

TENNESSEE MUNICIPAL BENCHMARKING PROJECT

FY 2006 ANNUAL REPORT

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February 2007



MTAS

**Municipal Technical
Advisory Service**

*In cooperation with the
Tennessee Municipal League*

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**TENNESSEE MUNICIPAL BENCHMARKING PROJECT
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Introduction

This report marks the fifth year of the Tennessee Municipal Benchmarking Project (TMBP). The performance and financial data covers the period July 1, 2005 through June 30, 2006. 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.

Eleven cities participated in this project. They are:

| City | Population | City Area |
|--------------|-------------------|------------------|
| Athens | 13,334 | 15 sq. mi. |
| Bartlett | 46,954 | 23 sq. mi. |
| Brentwood | 30,617 | 41 sq. mi. |
| Bristol | 25,435 | 31 sq. mi. |
| Chattanooga | 155,554 | 144 sq. mi. |
| Clarksville | 103,455 | 100 sq. mi. |
| Cleveland | 37,311 | 26 sq. mi. |
| Collierville | 41,923 | 29 sq. mi. |
| Franklin | 49,412 | 38 sq. mi. |
| Maryville | 23,120 | 14 sq. mi. |
| Murfreesboro | 81,393 | 52 sq. mi. |

While this report will be limited to benchmarks for FY 2006, the efforts of the participating cities to provide service and cost data for the past five years will make trend analysis possible for the first time beginning in FY 2007. We look forward to presenting trend data in a special report for the three service areas later this year and adding a new service area to benchmark in FY 2007.

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.

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 cost – 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, 2006.

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 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.

Depreciation costs capture the loss of value to the department from the aging of their 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.

Appendix B contains the cost calculation worksheet used for each of the three benchmarked services.

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 names and titles of representatives to the service committees are found in Appendix A.

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 their 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 eleven 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. They devoted hours to consultation with MTAS staff and with each other to resolve problems. They coordinated the service performance data collection as well as the cost data collection. They offered ideas, advice, and encouragement, all in the pursuit of continuous performance improvement in their cities. They are:

| | | |
|----------------|--------------------------------------|----------------------|
| Mike Keith | Finance Director | City of Athens |
| Mark Brown | Finance Director | City of Bartlett |
| Kirk Bednar | Assistant City Manager | City of Brentwood |
| Bob Wilson | Assistant City Manager | City of Bristol |
| Brian Smart | Manager, Financial Operations | City of Chattanooga |
| Wilbur Berry | Finance Commissioner | City of Clarksville |
| Janice Casteel | Director, Finance and Administration | City of Cleveland |
| David Smoak | Assistant to City Manager | City of Collierville |
| Russ Truell | Finance Director | City of Franklin |
| John Tate | Finance Director | City of Maryville |
| Rob Lyons | Assistant City Manager | City of Murfreesboro |

Earlier versions of this report were prepared by Al Major. Without his leadership and vision for this project, there would be no trend data to analyze later this year and few, if any, cities willing to make the sacrifice to contribute their data to the benchmarking project.

I am indebted to Sharon Rollins, Rex Barton and Gary West for contributing their expertise in the services benchmarked to this effort, and especially to Becky Smeltzer for her assistance in preparing the report.

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.

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.

Tons of Refuse Collected Per FTE Employee – This measure is applied only to cities that collect residential refuse with city employees and equipment (Athens, Bartlett, Bristol, Chattanooga, Collierville, Franklin, Maryville and Murfreesboro) rather than through a contractor. It is a measure of the efficiency of the city refuse work crews, and is not available from contractors. An FTE is defined as 2,080 hours per year, which is one year at 40 hours per week.

**Residential Refuse Collection and Disposal
Fiscal Year 2006**

| | Athens | Bartlett | Bristol | Chattanooga | Cleveland |
|---|---------------|-----------------|----------------|--------------------|------------------|
| Population | 13,334 | 46,954 | 25,435 | 155,554 | 37,311 |
| City area | 15 | 23 | 31 | 144 | 26 |
| Centerline miles | 146 | 221 | 213 | 1100 | 268 |
| | | | | | |
| Residential collected per 1000 population | 286 | 563 | 406 | 362 | 279 |
| Total diverted per 1000 population | 232 | 379 | 409 | 148 | 88 |
| Recyclables diverted per 1000 population | 28 | 21 | 7 | 18 | 5 |
| Yard waste diverted per 1000 population | 163 | 357 | 43 | 27 | 83 |
| Bulky items diverted per 1000 population | 0 | 0 | 147 | 0 | 0 |
| Other diverted per 1000 population | 41 | 0 | 211 | 103 | 0 |
| Collection points per 1000 population | 360 | 366 | 395 | 418 | 352 |
| Number FTEs | 4.8 | 22.0 | 5.9 | 47.0 | N/A |
| Tons collected per FTE | 796.0 | 1202.0 | 1749.0 | 1199.0 | N/A |
| Service requests per 1000 collection points | 11 | 82 | N/A | 79 | 63 |
| Collection location | Curb | Curb* | Curb | Curb | Curb |
| Collection frequency | Once | Once | Once | Once | Once |
| Crew type | City | City | City | City | Contract |
| Charge/month | \$7.50 | \$19.00 | \$4.00 | \$0.00 | \$6.00 |
| Annual fees per ton collected | \$100 | \$103 | \$47 | \$0 | \$89 |
| Landfill fee per ton | \$16.00 | \$28.63 | \$20.50 | \$30.50 | \$22.45 |
| Miles to landfill | 8 | 26 | 12 | 21 | 0 |
| Miles to transfer station | n/a | 7 | 0 | 5 | 3 |
| | | | | | |
| Percapita personal services | \$17 | \$25 | \$8 | \$10 | \$1 |
| Percapita operating expenses | \$8 | \$28 | \$18 | \$25 | \$27 |
| Percapita indirect costs | \$6 | \$2 | \$3 | \$1 | \$0 |
| Percapita depreciation expense | \$2 | \$8 | \$2 | \$2 | \$0 |
| Percapita total cost | \$33 | \$63 | \$32 | \$38 | \$28 |
| Total cost per ton collected | \$117 | \$112 | \$78 | \$106 | \$101 |

**Residential Refuse Collection and Disposal
Fiscal Year 2006**

| | Collierville | Franklin | Maryville | Murfreesboro | 9 City Average |
|---|---------------------|-----------------|------------------|---------------------|-----------------------|
| Population | 41,412 | 49,412 | 23,120 | 81,393 | 52,658 |
| City area | 38 | 38 | 14 | 52 | 42 |
| Centerline miles | 330 | 330 | 163 | 485 | 362 |
| <hr/> | | | | | |
| Residential collected per 1000 population | 360 | 676 | 348 | 414 | 410 |
| Total diverted per 1000 population | 626 | 8 | 187 | 338 | 268 |
| Recyclables diverted per 1000 population | 44 | 0 | 93 | 0 | 24 |
| Yard waste diverted per 1000 population | 68 | 7 | 93 | 338 | 131 |
| Bulky items diverted per 1000 population | 0 | 1 | 0 | 0 | 16 |
| Other diverted per 1000 population | 514 | 0 | 0 | 0 | 97 |
| Collection points per 1000 population | 312 | 335 | 420 | 452 | 379 |
| Number FTEs | 6.0 | 14.0 | 8.0 | 18.0 | 16 |
| Tons collected per FTE | 2482.0 | 2385.0 | 1006.0 | 1871.0 | 1,586 |
| Service requests per 1000 collection points | 63 | 19 | 101 | 108 | 66 |
| Collection location | Curb | Curb | Curb | Curb* | |
| Collection frequency | Once | Once | Once | Once | |
| Crew type | City | City | City | City | |
| Charge/month | \$5.15 | \$3.50 | \$0.00 | \$0.00 | \$5.02 |
| Annual fees per ton collected | \$54 | \$11 | \$0 | \$0 | \$44.82 |
| Landfill fee per ton | \$18.63 | \$29.50 | \$32.00 | \$0.00 | \$22.02 |
| Miles to landfill | 84 | 45 | 16 | 11 | 25 |
| Miles to transfer station | 5 | 4 | 0 | 0 | |
| <hr/> | | | | | |
| Percapita personal services | \$8 | \$11 | \$23 | \$10 | \$12 |
| Percapita operating expenses | \$12 | \$26 | \$16 | \$10 | \$19 |
| Percapita indirect costs | \$2 | \$4 | \$3 | \$1 | \$3 |
| Percapita depreciation expense | \$3 | \$2 | \$2 | \$2 | \$3 |
| Percapita total cost | \$25 | \$3 | \$44 | \$23 | \$36 |
| Total cost per ton collected | \$69 | \$62 | \$127 | \$55 | \$92 |

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City of Athens

Profile

| | |
|-------------------------------------|--------|
| Population | 13,334 |
| Residential refuse collected (tons) | 3,820 |
| Residential collection points | 4,798 |
| Charge per month | \$7.50 |
| Number of FTE Positions | 4.8 |
| Service requests | 52 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

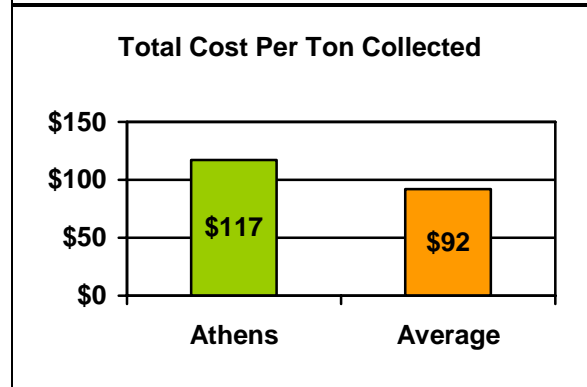
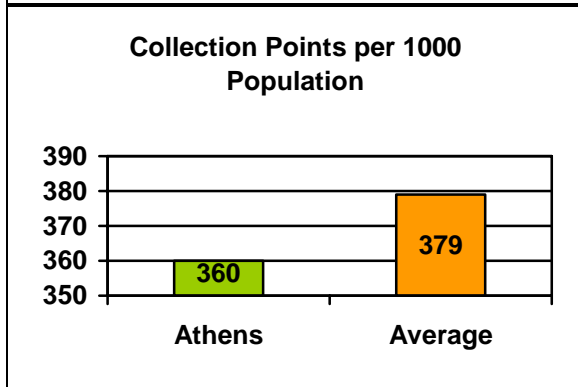
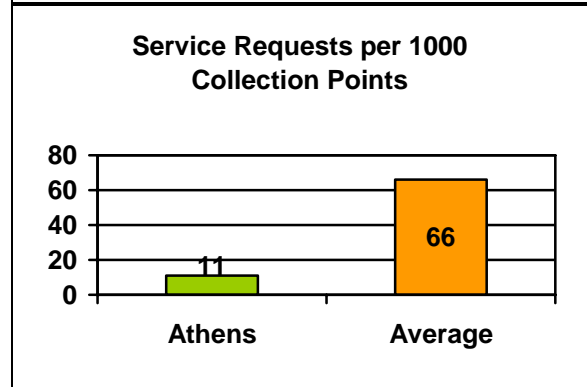
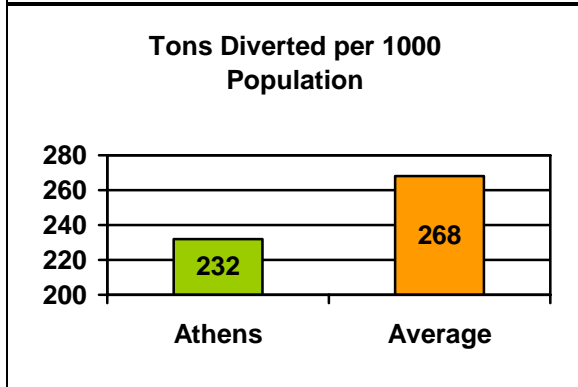
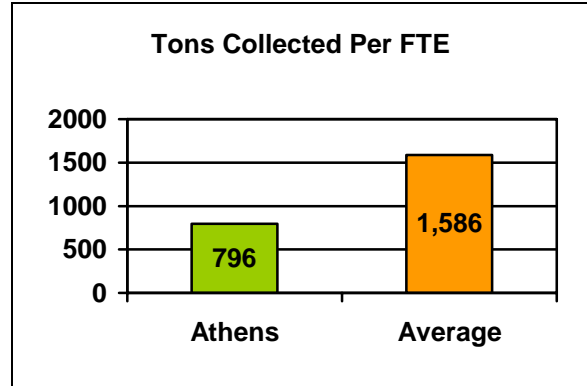
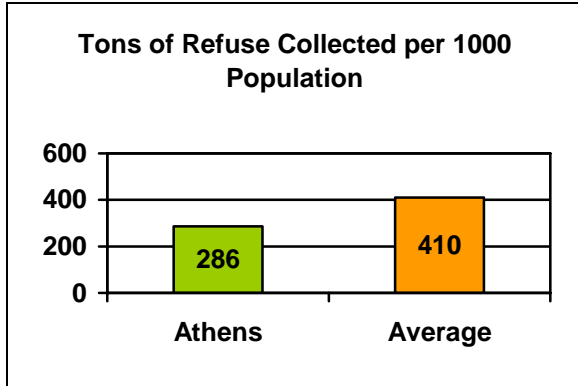
Service Level and Delivery

- 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 8 miles to the County landfill. They make 4 trips per day to the landfill.
- The tipping fee is \$16.00 per ton.

Conditions Affecting Service Performance and Cost

- None.

City of Athens Residential Refuse Benchmarks



CITY OF BARTLETT

Profile

| | |
|-------------------------------------|---------|
| Population | 46,954 |
| Residential refuse collected (tons) | 26,449 |
| Residential collection points | 17,175 |
| Charge per month | \$19.00 |
| Number of FTE Positions | 22.0 |
| Service requests | 1,407 |
| Collection location | Curb* |
| Collection frequency | Once |
| Crew type | City |

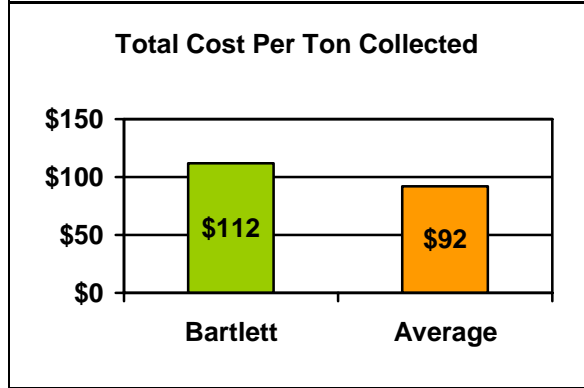
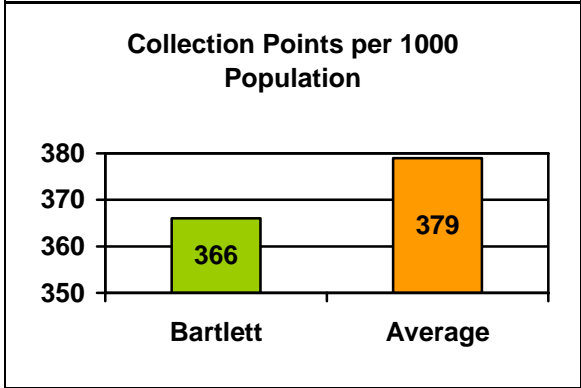
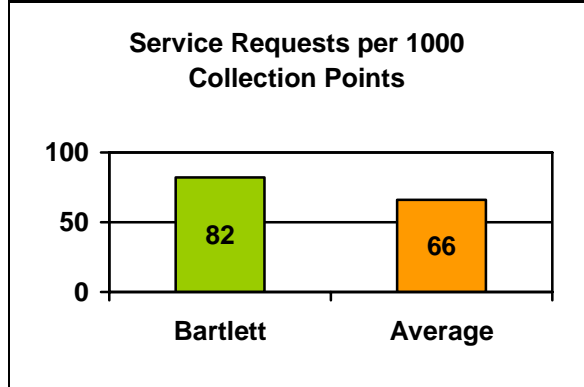
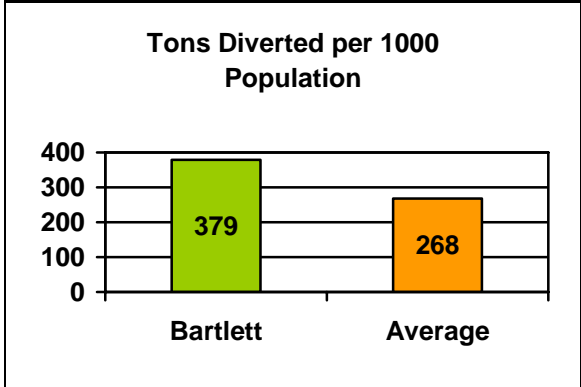
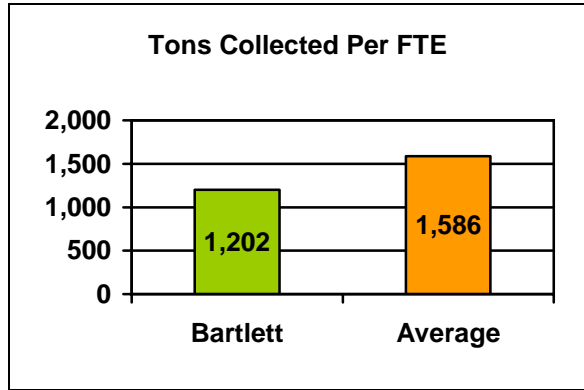
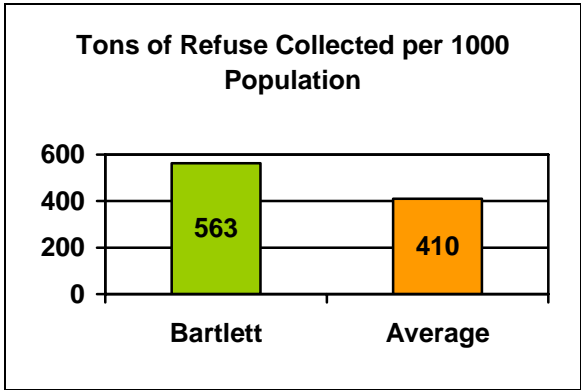
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- The number of customers are growing at about 30/month.
- 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.

City of Bartlett Residential Refuse Benchmarks



City of Bristol

Profile

| | |
|-------------------------------------|--------|
| Population | 25,435 |
| Residential refuse collected (tons) | 10,319 |
| Residential collection points | 10,042 |
| Charge per month | \$4.00 |
| Number of FTE Positions | 5.9 |
| Service requests | N/A |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

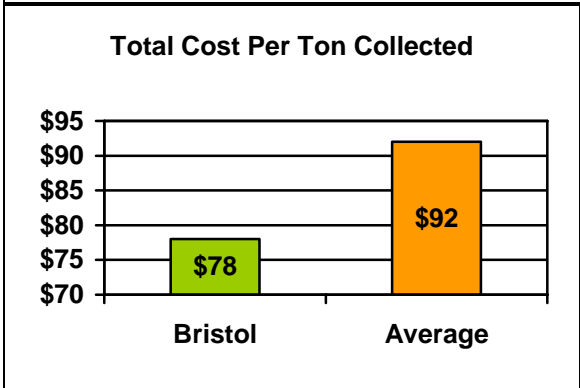
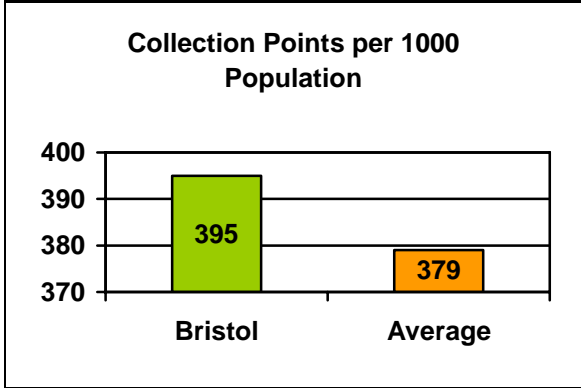
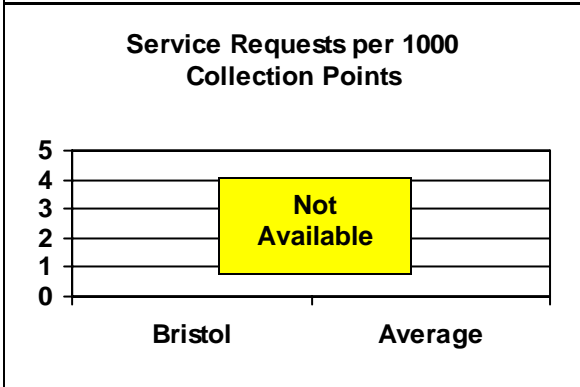
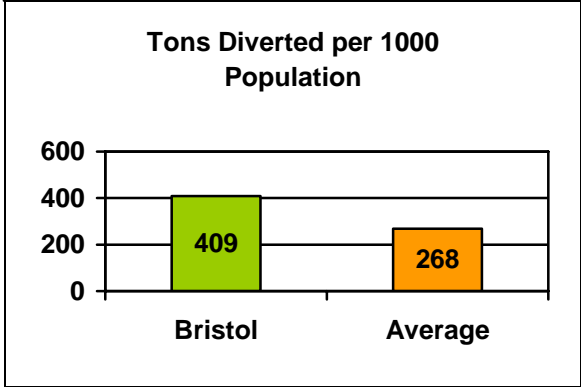
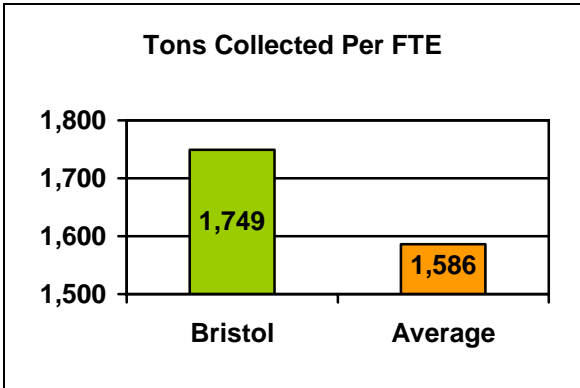
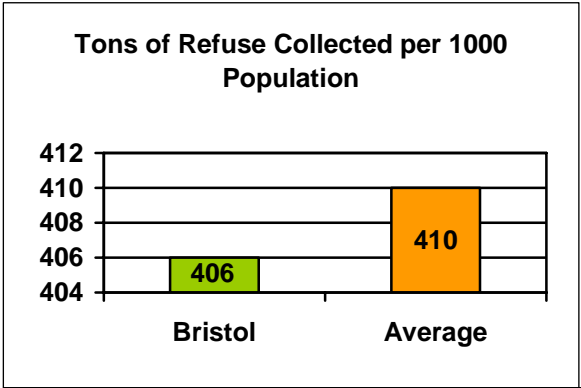
Service Level and Delivery

- The City of Bristol utilizes three, one-man fully automated side loading collection trucks to provide weekly curbside collection of residential refuse in 90-gallon roll-out containers.
- The City furnishes each resident one roll out container. Commercial collection by roll-out cart is also provided to a small number of businesses whose solid waste volume does not warrant a dumpster.
- Back door collection is provided to handicap and disabled residents. Rear loading trucks are use to service narrow streets, alleys, and other areas inaccessible to the automated collection trucks.
- The total residential collection fee is \$8 per month - \$4 is for refuse collection and \$4 for brush, bulk, and leaf collection.
- The trucks average eight trips per day to the landfill. The City contracts with the City of Bristol, Virginia, for refuse disposal at the Virginia landfill.
- Recycling is collected at three elementary schools, the middle school, and the Chamber of Commerce.

Conditions Affecting Service Performance and Cost

- None

City of Bristol Residential Refuse Benchmarks



City of Chattanooga

Profile

| | |
|-------------------------------------|---------|
| Population | 155,554 |
| Residential refuse collected (tons) | 56,350 |
| Residential collection points | 65,000 |
| Charge per month | \$0.00 |
| Number of FTE Positions | 47.0 |
| Service requests | 5,120 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

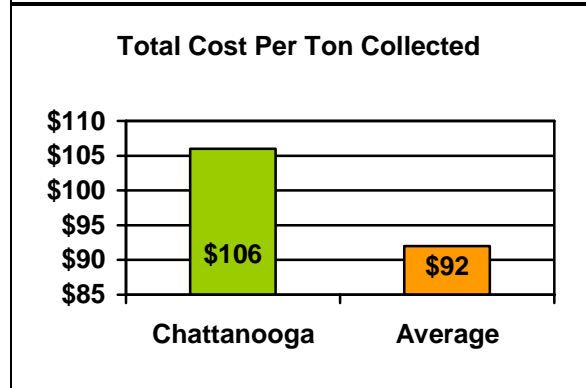
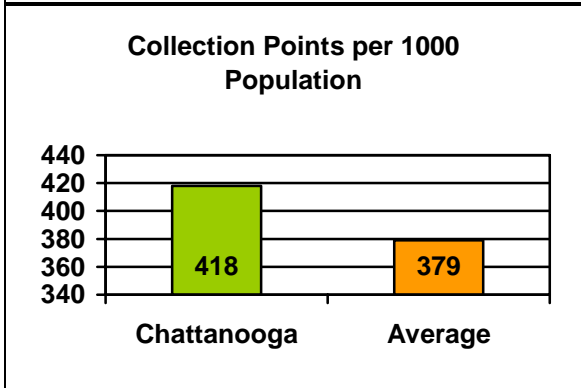
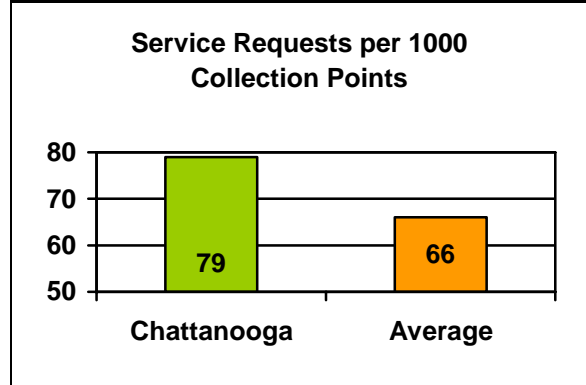
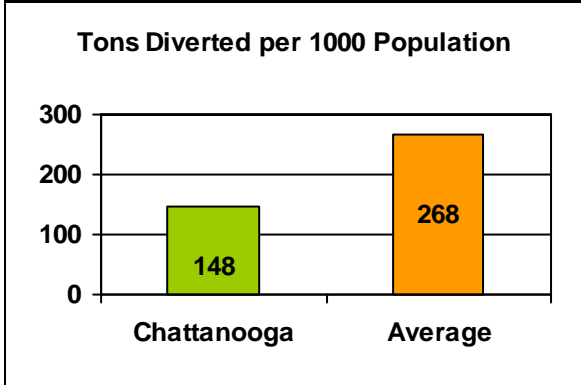
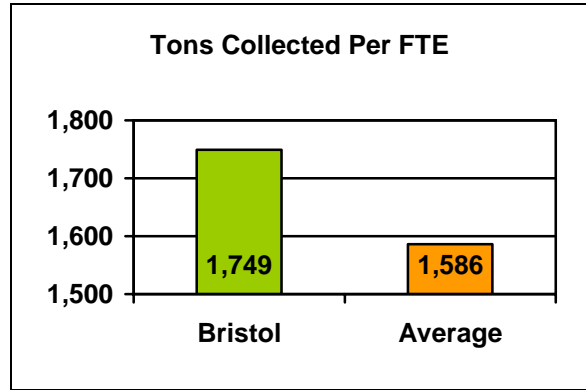
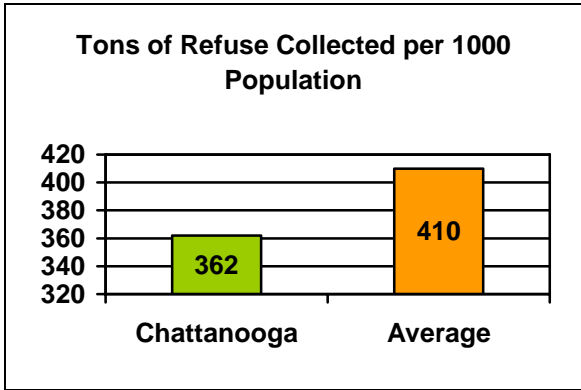
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- Hilly terrain in many parts of the city necessitates the use of the more costly 2 and 3 man crew vehicles on some routes.

City of Chattanooga Residential Refuse Benchmarks



City of Cleveland

Profile

| | |
|-------------------------------------|----------|
| Population | 37,311 |
| Residential refuse collected (tons) | 10,423 |
| Residential collection points | 13,131 |
| Charge per month | \$6.00 |
| Number of FTE Positions | N/A |
| Service requests | 832 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | Contract |

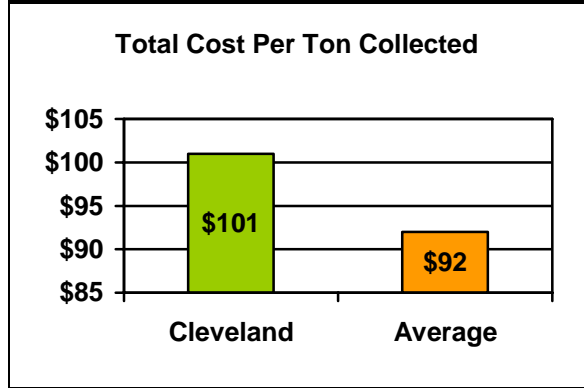
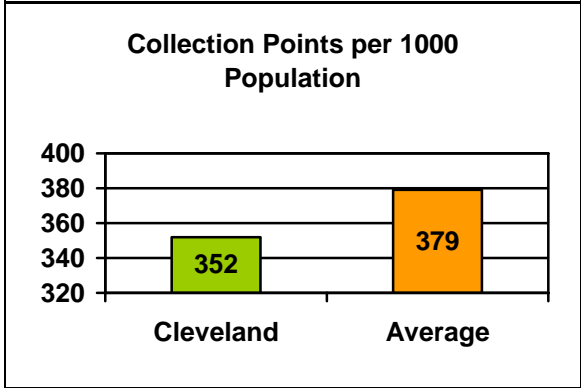
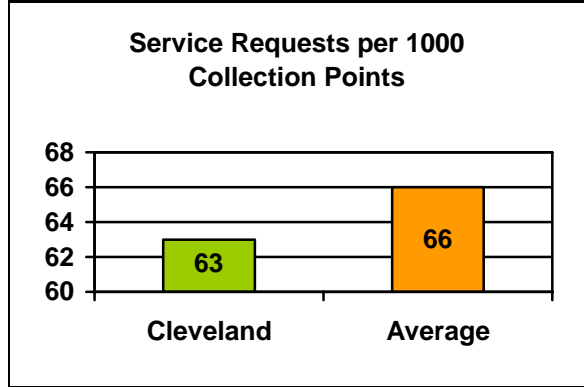
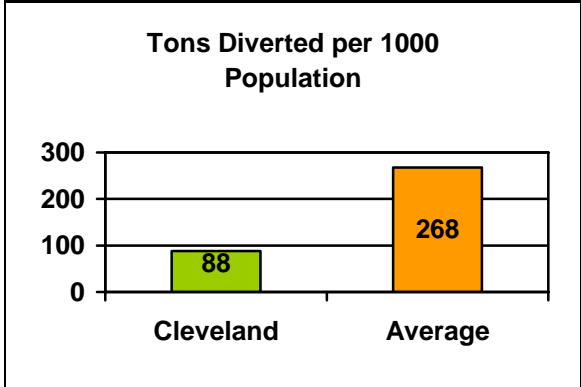
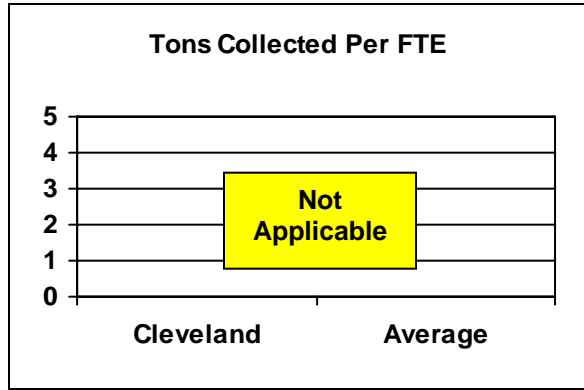
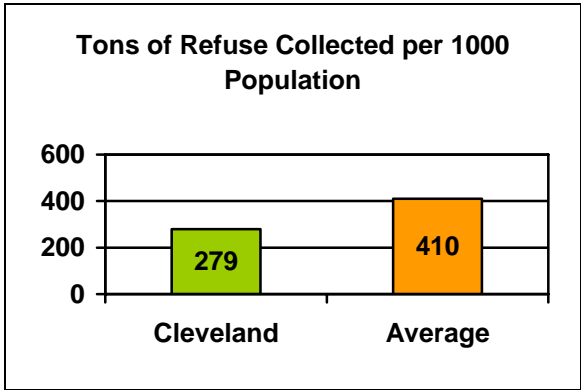
Service Level and Delivery

- 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 14 miles for disposal at Mine Road Regional Landfill.

Conditions Affecting Service Performance and Cost

- 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.

City of Cleveland Residential Refuse Benchmarks



Town of Collierville

Profile

| | |
|-------------------------------------|--------|
| Population | 41,412 |
| Residential refuse collected (tons) | 14,893 |
| Residential collection points | 12,919 |
| Charge per month | \$5.15 |
| Number of FTE Positions | 6.0 |
| Service requests | 808 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

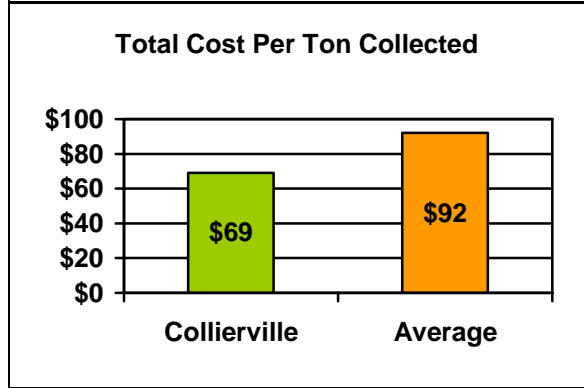
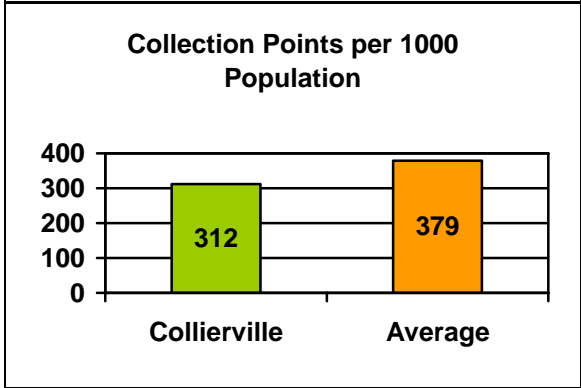
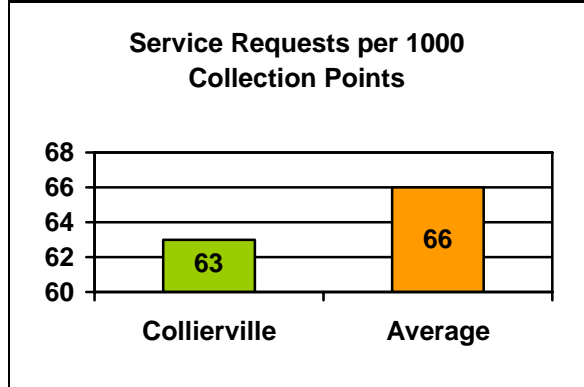
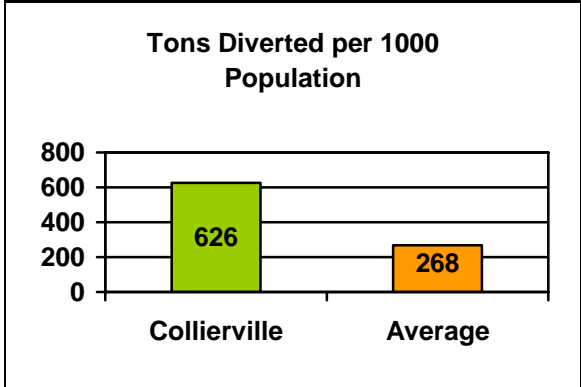
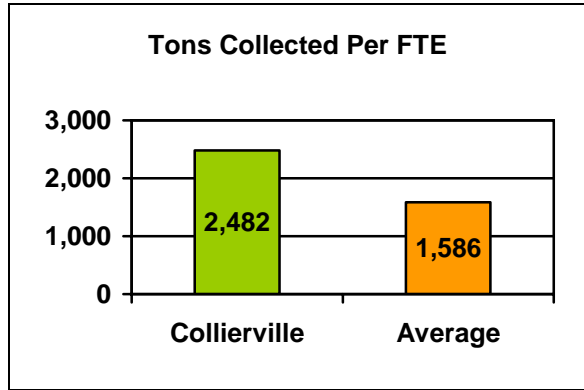
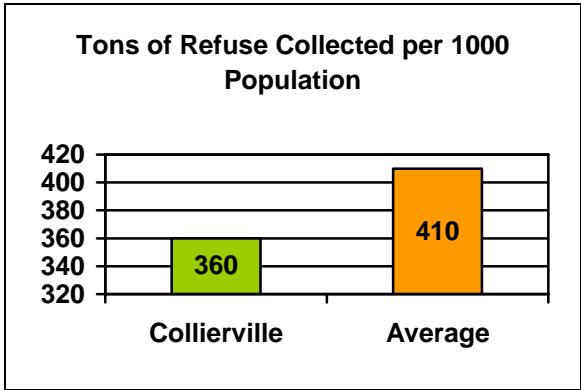
Service Level and Delivery

- The Town of Collierville uses city crews, standard 95-gallon carts and fully automated side loaders to collect residential refuse weekly at curbside.
- A fee of \$15/month funds refuse collection and disposal as well as recycling and collection of brush, bulky items and loose leaves in the fall and winter.
- 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.

Conditions Affecting Service Performance and Cost

- The department collects refuse in four nine-hour workdays, Monday-Thursday, which helps reduce overtime.
- Use of fully automated side loaders has allowed the department to absorb growth while keeping staff to a minimum.
- In 2006, the department purchased a new automated side loader and added one employee when a new residential refuse collection route was added. This was the first new route added in seven years. Approximately 4,000 new collection points were added over that time period.
- 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.

Town of Collierville Residential Refuse Benchmarks



City of Franklin

Profile

| | |
|-------------------------------------|--------|
| Population | 49,412 |
| Residential refuse collected (tons) | 33,388 |
| Residential collection points | 16,567 |
| Charge per month | \$3.50 |
| Number of FTE Positions | 14.0 |
| Service requests | 289 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

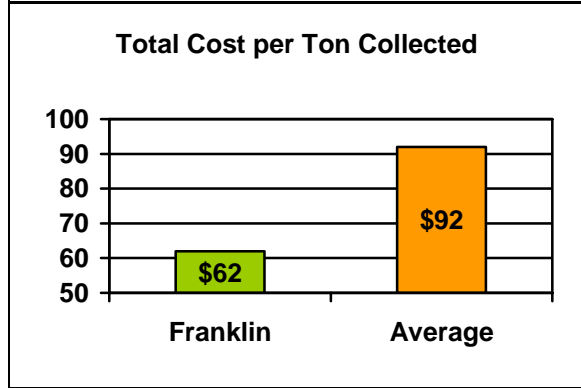
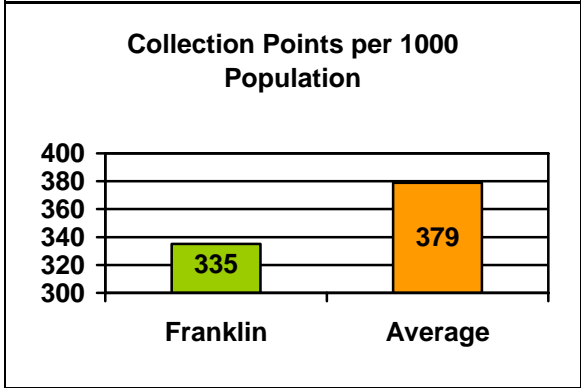
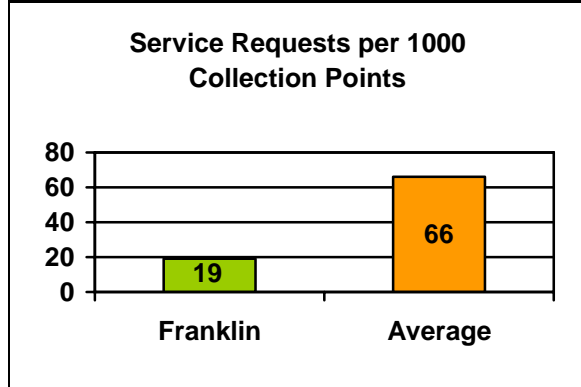
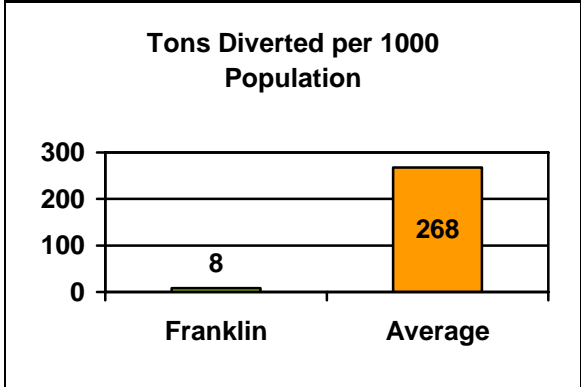
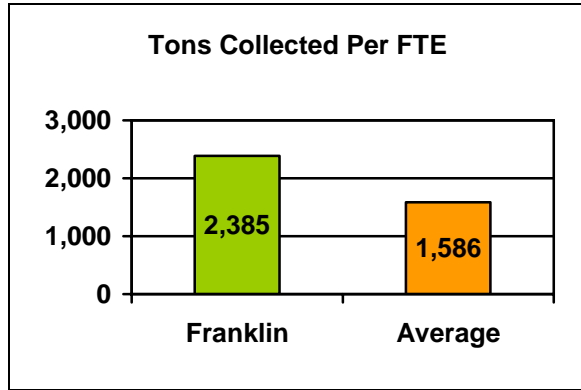
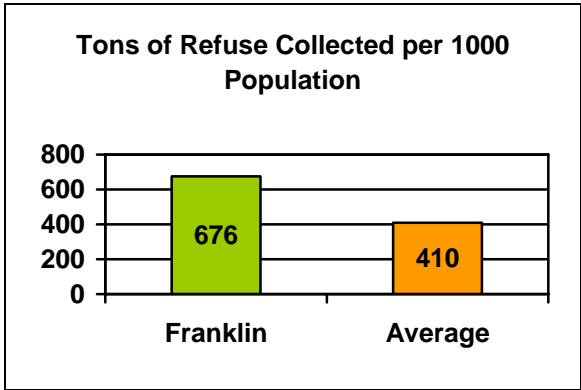
Service Level and Delivery

- 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.
- Residential customers pay \$3.50 per container per month to cover disposal costs only, with the fee being billed on the water utility bill. The
- City furnishes one roll out container for each home.
- 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 Cedar Hill Landfill located in Lewisburg, TN, approximately 42 miles one way.

Conditions Affecting Service Performance and Cost

No change.

City of Franklin Residential Refuse Benchmarks



City of Maryville

Profile

| | |
|-------------------------------------|--------|
| Population | 23,120 |
| Residential refuse collected (tons) | 8,050 |
| Residential collection points | 9,721 |
| Charge per month | \$0.00 |
| Number of FTE Positions | 8.0 |
| Service requests | 986 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

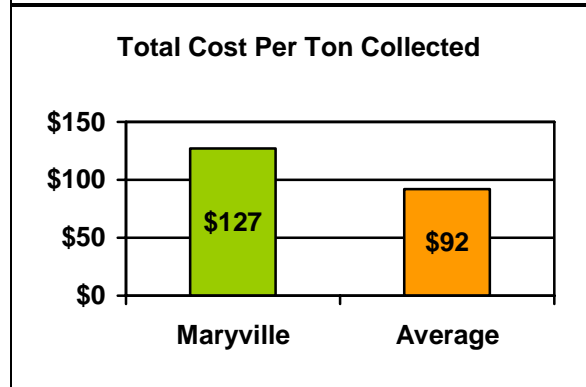
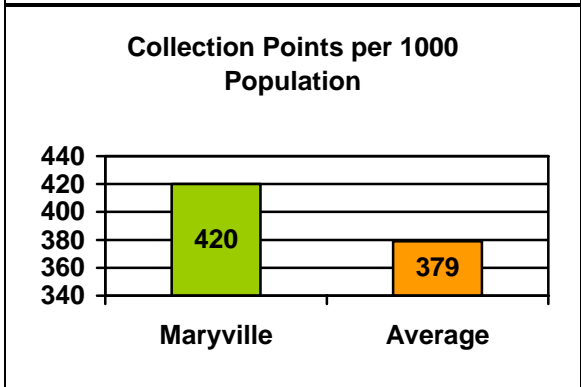
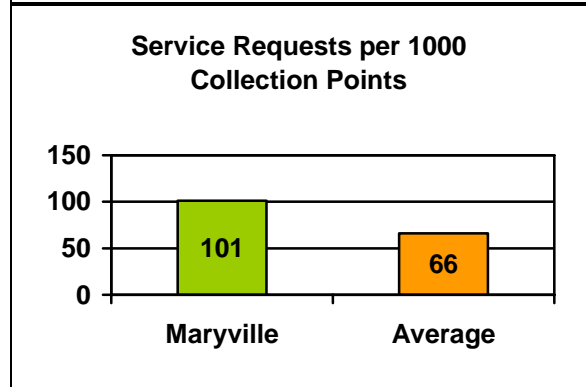
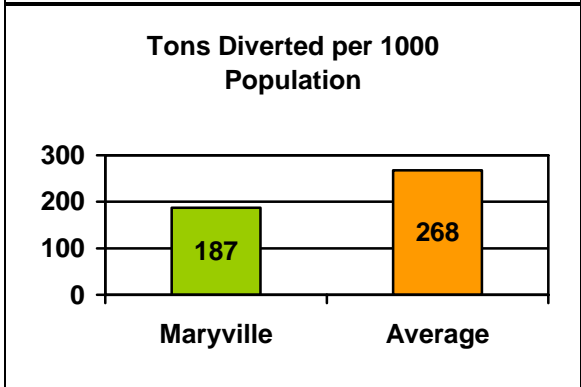
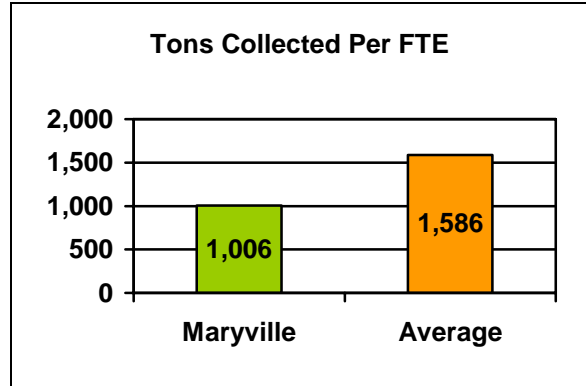
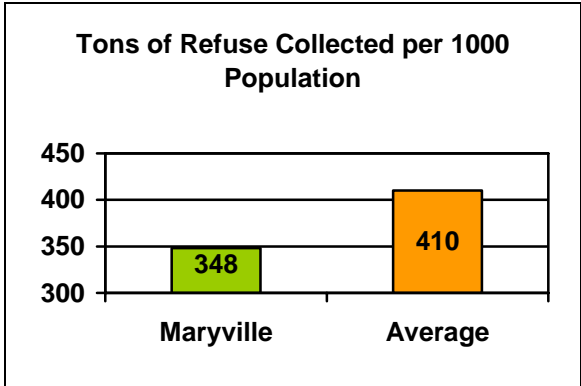
Service Level and Delivery

- Maryville collects residential refuse in thirty-five gallon containers once a week at curbside.
- The City provides back door pickup for handicapped and disabled residents.
- The City uses rear loading refuse trucks and three men crews on three routes.
- The trucks average one trip per day to the landfill.
- The average distance to the landfill is five miles.
- There is no fee for residential service.

Conditions Affecting Service Performance and Cost

- Rear loading with a three-man crew is labor intensive and more expensive than using smaller crews and an automated system.

City of Maryville Residential Refuse Benchmarks



City of Murfreesboro

Profile

| | |
|-------------------------------------|--------|
| Population | 81,393 |
| Residential refuse collected (tons) | 33,682 |
| Residential collection points | 36,790 |
| Charge per month | \$0.00 |
| Number of FTE Positions | 18.0 |
| Service requests | 3,972 |
| Collection location | Curb |
| Collection frequency | Once |
| Crew type | City |

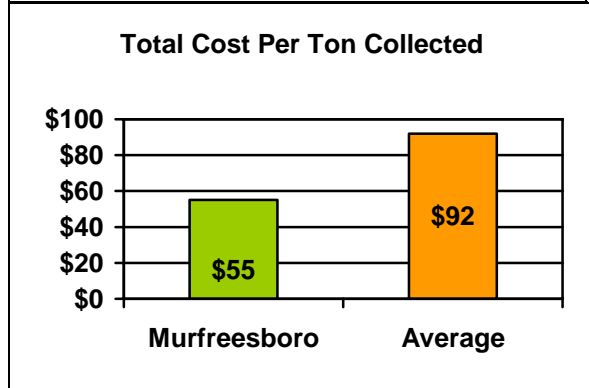
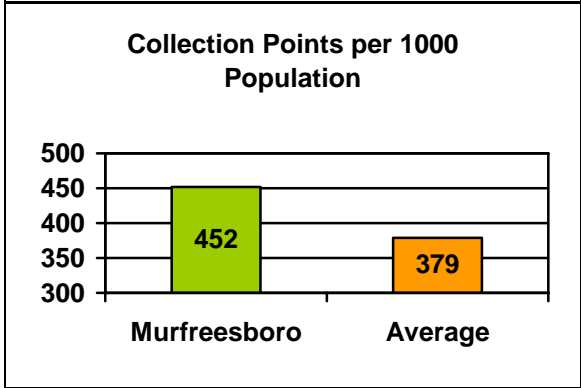
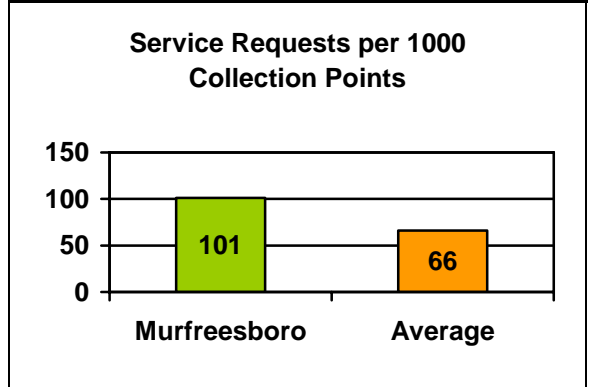
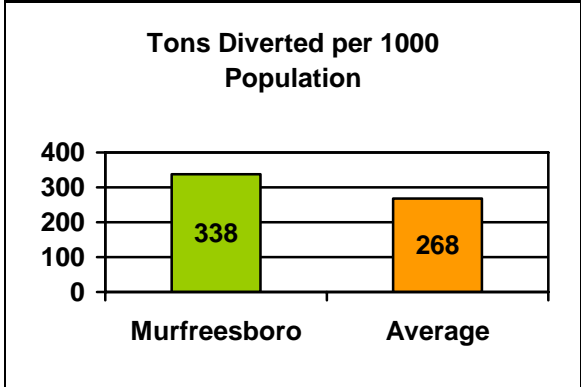
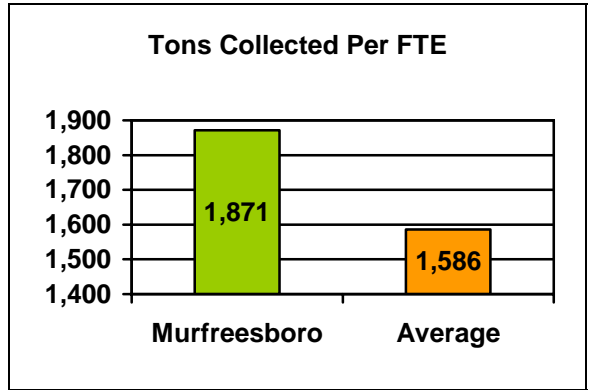
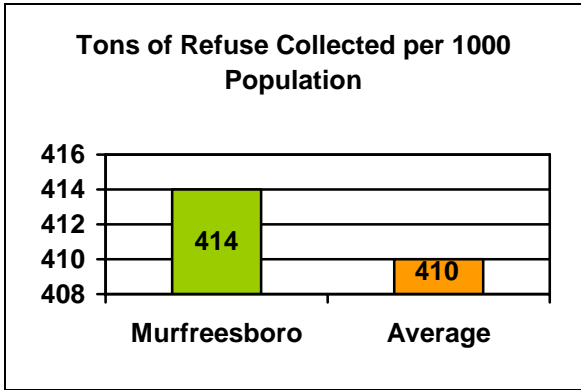
Service Level and Delivery

- The City of Murfreesboro residents pay for Solid Waste services through local taxes so there is no monthly bill for service.
- The City of Murfreesboro provides once per week curbside collection of residential refuse by city crews.
- Limited backdoor pickup is available in special circumstances.
- The City of Murfreesboro provides a 96-gallon cart to each single family household free of charge.

Conditions Affecting Service Performance and Cost

- This standardization of container allows for the use of high efficiency equipment and less manpower.

City of Murfreesboro Residential Refuse Benchmarks



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.

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**Police Services
Fiscal Year 2006**

| | Athens | Bartlett | Brentwood | Bristol | Chattanooga | Clarksville |
|---|---------------|-----------------|------------------|----------------|--------------------|--------------------|
| Population | 13,334 | 46,954 | 30,617 | 25,435 | 155,554 | 103,455 |
| City area | 15 | 23 | 41 | 31 | 144 | 100 |
| Centerline miles | 146 | 221 | 225 | 213 | 1100 | 638 |
| <hr/> | | | | | | |
| Calls for service per 1000 population | 2,558 | 1,053 | 956 | 2,154 | 1,023 | 724 |
| Cost per dispatched call for service | \$56.32 | \$166.76 | \$186.40 | \$105.36 | \$242.58 | \$226.91 |
| Dispatched calls per FTE | 1003 | 476 | 505 | 645 | N/A | 281 |
| TIBRS Type A crimes per 1000 population | 218 | 51 | 33 | 169 | 162 | 107 |
| TIBRS Type B crimes per 1000 population | 17 | 27 | 11 | 38 | 24 | 15 |
| TIBRS A&B per 1000 Population | 235 | 78 | 44 | 207 | 186 | 121 |
| Number of FTEs | 34 | 104 | 58 | 85 | N/A | 267 |
| Police FTEs per 1000 Population | 2.55 | 2.21 | 1.89 | 3.34 | N/A | 2.58 |
| Total cost per FTE | \$56,500 | \$79,312 | \$94,107 | \$67,917 | N/A | \$63,670 |
| Total cost per 1000 population | \$144,068 | \$175,672 | \$178,274 | \$226,967 | \$248,161 | \$164,321 |
| Budgeted sworn positions per 1000 population | 2.3 | 1.9 | 1.8 | 2.7 | 3.0 | 2.3 |
| Dispatched calls per budgeted sworn position | 1100 | 556 | 523 | 806 | 337 | 312 |
| Total accidents per 1000 population | 67.6 | 26.0 | 42.4 | 48.9 | 85.8 | 17.0 |
| Public property accidents per 1000 population | 50.5 | 21.9 | 33.9 | 43.4 | N/A | 12.2 |
| Injury accidents per 1000 population | 12.9 | 4.1 | 6.3 | 7.8 | N/A | 9.3 |
| Injuries per public property accident | 25.6% | 18.9% | 18.6% | 17.9% | N/A | 58.1% |
| Public property accidents per road mile | 4.61 | 4.64 | 4.61 | 5.18 | N/A | 2.42 |
| Police vehicles per FTE | 0.7 | 1.1 | 1.1 | 1.0 | 0.0 | 1.2 |
| Alarm calls per 1000 population | 86.4 | 102.1 | 113.5 | 58.3 | 136.3 | 103.2 |
| <hr/> | | | | | | |
| Percapita personal services | \$101 | \$145 | \$132 | \$166 | \$187 | \$129 |
| Percapita operating expenses | \$16 | \$15 | \$21 | \$38 | \$30 | \$17 |
| Percapita indirect costs | \$17 | \$8 | \$15 | \$9 | \$22 | \$13 |
| Percapita depreciation expense | \$8 | \$7 | \$8 | \$12 | \$8 | \$3 |
| Percapita drug fund expenditures | \$1.63 | \$1.06 | \$1.03 | \$1.63 | \$1.58 | \$1.08 |
| Percapita total cost | \$144 | \$176 | \$178 | \$227 | \$248 | \$164 |

**Police Services
Fiscal Year 2006**

| | Cleveland | Collierville | Franklin | Maryville | Murfreesboro | 11 City Average |
|---|------------------|---------------------|-----------------|------------------|---------------------|------------------------|
| Population | 37,311 | 41,923 | 49,412 | 23,120 | 81,393 | 55,319 |
| City area | 26 | 29 | 38 | 14 | 52 | 47 |
| Centerline miles | 268 | 221 | 330 | 163 | 485 | 365 |
| <hr/> | | | | | | |
| Calls for service per 1000 population | 1,700 | 876 | 1,035 | 1,423 | 938 | 1,313 |
| Cost per Dispatched Call for Service | \$124.36 | \$195.41 | \$221.00 | \$130.13 | \$231.44 | \$171.52 |
| Dispatched calls per FTE | 622 | 347 | 345 | 672 | 332 | 523 |
| TIBRS Type A crimes per 1000 population | 78 | 49 | 45 | 65 | 128 | 100 |
| TIBRS Type B crimes per 1000 population | 70 | 24 | 16 | 20 | 47 | 28 |
| TIBRS A&B per 1000 population | 147 | 73 | 60 | 84 | 175 | 128 |
| Number of FTEs | 102 | 106 | 148 | 49 | 230 | 118 |
| Police FTE per 1000 population | 2.73 | 2.53 | 3.00 | 2.12 | 2.83 | 2.58 |
| Total cost per FTE | \$77,349 | \$67,737 | \$76,164 | \$87,399 | \$76,806 | \$74,696 |
| Total cost per 1000 population | \$211,454 | \$171,269 | \$228,807 | \$185,232 | \$217,038 | \$195,569 |
| Budgeted sworn positions per 1000 population | 2.4 | 2.1 | 2.7 | 2.0 | 2.2 | 2 |
| Dispatched calls per budgeted sworn position | 705 | 418 | 388 | 715 | 419 | 571 |
| Total accidents per 1000 population | 77.2 | 26.3 | 44.2 | 79.3 | 63.4 | 53 |
| Public property accidents per 1000 population | 56.4 | 20.7 | 44.2 | 67.1 | 51.1 | 40 |
| Injury accidents per 1000 population | 8.0 | 4.9 | 7.4 | 11.8 | 13.1 | 9 |
| Injuries per public property accident | 14.2% | 23.5% | 16.8% | 17.6% | 25.6% | 23.7% |
| Public property accidents per road mile | 7.85 | 3.93 | 6.62 | 9.52 | 8.58 | 5.80 |
| Police vehicles per FTE | 1.2 | 0.7 | 0.0 | 1.1 | 0.9 | 0.8 |
| Alarm calls per 1000 population | 79.2 | 53.7 | 69.3 | 105.3 | 86.1 | 90.3 |
| <hr/> | | | | | | |
| Percapita personal services | \$149 | \$134 | \$173 | \$138 | \$171 | \$148 |
| Percapita operating expenses | \$37 | \$15 | \$23 | \$29 | \$18 | \$24 |
| Percapita indirect costs | \$11 | \$10 | \$22 | \$11 | \$18 | \$14 |
| Percapita depreciation expense | \$10 | \$11 | \$9 | \$6 | \$10 | \$8 |
| Percapita drug fund expenditures | \$4.45 | \$1.02 | \$1.28 | \$0.35 | \$0.28 | \$1.40 |
| Percapita total cost | \$211 | \$171 | \$229 | \$185 | \$217 | \$196 |

City of Athens

Profile

| | |
|-------------------------------|--------|
| Population | 13,334 |
| City area (square miles) | 15 |
| Calls for service | 34,110 |
| TIBRS Type A crimes | 2,913 |
| TIBRS Type B crimes | 225 |
| Budgeted sworn positions | 31 |
| Support (non-sworn) personnel | 2 |
| Police vehicles | 24 |
| Alarm calls | 1,152 |

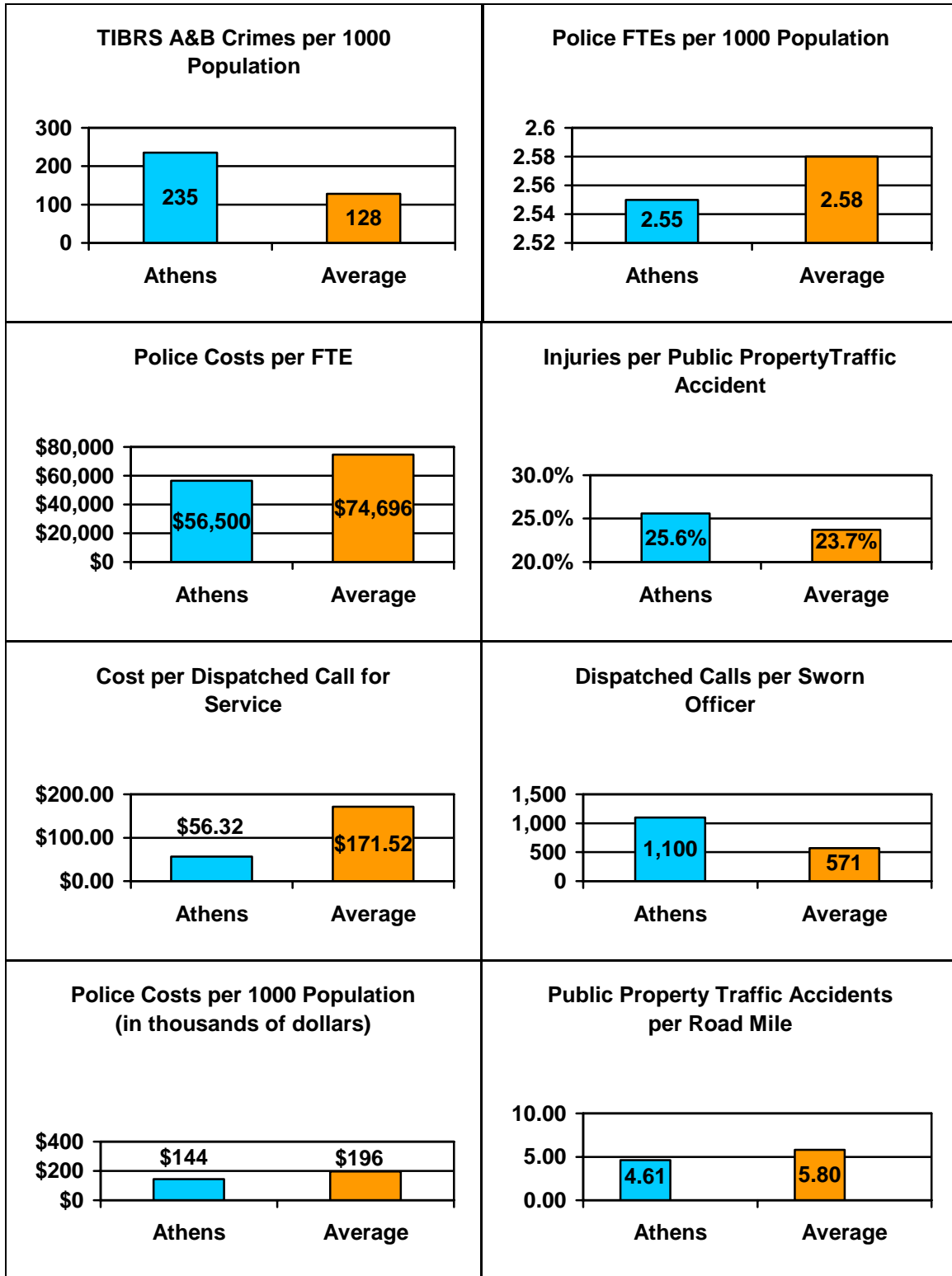
Service Level and Delivery

- Athens operates a full-service police department including community service programs. They do 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.

Conditions Affecting Service Performance and Cost

- The police department has a policy to engage the public. Their dispatched calls include officer initiated contacts.

City of Athens Police Benchmarks



City of Bartlett

Profile

| | |
|-------------------------------|--------|
| Population | 46,954 |
| City area (square miles) | 23 |
| Calls for service | 49,464 |
| TIBRS Type A crimes | 2,408 |
| TIBRS Type B crimes | 1,265 |
| Budgeted sworn positions | 89 |
| Support (non-sworn) personnel | 8 |
| Police vehicles | 110 |
| Alarm calls | 4,794 |

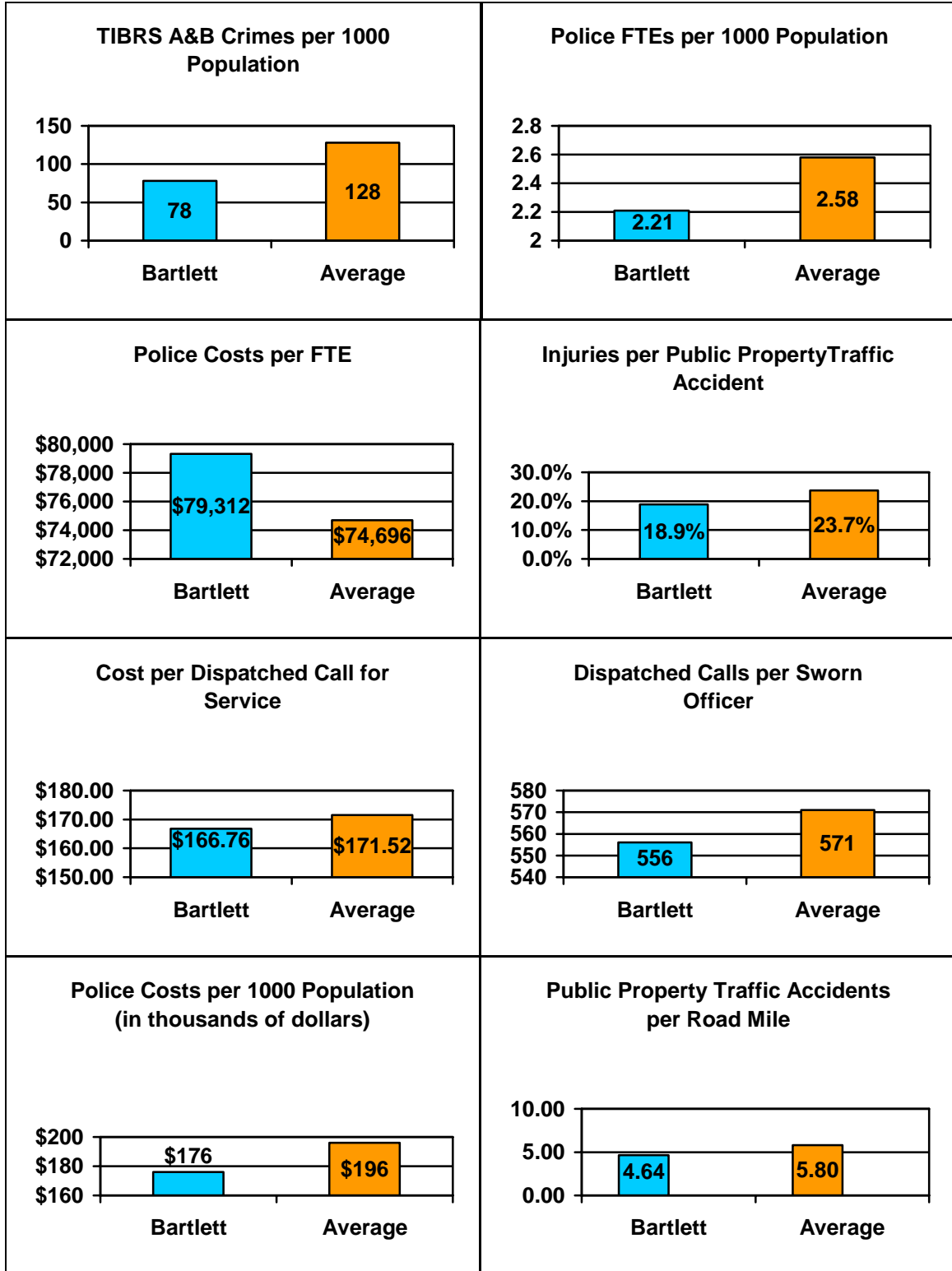
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- 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.

City of Bartlett Police Benchmarks



City of Brentwood

Profile

| | |
|-------------------------------|--------|
| Population | 30,617 |
| City area (square miles) | 41 |
| Calls for service | 29,282 |
| TIBRS Type A crimes | 1,013 |
| TIBRS Type B crimes | 334 |
| Budgeted sworn positions | 56 |
| Support (non-sworn) personnel | 3 |
| Police vehicles | 63 |
| Alarm calls | 3,474 |

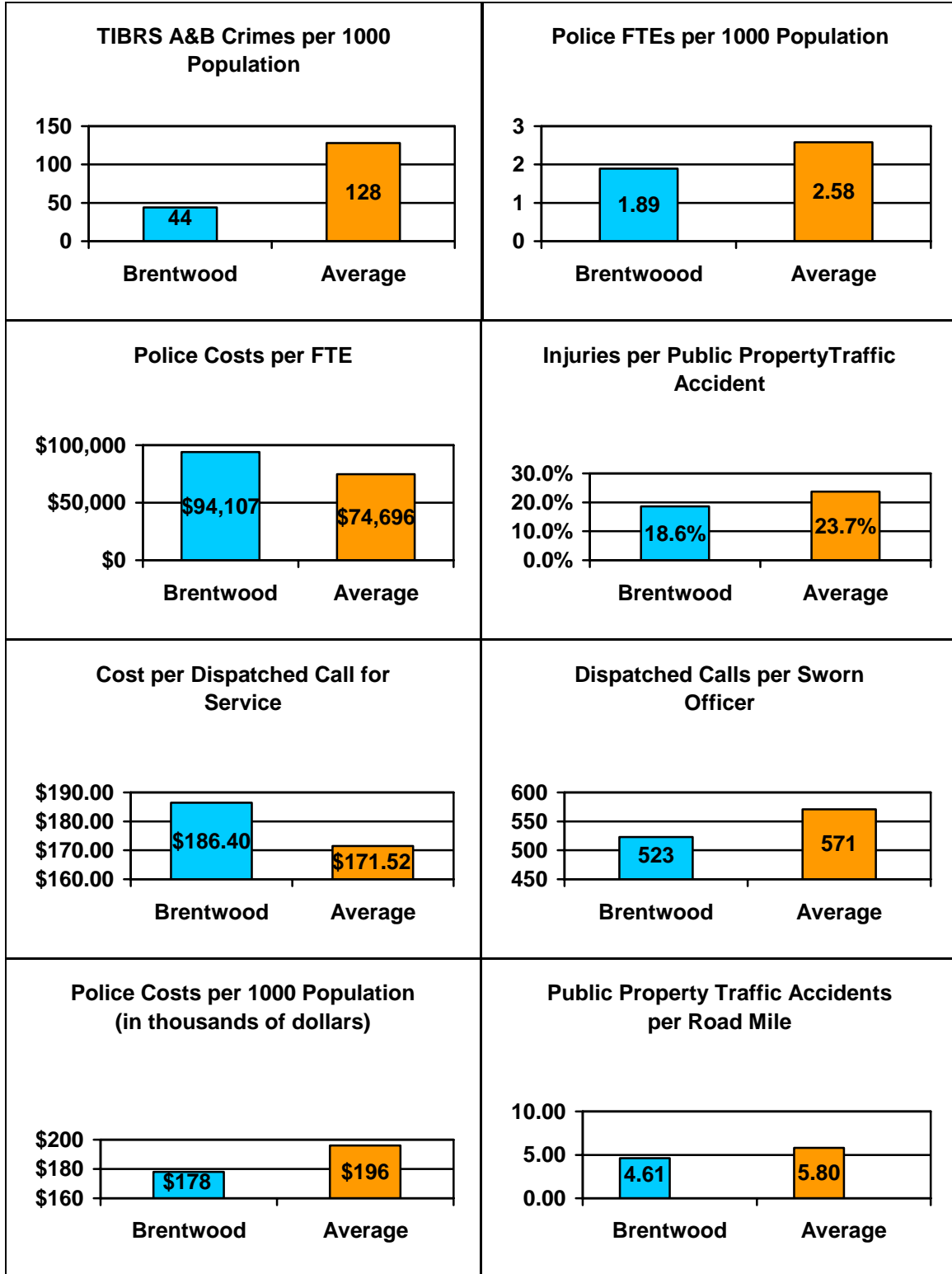
Service Level and Delivery

- 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

Conditions Affecting Service Performance and Cost

- Brentwood is part of the Nashville/Davidson County metropolitan area and is served by an interstate highway.

City of Brentwood Police Benchmarks



City of Bristol

Profile

| | |
|-------------------------------|--------|
| Population | 25,435 |
| City area (square miles) | 31 |
| Calls for service | 54,792 |
| TIBRS Type A crimes | 4,300 |
| TIBRS Type B crimes | 975 |
| Budgeted sworn positions | 68 |
| Support (non-sworn) personnel | 6 |
| Police vehicles | 83 |
| Alarm calls | 1,483 |

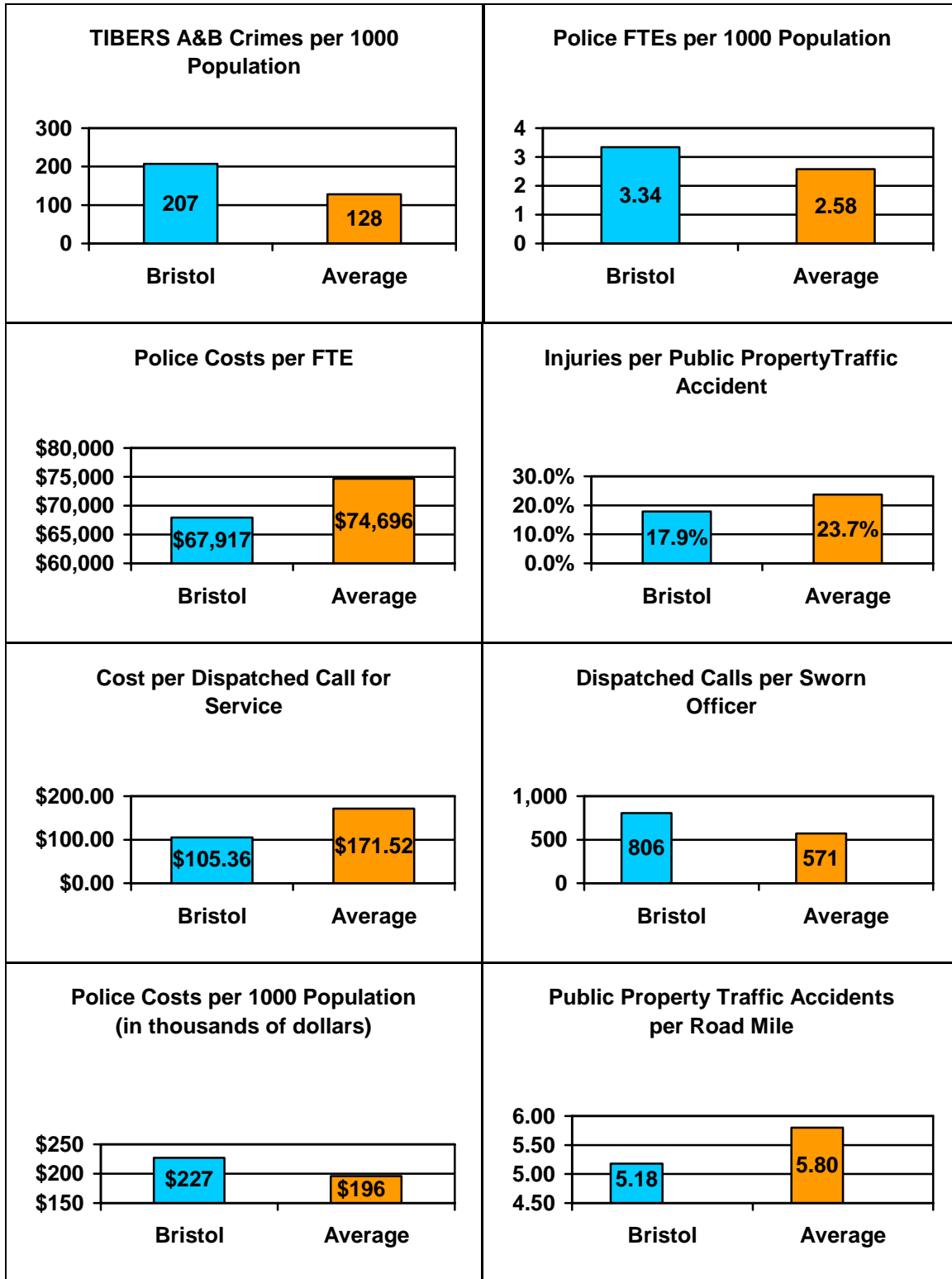
Service Level and Delivery

- Bristol operates a full-service department, including community policing, dispatching, animal control, DARE, school resource officer, and youth services. The department utilizes two police dogs for bomb and drug activities and has a “take-home” car program.
- For purposes of this report, the Police Department includes administration, patrol, investigations, and community policing.
- Patrol officers typically work four, ten-hour shifts per week. The department operates three overlapping shifts. Court appearances frequently require extra work beyond the 40-hour workweek.
- The department has 68 sworn officers and 24 civilian positions. A Police Auxiliary program provides assistance with crowd control during public events and back-up support to patrol activities and emergency events.
- The department is nationally accredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA), having first been accredited in 1996.
- The department participates in the Second Judicial Drug Task Force to curtail drug activity in the Tri-Cities area. Special operation activities include SWAT, bomb, and hostage negotiation teams. The vast majority of training is conducted in-house. Citizen and youth police academies are conducted annually.

Conditions Affecting Service Performance and Cost

- Department expenditures, especially overtime, is significantly impacted by the two NASCAR races in March and August. Between 20,000 and 25,000 campers begin arriving a week before the race and by Wednesday all 75 campgrounds are typically filled. Tickets for the August night race are some of the most sought after and hardest to get for any sporting event nationwide. Due to the late finish of the races, most campers wait until Monday to leave.

City of Bristol Police Benchmarks



City of Chattanooga

Profile

| | |
|-------------------------------|---------|
| Population | 155,554 |
| City area (square miles) | 144 |
| Calls for service | 159,135 |
| TIBRS Type A crimes | 25,221 |
| TIBRS Type B crimes | 3,699 |
| Budgeted sworn positions | 472 |
| Support (non-sworn) personnel | 129 |
| Police vehicles | 529 |
| Alarm calls | 21,200 |

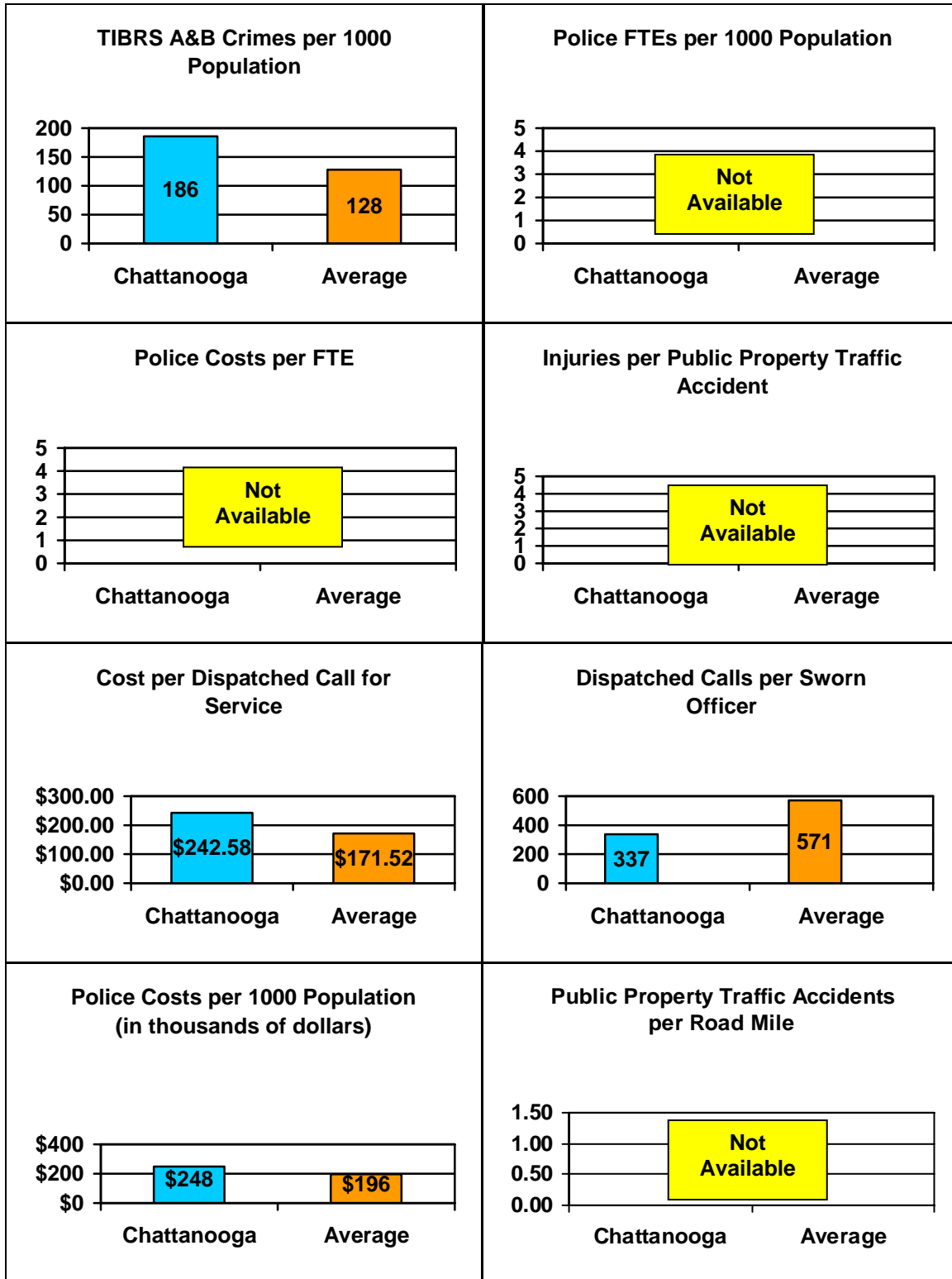
Service Level and Delivery

- 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 area.
- 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.
- For the purpose of this study, the dispatch and animal control functions of the department are not included in this report.

Conditions Affecting Service Performance and Cost

- 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.

City of Chattanooga Police Benchmarks



City of Clarksville

Profile

| | |
|-------------------------------|---------|
| Population | 103,455 |
| City area (square miles) | 100 |
| Calls for service | 74,920 |
| TIBRS Type A crimes | 11,057 |
| TIBRS Type B crimes | 1,502 |
| Budgeted sworn positions | 240 |
| Support (non-sworn) personnel | 53 |
| Police vehicles | 312 |
| Alarm calls | 10,679 |

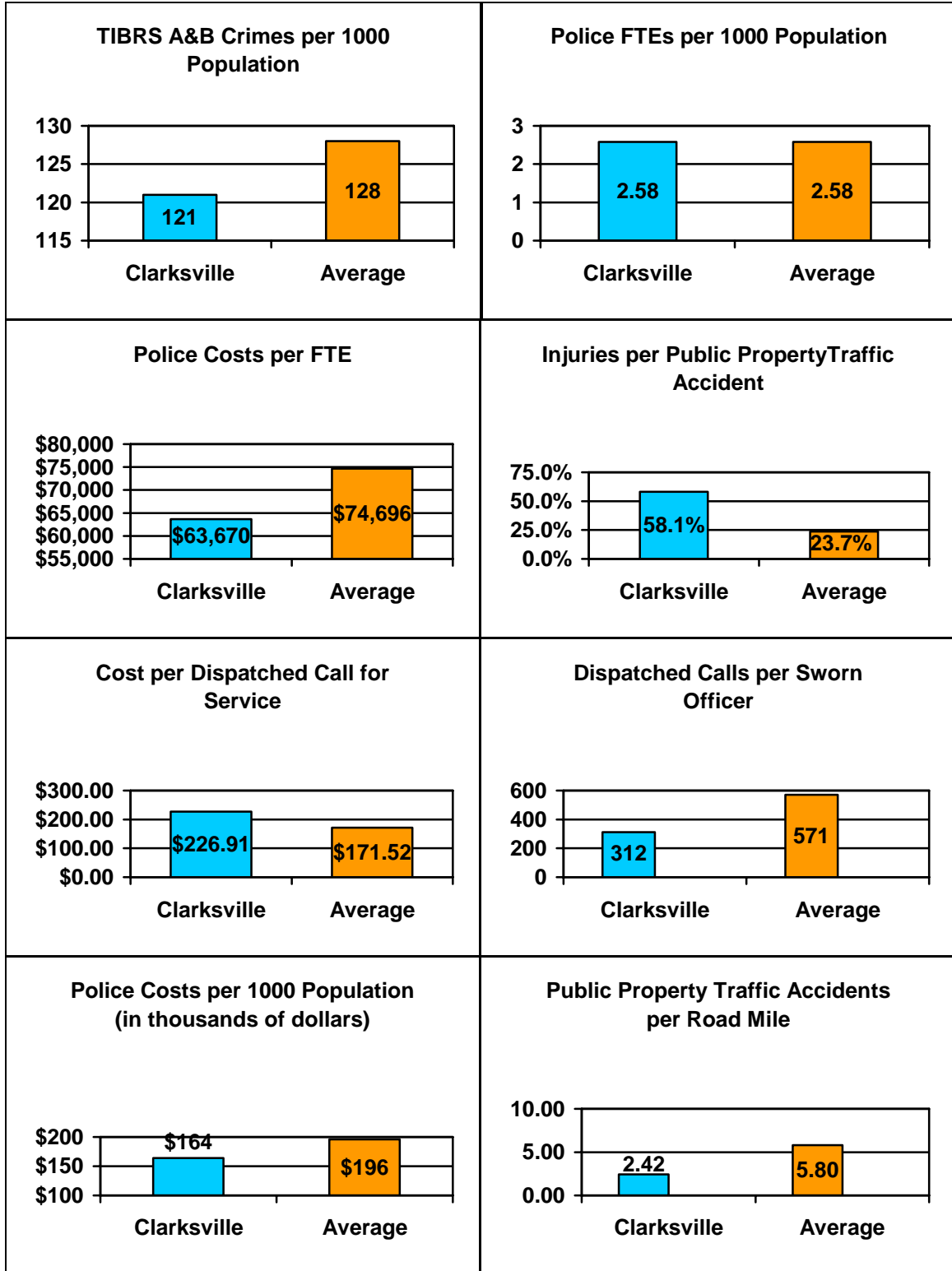
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- 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.

City of Clarksville Police Benchmarks



City of Cleveland

Profile

| | |
|-------------------------------|--------|
| Population | 37,311 |
| City area (square miles) | 26 |
| Calls for service | 63,440 |
| TIBRS Type A crimes | 2,904 |
| TIBRS Type B crimes | 2,599 |
| Budgeted sworn positions | 90 |
| Support (non-sworn) personnel | 12 |
| Police vehicles | 122 |
| Alarm calls | 2,954 |

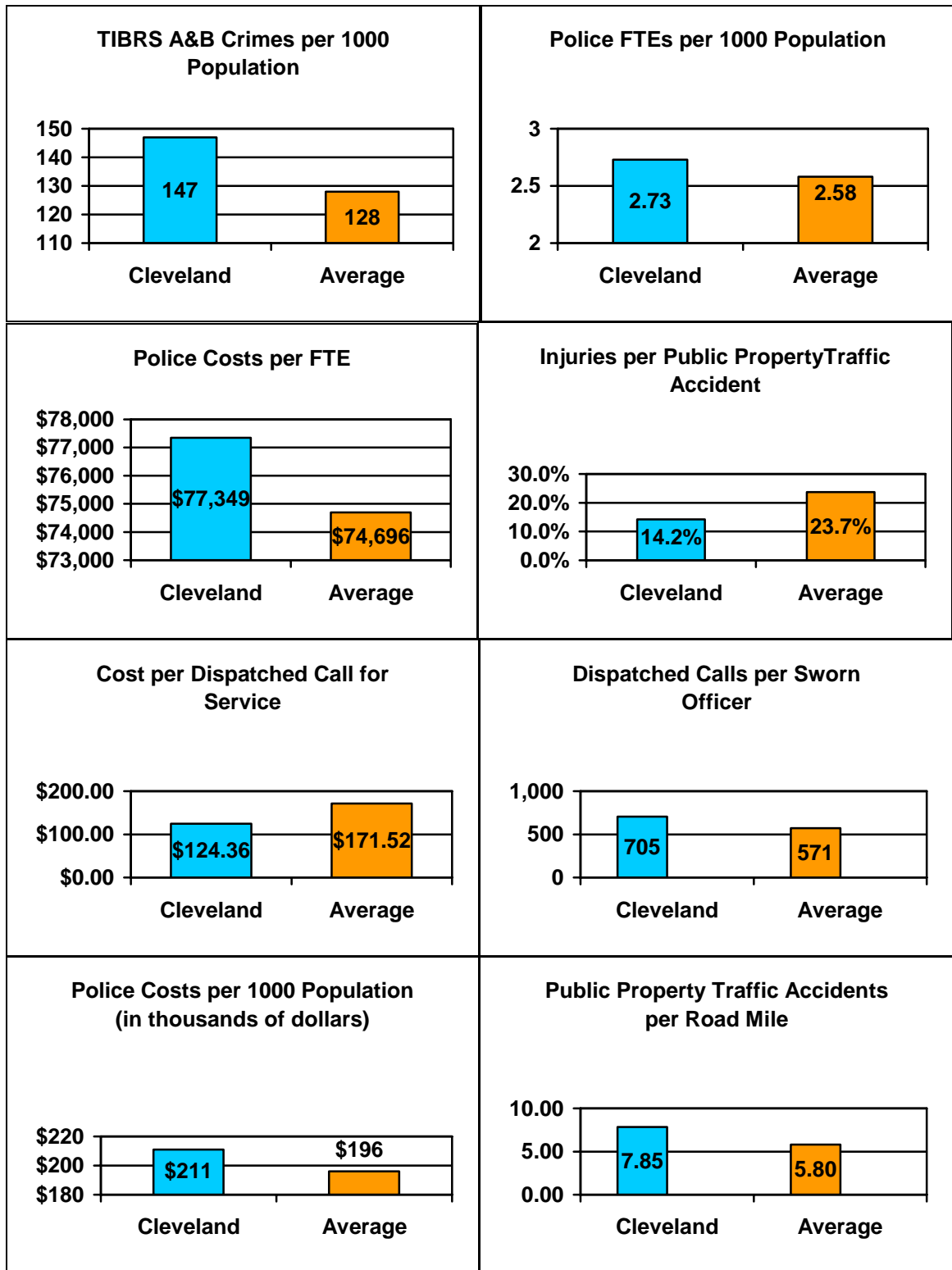
Service Level and Delivery

- 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 2.4 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.

Conditions Affecting Service Performance and Cost

- 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.

City of Cleveland Police Benchmarks



City of Collierville

Profile

| | |
|-------------------------------|--------|
| Population | 41,923 |
| City area (square miles) | 29 |
| Calls for service | 36,744 |
| TIBRS Type A crimes | 2,038 |
| TIBRS Type B crimes | 1,013 |
| Budgeted sworn positions | 88 |
| Support (non-sworn) personnel | 14 |
| Police vehicles | 69 |
| Alarm calls | 2,253 |

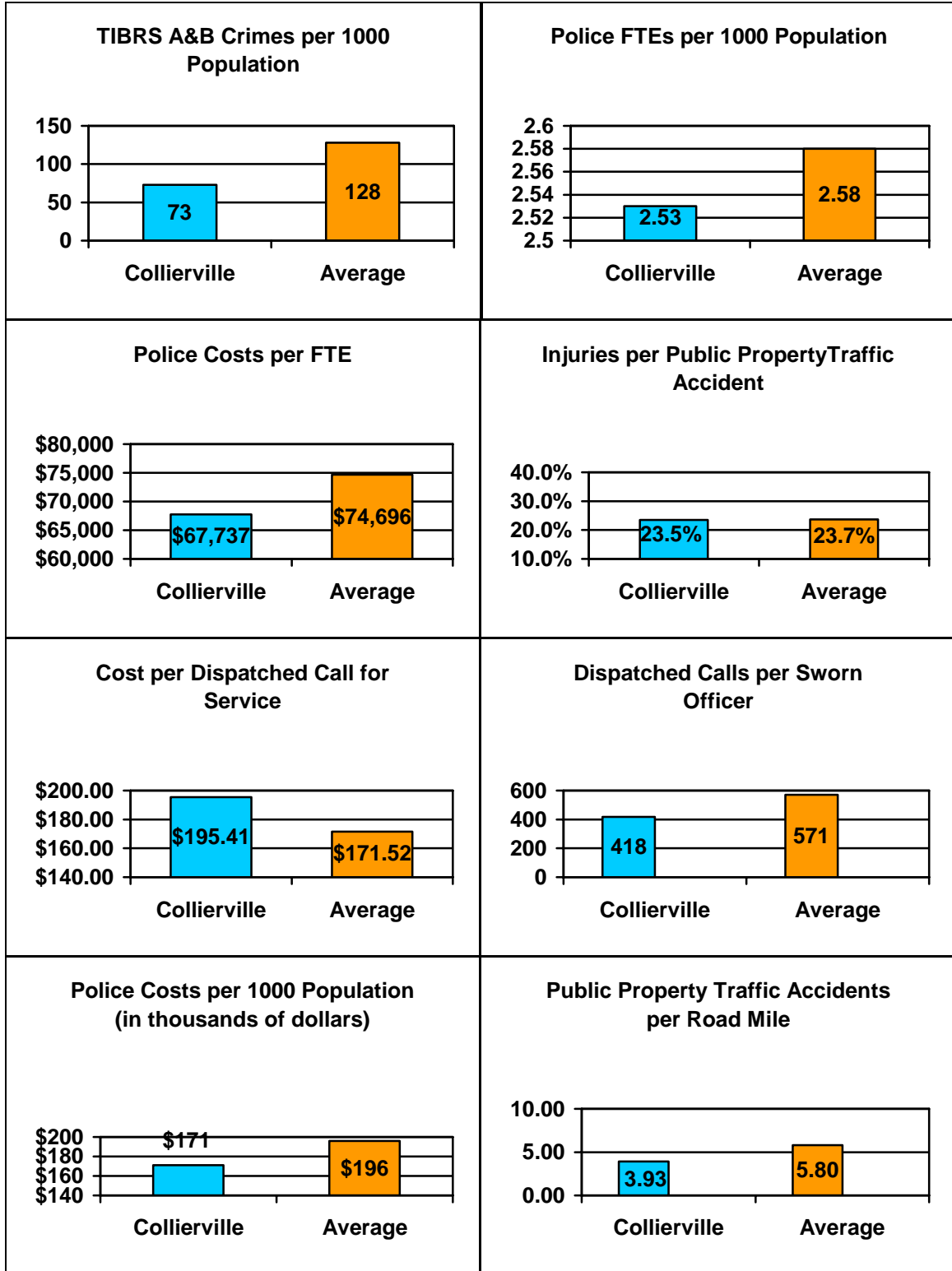
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- Collierville is part of the Memphis metropolitan area and is immediately adjacent to the City of Memphis, a city of 650,000 people.

City of Collierville Police Benchmarks



City of Franklin

Profile

| | |
|-------------------------------|--------|
| Population | 49,412 |
| City area (square miles) | 38 |
| Calls for service | 51,158 |
| TIBRS Type A crimes | 2,209 |
| TIBRS Type B crimes | 777 |
| Budgeted sworn positions | 132 |
| Support (non-sworn) personnel | 29 |
| Police vehicles | 138 |
| Alarm calls | 3,425 |

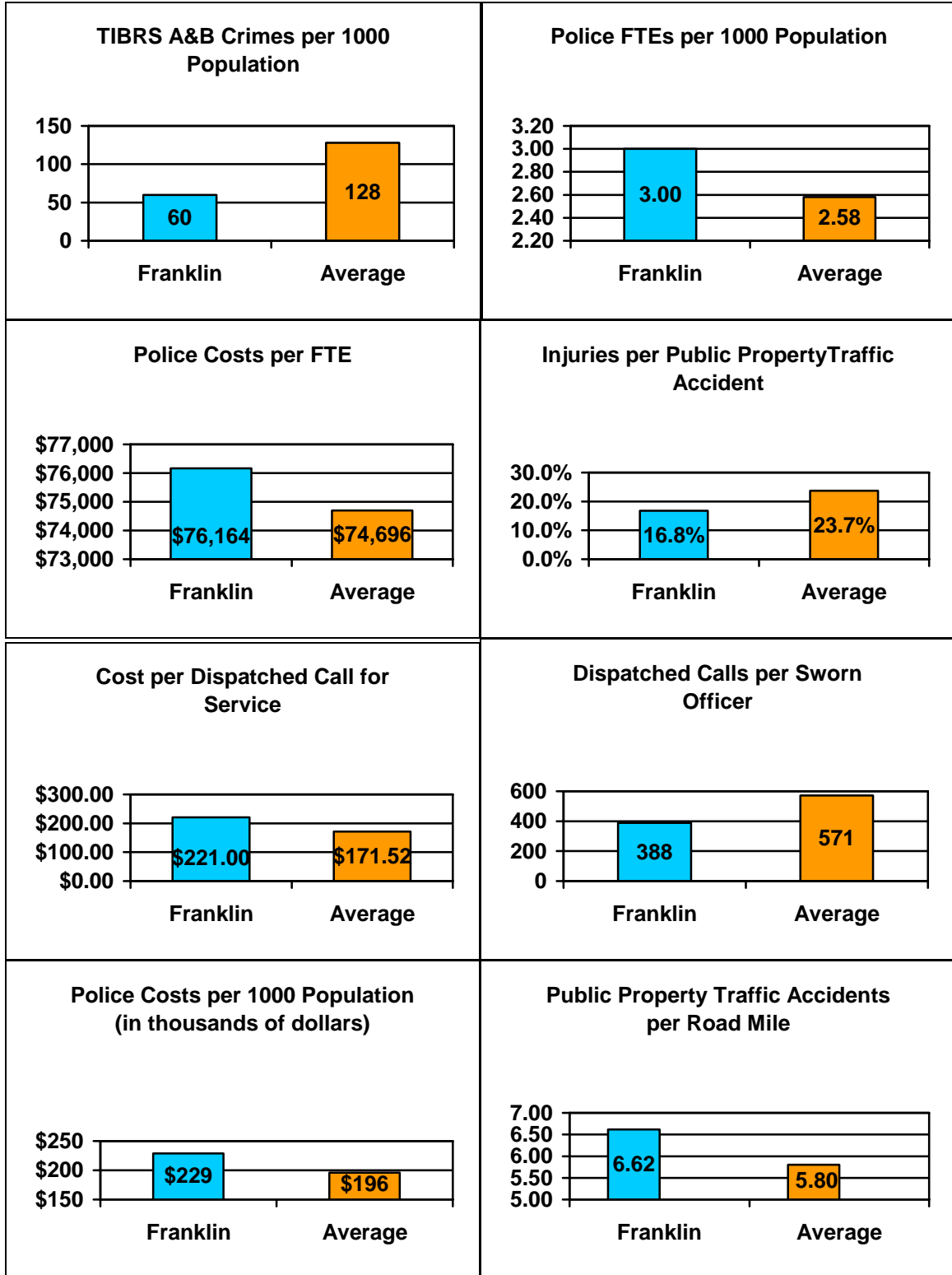
Service Level and Delivery

- 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).

Conditions Affecting Service Performance and Cost

- 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.

City of Franklin Police Benchmarks



City of Maryville

Profile

| | |
|-------------------------------|--------|
| Population | 23,120 |
| City area (square miles) | 14 |
| Calls for service | 32,909 |
| TIBRS Type A crimes | 1,492 |
| TIBRS Type B crimes | 458 |
| Budgeted sworn positions | 46 |
| Support (non-sworn) personnel | 4 |
| Police vehicles | 56 |
| Alarm calls | 2,435 |

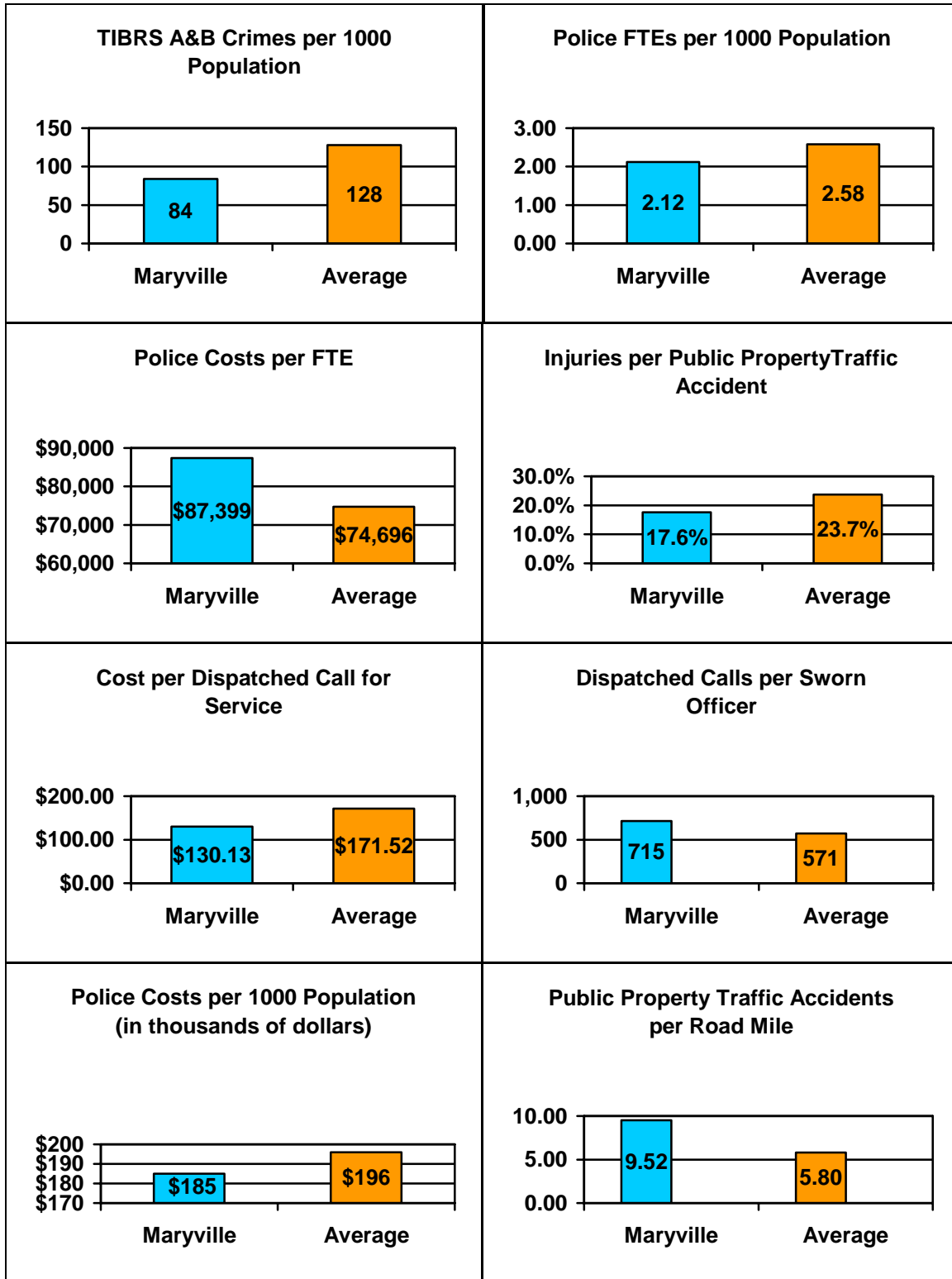
Service Level and Delivery

- Maryville operates a full-service police department, including school resource officers and community precinct officers.
- The department currently operates out of the Blount County Sheriff’s Department complex, due to ongoing renovation of the police headquarters and city hall.
- The department maintains a “home fleet” with officers allowed to drive their police cars home.
- Officers normally work five 8-hour shifts per week. The department has utilized a schedule of four 10-hour shifts in the past and may return to that schedule.

Conditions Affecting Service Performance and Cost

- Maryville is approximately 15 miles from Knoxville, a city of 173,000 people. It also shares a boundary with the City of Alcoa, with a population of 7,000.

City of Maryville Police Benchmarks



City of Murfreesboro

Profile

| | |
|-------------------------------|--------|
| Population | 81,393 |
| City area (square miles) | 52 |
| Calls for service | 76,327 |
| TIBRS Type A crimes | 10,387 |
| TIBRS Type B crimes | 3,817 |
| Budgeted sworn positions | 182 |
| Support (non-sworn) personnel | 48 |
| Police vehicles | 198 |
| Alarm calls | 7,006 |

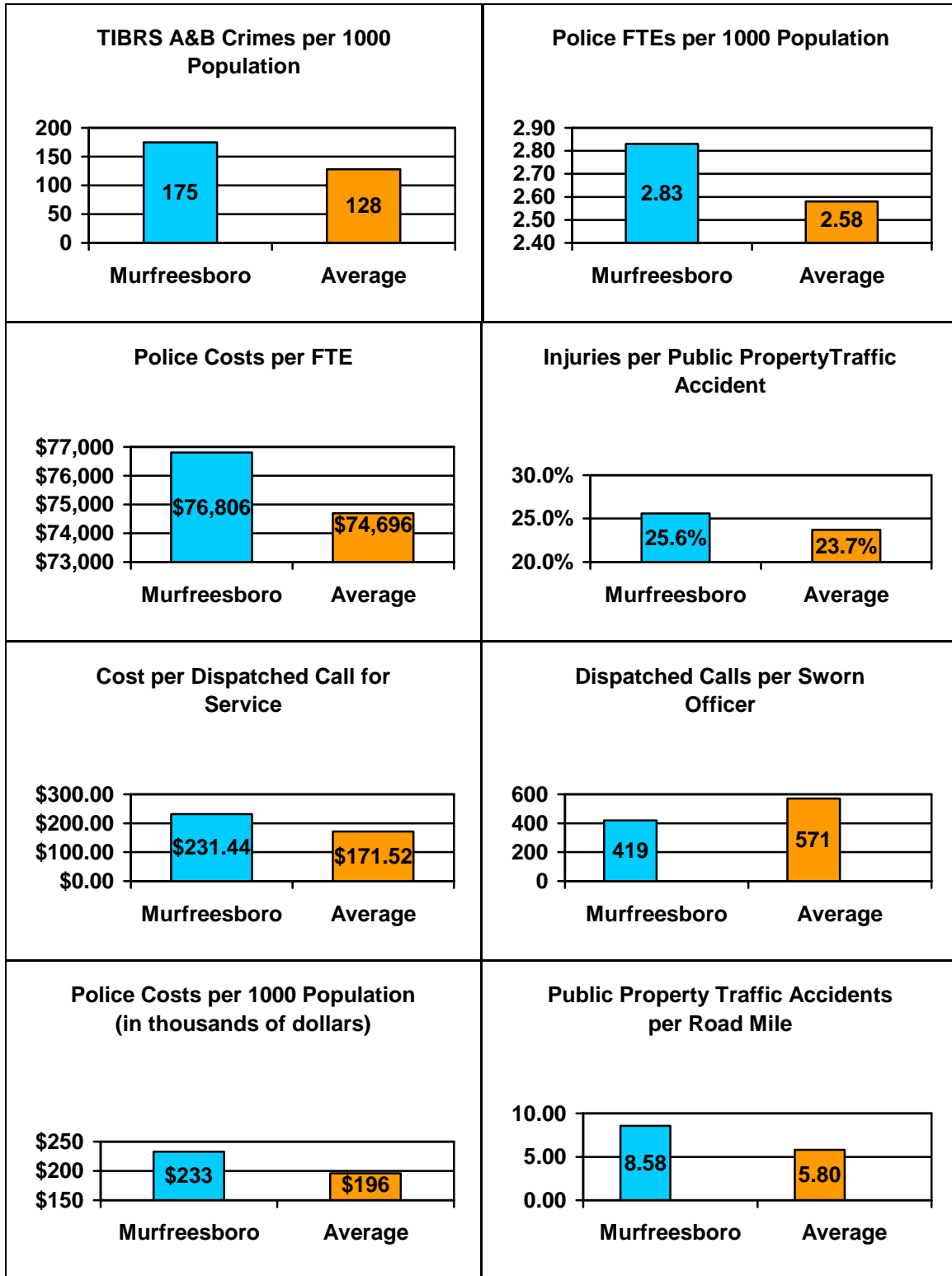
Service Level and Delivery

- Murfreesboro offers a full-service police department supplemented by flex shifts, community policing precincts, motorcycle traffic enforcement, an alcohol-countermeasures team, a special operations unit, canine support, vice and domestic violence sections, and a variety of community service programs.
- The Murfreesboro Police/Fire Communications Center is operated from within the Police Department.
- Murfreesboro is home to Middle Tennessee State University, with a consistent enrollment of greater than 20,000 students per semester. MTSU and the events connected to that campus bring thousands of tourists into Murfreesboro each year.
- Murfreesboro is served by I-24 and I-840 and is a regional destination for commercial, retail and medical services. The City's proximity to Nashville provides opportunity for residents to commute to Nashville for work.
- Nissan operates a major manufacturing plant less than five minutes from the Murfreesboro City limits, and fuels a number of satellite suppliers in the surrounding area. As a result, the City is experiencing unprecedented growth and development.

Conditions Affecting Service, Performance and Cost

- To extend police services into annexed areas and for the City's increasing population, additional police employees are being hired, trained and deployed.
- To provide an expected level of service delivery during peak periods, overtime assignments are frequently used.

City of Murfreesboro Police Benchmarks



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 transport service alone. Chattanooga, Clarksville, Maryville and Murfreesboro are first responders. Brentwood and Franklin provide basic life support (BLS) while Bristol and Collierville provide advanced life support (ALS).

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 is on the scene of the incident.

**Fire Services
Fiscal Year 2006**

| | Athens | Bartlett | Brentwood | Bristol | Chattanooga | Clarksville |
|---|---------------|-----------------|------------------|----------------|--------------------|--------------------|
| Population | 13,334 | 46,954 | 30,617 | 25,435 | 155,554 | 103,455 |
| City area | 15 | 23 | 41 | 31 | 144 | 100 |
| Centerline miles | 146 | 221 | 225 | 213 | 1100 | 638 |
| Calls for service per 1000 population | 29 | 76 | 79 | 143 | 68 | 62 |
| Fire calls per 1000 population | 8 | 4 | 4 | 23 | 37 | 6 |
| Structure fires per 1000 population | 3.7 | 0.3 | 0.4 | 2.3 | 1.4 | 0.7 |
| Cost per call for service | \$3634 | \$1444 | \$2248 | \$844 | \$2850 | \$1745 |
| Fire inspections per FTE | 15 | 108 | 13 | 26 | N/A | N/A |
| Code violations issued per certified position | 4 | 10 | 24 | 0 | N/A | 7 |
| % cleared 90 days | 83 | 95 | 86 | 80 | N/A | 100 |
| Number FTEs | 22.2 | 62.8 | 47.0 | 47.6 | N/A | 178.0 |
| Certified positions | 20 | 59 | 57 | 46 | 400 | 171 |
| Total response time | 3:42 | 4:32 | 6:36 | 5:02 | 5:42 | 4:57 |
| Dispatch time | 1:12 | N/A | 1:07 | 1:07 | 0:52 | 0:15 |
| Fire response time | 2:30 | 4:32 | 5:29 | 3:55 | 5:08 | 4:42 |
| % fire cause determined | 65% | 95% | 84% | 98% | 90% | 100% |
| Fire loss divided by appraised value | \$1.09 | \$1.06 | \$0.26 | \$0.10 | \$0.55 | \$0.23 |
| EMS Service Level | None | Transport | BLS | ALS | First | First |
| EMS calls | 0 | 2,705 | 1,185 | 3,511 | 4,883 | 3,886 |
| ISO Rating | 4 | 3 | 4 | 3 | 2 | 3 |
| Number of fire stations | 2 | 4 | 4 | 4 | 17 | 10 |
| Percapita personal services cost | \$80 | \$93 | \$139 | \$97 | \$143 | \$94 |
| Percapita operating expenses | \$9 | \$8 | \$15 | \$17 | \$13 | \$5 |
| Percapita indirect costs | \$9 | \$5 | \$13 | \$2 | \$13 | \$2 |
| Percapita depreciation expense | \$8 | \$4 | \$10 | \$5 | \$7 | \$7 |
| Percapita total cost | \$106 | \$110 | \$177 | \$121 | \$176 | \$109 |

**Fire Services
Fiscal Year 2006**

| | Cleveland | Collierville | Franklin | Maryville | Murfreesboro | 11 City Average |
|---|------------------|---------------------|-----------------|------------------|---------------------|------------------------|
| Population | 37,311 | 41,923 | 49,412 | 23,120 | 81,393 | 55,319 |
| City area | 26 | 29 | 38 | 14 | 52 | 47 |
| Centerline miles | 268 | 221 | 330 | 163 | 485 | 345 |
| Calls for service per 1000 population | 34 | 59 | 99 | 85 | 75 | 75 |
| Fire calls per 1000 population | 30 | 3 | 3 | 5 | 5 | 12 |
| Structure fires per 1000 population | 3.4 | 1.0 | 1.0 | 0.5 | 2.2 | 1.5 |
| Cost per call for service | \$5096 | \$2286 | \$2305 | \$1623 | \$2009 | \$2347 |
| Fire inspections per FTE | 9 | 31 | 12 | 104 | 32 | 40 |
| Code violations issued per certified position | 0 | 7 | 0 | 0 | 0 | 3 |
| % cleared 90 days | 100 | 39 | 95 | 87 | 81 | 85 |
| Number FTEs | 93.0 | 57.9 | 150.6 | 30.6 | 182.0 | 87.0 |
| Certified positions | 92 | 64 | 139 | 33 | 182 | 115 |
| Total response time | 4:43 | 5:02 | 6:22 | 5:52 | 5:24 | 4:32 |
| Dispatch time | 1:14 | 0:37 | 2:02 | 0:50 | 1:36 | 1:05 |
| Fire response time | 3:29 | 4:25 | 4:20 | 4:31 | 3:32 | 4:14 |
| % fire cause determined | 97% | 98% | 90% | 100% | 80% | 91% |
| Fire loss divided by appraised value | \$0.82 | \$0.24 | \$0.29 | \$0.06 | \$1.04 | \$0.52 |
| EMS Service Level | None | ALS | BLS | First | First | |
| EMS calls | 0 | 1,641 | 3,406 | 635 | 3,737 | 2843 |
| ISO Rating | 3 | 4 | 3 | 3 | 3 | |
| Number of fire stations | 5 | 5 | 5 | 3 | 9 | |
| Percapita personal services cost | \$144 | \$112 | \$181 | \$112 | \$135 | \$121 |
| Percapita operating expenses | \$13 | \$12 | \$18 | \$19 | \$11 | \$13 |
| Percapita indirect costs | \$7 | \$5 | \$17 | \$4 | \$1 | \$7 |
| Percapita depreciation expense | \$7 | \$7 | \$11 | \$3 | \$4 | \$7 |
| Percapita total cost | \$172 | \$136 | \$227 | \$138 | \$151 | \$147 |

City of Athens

Profile

| | |
|--------------------------|--------|
| Population | 13,334 |
| City area (square miles) | 15 |
| Centerline miles | 146 |
| Calls for service | 390 |
| Fire calls | 107 |
| Structure fires | 50 |
| Fire inspections | 333 |
| Code violations issued | 83 |
| Certified positions | 20 |
| Fire response time | 2:30 |
| EMS Service Level | None |
| EMS calls | 0 |
| ISO Rating | 4 |
| Number of fire stations | 2 |

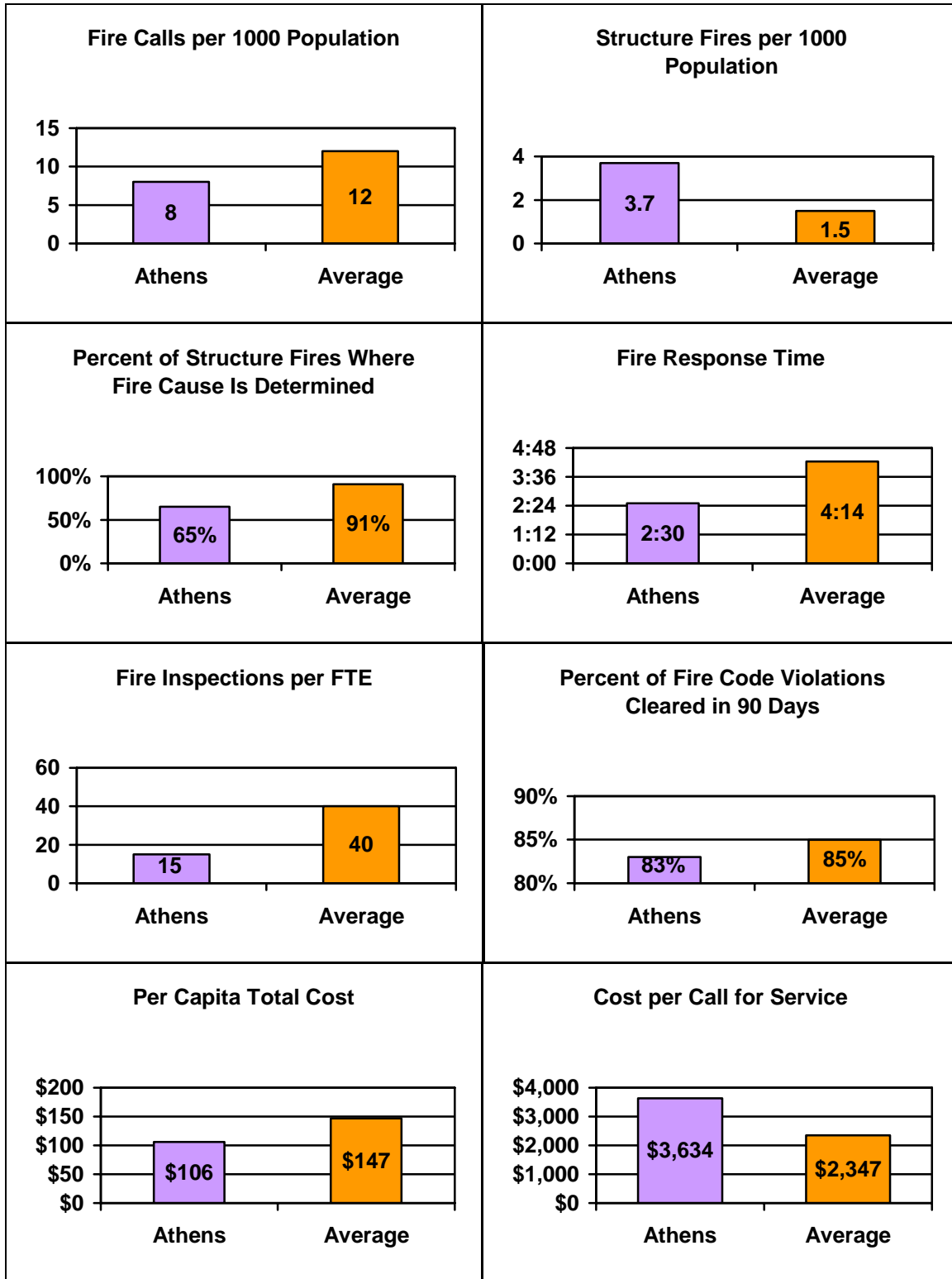
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- None

City of Athens Fire Benchmarks



City of Bartlett

Profile

| | |
|--------------------------|-----------|
| Population | 46,954 |
| City area (square miles) | 23 |
| Centerline miles | 221 |
| Calls for service | 3,564 |
| Fire calls | 210 |
| Structure fires | 69 |
| Fire inspections | 6,799 |
| Code violations issued | 592 |
| Certified positions | 59 |
| Fire response time | 4:32 |
| EMS Service Level | Transport |
| EMS calls | 2,705 |
| ISO Rating | 3 |
| Number of fire stations | 4 |

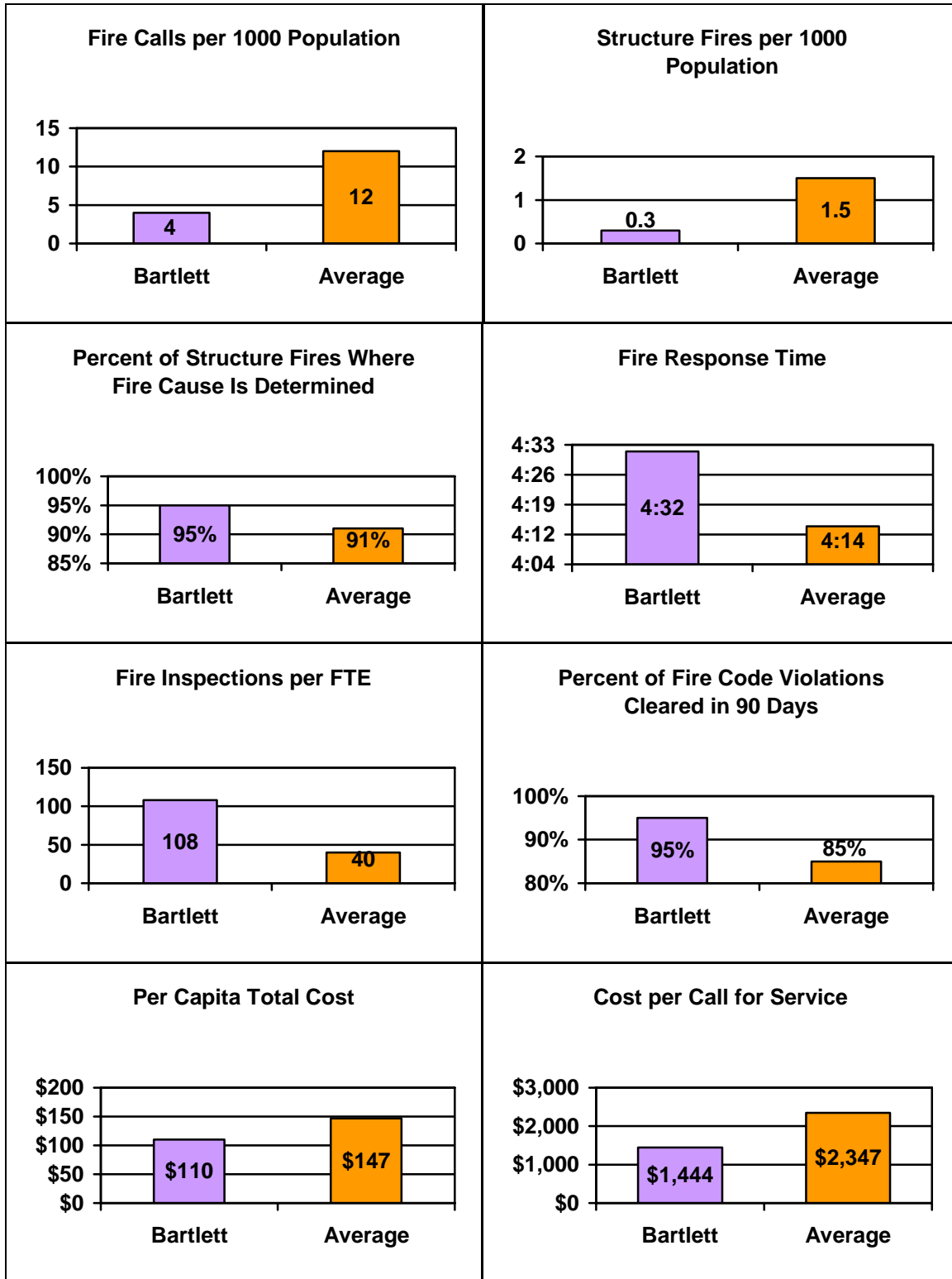
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- Bartlett is the only participating city providing ambulance transport services. Therefore the costs associated with ambulance transport are not included in this cost analysis.

City of Bartlett Fire Benchmarks



City of Brentwood

Profile

| | |
|--------------------------|--------|
| Population | 30,617 |
| City area (square miles) | 41 |
| Centerline miles | 225 |
| Calls for service | 2,405 |
| Fire calls | 114 |
| Structure fires | 12 |
| Fire inspections | 610 |
| Code violations issued | 1,367 |
| Certified positions | 57 |
| Fire response time | 5:29 |
| EMS Service Level | BLS |
| EMS calls | 1,185 |
| ISO Rating | 4 |
| Number of fire stations | 4 |

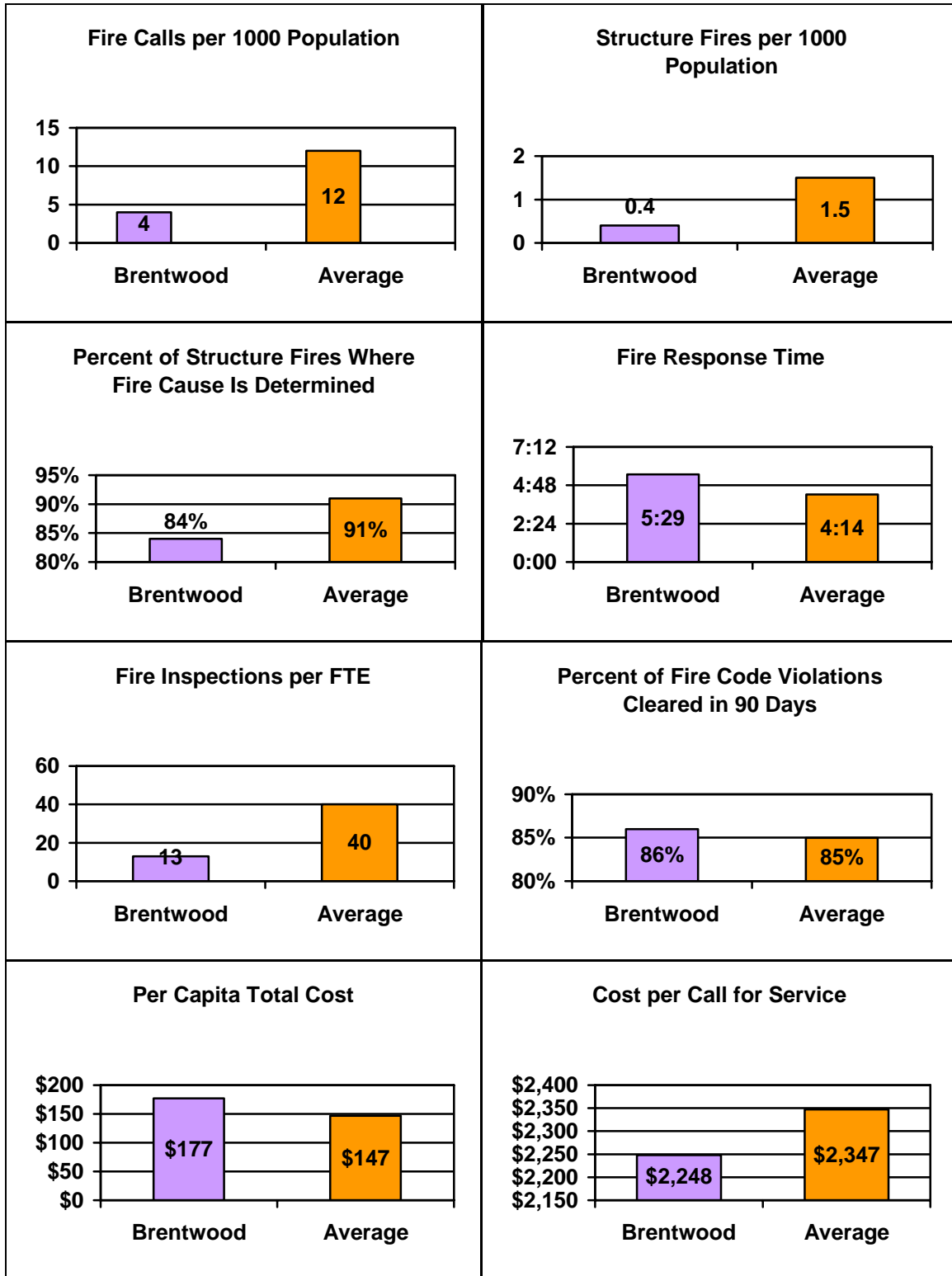
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- None

City of Brentwood Fire Benchmarks



City of Bristol

Profile

| | |
|--------------------------|--------|
| Population | 25,435 |
| City area (square miles) | 31 |
| Centerline miles | 213 |
| Calls for service | 3,633 |
| Fire calls | 574 |
| Structure fires | 58 |
| Fire inspections | 1,222 |
| Code violations issued | 0 |
| Certified positions | 46 |
| Fire response time | 3:55 |
| EMS Service Level | ALS |
| EMS calls | 3,511 |
| ISO Rating | 3 |
| Number of fire stations | 4 |

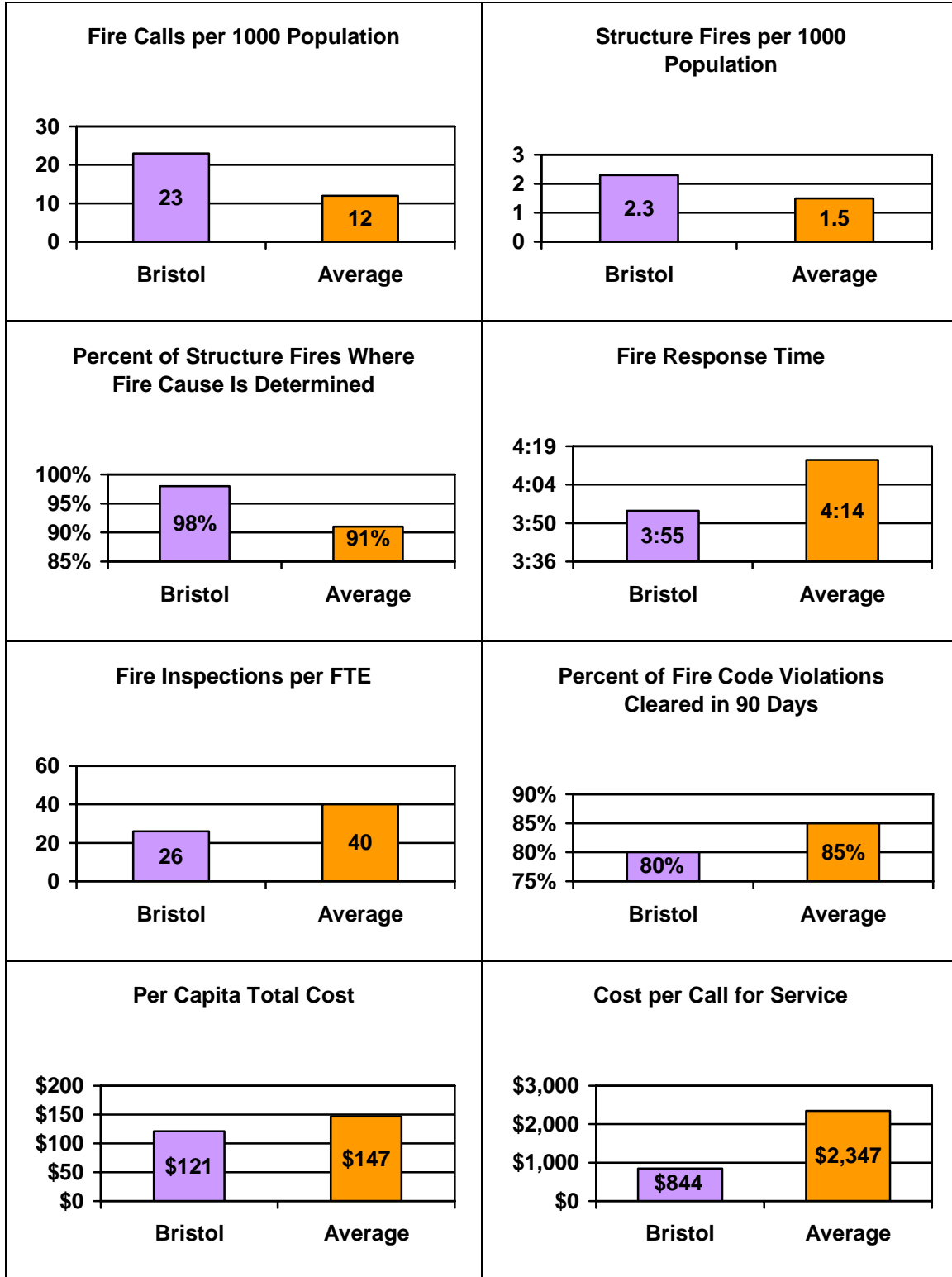
Service Level and Delivery

- The Bristol Fire Department provides a wide-range of emergency services, ranging from fire suppression to first responder emergency medical service to hazardous material response. Fire prevention activities are pursued on a full-time basis and include fire plans review, fire and building code enforcement, and public education. The department also operates a city-wide advanced life support ambulance service. Two ambulances are operated on a 24-hour basis.
- Three shifts with 14 on-duty personnel are utilized to staff four fire stations. Fire fighters typically work 24-hour shifts, and average 10 work days per month. All uniform personnel have received certification from the State and are required to be certified as emergency medical technicians. Eight fire fighters are also certified as paramedics
- The department has 50.5 positions, which include four code enforcement staff and a secretarial position shared with another department. For purposes of this report, only fire administration and fire fighting activities are included. The City of Bristol currently has an Insurance Service Organization (ISO) rating of Class Three.

Conditions Affecting Service Performance and Cost

- Department expenditures, especially overtime, is significantly impacted by the two NASCAR races in March and August. The department provides EMS support for all race events held at the track.

City of Bristol Fire Benchmarks



City of Chattanooga

Profile

| | |
|--------------------------|---------|
| Population | 155,554 |
| City area (square miles) | 144 |
| Centerline miles | 1100 |
| Calls for service | 10,617 |
| Fire calls | 5,737 |
| Structure fires | 216 |
| Fire inspections | 3,910 |
| Code violations issued | N/A |
| Certified positions | 400 |
| Fire response time | 5:08 |
| EMS Service Level | First |
| EMS calls | 4,883 |
| ISO Rating | 2 |
| Number of fire stations | 17 |

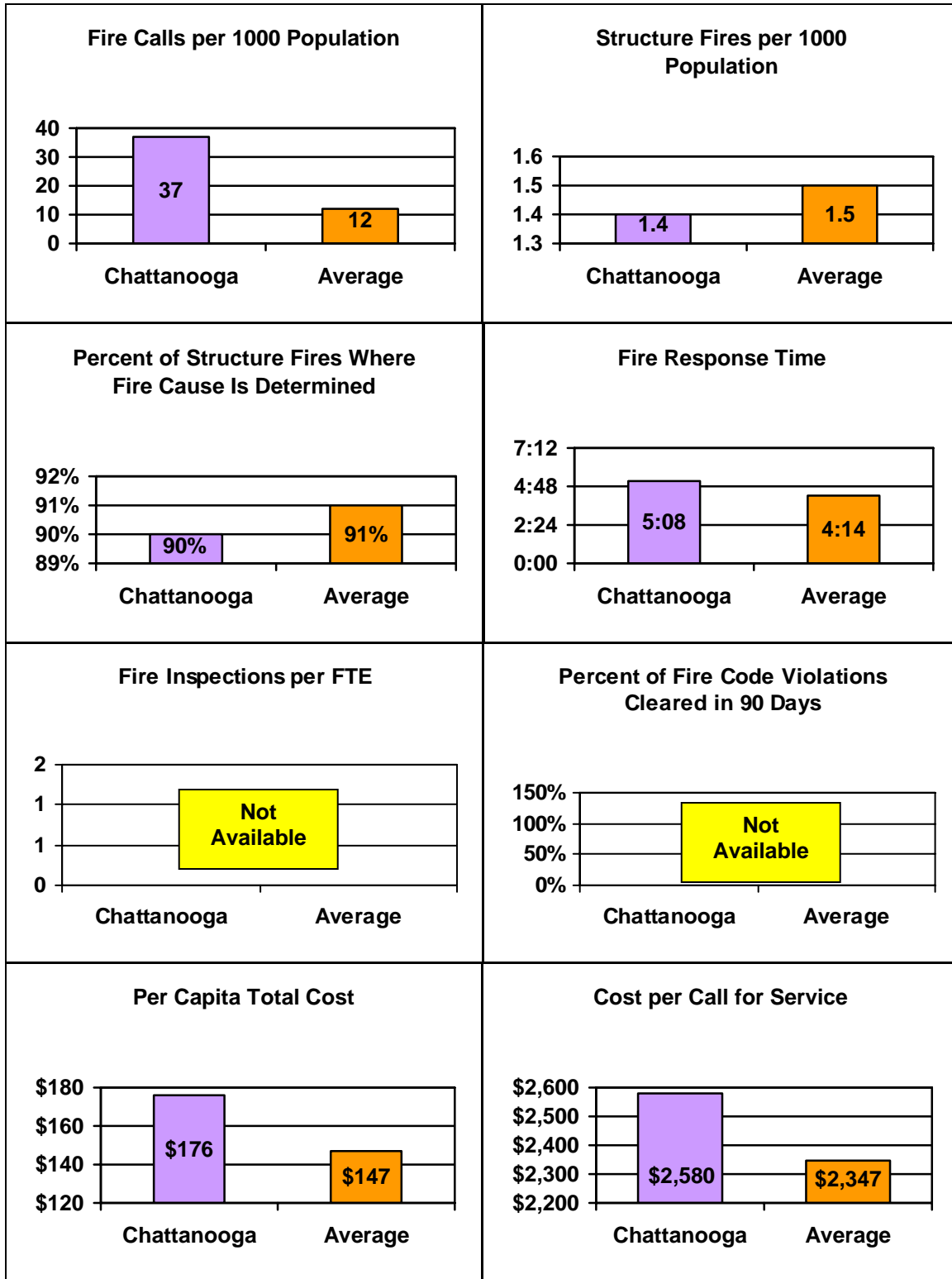
Service Level and Delivery

- Chattanooga has made a major effort in the past few years to modernize and upgrade their 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.

Conditions Affecting Service Performance and Cost

- The department has many first-out, emergency response that are over 21 years old, which could affect performance. Replacement of those vehicles could affect future operational costs.

City of Chattanooga Fire Benchmarks



City of Clarksville

Profile

| | |
|--------------------------|---------|
| Population | 103,455 |
| City area (square miles) | 100 |
| Centerline miles | 638 |
| Calls for service | 6,443 |
| Fire calls | 616 |
| Structure fires | 75 |
| Fire inspections | 1,857 |
| Code violations issued | 1,114 |
| Certified positions | 171 |
| Fire response time | 4:42 |
| EMS Service Level | First |
| EMS calls | 3,886 |
| ISO Rating | 3 |
| Number of fire stations | 10 |

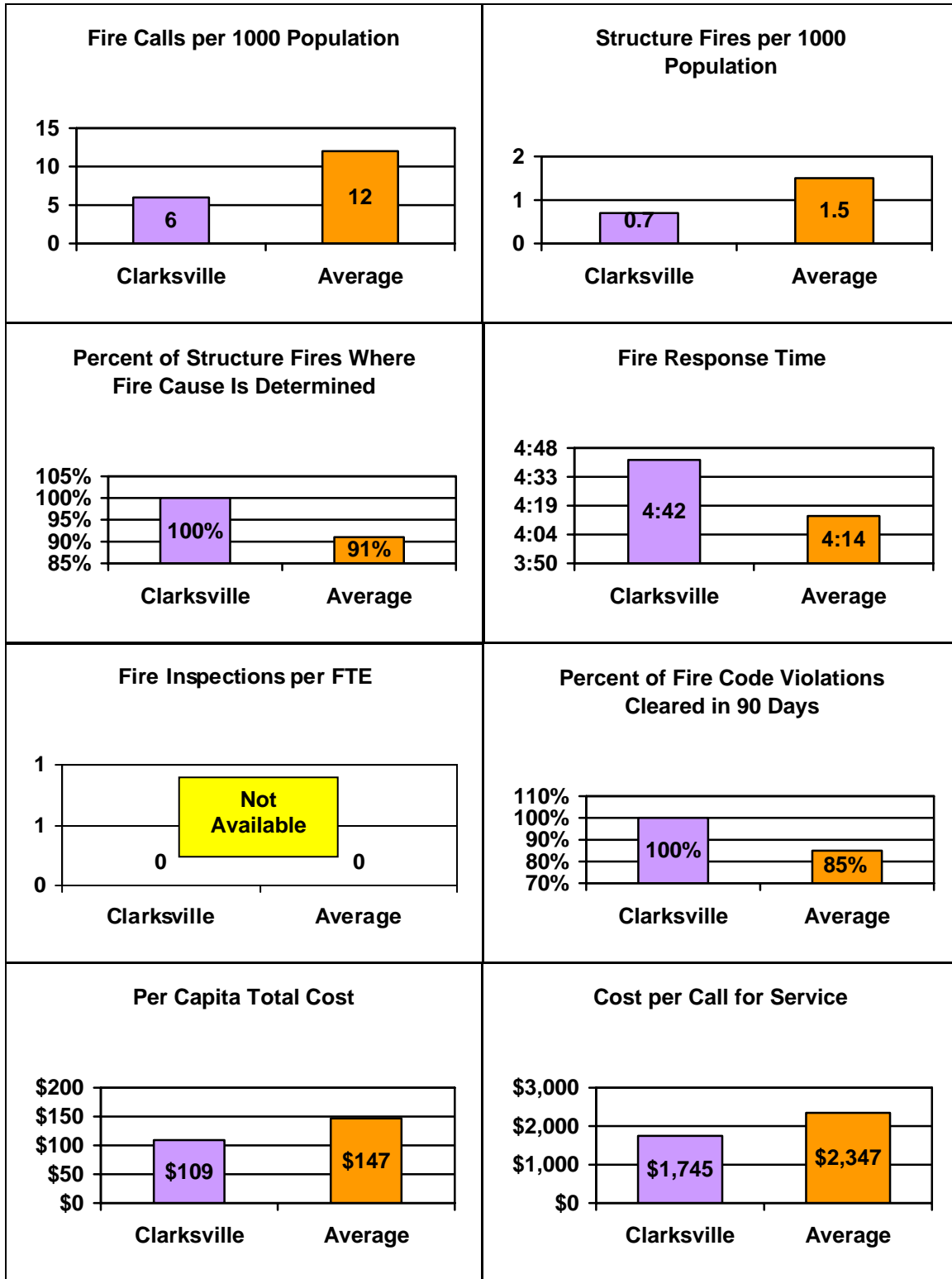
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- 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, which could affect performance.

City of Clarksville Fire Benchmarks



City of Cleveland

Profile

| | |
|--------------------------|--------|
| Population | 37,311 |
| City area (square miles) | 26 |
| Centerline miles | 268 |
| Calls for service | 1,256 |
| Fire calls | 1,130 |
| Structure fires | 126 |
| Fire inspections | 1,596 |
| Code violations issued | 941 |
| Certified positions | 92 |
| Fire response time | 3:29 |
| EMS Service Level | none |
| EMS calls | 0 |
| ISO Rating | 3 |
| Number of fire stations | 5 |

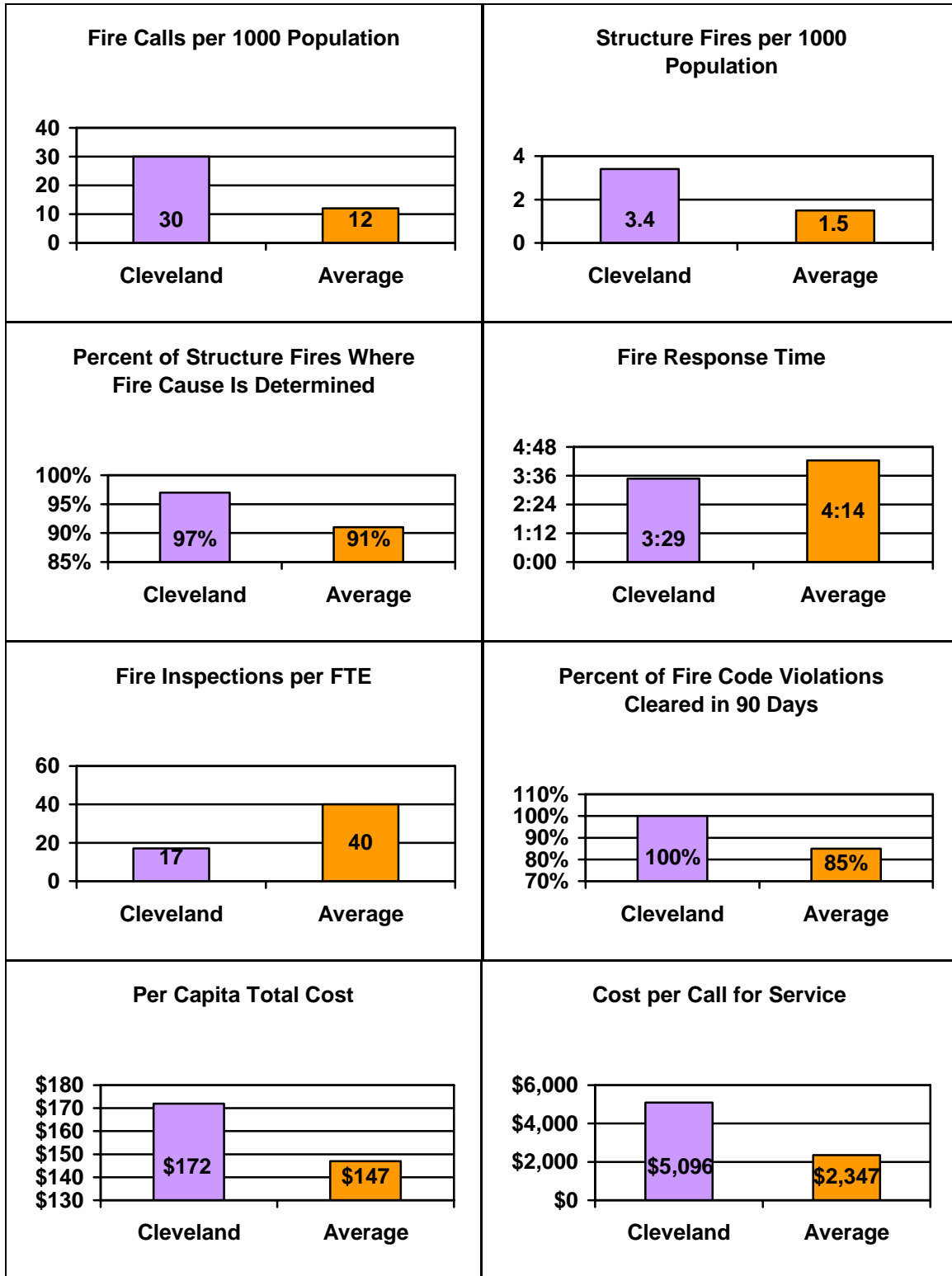
Service Level and Delivery

- Cleveland operates a modern, up-to-date fleet of fire apparatus and provides the traditional services offered by most departments. However, they do not provide emergency medical services.
- The fire department also provides fire prevention education and code enforcement services.
- Cleveland also provides fire protection services for Bradley County (337 square miles).
- 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.

Conditions Affecting Service Performance and Cost

- Fire Inspector provides plan review.

City of Cleveland Fire Benchmarks



City of Collierville

Profile

| | |
|--------------------------|--------|
| Population | 41,923 |
| City area (square miles) | 29 |
| Centerline miles | 221 |
| Calls for service | 2,485 |
| Fire calls | 138 |
| Structure fires | 43 |
| Fire inspections | 1,801 |
| Code violations issued | 440 |
| Certified positions | 64 |
| Fire response time | 4:25 |
| EMS Service Level | ALS |
| EMS calls | 1,641 |
| ISO Rating | 4 |
| Number of fire stations | 5 |

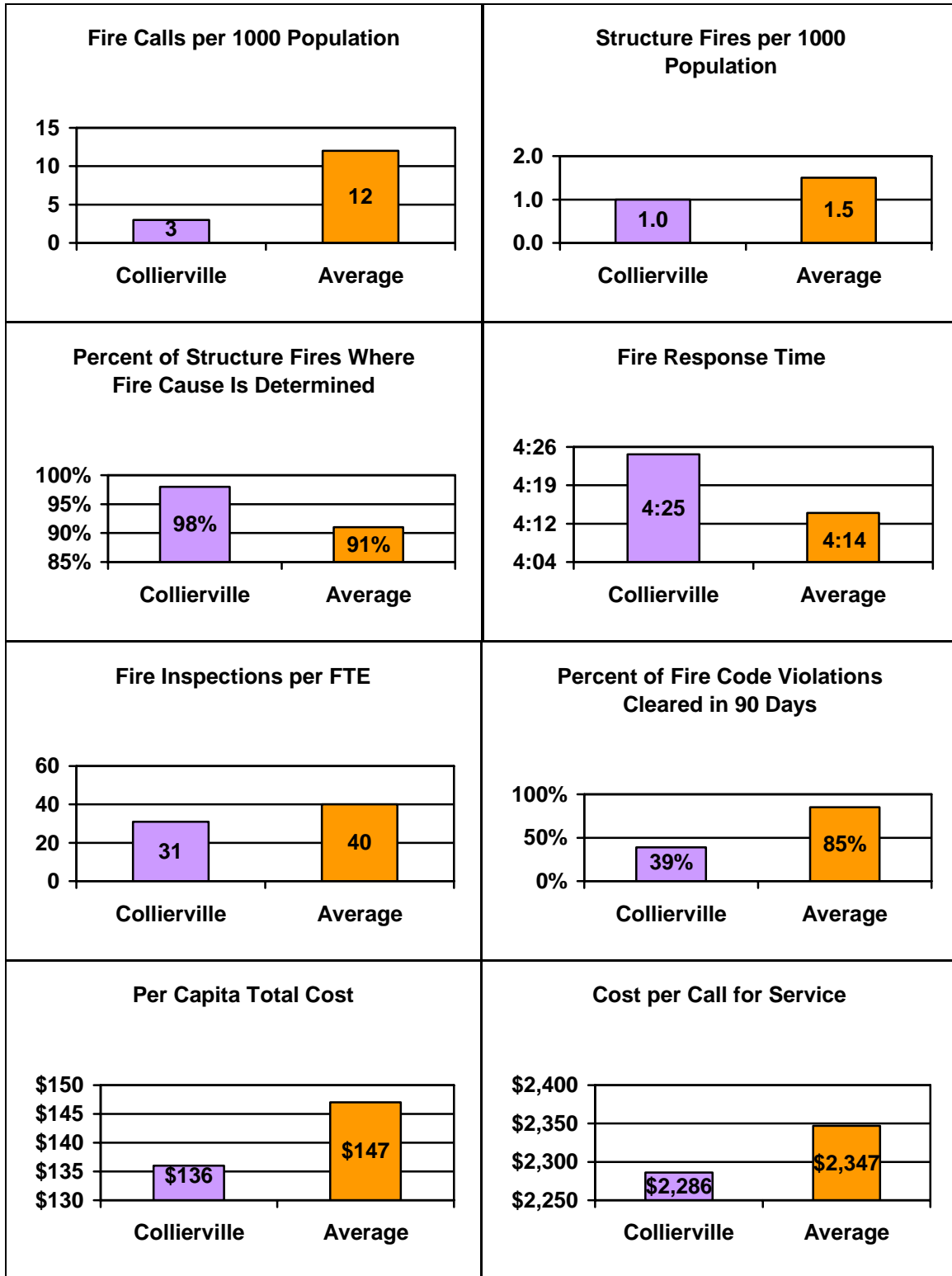
Service Level and Delivery

- 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.

Conditions Affecting Service Performance and Cost

- 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. Due to Collierville's Fire Facility Fee, we have 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.

City of Collierville Fire Benchmarks



City of Franklin

Profile

| | |
|--------------------------|--------|
| Population | 49,412 |
| City area (square miles) | 38 |
| Centerline miles | 330 |
| Calls for service | 4,870 |
| Fire calls | 160 |
| Structure fires | 51 |
| Fire inspections | 1,775 |
| Code violations issued | 1 |
| Certified positions | 139 |
| Fire response time | 4:20 |
| EMS Service Level | BLS |
| EMS calls | 3,406 |
| ISO Rating | 3 |
| Number of fire stations | 5 |

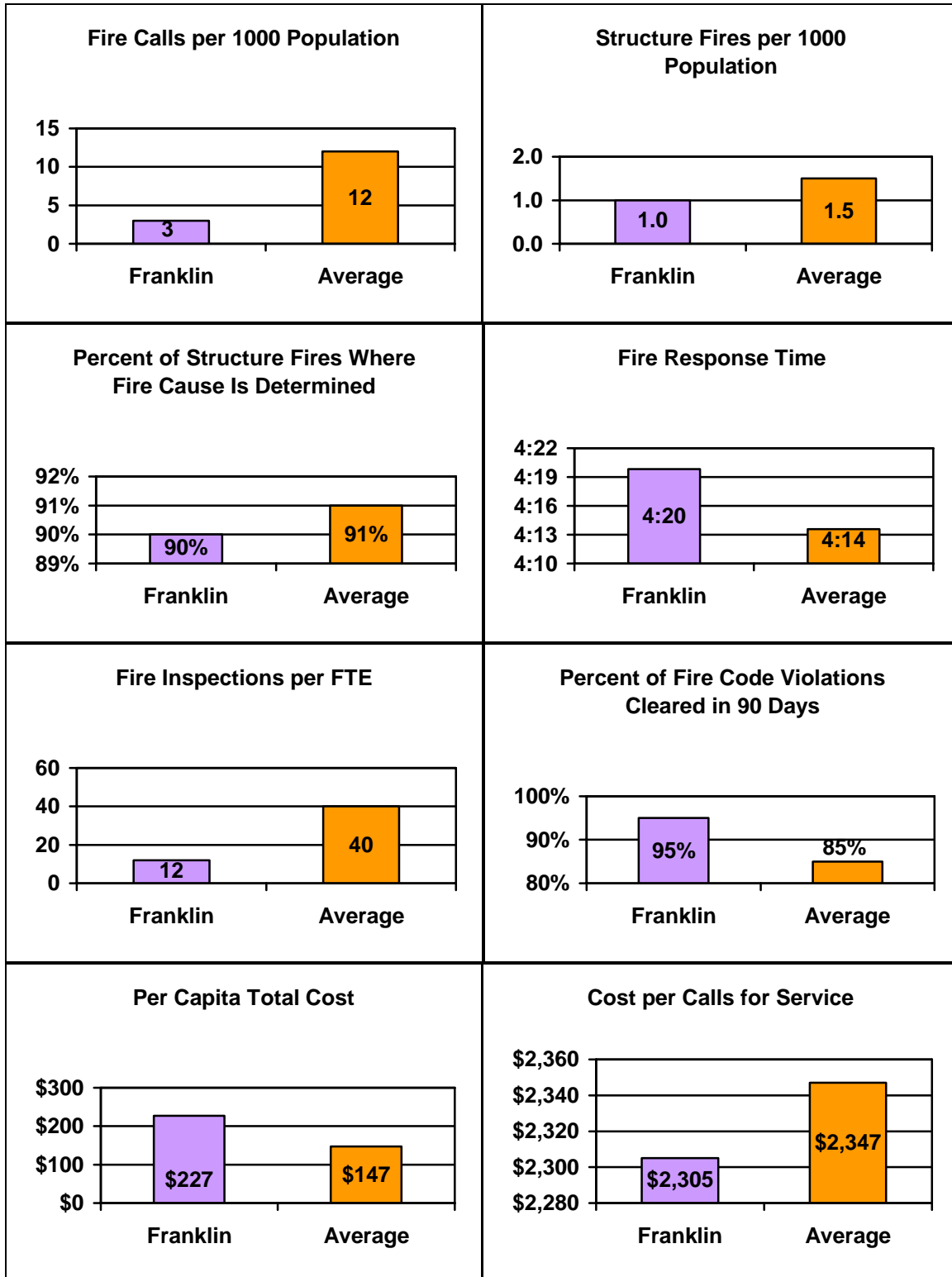
Service Level and Delivery

- 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 trucks, 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.
- 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 conducts most multi-company training at this facility.

Conditions Affecting Service Performance and Cost

- Fire Station 6 began construction and is due for completion in May of 2007. A replacement Rescue and 100' Aerial Platform were received.
- In 2006, the department upgraded its level of EMS care to that of BLS, as well as, procured equipment and training for ALS care that will be provided beginning January 2007.

City of Franklin Fire Benchmarks



City of Maryville

Profile

| | |
|--------------------------|--------|
| Population | 23,120 |
| City area (square miles) | 14 |
| Centerline miles | 163 |
| Calls for service | 1,970 |
| Fire calls | 107 |
| Structure fires | 11 |
| Fire inspections | 3,195 |
| Code violations issued | 12 |
| Certified positions | 33 |
| Fire response time | 4:31 |
| EMS Service Level | First |
| EMS calls | 635 |
| ISO Rating | 3 |
| Number of fire stations | 3 |

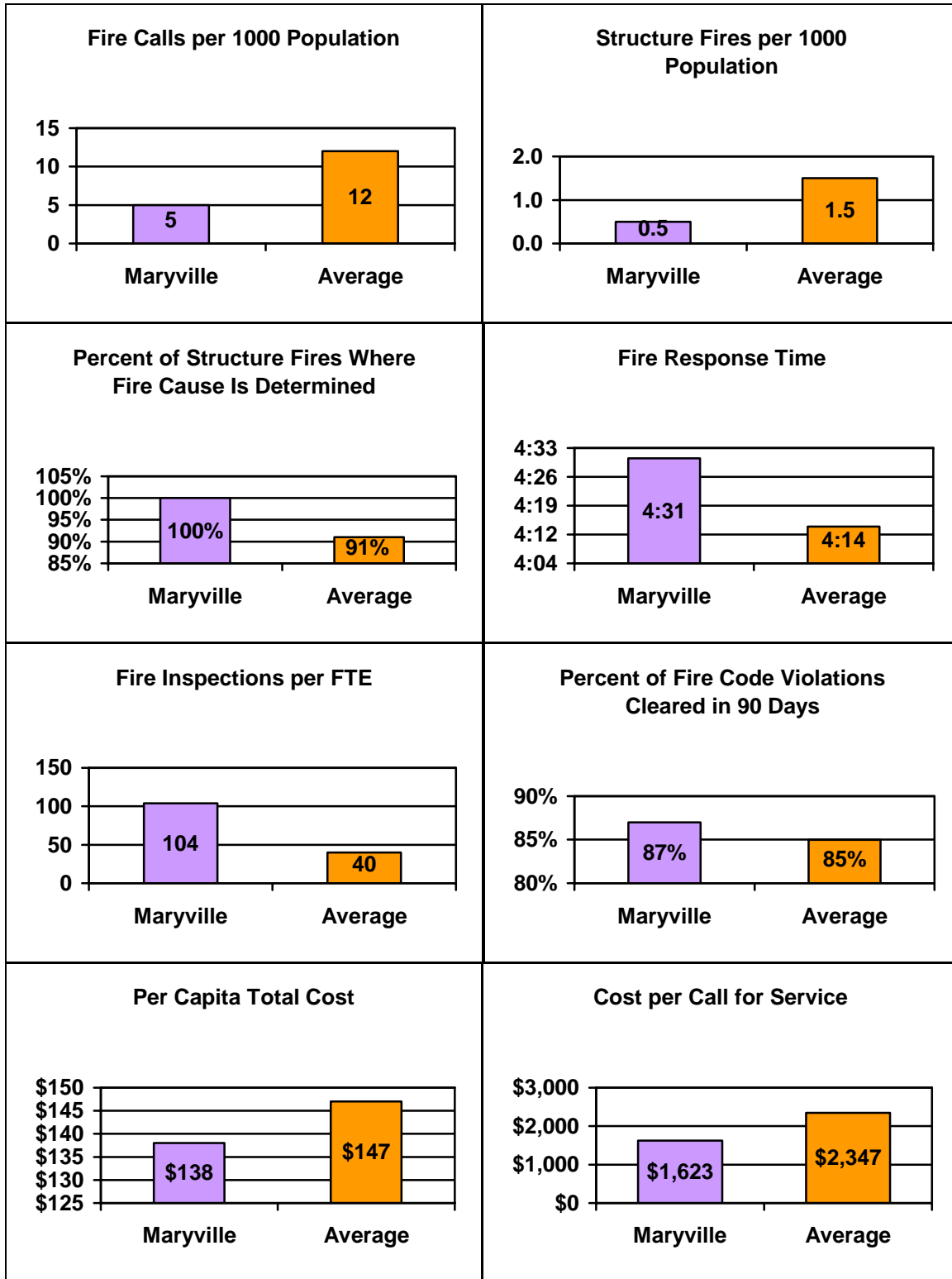
Service Level and Delivery

- Maryville 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.
- 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 detail.

Conditions Affecting Service Performance and Cost

- None

City of Maryville Fire Benchmarks



City of Murfreesboro

Profile

| | |
|--------------------------|--------|
| Population | 81,393 |
| City area (square miles) | 52 |
| Centerline miles | 485 |
| Calls for service | 6,104 |
| Fire calls | 379 |
| Structure fires | 180 |
| Fire inspections | 5,894 |
| Code violations issued | 1 |
| Certified positions | 182 |
| Fire response time | 3:32 |
| EMS Service Level | First |
| EMS calls | 3,737 |
| ISO Rating | 3 |
| Number of fire stations | 9 |

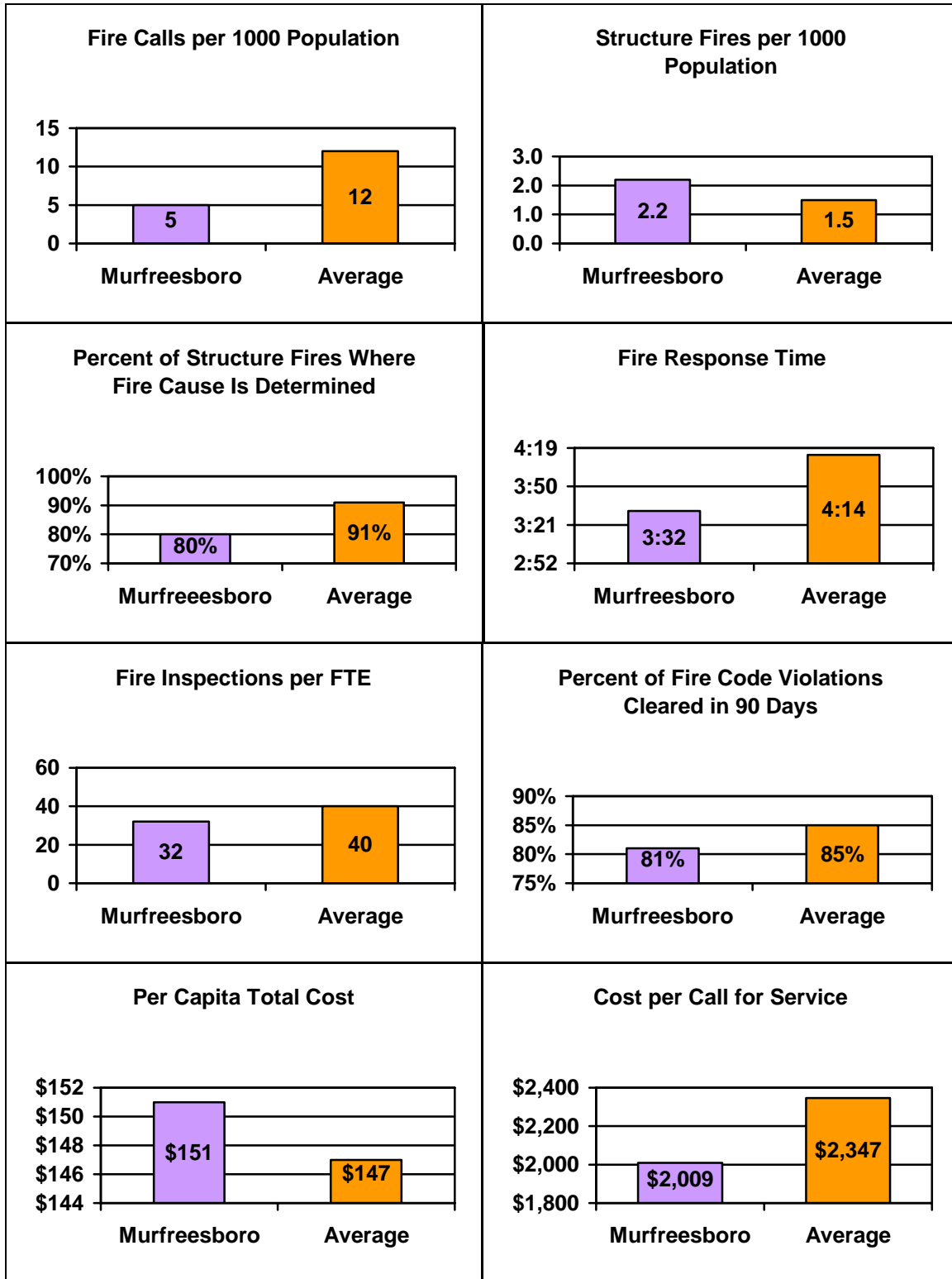
Service Level and Delivery

- Murfreesboro operates a full-service fire department, and provides all of the services offered in any fire department in Tennessee.
- The department provides fire prevention, public fire education and training.
- See the “Fire Services Definitions” table at the beginning of this section for more detail.

Conditions Affecting Service Performance and Cost

- Operational readiness is assured by proper staffing, equipment, and training.
- Management plans capital improvement projects and timetables for implementation. Also, specifications for new equipment and apparatus are developed, reviewed, and approved.

City of Murfreesboro Fire Benchmarks



Appendix A
Service Department Committee Members

Residential Refuse Committee

| | | |
|----------------|--------------|--|
| Shawn Lindsey | Athens | Public Works Director |
| Bill Yearwood | Bartlett | Public Works Manager |
| Beverly Pasley | Chattanooga | Department Administrator, Public Works |
| Tom Grant | Cleveland | Public Works Director |
| Dynette Wisher | Collierville | Administrative Supervisor |
| Joe Williams | Franklin | Solid Waste Director |
| Rick Whaley | Maryville | Public Works manager |
| Joey Smith | Murfreesboro | Public Works Director |

MTAS Consultant: Sharon Rollins

Police Committee

| | | |
|----------------|--------------|-----------------------|
| Chuck Zeigler | Athens | Chief of Police |
| Mark Hopper | Bartlett | Assistant Chief |
| Jeff Hughes | Brentwood | Lieutenant |
| Lon Eilders | Chattanooga | Accreditation Manager |
| Mark Smith | Clarksville | Deputy Chief |
| Wes Snyder | Cleveland | Chief |
| Jim Wilson | Collierville | Accreditation Manager |
| Jackie Moore | Franklin | Chief |
| Tony Crisp | Maryville | Chief |
| Glenn Chrisman | Murfreesboro | Chief |

MTAS Consultant: Rex Barton

Fire Committee

| | | |
|-----------------|--------------|-----------------|
| Bob Miller | Athens | Chief |
| Gary Graves | Bartlett | Assistant Chief |
| Kenny Lane | Brentwood | Chief |
| Kelvin L. Flint | Chattanooga | Assistant Chief |
| Mike Roberts | Clarksville | Chief |
| Rick Atchley | Cleveland | Chief |
| Richard Arwood | Collierville | Assistant Chief |
| Rocky Garzarek | Franklin | Chief |
| Ed Mitchell | Maryville | Chief |
| David Baxter | Murfreesboro | Chief |

MTAS Consultants: Ray Crouch and Gary West.

Appendix B

TENNESSEE MUNICIPAL BENCHMARKING PROJECT PARTICIPANT COST CALCULATION WORKSHEET

| FORM A: COST OF PERSONAL SERVICES | | | |
|--|---|--|----------------|
| | ACCOUNT | ACCOUNT DEFINITION | FY 2006 |
| 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 2006 |
|----|---------------------------------------|--|---------|
| 12 | Printing/ publications/ postage | Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs | \$0 |
| 13 | Advertising | All direct costs of advertising | \$0 |
| 14 | Dues and subscriptions | All direct costs of subscriptions, registration fees, dues, memberships | \$0 |
| 15 | Telephone | Costs for local and long distance services, pagers, cell phones, wireless connections | \$0 |
| 16 | Utilities | All costs for electric, water, sewer, gas, or other fuels used to provide utility service | \$0 |
| 17 | Professional and contractual services | Direct costs of medical, engineering, accounting, or other professional services; does not include audit or legal costs | \$0 |
| 18 | Data processing & GIS | Includes direct costs of data processing, MIS, GIS, and other similar services | \$0 |
| 19 | Fleet maintenance | Direct costs for fleet maintenance | \$0 |
| 20 | Fuel | Includes all direct costs for fuel, diesel, gas | \$0 |
| 21 | Equipment maintenance | All direct costs for office machines, equipment, and maintenance contracts | \$0 |
| 22 | Buildings and grounds maintenance | All direct costs for building and property maintenance including janitorial services and repairs | \$0 |
| 23 | Training and travel expenses | All training and travel costs except registration fees | \$0 |
| 24 | Fees and licenses | Direct costs of fees, license, and permits | \$0 |
| 25 | Uniforms | All direct costs for uniform or gear purchased or rented for employees; includes cleaning | \$0 |
| 26 | Operating supplies | Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases | \$0 |
| 27 | Grant expenditures | Includes any non-capital grant expenditures not listed elsewhere | \$0 |
| 28 | Contract administration | Direct costs the department incurs for contract administration | \$0 |
| 29 | Rents | Direct costs for building and equipment rent; includes equipment leases not capitalized | \$0 |
| 30 | 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 2006 |
| 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 | |
| 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 |