAL SERVICES			
	ACCOUNT	ACCOUNT DEFINITION	FY 2009
1	Salaries and wages - full time	Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay	$0
2	Salaries and wages - part time	Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers	$0
3	Overtime wages	Overtime pay	$0
4	Other pay except state salary supplements	All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements	$0
5	FICA taxes	Department's share of FICA taxes on all wages	$0
6	Insurance - medical and hospitalization	Department's share of hospitalization & medical insurance	$0
7	Retirement contributions	Department's share of retirement plan contributions	$0
8	Claims paid for Worker's Comp	Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or department's share of Worker's Comp insurance paid for employees	$0
9	Unemployment taxes	Department's share of state unemployment taxes	$0
10	Other employee benefits	Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.	$0
11	Other employer contributions	Department's share of any other employer contributions; includes deferred compensation matching	$0
PERSONAL SERVICES TOTAL			$0

FORM B: OPERATING EXPENSES		
ACCOUNT	ACCOUNT DEFINITION	FY 2009
Printing/ publications/ postage	Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs	$0
Advertising	All direct costs of advertising	$0
Dues and subscriptions	All direct costs of subscriptions, registration fees, dues, memberships	$0
Telephone	Costs for local and long distance services, pagers, cell phones, wireless connections	$0
Utilities	All costs for electric, water, sewer, gas, or other fuels used to provide utility service	$0
Professional and contractual services	Direct costs of medical, engineering, accounting, or other professional services; does not include audit or legal costs	$0
Data processing & GIS	Includes direct costs of data processing, MIS, GIS, and other similar services	$0
Fleet maintenance	Direct costs for fleet maintenance	$0
Fuel	Includes all direct costs for fuel, diesel, gas	$0
Equipment maintenance	All direct costs for office machines, equipment, and maintenance contracts	$0
Buildings and grounds maintenance	All direct costs for building and property maintenance including janitorial services and repairs	$0
Training and travel expenses	All training and travel costs except registration fees	$0
Fees and licenses	Direct costs of fees, license, and permits	$0
Uniforms	All direct costs for uniform or gear purchased or rented for employees; includes cleaning	$0
Operating supplies	Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases	$0
Grant expenditures	Includes any non-capital grant expenditures not listed elsewhere	$0
Contract administration	Direct costs the department incurs for contract administration	$0
Rents	Direct costs for building and equipment rent; includes equipment leases not capitalized	$0
Other operating expenses	All direct costs not captured in another category; includes fuel and oil not included on line 19	$0
OPERATING EXPENSES TOTAL		$0

	FORM C: INDIRECT COSTS		
	ACCOUNT	ACCOUNT DEFINITION	FY 2009
31	Insurance - building and property	Your department's percentage of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied	$0
32	Insurance - equipment and vehicles	Your department's percentage of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles	$0
33	Insurance - liability	Your department's percentage of liability insurance costs and/or direct costs of this insurance; usually based on the number of FTEs in your department divided by the number of FTEs in the city	$0
34	Insurance - Worker's Compensation	Your department's percentage of Worker's Compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund	$0
35	Insurance - other	Includes any insurance cost not captured elsewhere.	$0
36	Central data processing	Allocation based on your department's percentage of computers; do not duplicate costs recorded on line 18	$0
37	Payroll and benefits administration	Resource costs devoted to benefits administration; allocation usually based on your department's number of FTE's	$0
38	Accounts payable	Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks	$0
39	Purchasing	Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders	$0
40	Shared building costs	Allocation based on your department's square footage occupied in a shared facility	$0
41	Fleet and equipment maintenance	Indirect fleet and equipment maintenance expenses	$0
42	Risk management	Your department's share of the risk management function; note your method of allocation	$0
43	Grant expenditure	Any grant expenditure not included on line 26	$0
INDIRECT EXPENSES TOTAL			$0

FORM D: DEPRECIATION

	ACCOUNT	ACCOUNT DEFINITION	
-info	Every city in the TMBP has implemented GASB 34. This required every city to create capital asset records and compute depreciation for the new financial statements. Use your calculated depreciation in the categories listed below.		
44	Depreciation	Buildings	$0
45	Depreciation	Improvements other than buildings	$0
46	Depreciation	Equipment other than rolling stock	$0
47	Depreciation	Autos and light vehicles	$0
48	Depreciation	Medium and heavy equipment	$0
49	Depreciation	Other capital assets	$0
50	Depreciation	Grant assets	$0
DEPRECIATION EXPENSES TOTAL			$0

FORM E: SUMMARY OF EXPENSES

	ACCOUNT	ACCOUNT DEFINITION	0
51	Personal services		$0
52	Operating expenses		$0
53	Indirect costs		$0
54	Depreciation expense		$0
TOTAL COSTS			$0

TENNESSEE MUNICIPAL BENCHMARKING PROJECT
EMPLOYEE BENEFITS
FORM A: COST OF PERSONAL SERVICES

CITY WIDE- All Funds

	ACCOUNT	ACCOUNT DEFINITION	FY 2009
1	Salaries and wages - full time	Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay	
2	Salaries and wages - part time	Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers	
3	Overtime wages	Overtime pay	
4	Other pay except state salary supplements	All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements	
	SALARY SUBTOTAL		$0
5	FICA taxes	City's share of FICA taxes on all wages	
6	Insurance - medical and hospitalization	City's share of hospitalization & medical insurance	
7	Retirement contributions	City's share of retirement plan contributions	
8	Claims paid for Worker's Comp	Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or city's insurance premium for coverage of employees (3rd party insurer or internal service fund).	
9	Unemployment taxes	City's share of state unemployment taxes	
10	Disability Benefits	City's share of any disability benefits, tuition reimbursement, life, and dental.	
11	Dental Benefits	City's share of any dental benefits.	
12	Vision Benefits	City's share of any vision benefits if not included under medical.	
13	Life Insurance	City's share of any life insurance benefits.	
14	Tuition Reimbursement/ Training Commitment	City's share of any tuition reimbursement or other training commitment.	
15	Other employer contributions	City's share of any other employer contributions; includes deferred compensation matching	
16	BENEFITS SUBTOTAL		$0
	PERSONAL SERVICES TOTAL		$0

GENERAL FUND

	ACCOUNT	ACCOUNT DEFINITION	FY 2009
17	Salaries and wages - full time	Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay	
18	Salaries and wages - part time	Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers	
19	Overtime wages	Overtime pay	
20	Other pay except state salary supplements	All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements	
	SALARY SUBTOTAL		**$0**
21	FICA taxes	General Fund's share of FICA taxes on all wages	
22	Insurance - medical and hospitalization	General Fund's share of hospitalization & medical insurance	
23	Retirement contributions	General Fund's share of retirement plan contributions	
24	Claims paid for Worker's Comp	Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or General Fund's direct share of Worker's Comp premiums to internal service fund for coverage.	
25	Worker's Comp Insurance	General Fund's portion of Worker's Comp Insurance paid to 3rd party insurer for coverage.	
26	Unemployment taxes	General Fund's share of state unemployment taxes	
27	Disability Benefits	General Fund's share of any disability benefits, tuition reimbursement, life, and dental.	
28	Dental Benefits	General Fund's share of any dental benefits.	
29	Vision Benefits	General Fund's share of any vision benefits if not included under medical.	
30	Life Insurance	General Fund's share of any life insurance benefits.	
31	Tuition Reimbursement/ Training Commitment	General Fund's share of any tuition reimbursement or other training commitment.	
32	Other employer contributions	General Fund's share of any other employer contributions; includes deferred compensation matching	
33	BENEFITS SUBTOTAL		**$0**
	PERSONAL SERVICES TOTAL		**$0**

TENNESSEE MUNICIPAL BENCHMARKING PROJECT
EMPLOYEE BENEFITS

	Measure	Description	FY 2009
1	**INSURANCES**		
2	Health Care Coverage	Type of Health Care Coverages provided to employees: Traditional, PPO/HMO, POS, choice of several	
3	% Premium Share	% of Health Care Coverage premium paid by the employee. (Single/Family)	
4	Dental Coverage	Type of Dental Coverage provided to employees: prevention, optional, catastrophic	
5	% Premium Share	% of Dental Coverage premium paid by the employee. (Single/Family)	
6	Vision Coverage	Does the City pay for vision coverage for employees? For family?	
7	Disability Coverage- Short Term	Does the City pay for short-term disability coverage for employees?	
8	Disability Coverage- Long Term	Does the City pay for long-term disability coverage for employees?	
9	Life Insurance	Does the City pay for additional life insurance for employees?	
10	Part-time employee Coverage	Are part-time employees eligible for health benefits? Under what restrictions?	
11	Waiver Payment	Is an employee paid (how much) for waiving City paid insurance(s)?	
12	Employee Assistance Program	Does the City include EAP or counseling services to all employees?	
13	**LEAVE TIME**		
14	Vacation Leave- Entry	# hours of vacation leave in first year for entry-level employee	
15	Vacation Leave- Maximum	# hours of vacation leave in one year for long tenure employee (highest amount provided)	
16	Vacation Leave- Shift Personnel	# hours of vacation leave per shift for public safety personnel (note length of shift/ total annual hours worked)	
17	Sick Leave- Entry	# hours of sick leave in first year for entry-level employee	
18	Sick Leave- Maximum	# hours of sick leave in one year for long-tenure employee (highest amount provided)	
19	Sick Leave- Shift Personnel	# hours of sick leave per shift for public safety personnel (note length of shift/ total hours worked)	
20	Personal/ Administrative Leave	# hours of personal or administrative leave; please note if this is for FLSA exempt employees in lieu of comp time.	
21	Paid Family Leave	Are employees eligible for additional compensation while off on FMLA, esp.	

		birth of child?	
22	Jury Duty Leave	Do employees receive compensation for jury duty beyond fees paid by Court?	
23	Military leave (Paid)	Do employees receive regular pay or other compensation while on active military duty?	
24	Bereavement Leave	How many hours do employees receive to attend funerals or otherwise grieve for deaths of immediate family? Are there different lengths of time off depending on the relationship to the deceased?	
25	Compensatory Leave Pay out	Is compensatory time earned	
26	**COMPENSATION**		
27	Uniform/ Clothing Allowance	Dollar amount provided for uniform/ clothing allowance (or budgeted to replace uniforms- please note which)	
28	Tuition Reimbursement/ Training Commitment	Level of reimbursement for training or coursework. Also include any commitments for specific training; i.e. continuing education for certifications not required for the position. Please note which or both.	
29	Shift Premiums	Additional pay for working outside traditional office hours (8 a.m. - 5 p.m.); usually given to DPW, Police, Fire or social work personnel	
30	On- Call Pay	Are employees paid to be available for duty during off-duty hours?	
31	Longevity Pay	Do employees receive additional compensation based on years of service, i.e. bonus on anniversary date?	
32	Vehicle or Car Allowance	Does the City provide to any employees (other than per individual contract) a vehicle to take home or car allowance? If so, which employees and how many are included?	
33	**POST-RETIREMENT BENEFITS**		
34	Medical for Employee	Can employees receive medical coverage on the City's plan upon retirement, outside of COBRA?	
35	Years of Service for Eligibility	How many years of service are required for eligibility to receive medical coverage upon retirement?	
36	Employer Contribution	What percentage of premium is paid by the City for retiree medical coverage?	
37	Medical for Family	Are an employee's spouse/family eligible for medical coverage upon his/her retirement?	
38	Retirement Pay	Does the City provide traditional pension benefits or defined contribution retirement package?	
39	*Defined Benefit*	*(Please note if city participates in TCRS)*	

40	Years of Service for Eligibility	How many years of service are required for eligibility to receive pension payments?	
41	Multiplier	What is the multiplier applied to years of service to determine pension payment amount?	
42	Employee Contribution	How much (what %) of pay does the employee contribute to the pension system?	
43	*Defined Contribution*		
44	Years of service for Eligibility	How many years of service are required for eligibility to full access to retirement funds without penalty?	
45	Employer Contribution	How much (what %) of pay does the employer contribute to the employee's retirement account?	
46	Employee Contribution	How much (what %) of pay does the employee contribute to his/her retirement account?	
47	**FTEs City-wide-ALL FUNDS**	All positions included in on City payroll.	
48	Total FTEs	The total number of hours worked divided by 2080 for non- Fire personnel; Add Fire FTEs by dividing Fire hours worked by 2670 hours (or appropriate shift annual total # of hours).	
49	# exempt FTEs	Subtract 2080 x the number of FLSA exempt positions from the Total FTEs	
50	# non-exempt FTEs	Total hours worked by non-FLSA exempt positions times 2080. Add Fire personnel separately.	
51	**FTEs GENERAL FUND**	All positions based within the General Fund.	
52	Total FTEs	The total number of hours worked divided by 2080 for non- Fire personnel; Add Fire FTEs by dividing Fire hours worked by 2670 hours (or appropriate shift annual total # of hours).	
53	# exempt FTEs	Subtract 2080 x the number of FLSA exempt positions from the Total FTEs	
54	# non-exempt FTEs	Total hours worked by non-FLSA exempt positions times 2080. Add Fire personnel separately.	
55	Total # of positions budgeted	Total number of employees included in the budget	