

TENNESSEE
MUNICIPAL
BENCHMARKING
PROJECT

Participant User Manual

August 2012

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INTRODUCTION

What is Benchmarking?

Municipal benchmarking with MTAS is a voluntary program that consists of four activities: deciding what data to gather, gathering data, collating and cleaning data, and analyzing the statistics of participating cities. (See Figure 1). All of these activities are important steps in the benchmarking process and determine the success of municipal benchmarking. Following the benchmarking project, it is important that MTAS assess how it performed and how it can improve service for the participating cities.

Figure 1. The Benchmarking Process



Deciding what is measured is the step that allows a city's individual efforts to measure their performance outside of their own history. So who is the "group" that decides on these definitions? The group consists of representatives from the participating cities moderated by the MTAS benchmarking coordinator and that group is the TMBP Steering Committee. The work that the group does on developing questions is the most important work in the project.

The group discusses what areas are to be measured, what statistics should be compared, and how we define those statistics. For instance, the MTAS benchmarking group decided to study the area of fire services. One of the statistics that they were interested in studying was the response time of their fire fighters to each call. The group decided that response time should be the addition of two measurable activities; the dispatch time (the time it takes to alert the firefighters of the call in progress), and the fire response time (how long it takes for the firefighters to arrive on scene). Though the response time on a whole is important, the group felt that it would be more informative to report the components of response time separately as well. Why measure the components of response time, when how fast the fire department arrived is all that matters to a citizen, whose house is on fire? Because knowing both the parts of a response time and the whole response time allowed cities to compare their services more effectively. For instance, if one city was performing well in dispatch time, but poorly in fire response time, that city could ask another city who was a high performer in fire response time. The effectiveness of benchmarking is established by cities asking the questions that will help them improve services.

The most important part of the benchmarking process is asking what is useful to measure and agreeing on how to measure those things. It might be easy to record what kind of tires a fire ladder truck uses, but if that fails to be a significant measurement for the group, it must go unmeasured. Measuring for the sake of measuring only leads to more work for those gathering and cleaning the data without providing benefits for the cities.

Gathering the data is the second activity in the benchmarking process. In this activity group representatives gather data from their city and complete forms provided by MTAS. Gathering the data is done in agreement with the standardization of questions that occurred in the decisions activity. For example, if the group decided that residential refuse included garbage, but excluded recyclables, yard waste and bulk items, then a city would need to exclude those items from its calculation of refuse. Often this process requires assistance, and in these instances the group has relied on the MTAS benchmarking coordinator for a clarification on what these terms mean. It is the intention of MTAS that the latter sections of this user manual will clarify those terms, but should assistance still be necessary the MTAS benchmarking coordinator would be happy to help answer questions.

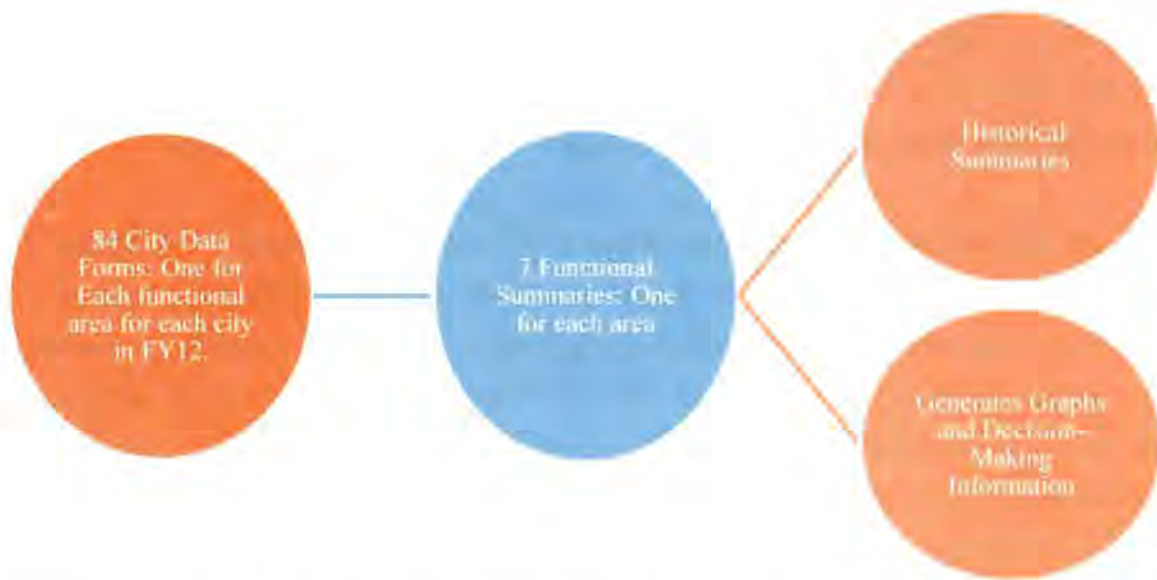
Gathering the data includes three steps illustrated in the Figure 2. The first step is to collect the 84 forms (one for each of the cities' functional areas) sent out to all the participating cities.

Since in FY2012 there will be 12 cities and 7 functional areas, MTAS will collect 84 individual forms used to generate meaningful data. This data is used to generate 7 summaries, one for each functional area. These summaries are data sheets used to provide historic information in three areas and to generate graphs and analysis for the benchmarking report.

However, while gathering the data from a city, it can often seem skewed. For example, the extensive influx of additional grant moneys has allowed the City of Morristown to employ police officers to cover more work hours, which could impact overtime hours recorded. Because of occurrences like this it is important that cities comment on skewed data. That is not to say that benchmarking cannot still occur, but that it is important that the participants comment on data that may be an outlier when compared to other cities. This will preserve the integrity of the data while acknowledging the unusual circumstances a city experienced.

Commenting on abnormalities in the data can help MTAS benchmarking staff review and verify the data collected. Sometimes data input can be tricky. For example, if a form asks for the level of service for Emergency Medical Services and a participating city lists a numeric value (3423) instead of a categorical value (like first responder) it is likely that there was an error in the form. Such errors are the reason that MTAS staff review the data and make sure that there are no incongruities. If there are, members of MTAS staff contact the cities and inquire about the anomalies. Cleaning the data is a fundamentally important task that prevents small mistakes or provides an opportunity for the proper context if there are not mistakes.

Figure 2. The Benchmarking Process



After cleaning the data MTAS benchmarking staff begins analyzing the data. Data analysis is provided by the MTAS benchmarking staff, which examine the data and provide charts and written descriptions of overall trends (per capita) and comparisons of individual city services against the group mean. This activity takes the data gathered and turns them into information that can be used for administrative decision-making.

The last step in the benchmarking process is to inquire how MTAS can increase the quality of the experience and information gleaned for its participating cities. It is MTAS' responsibility to be responsive to its clients so that we can develop a better product more efficiently. This is also a time to share success. Starting in FY2011 and moving forward, MTAS benchmarking staff are demonstrating a renewed effort to track real, substantive improvements that have occurred due to city participation in this program. Staff have gathered feedback from participating cities from the FY12 strategic planning process, from surveys completed by participating cities, and in meetings where the usefulness and effectiveness of the project were discussed candidly. Benchmarking is about improving your city's performance and celebrating those improvements. Identifying effective management practices and sharing those policies is at the heart of benchmarking.

Compiling the benchmarking report takes coordination and the cooperation of all stakeholders to meet deadlines. An updated timeline is provided here to keep everyone on a consistent

schedule. The overall goal of this timetable is to produce a usable draft report by February 1 and a final report by March of each year.

April-July

- Strategic planning
- Data integrity review of selected service areas
- Steering Committee sign off on proposed changes of measures collected in areas that were under review
- Administrative housekeeping

August

- Kick-off meeting with TMBP Steering Committee
- Revise data collection forms for FY12 cycle, adding new measures recommended from data integrity meetings
- Send out data collection forms to participating cities

September

- Finish maintenance and reformatting of TMBP historical data
- On-going development of TMBP best-practices and education programming
- On-going Recruitment and marketing efforts

October

- Completed forms are being returned to MTAS
- MTAS is compiling data as returned
- Aim for all data to be returned by October 31

November

- Preliminary data review and analysis
- Cities emailed individually with clarifying question
- Begin creating graphs and charts for the annual report

December

- Send "working copies" of All-Cities data sheets to participants
- MTAS staff identifies areas that need attention at data cleansing meeting

January

- Face-to-face data cleansing meeting for service area committees
- Compile draft report and send to all participants by January 31

February

- Receive comments from city and consultant review of draft report
- Finalize and publish Annual Report

March

- Report presentation and celebration with data analysis and "best practices" review of FY12 project

METHODOLOGY

This section of the manual will describe how the data is collected and manipulated.

Please do not leave a field blank when supplying your city's data for the benchmarking project. Here are the suggested terms to use instead:

- When you encounter a measure that is not applicable to your city, enter **N/A**.
- If an applicable value equals zero, enter **0**.
- If you have any explanatory comments, please insert them in the corresponding column for comments. Entering comments in a field for data will throw off any calculated averages that may be performed on that measure.

Calculated Benchmarks and Averages

Throughout the TMBP annual report, we provide selected averages and calculated benchmarks. Calculated averages and historical trends are created in the "history" spreadsheets for the service areas of police, fire and refuse. Some average information is now being calculated for the area of employment benefits and will also be contained in the "history" spreadsheet for that area.

In Police, Fire and Residential Refuse sections, one can find two types of comparative performance benchmarks:

- The average performance measures for all participating cities. The average performance measure is equal to the value of performance measures for all participating cities divided by the number of participating cities. For example, to find the *Average Costs per Capita* for 10 cities, one should sum up costs per capita for all ten cities and divide the value by 10. A local government could compare its performance with that of other participating cities and with the average for all cities for the designated fiscal year.
- The historical trends of the performance measures. The historical trend of a performance measure for a particular city is just a presentation of the performance measures for the years in which the city has been participating in the Benchmarking project. For example, Brentwood has participated in the project since the FY 2002; in the FY 2011 report, the *Historical Trend of Costs per Capita* is just a presentation of this performance measures as a graph and/ or a table for 11 years. Also, in the report, one can find the trend of the averages of the performance measures for the participating cities. Thus, Brentwood could compare and contrast the historical performance trend of the *Costs per Capita* against its own performance over the 11-year time period as well as against the *Averages of the Costs per Capita* calculated for the cities that had been participated during those 11 years.

It is critical to note that the performance benchmarks are just an average of a performance measure, and therefore its value depends on a composition of the cities that participated in

this particular year. Therefore, the average is not consistent over time. The reader should exercise caution in interpreting the performance of the cities based on the average and historical trends.

Population Information In Use for TMBP

The latest state certified population numbers will be used to calculate per capita or per 1,000 population benchmarks.

Police Services

POLICE SERVICES PERFORMANCE MEASURES

Calls for service (Line 1)

Calls for service are those calls (either from a citizen or an officer) which result in a response from a police patrol. In the case where two officers call in the same incident, those calls would count as one call.

TIBRS type A crime (Line 2)

The Tennessee Incident Based Reporting System classifies crimes in two different types. Type A are often more serious and can include: arson, assault, bribery, burglary/breaking and entering, counterfeiting/forgery, destruction/damage/vandalism of property, drug/narcotic, embezzlement, extortion/blackmail, fraud, gambling, homicide, kidnapping/abduction, larceny/theft, motor vehicle theft, pornography/obscene material, prostitution, robbery, sex offenses forcible, sex offenses non-forcible, stolen property, or weapon law violations. For more information on TIBRS go to: http://www.tbi.state.tn.us/tn_crime_stats/tibrs.shtml.

TIBRS type B crime (Line 3)

The Tennessee Incident Based Reporting System classifies crimes in two different types. Type B are often less serious than Type A crimes and can include: bad checks, curfew/loitering/vagrancy violations, disorderly conduct, driving under the influence, drunkenness, family offenses, nonviolent, liquor law violations, peeping tom, runaway, trespass of real property, or all other offenses. For more information on TIBRS go to: http://www.tbi.state.tn.us/tn_crime_stats/tibrs.shtml.

Number of full time equivalents (FTE) positions (Line 4)

FTE is the total number of hours paid to all police employees divided by 2,080. It is possible that the number of FTEs a city has will not match up with number of budgeted positions. There are many factors that could cause the number of FTE's and the number of budgeted positions to be different. One such factor is the length of an officer's shift. If an officer's shift is more or less than 8 hours it will affect the comparison of FTE to budgeted positions. This number will also include part-time paid employees. Please report to two decimal places.

Number of budgeted, full time, sworn officers (Line 5)

This is the number of full time sworn officers that were in the budget for the designated fiscal year. As mentioned above this number may not reflect the number of FTE positions.

Number of support personnel (Line 6)

This number includes both full time and part time personnel. These positions are not sworn in officers, but rather administrative and non-administrative workers who support the day to day

activities of the department. Administrative assistants, office managers, and program coordinators would count as support personnel as long as they were not sworn in officers.

Traffic accidents (Line 7)

Includes all traffic accidents investigated by police officer whether on public or private property.

Public property accidents (Line 8)

Number of accidents investigated by police department that occurred only on public roadways and thoroughfares.

Traffic accidents with injury (Line 9)

Traffic accidents with injury refer to those accidents where an injury occurred. This includes all kinds of injuries from muscles aches to death. The period in which these accidents occurred is the designated fiscal year. For clarification, if two people are injured in the same accident, it should be recorded as one traffic accident with injury, even though two people were injured.

Police vehicles (Line 10)

Police vehicles are defined as those vehicles used in service during the designated fiscal year. This excludes rarely used vehicles such as armored personnel carriers (APC). This includes, but is not limited to police cruisers (marked vehicles and unmarked vehicles), police motorcycles, and police trucks and SUVs. This does not include police bicycles.

Alarm calls (Line 11)

Alarm calls are those calls which are a result of commercial or residential alarm or monitoring services. For example, if Brinks security system called the Franklin Police dispatch to alert officers that a breaking and entering is in progress at a specific residential location, this would count as an alarm call. Alarm calls from a bank would also count as an alarm call.

Revenue (Line 12)

Revenue is defined as the total amount credited directly to the activities of the Police Department. This does not include the revenue that is sent to court or drug fund revenues. This could include open record request fulfillment fees, driving school revenues, grants from the state or federal government, or revenue from other programs that the police department administered.

Total employee turnover (Line 13)

This includes the total number of sworn employees that left the department during the designated fiscal year. These employees could have left as a result of termination, retiring, or voluntarily leaving. This would not include non-sworn employees like office managers or administrative assistants. Employee turnover terminated, left, and retired should equal total employee turnover.

Employee turnover (terminated) (Line 14 a)

The total number of sworn employees that did not leave voluntarily or retired, but were terminated from the department for any reason during the fiscal year.

Employee turnover (left) (Line 15 b)

The total number of sworn employees that were not fired or terminated, but left the department for any reason during the fiscal year. This does not include promotions. Though the employee may have left their position, they are still with the department.

Employee turnover (retired) (Line 16 c)

This includes the total number of sworn employees that retired from the department during the fiscal year.

Average number of training hours taken by individual sworn employees (Line 17)

This measurement is the total number of hours dedicated to the training of police activities divided by the number of sworn personnel. This does not include general employee training such as sexual harassment. For example, the Law Enforcement Innovation Center offers several training programs in community policing, cybercrime, DNA, forensic investigations, homeland security, leadership, and school safety. Any of these programs would fit the criteria of training hours.

CALEA accreditation (Line 18)

CALEA stands for the Commission on Accreditation for Law Enforcement. They provide accreditation in order to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence. (YES or NO)

TN law enforcement accreditation (Line 19)

TN Law Enforcement Accreditation Program provides accreditation by the Tennessee Law Enforcement Accreditation committee. This program is administered through the Tennessee Association of Chiefs of Police. This program encourages professional services and ensures public safety throughout the State of Tennessee. It serves as a valuable and cost effective way to enhance overall agency effectiveness and professionalism. For more information on the Tennessee Association of Chiefs of Police go to: <http://www.tacp.org/>
(YES or NO)

Use of volunteers (Line 20)

Indicate how your police department employs volunteers. For instance, they could be engaged in administrative function or provide support services to the department. For the purposed of this report volunteers are not police officers.

Number of Volunteers in Department (Line 21)

Indicate the number of part-time volunteers that are used by the department over the designated fiscal year.

Cost of volunteers (Line 22)

The dollar amount that is expended to attract, train, and retain volunteers in your department during the designated fiscal year.

Use of reserve officers (Line 23)

Indicate how the police department uses reserve officers (also called non-career positions). Are they allowed to drive department vehicles? Are they paired with career officers? Are they called in for concerts, sporting events, festivals, or other special events?

Number of reserve officers (Line 24)

Indicate how many part-time reserve officers (non-career positions) are used by the department over the designated fiscal year?

Cost of reserve officers (Line 25)

The dollar amount that is expended to attract, train, retain and compensate reserve officers in your department during the designated fiscal year.

Calculated Performance Benchmarks

- TIBRS A&B per 1,000 population
 - Calls for service per 1,000 population
 - Police FTE per 1,000 population
 - Number of fulltime budgeted sworn officers per 1,000 population
 - Police cost per FTE
 - Total traffic accidents per 1,000 population
 - Total traffic accidents per FTE
 - Public property accidents per 1,000 population
 - Injury accidents per 1,000 population
 - Cost per call for service
 - Police cost per 1,000 population
 - Calls per sworn position
 - Accidents with injury per total accidents
 - TIBRS A per 1,000 population
-

POLICE SERVICE COSTS

Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 3)

Overtime pay

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or department's share of worker's compensation insurance paid for employees

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses**Printing/ publications/ postage (Line 14)**

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services; does not include audit or legal costs. Include contract labor or services contracts.

Data processing & GIS (Line 20)

Includes direct costs of data processing, MIS, GIS, and similar services

Fleet maintenance (Line 21)

Direct costs for fleet maintenance including labor

Fuel (Line 22)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 23)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 24)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 25)

All training and travel costs except registration fees

Fees and licenses (Line 26)

Direct costs of fees, license, and permits

Uniforms (Line 27)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 28)

Direct costs of all supplies except supplies for re-sale; combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 29)

Includes the "weed and seed" program and any non-capital grant expenditures not listed elsewhere

Contract administration (Line 30)

Direct costs the department incurs for contract administration

Rents (Line 31)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 32)

All direct costs not captured in another category; includes fuel and oil not included in "Fleet maintenance" or in "Fuel"

Operating Expenses Total (Line 33)

Indirect Costs

Insurance - building and property (Line 34)

Your department's share of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied (in \$)

Insurance - equipment and vehicles (Line 34)

Your department's share of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles (in \$)

Insurance – liability (Line 36)

Your department's share 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. (in \$)

Insurance – worker's compensation (Line 37)

Your department's share of Worker's Compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund (in \$)

Insurance – other (Line 38)

Includes any insurance cost not captured elsewhere.

Central data processing (Line 39)

Allocation based on your department's share of computers; do not duplicate costs recorded in "Data processing & GIS " (in \$)

Payroll and benefits administration (Line 40)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs.

Accounts payable (Line 41)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 42)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 43)

Allocation based on your department's square footage occupied in a shared facility.

Shared equipment maintenance (Line 44)

Indirect cost of shared equipment maintenance (i.e., central garage) note your method of allocation.

Fleet and equipment maintenance (Line 45)

Indirect fleet and equipment maintenance expenses including shop labor

Risk management (Line 46)

Your department's share of the risk management function; note your method of allocation (in \$)

Grant expenditure (Line 47)

Any grant expenditure not included in Operating Costs- "Grant expenditures"

INDIRECT EXPENSES TOTAL (Line 48)

Depreciation

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.

Depreciation (Line 49)

Buildings

Depreciation (Line 50)

Improvements other than buildings

Depreciation (Line 51)

Equipment other than rolling stock

Depreciation (Line 52)

Autos and light vehicles

Depreciation (Line 53)

Medium and heavy equipment

Depreciation (Line 54)

Other capital assets

Depreciation (Line 55)

Drug fund assets

Depreciation (Line 56)

Grant assets

Depreciation Expenses Total (Line 57)

Drug Fund Expenditures

Drug fund expenditures (Line 58)

All drug fund expenditures except for capital purchases

Summary of Expenses

Cost of personnel services (Line 59)

Operating expenses (Line 60)

Indirect costs (Line 61)

Depreciation expense (Line 62)

Drug fund expenditures (Line 63)

Total Costs (Line 64)

Calculated Cost Benchmarks

Per Capita Costs

Personnel services costs

Operating expenses

Indirect costs

Depreciation costs

Drug Fund

Total per capita costs

Overtime/ Salary

Benefits to Salary Ratio

Fire Services

FIRE SERVICES PERFORMANCE MEASURES

Calls for service (Line 1)

This is the total number of calls from all call categories from TFIRS (Tennessee Fire Incident Reporting System). It includes all response categories for both emergency and non-emergency service that require use of fire department personnel and equipment. Calls for service include every response (fire, EMS, good intent, false alarms, etc., i.e. include all TFIRS codes). (For more information on TFIRS visit: <http://tn.gov/commerce/sfm/documents/TFIRSFAQs.pdf>).

Non-emergency calls and emergency calls should total to calls for service.

Non-emergency calls (Line 2a)

These are all calls where the fire department responds WITHOUT lights and siren on.

Emergency calls (Line 3b)

These are all calls where the fire department responds WITH lights and siren on.

Fire calls (Line 4)

Fire calls are the total number of all reported fires of all types (TFIRS Incident Type Code 1XX), which includes 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).

Overpressure calls (Line 5)

The total number of all reported overpressure incidents (Include all TFIRS Incident Type Codes 2XX).

EMS/Rescue (Line 6)

The total number of all reported EMS/Rescue incidents. Include all TFIRS Incident Type Codes 3XX). This includes category subset, 32X, which is EMS calls only

Hazardous Conditions (Line 7)

The total number of all reported hazardous conditions incidents. (Include all TFIRS Incident Type Codes 4XX).

Service Calls (Line 8)

The total number of reported service calls. (Include all TFIRS Incident Type Codes 5XX).

Good Intent Calls (Line 9)

The total number of reported good intent calls. (Include all TFIRS Incident Type Codes 6XX).

False Alarm Calls (Line 10)

The total number of reported false alarm calls. (Include all TFIRS Incident Type Codes 7XX).

Severe Weather (Line 11)

The total number of reported severe weather calls. (Include all TFIRS Incident Type Codes 8XX).

Other (Line 12)

The total number of reported calls other than those already reported in categories above. (Include all TFIRS Incident Type Codes formatted 9XX, or coded as "Unknown".)

Structure fires - Total (Line 13)

The total number of structure fires reported using the standards of TFIRS and NFIRS. Structure fires are TFIRS incident type codes 111 through 123 only. Commercial structure fires plus residential structure fires, collected in the lines that follow, should total to this number.

Structure fires- Commercial (Line 14)

The total number of structure fires in commercial occupancies reported using the standards of TFIRS and NFIRS. Structure fires – Commercial are TFIRS incident type codes 111 through 123 only, including all property use codes EXCEPT 400 through 464.

Structure fires- Residential (Line 15)

The total number of structure fires in residential occupancies reported using the standards of TFIRS and NFIRS. Structure fires – Residential are TFIRS incident type codes 111 through 123 only, including property use codes 400 through 464 only.

Structure fires- 1 and 2 Family Residential (Line 16)

TFIRS Type Incident Codes 111-123 and TFIRS Property Use Code 419

Structure fires—cause determined (Line 17)

The total number of structure fires reported using TFIRS incident type codes 111 through 123 only, where the cause was determined after investigation. Do not include fires under investigation.

Structure fires confined to the room of origin at arrival (Line 18a)

The total number of structure fires reported that were confined to room of origin at time of fire department arrival at the scene. Based on TFIRS codes 111 – 123.

Structure fires- Confined to room of origin at departure (Line 19b)

The number of structure fires reported in Line 18a that were confined to room of origin at time of fire department departure. Based on TFIRS Code 111-123.

Structure fires—confined to the area of origin at arrival (Line 20a)

The total number of structure fires reported that were confined to area of origin at time of fire department arrival at the scene. Based on TFIRS codes 111 – 123.

Structure fires- confined to area of origin at departure (Line 21b)

The number of structure fires reported in Line 20a that were confined to area of origin at time of fire department departure. Based on TFIRS Code 111-123.

Structure fires— confined to the structure of origin at arrival (Line 22a)

The total number of structure fires reported that were confined to structure of origin at time of fire department arrival at the scene. Based on TFIRS codes 111 – 123.

Structure fires- Confined to structure of origin at departure (Line 23b)

The number of structure fires reported in Line 22a that were confined to the structure of origin at time of fire department departure. Based on TFIRS Code 111-123.

Structure fires- Extended beyond structure of origin at departure (Line 24c)

The number of structure fires reported in Line 22a that had extended beyond the structure of origin at time of fire department departure. Based on TFIRS Code 111-123.

Structure fires- Extended beyond structure of origin at arrival (Line 25)

The total number of structure fires reported that were extended beyond the structure of origin at time of fire department arrival at the scene.

Fire inspections (Line 26)

Includes inspections performed by both certified fire inspectors and fire companies. “Fire inspections by fire inspectors” and by “fire companies” should total to fire inspections.

Fire inspections by fire inspectors (Line 27)

The total number of fire inspections performed by certified fire inspectors. This is a subset of the total number of fire inspections.

Fire inspections by fire companies (Line 28)

The total number of fire inspections performed by non-fire inspectors and others. This is a subset of the total number of fire inspections.

Dual fire Inspectors and Investigators (Line 29)

The total number of staff with dual fire inspection and fire investigation certifications. Certification of fire inspector is defined as certification by the International Code Council and the State of Tennessee, based on the State certification exam. See NFPA 1031 and 1037 for reference. Certification of fire investigator is defined as certification by the State, through adopted requirements outlined in NFPA 921 and/or 1033. The State requires investigators to have a nationally recognized certification from either the International Association of Arson Investigators or the National Association of Fire Investigators in origin and cause investigation.

Fire Inspectors – without dual certification (Line 30)

The number of staff certified as fire inspectors by the International Code Council and the State of Tennessee, based on the State certification exam. See NFPA 1031 and 1037 for reference. Do not include staff already counted in the “Dual Fire Inspectors and Investigators” measure listed previously.

Fire investigators – without dual certification (Line 31)

The total number of staff certified as fire investigators by the State, through adopted requirements outlined in NFPA 921 and/or 1033. The State requires investigators to have a nationally recognized certification from either the International Association of Arson Investigators or the National Association of Fire Investigators in origin and cause investigation. Do not include staff already counted in the “Dual Fire Inspectors and Investigators” measure listed previously.

Number of intentional fires (Line 32)

TFIRS Codes 1XX and TFIRS Cause of Ignition Code 1.

Fire code citations (Line 33)

The total fire code citations issued during the fiscal year. Fire code citations are communications of code violations issued pursuant to a penalty or fine. This includes multiple citations (code violations) noted in a single communication. For example, if a single communication contained three citations (code violations) it is counted as three, and not one. This is a subset of the total number of fire inspections.

Fire code notice (Line 34)

The total notices regarding fire codes issued during a fiscal year. Fire code notices are communications of code violations which do not involve a penalty or fine, in contrast to fire code citations which are issued pursuant to a penalty or fine. This includes multiple notices noted in a single communication or site visit. For example, if a single communication or site visit contained three notices of code violations it is counted as three, and not one. This is a subset of the total number of fire inspections.

Percent of fire code violations cleared in 90 days (Line 35)

The percentage of all fire code violations that were cleared within 90 days of a citation being issued.

Number of operational full time equivalents (FTE) positions (Line 36)

Number of operational hours worked in the fire department converted to full-time equivalent (FTE) positions. Divide total hours paid to all fire employees for operational work activities by 2,760 to arrive at your calculated number of operational FTEs. Operational FTE hours will include (but are not limited to) hours worked by suppression employees. 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 FTEs may be a budgeted figure, rather than actual hours worked, which could result in either understating or overstating the actual hours worked.

Number of administrative full time equivalents (FTE) positions (Line 37)

Number of administrative hours worked in the fire department converted to full-time equivalent (FTE) positions. Divide total hours paid to all fire employees for administrative work activities by 2,080 to arrive at your calculated number of administrative FTEs. Administrative FTE hours will include (but are not limited to) hours worked by non-sworn fire employees.

Number of budgeted certified positions (Line 38)

The total number of budgeted positions assigned to the department. This number may not coincide with the number of FTEs.

Total appraised property value in millions (Line 39)

The total appraised value (not assessed value) of all city taxable real and personal property. The property value should be taken from the last year of reappraisal. This does not include nontaxable property like churches or non-profits.

Average total response time (Line 40)

The average total response time should be calculated as the mean of total response time of all calls within the designated fiscal year. Total response time is the total time from the receipt of call by dispatch until the first fire unit arrives on the scene. This is the addition of dispatch time and fire response time.

This measurement should be given in hours : minutes : seconds. For example, a fire department whose response time is 3 minutes and 10 seconds would be reported 0:03:10.

Average dispatch time (Line 41 a)

The dispatch time is the time from receipt of call by dispatch until the fire department is notified. This includes ring time and the time it takes the dispatcher to process the call up to the point that the dispatcher notifies the fire department to respond. This is one component of the total response time. This measurement should be given in hours : minutes : seconds and should be calculated as an average time of all calls received by the fire department within the designated fiscal year. For example, a fire department whose average dispatch time is 2 minutes and 1 second would be reported 0:02:01.

Average department response time (Line 42 b)

The response time is the time that elapses between the point at which the fire department (not the 911 or dispatch center) first becomes aware of the call and the arrival of the first fire department unit on the scene of the incident. This includes turnout time and travel time. For example, a fire department whose response time is 1 minute and 9 seconds would be reported 0:01:09. The average fire response time is calculated as an average time of all calls to which the fire department responded within the designated fiscal year.

Percent met target response time - total (6 min 35 sec) (Line 43a)

Percent of calls when the first unit arrived on the scene in 6 minutes, 35 seconds (00:06:35) or less from the time the phone rang in dispatch. See NFPA 1710.

Percent met target ring time (15 seconds) (Line 44b)

Percent of calls when ring time is 15 seconds or less, as recommended in NFPA 1710 4.1.2.3.1, also referred to as "alarm answering time". NFPA defines this as the time interval that begins when the alarm is received at the communication center and ends when the alarm is acknowledged at the communication center.

Percent met target call processing time (60 seconds) (Line 45c)

Percent of calls when call processing time is 60 seconds or less, as recommended in NFPA 1710 4.1.2.3.3, also referred to as "alarm handling time". NFPA defines this as the time interval from the receipt of the alarm at the primary PSAP until the beginning of the transmittal of the response information via voice or electronic means to emergency response facilities (ERFs) or the emergency response units (ERUs) in the field.

Percent met target turnout time (80 seconds) (Line 46d)

Percent of calls when turnout time for a fire call is 80 seconds or less, as recommended in NFPA 1710 4.1.2.1(2). NFPA defines turnout time as the time interval that begins when the emergency response facilities (ERFs) and emergency response units (ERUs) notification

process begins by either an audible alarm or visual annunciation or both and ends at the beginning point of travel time.

Percent met target travel time (240 seconds) (Line 47e)

Percent of calls when travel time for a fire call is 240 seconds or less, as recommended in NFPA 1710 4.1.2.1(2). NFPA defines travel time as the time interval that begins when a unit is en route to the emergency incident and ends when the unit arrives at the scene.

Fire loss (Line 48)

This is the annual total value that was lost in structure fires. This includes real property and the contents lost related to structure fires. This measurement should be given in whole dollar amount, for instance \$1,000 of fire loss.

Dollars saved (Line 49)

Dollars saved is the annual total value that was saved in structure fires. This includes real property and the contents of that property. Typically, this is calculated by finding the total original value and subtracting fire loss. This measurement should be given in whole dollar amount, for instance \$10,000 in dollars saved.

EMS service level – no emergency medical service (Line 50 a)

We do not provide emergency medical services (Yes/ No)

EMS service level – non-transport first responder (Line 51 b)

Non-transport first responder (Yes/ No)

EMS service level – non-transport basic life support (BLS) (Line 52 c)

Non-transport basic life support (BLS) (Yes/ No)

EMS service level – non-transport advanced life support (ALS) (Line 53 d)

Non-transport advanced life support (ALS) (Yes/ No)

EMS service level – transport basic life support (BLS) (Line 54 e)

Transport basic life support (BLS) (Yes/ No)

EMS service level – transport advanced life support (ALS) (Line 55 f)

Transport advanced life support (ALS) (Yes/ No)

EMS calls (Line 56)

This is the total number of emergency medical service calls (EMS) in the current fiscal year, defined as TFIRS codes 32X.

ISO rating (Line 57)

An ISO rating is a rating given by the Insurance Services Office, which is a nonprofit organization serving property and casualty insurance agencies. ISO rates the fire suppression capacity of fire departments every three years with respect to their water supply, firefighting, and fire-alarm-management capabilities. ISO ratings range from 1 to 10 (with 1 being the best and 10 the worst). Insurance agencies use these ratings to set premiums for fire insurance. For more information on ISO ratings visit: <http://www.iso.com/>.

Number of fire stations (Line 58)

This is the number of fire stations in your jurisdiction.

Revenue (Line 59)

This number is the total amount of revenue credited directly to fire department activities. This does not include the revenue sent to courts.

Total number of fire apparatus (Line 60)

This is the total number of fire apparatus in your fire department. This includes fire engines, ladder trucks, quints, rescue vehicles, and other fire apparatus owned by the city. This is the sum total of the performance measures: fire engines, ladder trucks, quints, rescue vehicles, and other fire apparatus. For example, the city of Athens has four fire engines, 1 ladder truck, 1 rescue vehicle, and 1 other fire apparatus, therefore 7 is the total number of fire apparatus. Number of fire engines, ladder trucks, rescue vehicles, quints, and other fire apparatus should add to Total number of fire apparatus.

Number of fire engines (Line 61 a)

This is the total number of fire engines in your fire department. This is one part of the total number of Fire apparatus.

Number of ladder trucks (Line 62 b)

This is the total number of ladder trucks in your fire department. This is one part of the total number of Fire apparatus.

Number of rescue vehicles (Line 63 c)

This is the total number of rescue vehicles in your fire department. This is one part of the total number of Fire apparatus.

Number of quint vehicles (Line 64 d)

This is the total number of quint vehicles in your fire department. This is one part of the total number of Fire apparatus.

Number of other fire apparatus (Line 65 e)

This is the total number of other fire apparatus in your fire department. This could include brush or grass fire fighting vehicles. Do not include non-fire fighting vehicles, such as a car allotted to the Fire Chief, a vehicle used for rehab operations, or a utility vehicle, in this number. This measure is one part of the total number of fire apparatus measure.

Firefighters per engine (Line 66)

This is the average number of firefighters assigned to a fire engine during a response.

Firefighters per ladder truck (Line 67)

This is the average number of firefighters assigned to a ladder truck during a response.

Total employee turnover (Line 68)

This includes the total number of sworn employees that left the department during the fiscal year. These employees could have left as a result of termination, retiring, or voluntarily leaving. This would not include non-sworn employees like office managers or administrative assistants. This number should be a total of the performance measures for those employees terminated, those employees who left, and those employees who retired. For example, Athens, TN had one fire employee terminated, one fire employee who voluntarily left, and two fire employees who retired. Therefore they had a total employee turnover of four. Employee turnover -- terminated, left, and retired should add to total employee turnover.

Employee turnover (terminated) (Line 69 a)

This measurement is the total number of sworn employees that did not leave voluntarily or retire, but were terminated from the department for any reason during the fiscal year.

Employee turnover (left) (Line 70 b)

The total number of sworn employees that were not fired, terminated, or retired but left the department for any reason during the fiscal year. This does not include promotions. Though the employee may have left their position, they are still with the department.

Employee turnover (retired) (Line 71 c)

This includes the total number of sworn employees that retired from the department during the fiscal year.

Average number of firefighting related training hours taken by individual sworn employees (Line 72)

This measurement is the total number of hours dedicated to the training of fire activities divided by the number of sworn personnel. This does not include EMS or general employee training such as sexual harassment. For example, the National Fire Protection Association provides training programs in areas such as handling hazardous materials, sprinklers system design, and fire alarm inspection.

For more information on NFPA training programs visit: <http://www.nfpa.org/>. The Insurance Services Office (ISO) lists training requirements in the Fire Suppression Rating Schedule (<http://www.iso.com/Products/Public-Protection-Classification-Service/Fire-Suppression-Rating-Schedule-FSRS-manual-for-PPC-grading.html>). Any of these programs would fit the criteria of firefighting related training hours.

Volunteers in department (Line 73)

Indicate whether your city engages volunteers in the fire department. (Yes/No)

Role of volunteers in department (Line 74)

Indicate what volunteers do in your department. This could include administrative support, or working with full-time fire fighters to fight fires.

Number of volunteers (Line 75)

Includes both firefighting and non-firefighting volunteers.

Volunteer hours worked (Line 76)

Total number of hours worked by volunteers in the designated fiscal year. This will include both firefighting and non-firefighting volunteers.

Cost of volunteers (Line 77)

The dollar amount that is expended to attract, train, and retain volunteers in your department. This will include both firefighting and non-firefighting volunteers.

Fire Revenue Source – other than general fund (Line 78 a)

Fire department receives revenues from a source other than the general fund. Indicate yes or no. If yes, respond to lines that follow.

Fire Revenue Source – adequate facilities tax (Line 79 b)

Fire department receives revenues from adequate facilities tax. Indicate yes or no.

Fire Revenue Source - fees (Line 80 c)

Fire department receives revenues from fees. Indicate yes or no. If yes, list the fee types in the comments section. Example: false alarm fee.

Fire Revenue Source - grants (Line 81 d)

Fire department receives revenues from grant programs. Indicate yes or no. If yes, please list names of particular grants programs in comments section.

Fire Revenue Source – donations and fundraising (Line 82 e)

Fire department receives revenues from donations and/or fundraising. Indicate yes or no. If yes, list donations/fundraising sources in the comments section.

Fire Revenue Source - Other (Line 83 f)

Please list any other fire revenue sources not previously noted.

Calculated Performance Benchmarks

Data for these items is taken from historical information collected independently from the benchmarking data collection forms.

- Calls for service per 1,000 population
- Non-emergency calls per 1,000 population
- Emergency calls per 1,000 population
- Fire calls per 1,000 population
- Structure fires per 1,000 population
- Fire inspections per 1,000 population
- Fire code violations issued per 1,000 population
- Number of FTEs per 1,000 population
- Budgeted certified positions per 1,000 population
- Fire loss per million of appraised value
- EMS calls per 1,000 population
- Number of Fire stations per 1,000 population
- Number of Fire apparatus per 1,000 population
- Average number of training hours taken by individual sworn employees per 1,000 population
- Fire loss per 1,000 population/ per capita
- Percent structure fire cause determined
- Percentage of structure fires confined to the area or room of origin

FIRE SERVICES COSTS

Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 3)

Overtime pay

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

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

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits, excluding OPEBs; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses**Printing/ publications/ postage (Line 14)**

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services. Include contract labor or service contracts. This line item does not include audit, legal, or ambulance transport costs. Contracted ambulance transport costs are requested in a separate line item below.

Audit and Legal Services (Line 20)

Direct costs of legal or audit services provided to the department.

Ambulance transport (Line 21)

Costs for provision of ambulance transport services. These costs could apply to ambulance services provided by the city or for contracted ambulance services. If ambulance service is not applicable to a responding city, it should enter N/A.

Data processing & GIS (Line 22)

Includes direct costs of data processing, MIS, GIS, and other similar services

Fleet maintenance (Line 23)

Direct costs for fleet maintenance incl. labor charges

Fuel (Line 24)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 25)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 26)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 27)

All training and travel costs except registration fees

Fees and licenses (Line 28)

Direct costs of fees, license, and permits

Uniforms (Line 29)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 30)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 31)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 32)

Direct costs the department incurs for contract administration

Rents (Line 33)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 34)

All direct costs not captured in another category; includes fuel and oil not included in "Fuel"

Operating Expenses Total (Line 35)

Indirect Costs**Insurance - building and property (Line 36)**

Your department's share of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 37)

Your department's share of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance – liability (Line 38)

Your department's share 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

Insurance - worker's compensation (Line 39)

Your department's share of Worker's Compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund

Insurance – other (Line 40)

Includes any insurance cost not captured elsewhere.

Central data processing (Line 41)

Allocation based on your department's percentage of computers; do not duplicate costs recorded in "Data Processing & GIS"

Payroll and benefits administration (Line 42)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 43)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 44)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 45)

Allocation based on your department's square footage occupied in a shared facility

Shared equipment maintenance (Line 46)

Indirect cost of shared equipment maintenance (i.e., central garage). Note your method of allocation

Fleet and equipment maintenance (indirect expense) (Line 47)

Indirect fleet and equipment maintenance expenses including shop labor

Risk management (Line 48)

Your department's share of the risk management function. Note your method of allocation

Grant expenditure (Line 49)

Any grant expenditure not included in "Operating Cost- Grant Expenditures".

Indirect Expenses Total (Line 50)

Depreciation

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.

Depreciation (Line 51)

Buildings

Depreciation (Line 52)

Improvements other than buildings

Depreciation (Line 53)

Equipment other than rolling stock

Depreciation (Line 54)

Autos and light vehicles

Depreciation (Line 55)

Medium and heavy equipment

Depreciation (Line 56)

Other capital assets

Depreciation (Line 57)

Grant assets

Depreciation Expenses Total (Line 58)

Summary of Expenses

Cost of personnel services (Line 59)

Operating expenses (Line 60)

Indirect costs (Line 61)

Depreciation expense (Line 62)

Total Expenses (Line 63)

Calculated Cost Benchmarks

Per Capita Costs

Personnel services costs

Operating expenses

Indirect cost

Depreciation costs

Total per capita costs

Benefits to Salary Ratio

Overtime to Salary Ratio

Residential Refuse Collection, Disposal and Recycling

REFUSE PERFORMANCE MEASURES

Total Tons of Residential Refuse Collected (Line 1)

This number is the tons of refuse collected, excluding yard waste, recyclables, bulky items, white goods, construction/demolition waste, or non-routine collections that are diverted from Class I landfills. 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.

Total Tons Diverted from Class 1 Landfill (Line 2)

This is all of the refuse that was excluded from Class 1 landfills. Class 1 landfills are those landfills which are used for municipal solid waste. Total tons diverted may include recyclables, large bulk items, yard waste such as brush or leaves, white goods, and construction/demolition waste. This includes commercial and residential waste. Do not include bio-solids in this figure. Recyclables, yard waste, bulky items and other items diverted from the landfill are not necessarily equal to the total number of tons diverted from landfill

Recyclables (Line 3a)

This measurement is the tonnage of all of the materials that your city's recycling program accepts. For instance, a program might accept: aluminum cans, steel cans, mixed paper, books, clear glass, brown glass, cardboard, newspaper, reusable and household batteries.

Yard Waste Diverted (Line 4b)

Yard waste is defined as grass, leaves, and brush. This is the total tonnage of all yard waste diverted from the Class 1 landfill.

Bulky Items (Line 5c)

This measurement is the total tonnage of all bulky waste which may include "white goods" as well as furniture, automotive parts, bedding, or similar bulky material having a weight greater than 50 lbs.

Demolition Construction (Line 6d)

This is the total tonnage of demolition construction waste, which is disposed of at Class III/IV landfills.

Household Hazardous Waste (Line 7e)

This measurement is the total tonnage of hazardous household materials diverted from Class 1 landfills.

Residential Collection Points (Line 8)

This is the total number of collection points for your service area. A collection point is a single home, an apartment, 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.

Crew Type – Residential Refuse (Line 9)

Indicate whether the residential refuse employees are contract or city employees. Enter “contract” or “city employee.”

Crew Type – Recycling (Line 10)

Indicate whether the recycling employees are contract or city employees. Enter “contract” or “city employee.” Enter N/A if service is not applicable.

Crew Type – Yard Waste (Line 11)

Indicate whether yard waste employees are contract or city employees. Enter “contract” or “city employee.” Enter N/A if service is not applicable.

Full Time Equivalents—Residential Refuse (Line 12)

This is the total number of hours paid converted to full time equivalent employees; one FTE equals 2,080 hours as the standard work year. To find this number compute the total number of hours devoted to the collection and disposal of residential refuse, as defined in Line 1, and divide by 2,080.

Note: If you can not report FTEs for residential refuse, as defined in Line 1, separately from FTEs for yard waste diverted, bulk items, construction/demolition, and household hazardous waste types, report them here as a lump sum. Note in the comments section which waste type activities are included in this FTE figure. Employees of contractors should not be counted as FTEs, but instead should be accounted for in “professional and contractual services” on the cost forms.

Full Time Equivalents—Recycling (Line 13)

This is the total number of hours paid converted to full time equivalent employees; one FTE equals 2,080 hours as the standard work year. To find this number compute the total number of hours devoted to the residential collection and disposal of recycled materials and divide by 2,080. Some cities, Germantown for instance, contract out their recycling programs. Contract employees should not be counted as FTEs, but instead should be reported in “professional and contractual services” in Form B of the recycling cost form.

Full Time Equivalents—Yard Waste (Line 14)

This is the total number of hours paid converted to full time equivalent employees; one FTE equals 2,080 hours as the standard work year. To find this number compute the total number of hours devoted to the collection and disposal of yard waste, as defined in Line 4b, and divide by 2,080. Note: If you can not account separately for FTEs for yard waste diverted enter N/A. Employees of contractors should not be counted at FTEs, but instead should be accounted for in “professional and contractual services” on the cost forms.

Full Time Equivalents—Bulky Items (Line 15)

This is the total number of hours paid converted to full time equivalent employees; one FTE equals 2,080 hours as the standard work year. To find this number compute the total number of hours devoted to the collection and disposal of bulky items, as defined in Line 5c, and divide by 2,080. Note: If you can not account separately for FTEs for bulky items enter N/A. Employees of contractors should not be counted at FTEs, but instead should be accounted for in “professional and contractual services” on the cost forms.

Full Time Equivalents—Demolition Construction (Line 16)

This is the total number of hours paid converted to full time equivalent employees; one FTE equals 2,080 hours as the standard work year. To find this number compute the total number of hours devoted to the collection and disposal of demolition construction, as defined in Line 6d, and divide by 2,080. Note: If you can not account separately for FTEs for demolition construction enter N/A. Employees of contractors should not be counted at FTEs, but instead should be accounted for in “professional and contractual services” on the cost forms.

Full Time Equivalents—Household Hazardous (Line 17)

This is the total number of hours paid converted to full time equivalent employees; one FTE equals 2,080 hours as the standard work year. To find this number compute the total number of hours devoted to the collection and disposal of household hazardous waste, as defined in Line 6d, and divide by 2,080. Note: If you can not account separately for FTEs for household hazardous waste enter N/A. Employees of contractors should not be counted at FTEs, but instead should be accounted for in “professional and contractual services” on the cost forms

Service Complaints (Line 18)

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

Accidents/Incidents (Line 19)

This is the total number of accidents/incidents recorded for all types of waste collection and disposal during the fiscal year. An accident/incident is an event that involves a law enforcement officer's report, filing of an insurance claim, or is reportable on the OSHA 300 log.

Collection Equipment – Residential Refuse (Line 20)

List each collection vehicle type used for residential refuse collection/disposal, as defined in Line 1, AND the numbers of each. This could include automated side-arm, semi-automated, rear-end loader, manual labor, or knuckleboom. Include only active vehicles; do not include spares.

Collection Location (Line 21)

This question asks where the collection of refuse and recycling takes place. Some locations might include curbside, back door, or curb and backdoor. If there is another collection location, please note that location in the spreadsheet as well.

Collection Frequency (Line 22)

This question asks how often the collection of refuse and recycling occurs. Some frequency types might include once per week, twice per week, or other. If there is another collection frequency, please note that in the spreadsheet as well.

Monthly Charge for Residential Collection (Line 23)

This is the monthly charge to customers for the collection of residential refuse.

Monthly Charge for Recycling Services (Line 24)

This is the monthly charge to customers for the collection of residential recycling. Enter N/A if recycling services are not applicable.

Monthly Charge for Yard Waste Services (Line 25)

This is the monthly charge to customers for the collection of yard waste. Enter N/A if not yard waste services are not applicable.

Total Annual Collection and Disposal Fees (Line 26)

This is the total amount of revenue that comes from waste collection and disposal service, in dollars, general ledger amount.

Total Annual Recycling Revenue (Line 27)

This is the total amount of revenue that comes from recycling collection and disposal service. This number includes the sale of the recycling material.

Landfill Fee per Ton (Line 28)

This is the disposal or tipping fee, in dollars, which the city pays per ton of refuse. For example, Athens pays \$15 to the McMinn County Landfill for every ton of refuse that it sends to the landfill. This number should include taxes.

Round Trip Miles to Landfill (Line 29)

This is the round trip distance from your city's center (in miles) to the landfill and back. For example, the city center of Athens is a 4 mile round trip to and from the McMinn County Landfill.

Round Trip Miles to Transfer Station (Line 30)

This is the round trip distance from your city's center (in miles) to the transfer station and back. For example, the city center of Chattanooga is a 2 mile round trip to and from its transfer station.

Daily Pick-ups Per Collection Vehicle (Line 31)

This measure is the average number of pick-ups made (or collection points served) each day by residential refuse collection vehicles.

Calculated Performance Benchmarks

- Tons residential refuse collected per 1,000 collection point
- Tons diverted from class 1 landfill per 1,000 collection point
- Collection points per 1,000 population
- Tons of refuse collected per Residential Refuse FTE
- Tons collected per Recycling FTE
- Tons collected per Yard Waste FTE (if applicable)
- Tons collected per Bulky Waste FTE (if applicable)
- Tons collected per Demolition/Construction Waste FTE (if applicable)
- Tons collected per Household Hazardous Waste FTE (if applicable)
- Number of Accidents/collection point
- Total annual collection and disposal fees per tons of residential refuse collected
- Residential refuse cost per ton of residential refuse collected
- Recycling cost per ton recycling collected
- Residential refuse cost per 1,000 collection point

RESIDENTIAL REFUSE COSTS

Please report here costs related only to residential refuse collection and disposal, as defined in Performance Measure Line 1.

Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay.

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers.

Overtime wages (Line 3)

Overtime pay.

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

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

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation match

Personnel Services Total (Line 13)

Operating Expenses

Printing/ publications/ postage (Line 14)

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services; include contract labor or service contracts; does not include audit or legal costs

Audit and Legal Services (Line 20)

Direct costs of legal or audit services provided to the department.

Data processing & GIS (Line 21)

Includes direct costs of data processing, MIS, GIS, and other similar services

Fleet maintenance (Line 22)

Direct costs for fleet maintenance including labor charges

Fuel (Line 23)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 24)

All direct costs for office machines, equipment, and maintenance contracts incl. labor

Buildings and grounds maintenance (Line 25)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 26)

All training and travel costs except registration fees

Fees and licenses (Line 27)

Direct costs of fees, license, and permits

Uniforms (Line 28)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 29)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 30)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 31)

Direct costs the department incurs for contract administration

Rents (Line 32)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Landfill/ Disposal Costs (Line 33)

This is the total disposal or tipping fee, in dollars that the city pays to provide residential refuse collection.

Other operating expenses (Line 34)

All direct costs not captured in another category; includes fuel and oil not included in "Fleet maintenance" or "Fuel"

Operating Expenses Total (Line 35)

Indirect Costs

Insurance - building and property (Line 36)

Your department's share of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 37)

Your department's share of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance – liability (Line 38)

Your department's share 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

Insurance - worker's compensation (Line 39)

Worker's compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund.

Insurance – other (Line 40)

Includes any insurance cost not captured elsewhere.

Central data processing (Line 41)

Allocation based on your department's percentage of computers; do not duplicate costs recorded in "Data Processing & GIS".

Payroll and benefits administration (Line 42)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 43)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 44)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 45)

Allocation based on your department's square footage occupied in a shared facility

Shared equipment maintenance (Line 46)

Indirect cost of shared equipment maintenance (i.e., central garage) and please note your method of allocation.

Fleet and equipment maintenance (Line 47)

Indirect fleet and equipment maintenance expenses incl. shop labor

Risk management (Line 48)

Your department's share of the risk management function; note your method of allocation

Grant expenditure (Line 49)

Any grant expenditure not included in "Operating Costs-Grant expenditure"

Indirect Expenses Total (Line 50)

Depreciation

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.

Depreciation (Line 51)

Buildings

Depreciation (Line 52)

Improvements other than buildings

Depreciation (Line 53)

Equipment other than rolling stock

Depreciation (Line 54)

Autos and light vehicles

Depreciation (Line 55)

Medium and heavy equipment

Depreciation (Line 56)

Other capital assets

Depreciation (Line 57)

Grant assets

Depreciation Expenses Total (Line 58)

Summary of Expenses

Personnel services (Line 59)

Operating expenses (Line 60)

Indirect costs (Line 61)

Depreciation expense (Line 62)

Total Expenses (Line 63)

Calculated Cost Benchmarks

Per Capita Costs

Personnel services costs

Operating expenses

Indirect costs

Depreciation costs

Total costs

Benefits to Salary Ratio

RECYCLING SERVICE COSTS

Please report here costs related only to recycling collection and disposal, as defined in Performance Measure Line 3a.

Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay.

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers.

Overtime wages (Line 3)

Overtime pay.

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements.

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

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

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses**Printing/ publications/ postage (Line 14)**

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services including contract labor or service contracts; does not include audit or legal costs

Audit and Legal Services (Line 20)

Direct costs of legal or audit services provided to the department.

Data processing & GIS (Line 21)

Includes direct costs of data processing, MIS, GIS, and other similar services

Fleet maintenance (Line 22)

Direct costs for fleet maintenance including labor charges

Fuel (Line 23)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 24)

All direct costs for office machines, equipment, and maintenance contracts incl. labor

Buildings and grounds maintenance (Line 25)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 26)

All training and travel costs except registration fees

Fees and licenses (Line 27)

Direct costs of fees, license, and permits

Uniforms (Line 28)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 29)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 30)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 31)

Direct costs the department incurs for contract administration

Rents (Line 32)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Landfill/ Disposal Costs (Line 33)

Costs associated with residential refuse collection; includes tipping fees

Other operating expenses (Line 34)

All direct costs not captured in another category; includes fuel and oil not included on line 22

Operating Expenses Total (Line 35)

Indirect Costs

Insurance - building and property (Line 36)

Your department's percentage of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 37)

Your department's percentage of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance – liability (Line 38)

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

Insurance - worker's compensation (Line 39)

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

Insurance – other (Line 40)

Includes any insurance cost not captured elsewhere.

Central data processing (Line 41)

Allocation based on your department's percentage of computers; do not duplicate costs recorded on line 18

Payroll and benefits administration (Line 42)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 43)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 44)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 45)

Allocation based on your department's square footage occupied in a shared facility

Shared equipment maintenance (Line 46)

Indirect cost of shared equipment maintenance (i.e., central garage) note your method of allocation

Fleet and equipment maintenance (Line 47)

Indirect fleet and equipment maintenance expenses incl. shop labor.

Risk management (Line 48)

Your department's share of the risk management function; note your method of allocation

Grant expenditure (Line 49)

Any grant expenditure not included in Operating Costs "Grant Expenditures"

Indirect Expenses Total (Line 50)

Depreciation

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.

Depreciation (Line 51)

Buildings

Depreciation (Line 52)

Improvements other than buildings

Depreciation (Line 53)

Equipment other than rolling stock

Depreciation (Line 54)

Autos and light vehicles

Depreciation (Line 55)

Medium and heavy equipment

Depreciation (Line 56)

Other capital assets

Depreciation (Line 57)

Grant assets

Depreciation Expenses Total (Line 58)

Summary of Expenses

Personnel services (Line 59)

Operating expenses (Line 60)

Indirect costs (Line 61)

Depreciation expense (Line 62)

Total costs (Line 63)

Calculated Recycling Cost Benchmarks

Per Capita Costs

Personnel services costs

Operating expenses

Indirect costs

Depreciation costs

Total per capita costs

City average "Total per capita costs"

Benefits to Salary Ratio

Employment Benefits

EMPLOYMENT BENEFITS PERFORMANCE MEASURES

Health Care Benefits

Health care coverage (Line 1)

This measurement asks for the type of health care coverage you provide to employees. Examples of health care coverage include POS (Point of Service), PPO/HMO (Preferred Provider Organization, Health Management Organization), or traditional healthcare.

Health care coverage—Premium percent paid by employee (Line 2)

This measurement is the percentage of health care coverage premium that is paid by the employee.

Health care coverage—Premium dollar amount paid by employee (Line 3)

This measurement is the premium dollar amount that an employee will pay for their health care coverage.

Dental coverage (Line 4)

This measurement asks for the type of dental coverage provided to employees. Indicate which type of coverage your city offers: none, indemnity, managed care plan, or other.

Dental coverage—Premium dollar amount (Line 5)

This measurement is the monthly premium amount that is paid by the employee for dental coverage.

Vision Coverage – for Employee (Line 6)

This measurement asks whether or not the city offers vision coverage for the employee (Yes/No). If coverage is provided, please indicate the amount of coverage.

Vision Coverage – for Family (Line 7)

This measurement asks whether or not the city offers vision coverage for the employee's family (Yes/no). If coverage provided, please indicate the amount of coverage.

Disability coverage – short term (Line 8)

This measurement asks whether or not the city provides short-term disability coverage for its employees (Yes/no). If coverage is provided, please indicate the amount paid by the city.

Disability coverage – long term (Line 9)

This measurement asks whether or not your city provides long-term disability coverage for its employees. (Yes/No). If yes, please indicate the amount paid by the city. Enter N/A if no coverage offered.

Life insurance (Line 10)

This measurement asks whether your city offers supplemental life insurance for its employees. (Yes/No). If yes, please indicate amount paid by city.

Part-Time employee health benefits coverage (Line 11)

This question asks whether part-time employees who work for your city are eligible for health benefits. (Yes/No)

Restrictions on Coverage for Part-Time Employees (Line 12)

If part-time employees are eligible for health benefits, what restrictions does your city make on who can receive those benefits and what kind of benefits can they receive? For instance do part – time employees who work 30 hours a week get different benefits than 20 hours a week employees. (List restrictions)

Wellness Program (Line 13a)

This measurement asks if your city offers an on-site medical clinic or another program to increase employee wellness in order to reduce insurance costs. Enter yes/no. If yes, please give a short description of the wellness program in the comments section.

Wellness Form Incentive (Line 14b)

This measurement asks if your city offers an insurance premium credit as incentive to complete a wellness form. Enter yes or no.

Wellness Form Refusal Fee (Line 15c)

This measurement asks if your city charges a fee if wellness form is offered, but is not completed. Enter yes or no.

Smoker Surcharge (Line 16)

This measurement asks if your city charges a surcharge or additional fee from employees and other covered individuals who chose to smoke. Enter yes or no.

Employee Assistance Program (Line 17)

This measurement asks whether your city includes employee assistance programs, or counseling services to employees. (Yes/No)

Employee Assistance Program—Part of medical or Separate (Line 18)

This measurement asks whether this benefit is part of the major medical coverage or it is paid for separately. If not offered, enter N/A.

Spousal Surcharge (Line 19)

This measurement asks if the city charges a surcharge or additional fee for spouses who opt to be covered by city/town insurance when they have other insurance available to them.

Spousal Opt-Out Reimbursement (Line 20)

This measurement asks if the city reimburses employees when a spouse opts out of family coverage for other available insurance.

Leave Benefits

Vacation Leave – First year of Employment (Line 21)

This measurement asks the number of hours of vacation leave for first year employees.

Vacation Leave – Maximum per Month (Line 22)

This is the maximum amount of leave an employee can accumulate based on longevity.

Vacation Leave – – Shift Personnel (Line 23)

Number of hours of vacation leave per shift for public safety personnel Note length of shift/ total annual hours worked.

Sick Leave – First Year of Employment (Line 24)

This measurement asks the number of hours of sick leave for first year entry employees.

Sick Leave – Maximum per Month (Line 25)

This is the maximum amount of sick leave an employee can accumulate based on longevity.

Sick Leave – Shift Personnel (Line 26)

This measurement asks the number of hours of sick leave for public safety personnel. Cities should also note the length of the shift the public safety personnel works. For example, the city

of Brentwood has public safety personnel who have 24 hour shifts. These employees receive 8.5 hours per month, which is ½ hour more than long tenure employees.

Personal Leave (Line 27)

This measurement is the number of hours of personal leave available for employees. These are days provided above and beyond basic vacation leave provided.

Administrative Leave (Line 28)

Does your city use administrative leave? (Yes/No)

Jury Duty Leave (Line 29)

This question asks if employees receive compensation for jury duty. This amount is beyond fees paid by court.

Military Leave (Paid) (Line 30)

This question asks if your city's employees receive regular pay or other compensation above and beyond the standard 20 days per year while on active military duty as provided by T.C.A 8-33-101.

Bereavement Leave (Line 31)

This measurement asks how many days employees receive to attend funerals or otherwise grieve for deaths of immediate family.

Compensatory Leave Pay Out (Line 32)

This question is asking whether you pay overtime, grant compensatory time or both at the time an employee leaves the city.

Compensation

Uniform/Clothing Allowance (Line 33)

This question asks if your city provides a uniform or clothing allowance for employees (Yes/No). If yes please provide dollar amount of allowance per employee.

Tuition Reimbursement (Line 34)

This question asks if your city provides reimbursement for training or coursework. (Yes/No)

Tuition Reimbursement – Amount (Line 35)

What level of reimbursement does your city provide for training or coursework? Please provide a dollar amount.

Shift Premiums (Line 36)

This question asks if there is additional pay for shifts that are not traditional work hours. Traditional work hours are from 8 AM to 5 PM. Often, public works, fire, or police services might receive shift premiums.

On – Call Pay (Line 37)

This question asks if city employees are paid to be available for duty during off-duty hours. This may not happen in the parks or recreation department, but some departments like police or public works utilize this option.

Longevity Pay (Line 38)

This question asks if city employees receive additional compensation based on the number of years of service they have worked. If provided, please indicate the minimum and maximum dollar amounts paid.

Take-home Vehicle or Car Allowance (Line 39)

This measurement asks if the city provides any employees a vehicle to take home, or a car allowance. If a car allowance is in place, please provide the dollar amount of the allowance. If a take-home car policy is in place, indicate "Yes" and which employees are allowed to take home a city car. If neither are in place, indicate N/A.

Post-Employment Benefits

Medical for Employee (Line 40)

This question asks if employees can receive medical coverage on the city's plan upon retirement. In other words could an employee retire from your city and keep their health insurance. (Yes/No) If yes, please provide the premium dollar amount.

Years of service for eligibility for medical coverage (Line 41)

This question is asking the number of years of service that an employee must have to be eligible for medical coverage upon their retirement. This might also include a minimum age for retirees. For example Brentwood requires at least 20 years of service, but that employee must also be at least 55 years old at retirement.

Family medical coverage (Line 42)

This question asks if your city allows an employee's family to be eligible for medical coverage upon that employee's retirement. (Yes/No) If yes, If yes, please provide the premium dollar amount.

Employer Contribution to Retiree Medical—Percentage Paid (Line 43)

This measurement asks what percentage of the premium is paid by the city for a retiree's medical coverage. For instance, if the medical coverage of a retiree cost \$120 per month and your city paid \$70 of that, then the percentage of the premium the city paid would be about 58%.

Employer Contribution to Retiree Medical—Dollar Amount Paid (Line 44)

This measurement asks what dollar amount of the premium is paid by the city for a retiree's medical coverage. For instance, if the medical coverage of a retiree cost \$120 per month and your city paid \$70 of that, then the percentage of the premium the city paid would be about 58%.

Annual Required Contribution (ARC) to Other Post-Employment Benefits (OPEBs)- for the entire organization (Line 45a)

This is the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The ARC is determined in accordance with the parameters of GASB Statement 45.¹

Percentage of the Annual Required Contribution actually contributed for OPEBs - for the entire organization- (Line 46b)

This is the percentage of the Annual Required Contribution for OPEBs (for the entire organization) listed in the line above that is actually contributed (funded) for OPEBs. If your city has more than one OPEB-relevant fund, please calculate a percentage ARC actually contributed for each fund and list them separately in the comments section.

Retirement Plan (Line 47)

This question asks what type of retirement system your city uses. For example, a pension system or defined contribution retirement package.

Retirement Plan for Public Safety Employees (Line 48)

This question asks what retirement plan is in place for your public safety employees.

Retirement Plan for Other Employees (Line 49)

This question asks what retirement plan is in place for all other employees.

Defined Benefits

¹ The wording for this definition comes from the "City of Brentwood Financial Statements" dated June 30, 2011. Pg. 61.

Defined Benefit- TCRS (Line 50)

This question is asking if your city uses a defined benefit retirement system. Please note if city participates in TCRS. For example, if your city participates in TCRS, simply enter "TCRS." If your city participates in a different defined benefits system, enter "Yes" and name the system. If it does not use a DB system, enter "No".

Employee Contribution – Percentage Paid (Line 51)

This measurement is asking what percentage of their pay the employee contributes to the pension system. Will an employee contribute 5 or 10% of their gross pay to the pension system?

Employer Contribution – Percentage Paid (Line 52)

This measurement is asking what percentage of pay the employer contributes to the pension system.

Employer Contribution – Dollar Amount (Line 53)

This measurement is asking the dollar amount of pay the employer contributes to the pension system.

Years of Service for Eligibility (Line 54)

This measurement asks how many years of service are required for eligibility to receive defined benefit pension payments.

Multiplier (Line 55)

This measurement is asking, in a defined benefit retirement system, what is the multiplier applied to years of service to determine pension payment amount? This number may be a percentage of income for two periods and a limit no employee may exceed. For instance, the city of Bartlett uses two percentages: for the first 25 years the multiplier is 2.5%, while for the next 10 years the multiplier is 1%. For the city of Bartlett it cannot exceed 72.5%.

Defined Contribution

Years of Service for Eligibility (Line 56)

This measurement asks how many years of service are required for eligibility to receive defined contribution. The TCRS system requires 25 years of before retirement, but that is not always the case for all defined contribution systems.

Employer Contribution- Percent Paid (Line 57)

This measurement is asking what percentage of an employee's pay the employer contributes to the employee's retirement account. For example, Brentwood will put in 3% of an employees pay towards a 457 if that employee also puts in that amount in addition to having a TCRS.

Employee Contribution – Percent Paid (Line 58)

This measurement is asking what percentage of their gross pay the employee contributes to the pension system.

EMPLOYMENT BENEFITS COSTS

Personnel Services

City-wide- All Funds

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 3)

Overtime pay

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

City-wide – All Funds -- SALARY SUBTOTAL (Line 5)

FICA taxes (Line 6)

City's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 7)

City's share of hospitalization & medical insurance

Retirement contributions (Line 8)

City's share of retirement plan contributions

Claims paid for worker's compensation (Line 9)

Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or city's insurance premium for coverage of employees (3rd party insurer or internal service fund).

Unemployment taxes (Line 10)

City's share of state unemployment taxes

Disability Benefits (Line 11)

City's share of any disability benefits, tuition reimbursement, life, and dental.

Dental Benefits (Line 12)

City's share of any dental benefits.

Vision Benefits (Line 13)

City's share of any vision benefits if not included under medical.

Life Insurance (Line 14)

City's share of any life insurance benefits.

Tuition Reimbursement/ Training Commitment (Line 15)

City's share of any tuition reimbursement or other training commitment.

Other employer contributions (Line 16)

City's share of any other employer contributions; includes deferred compensation matching.
Does not include OPEBs.

Other Post-Employment Benefits (OPEBs) (entire organization) (Line 17)

City wide amount of all OPEBs related costs, including costs associated with active employees.

City-wide – All Funds BENEFITS SUBTOTAL (Line 18)

City-wide – All Funds PERSONNEL SERVICES TOTAL (Line 19)

General Fund**Salaries and wages - full time (Line 20)**

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations;
includes holiday pay

Salaries and wages - part time (Line 21)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 22)

Overtime pay

Other pay except state salary supplements (Line 23)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

General Fund SALARY SUBTOTAL (Line 24)

FICA taxes (Line 25)

General Fund's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 26)

General Fund's share of hospitalization & medical insurance

Retirement contributions (Line 27)

General Fund's share of retirement plan contributions

Claims paid for worker's compensation (Line 28)

Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or General Fund's direct share of worker's compensation premiums to internal service fund for coverage.

Worker's compensation insurance (Line 29)

General Fund's portion of worker's compensation insurance paid to 3rd party insurer for coverage.

Unemployment taxes (Line 30)

General Fund's share of state unemployment taxes

Disability Benefits (Line 31)

General Fund's share of any disability benefits, tuition reimbursement, life, and dental.

Dental Benefits (Line 32)

General Fund's share of any dental benefits.

Vision Benefits (Line 33)

General Fund's share of any vision benefits if not included under medical.

Life Insurance (Line 34)

General Fund's share of any life insurance benefits.

Tuition Reimbursement/ Training Commitment (Line 35)

General Fund's share of any tuition reimbursement or other training commitment.

Other employer contributions (Line 36)

General Fund's share of any other employer contributions; includes deferred compensation matching

General Fund BENEFITS SUBTOTAL (Line 37)

GENERAL FUND- PERSONNEL SERVICES TOTAL (Line 38)**Calculated Benchmarks**

- Personnel Costs per FTE
- Benefits to Salary Ratio (All Funds)
- Benefits to Salary Ratio (General Fund)
- Worker Compensation Cost Per Claim

Human Resources

HUMAN RESOURCE SERVICES PERFORMANCE MEASURES

Total FTEs (Entire organization) (Line 1)

This measurement is the total number of hours worked in all positions on the city payroll divided by 2,080 for all personnel who are non-fire personnel, plus adding all FTE's from fire and police personnel, which can be found by dividing all fire personnel hours worked by 2,760 hours. These two figures together will equal total city wide FTEs.

Number of exempt FTEs (Entire organization) (Line 2)

To find this measurement, total the number of hours for FLSA exempt staff and divide it by 2,080. This number is the number of exempt FTEs. If applicable add the number of fire and police personnel separately as indicated above for "total FTEs".

Number of non-exempt FTEs (Entire organization) (Line 3)

To find this measurement, total the number of hours for FLSA non-exempt staff and divide it by 2,080. This number is the number of non-exempt FTEs. If applicable add the number of fire and police personnel separately as indicated above for "total FTEs."

Total number of FTEs (human resources department only) (Line 4)

This number can be computed by totaling the number of hours paid to all employees in Human Resources divided by 2080. This number may be different than the number of budgeted positions.

Employee turnover (Line 5)

For the entire organization the measurement is the percentage of full-time, permanent employees who left the government for any reason (including retirements, terminations, voluntarily leaving employees, and deaths), during the designated fiscal year. This measurement accounts for all employees in the city government.

Number of new employees hired (Line 6)

For the entire organization this is the number of new full-time employees who were hired in the designated fiscal year. This does not include promotions from within the city government.

Total employee salary and wages (Line 7)

For the entire organization this number is the total number of dollars paid out for full time equivalent (FTE) salary and wages. This number includes overtime and shift premiums a city

may incur. However, this number only includes the salary and hourly compensation paid to employees, and not any benefits the employees may receive.

Total amount of overtime paid (Line 8)

This number is the total number (in dollars) paid out for overtime compensation. This number would also include paid compensatory time. Compensatory time off is defined as time off with pay instead of overtime pay for irregular or occasional overtime work. It can also mean when permitted under agency flexible work schedule programs, time off with pay instead of overtime pay for regularly scheduled or irregular or occasional overtime work.

Total employee benefits (Line 9)

This measurement is the total number of dollars paid out for employee benefits. This number includes insurances, state supplement, uniform, phone, or vehicle allowances that an employee might receive.

Total retirement contribution (Line 10)

This measurement is the total number of dollars paid by your city to into retirement. Some examples of municipal retirement plans might include: pensions, a 457 deferred compensation plan, 401(a) defined contribution plan, 401(k) salary reduction plans, or other account types. To learn more about possible retirement plans at ICMA go to: <http://www.icmarc.org/xp/rc/products/>

Number of new hires that were from within the ranks (promoted) (Line 11)

This measure is the number of new full time hires that were promoted from within the ranks of the city government.

First year of service turnover rate (Line 12)

This measurement is the percent of full-time employees who voluntarily or involuntarily left the organization during their first year of service. This could also be defined as the percent of new full-time employees hired during the previous fiscal year who are no longer with the organization. However, this does not include part-time or seasonal employees.

Service turnover rate over a span of 3 years (Line 13)

This measurement is the percent of full-time employees who voluntarily or involuntarily left the organization during their first three years of service. This could also be defined as the percent of new full-time employees hired 3 fiscal years ago who are no longer with the organization. As with the first year service turnover rate, this does not include part-time or seasonal employees.

Vacancies (Line 14)

This measure is the number of vacant, but funded positions during the fiscal year. For example, a budget analyst for the city of Kingsport who leaves during the fiscal year and is not replaced.

Training hours provided (Line 15)

This measurement is the total number of training hours provided by internal human resources staff or external sources, which are non-specific to a position. For example, these hours might include new employee orientation, risk management, risk training, and other non-position specific training. This does not include any training provided for elected officials.

Workplace Injuries- entire organization (Line 16)

This measurement is the total number of recordable work-related injuries or illnesses reported for the fiscal year on the OSHA 300 log, required by the U.S. Department of Labor.

Worker Compensation Claims – entire organization (Line 17)

This measure is the total number of worker compensation claims submitted for the entire organization during the fiscal year. Cities opting in to the State Worker Compensation Plan may use injuries/accidents reported on FIRST REPORT OF WORK INJURY, FORM C20 to count the number of claims. In some cities claims submitted may be equivalent to workplace injuries reported on the OSHA 300 log. See <http://www.tn.gov/labor-wfd/wcfaq.shtml#WCclaims>.

Applications Processed (Line 18)

This measure is the total number of job applications processed during the fiscal year in response to vacancies or newly created positions. Include applications submitted from both internal and external applicants. Count only applications processed for the consideration of posted positions.

Position Requisitions Approved (Line 19)

This measure is the total number of position requisitions approved for posting. "Position requisition" is defined as a request to hire, and is submitted to a human resources department for approval to post a job position. In some cities number of approved position requisitions may be equivalent to the number of job postings, if multiple postings for the same position are counted as a single posting.

Human Resources Department Functions (Line 20)

Please provide a short description of the functions that are housed in your department. In particular, list if Payroll and Risk Management are housed in the HR Department or in the Finance Department. Please attach an organization chart for the HR Department, if possible.

Contracted Functions (Line 21)

Please list any Human Resources functions that are contracted out to private firms.

Calculated HR Performance Benchmarks

- Applications Processed per Human Resources FTE
- Applications Processed per Position Requisition Approved
- Worker Compensation Cost Per Claim
- Cost per Human Resources FTE

HUMAN RESOURCE SERVICE COSTS

Cost of Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay.

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers.

Overtime wages (Line 3)

Overtime pay.

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements.

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

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

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses

Printing/ publications/ postage (Line 14)

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising. Please note in comments section if the cost you report includes recruitment-related advertising cost for all city departments or for the HR department only.

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services including contract labor or service contracts; does not include audit or legal costs

Data processing & GIS (Line 20)

Includes direct costs of data processing, MIS, GIS, and other similar services

Fleet maintenance (Line 21)

Direct costs for fleet maintenance including labor charges

Fuel (Line 22)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 23)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 24)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 25)

All training and travel costs except registration fees

Fees and licenses (Line 26)

Direct costs of fees, license, and permits

Uniforms (Line 27)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 28)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 29)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 30)

Direct costs the department incurs for contract administration

Rents (Line 31)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 32)

All direct costs not captured in another category; includes fuel and oil not included in "Fuel"

Operating Expenses Total (Line 33)

Indirect Costs**Insurance - building and property (Line 34)**

Your department's percentage of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 35)

Your department's percentage of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance - liability (Line 36)

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

Insurance - worker's compensation (Line 37)

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

Insurance - other (Line 38)

Includes any insurance cost not captured elsewhere.

Central data processing (Line 39)

Allocation based on your department's percentage of computers; do not duplicate costs recorded in "Data Processing and GIS"

Payroll and benefits administration (Line 40)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 41)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 42)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 43)

Allocation based on your department's square footage occupied in a shared facility

Fleet and equipment maintenance (Line 44)

Indirect fleet and equipment maintenance expenses incl. shop labor.

Risk management (Line 45)

Your department's share of the risk management function; note your method of allocation

Grant expenditure (Line 46)

Any grant expenditure not included in "Operating Costs- Grant expenditures"

Indirect Expenses Total (Line 47)

Depreciation

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.

Depreciation (Line 48)

Buildings

Depreciation (Line 49)

Improvements other than buildings

Depreciation (Line 50)

Equipment other than rolling stock

Depreciation (Line 51)

Autos and light vehicles

Depreciation (Line 52)

Medium and heavy equipment

Depreciation (Line 53)

Other capital assets

Depreciation (Line 54)

Grant assets

Depreciation Expenses Total (Line 55)

Summary of Expenses

Personnel services (Line 56)

Operating expenses (Line 57)

Indirect costs (Line 58)

Depreciation expense (Line 59)

Total Costs (Line 60)

Calculated Human Resources Cost Benchmarks

- Cost per Human Resources FTE

Finance Services

FINANCE SERVICES PERFORMANCE MEASURES

Vendor payments issued (Line 1)

This is the total number of vendor payments issued during the designated fiscal year.

Number of Paper Vendor Payments Sent (Line 2)

This is the number of payments sent out as a paper statement. Often a paper statement is in the form of a check. Paper statements are still used by many local governments, but do not provide the speed that electronic payments do.

Number of Electronic Payments Sent (Line 3)

This question asks for the number of vendor payments paid through electronic transactions. This includes e-checks or an automatic clearing house (ACH). Electronic payments can speed up the purchasing process and are authorized under Tennessee Code 47-10-101 – 123.

Invoices Processed (Line 4)

This is the total number of invoices that were processed during the designated fiscal year. This question will measure the volume of business that your local government does during the year.

Direct Deposit (Line 5)

The percentage of payroll checks that were delivered through direct deposit. Many cities are moving toward direct deposit as a measure against fraud, however many of the senior workers in city government retain the option of receiving paper checks or having their money directly deposited. This number is found by dividing the number of payroll checks that have been directly deposited by the total number of payroll checks and multiplied by 100.

Retiree Direct Deposit (if not on TCRS) (Line 6)

The percentage of retiree or beneficiary payroll checks that were delivered through direct deposit. Many cities are moving toward direct deposit as a measure against fraud, however many of the senior workers in city government retain the option of receiving paper checks or having their money directly deposited. This number is found by dividing the number of retiree or beneficiary payroll checks that have been directly deposited by the total number of retiree or beneficiary payroll checks and multiplied by 100.

Audit Driven Journal Entries (Line 7)

This is the total number of audit driven journal entries. Sometimes mistakes or omissions are found in the journals. Audits help finance managers determine where the mistake occurred and

what the financial situation of a city is. Recording the number of audit driven journal entries will help the finance department know how well they are recording the fiscal transactions that occur and where there may be problems.

Purchase Orders (Line 8)

This is the total number of purchase orders during the fiscal year. This question will measure the volume of business that your local government does during the year.

Checks Issued (Line 9)

This is the total number of checks issued per month during the designated fiscal year. This question will measure the volume and type of business that your local government does during the year.

Credit Card Payments (Line 10)

This question asks, "Does your city accept online credit card payment for services". Often it is easier for citizens to use credit and debit cards to pay city services like property taxes or facility rental fees. It may make sense for your city to provide this payment type, though the details of these arrangements can be complicated and often involve a fee to be paid to a third party provider. (Yes/No)

Lock Box (Line 11)

This question asks whether or not your city uses a lock box system. Lock box systems are a way to increase the speed at which you bank cashes checks for accounts payable and receivable. This service often requires a fee, but if city has a profitable investment strategy it can pay for itself. For instance, a city with a lock box system will receive money in its investment pool more quickly and will earn interest on those accounts faster than a city without a lock box system. If the interest on the city's account is more than the fee for using the lock box system, it may be a good investment for the city. Many lock box services also have a security feature that records a digital image of each check for reference after they have been shredded. (Yes/No)

Auto Pay (Line 12)

Indicate whether your city utilizes an auto pay system for setting up recurring payments. (Yes/No)

Bank Draft (Line 13)

Indicate whether your city utilizes bank drafts with customers. This service is another way to increase cash flow. (Yes/No)

Utility Bills Received (Line 14)

This measurement is the total number of utility bills received from customers by the city during the designated fiscal year. This number is used in reference to the number of utility bills that are received electronically and the percentage of those bills that are recovered.

Utility Bills Received Electronically (Line 15)

This is the total number of utility bills that were received electronically from customers during the designated fiscal year. This number is helpful in determining how citizens are paying their utility bills.

Collections as % Billed (Utilities) (Line 16)

This measure is the percentage of billed obligations or receivables for utilities activities that are collected. This measure is intended to find how well the utility is doing in collecting all billed revenue. This can be found by totaling all collected obligations and dividing them by all billed obligations, then multiplying by 100.

Collections as % Billed (Property Taxes) (Line 17)

This measure is the percentage of billed obligations or receivables for property taxes activities that are collected. This measure is intended to find how well the city is doing in collecting property taxes. This can be found by totaling all collected property taxes and dividing them by all property taxes, then multiplying by 100.

Collections as % Billed (Municipal Court) (Line 18)

This measure is the percentage of billed obligations or receivables through the municipal court that is collected. This measure is intended to find how well the city is doing in collecting its obligations. This can be found by totaling all collected obligations to the Municipal court and dividing them by all billed obligations to the Municipal court, then multiplying by 100.

Number of Full Time Equivalents (Line 19)

Full time equivalents (FTE) are the total number of hours paid to all finance department staff divided by 2,080. It is possible that the number of FTE's a city has will not match up with number of budgeted positions. There are many factors that could cause the number of FTE's and the number of budgeted positions to be different. This does not include those employees who work on behalf of the utility companies.

% of Revenue from Credit Cards (Utilities) (Line 20)

This is the percentage of the utility revenue that was garnered from credit cards. To find this figure one must find the amount that was taken from credit cards and divide that by the total revenue the utilities took in. Then this number should be multiplied by 100.

% of Revenue from Credit Cards (Property Taxes) (Line 21)

This is the percentage of the property tax revenue that was garnered from credit cards. To find this figure one must find the amount of property tax revenue that was taken from credit cards and divide that by the total property tax revenue the city took in. Then this number should be multiplied by 100.

Collection Technique – Utility Bills (Line 22)

This item is looking for the measures that are taken to collect outstanding obligation on utility services. Not only does this question want the measures, but also the order in which these collection measures are escalated. For instance, Brentwood stated that when several attempts to collect any unpaid balances are unsuccessful, the unpaid balance is turned over to a third party for collection.

Collection Technique – Property Tax (Line 23)

This item is looking for the measures that are taken to collect outstanding obligation on property taxes. Not only does this question want the measures, but also the order in which these collection measures are escalated.

Collection Technique – Bad Checks (Line 24)

This item is looking for the measures that are taken to collect outstanding obligation on bad checks. Not only does this question want the measures, but also the order in which the collection measures are escalated.

Collection Technique – Business Tax (Line 25)

This item is looking for the measures that are taken to collect outstanding obligation on business taxes. Not only does this question want the measures, but also the order in which the collection measures are escalated. If the State Comptroller collects outstanding business taxes in your community, please indicate that in this cell.

Finance Department Functions (Line 26)

Please provide a short description of the functions that are housed in your department. In particular, list if Payroll and Risk Management are housed in the HR Department or in the Finance Department. Please attach an organization chart for the Finance Department, if possible.

Contracted Functions (Line 27)

Please list any finance functions that are contracted out to private firms.

FINANCE SERVICE COST MEASURES

Cost of Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay.

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers.

Overtime wages (Line 3)

Overtime pay.

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements.

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

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

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses

Printing/ publications/ postage (Line 14)

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services including contract labor or service contracts; does not include audit or legal costs

Audit Services (Line 20)

Direct costs of audit services provided to the city.

Data processing & GIS (Line 21)

Includes direct costs of data processing, MIS, GIS, and other similar services

Fleet maintenance (Line 22)

Direct costs for fleet maintenance including labor charges

Fuel (Line 23)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 24)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 25)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 26)

All training and travel costs except registration fees

Fees and licenses (Line 27)

Direct costs of fees, license, and permits

Uniforms (Line 28)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 29)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 30)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 31)

Direct costs the department incurs for contract administration

Rents (Line 32)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 33)

All direct costs not captured in another category; includes fuel and oil not included on line 22 "Fleet maintenance" or line 23 "Fuel".

Operating Expenses Total (Line 34)

Indirect Costs

Insurance - building and property (Line 35)

Your department's percentage of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 36)

Your department's percentage of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance - liability (Line 37)

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

Insurance - worker's compensation (Line 38)

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

Insurance - other (Line 39)

Includes any insurance cost not captured elsewhere.

Central data processing (Line 40)

Allocation based on your department's percentage of computers; do not duplicate costs recorded on line 20 "Data Processing & GIS".

Payroll and benefits administration (Line 41)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 42)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 43)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 44)

Allocation based on your department's square footage occupied in a shared facility

Fleet and equipment maintenance (Line 45)

Indirect fleet and equipment maintenance expenses incl. shop labor

Risk management (Line 46)

Your department's share of the risk management function; note your method of allocation

Grant expenditure (Line 47)

Any grant expenditure not included on line 30

Indirect Expenses Total (Line 48)

Depreciation

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.

Depreciation (Line 49)

Buildings

Depreciation (Line 50)

Improvements other than buildings

Depreciation (Line 51)

Equipment other than rolling stock

Depreciation (Line 52)

Autos and light vehicles

Depreciation (Line 53)

Medium and heavy equipment

Depreciation (Line 54)

Other capital assets

Depreciation (Line 55)

Grant assets

Depreciation Expenses Total (Line 56)

Summary of Expenses

Personnel services (Line 57)

Operating expenses (Line 58)

Indirect costs (Line 59)

Depreciation expense (Line 60)

Total Costs (Line 61)

Building Code Enforcement, Property Maintenance Code Enforcement, and Planning and Zoning

BUILDING CODE ENFORCEMENT PERFORMANCE MEASURES

Total Revenue (Line 1)

This amount is the total dollar value of revenue received from construction during a fiscal year in all of the specific categories. This includes new construction, renovation, and additions revenue. This number includes revenues from permits, construction plan reviews, and inspection fees.

Residential Revenue (Line 2)

This amount is the total dollar amount of revenue received during a fiscal year from residential construction. This includes new construction, renovation, and additions revenue. Residential construction includes dwellings up to duplex size. This number includes revenues from permits, construction plan reviews, and inspection fees.

Small Commercial Revenue (Line 3)

This amount is the total dollar amount of revenue received during a fiscal year from small commercial construction, defined as under 3 million in value. This includes new construction, renovation, and additions revenue. Commercial construction includes multi-family dwellings over duplex size. This number includes permits, construction plan reviews, inspection fees.

Large Commercial Revenue (Line 4)

This amount is the total dollar amount of revenue received during a fiscal year from large commercial construction, defined as over 3 million in value. This includes new construction, renovation, and additions revenue. Commercial construction includes multi-family dwellings over duplex size. This number includes permits, construction plan reviews, inspection fees.

Total Permits (Line 5)

This measurement is the total number of permits issued for building and development projects in the all of the specified categories during the fiscal year. This includes permits for new construction, renovation, and additions.

Residential Permits (Line 6)

This measurement is the total number of permits issued for building and development projects in the residential construction category during the fiscal year. This includes permits for new construction, renovation, and additions. Residential construction includes dwellings up to duplex size.

Small Commercial Permits (Line 7)

This measurement is the total number of permits issued for building and development projects in the small commercial construction category during the fiscal year, defined as under 3 million in value. This includes permits for new construction, renovation, and additions. Commercial construction includes multi-family dwellings over the duplex size.

Large Commercial Permits (Line 8)

This measurement is the total number of permits issued for building and development projects in the large commercial construction category during the fiscal year, defined as over 3 million in value. This includes permits for new construction, renovation, and additions. Commercial construction includes multi-family dwellings over the duplex size.

Total Value (Line 9)

This is the total value of building and development during the fiscal year. This includes value for new construction, renovation, and additions. This can be computed by totaling the value which is used to compute the fee in the permit process. . Often the fees a city charges is based off of the estimated value. This value should be used in determining the total value in each category.

Residential Value (Line 10)

This is the total value of building and development during the fiscal year in the category of residential construction. This includes value for new construction, renovation, and additions. Residential construction includes dwellings up to duplex size. This can be computed by totaling the value which is used to compute the fee in the permit process.

Small Commercial Value (Line 11)

This is the total value of building and development during the fiscal year in the category of small commercial construction, defined as under 3 million in value. This includes value for new construction, renovation, and additions. Commercial construction includes multi-family dwellings over the duplex size. This can be computed by totaling the value which is used to compute the fee in the permit process.

Large Commercial Value (Line 12)

This is the total value of building and development during the fiscal year in the category of large commercial construction, defined as over 3 million in value. This includes value for new construction, renovation, and additions. Commercial construction includes multi-family dwellings over the duplex size. This can be computed by totaling the value which is used to compute the fee in the permit process.

Total Construction Plans Reviewed (Line 13)

This measurement is the total number of building construction plans reviewed for each category during a fiscal year. Each set of plans is considered one review, regardless of multiple submissions prior to approval.

Residential Construction Plans Reviewed (Line 14)

This measurement is the total number of building construction plans reviewed for the residential category during the fiscal year. Residential construction includes up to duplex size. Each set of plans is considered one review, regardless of multiple submissions prior to approval.

Small Commercial Construction Plans Reviewed (Line 15)

This measurement is the total number of building construction plans reviewed for the small commercial category during the fiscal year, defined as under 3 million in value. Commercial construction includes multi-family dwellings over duplex size. Each set of plans is considered one review, regardless of multiple submissions prior to approval.

Large Commercial Construction Plans Reviewed (Line 16)

This measurement is the total number of building construction plans reviewed for the large commercial category during the fiscal year, defined as over 3 million in value. Commercial construction includes multi-family dwellings over duplex size. Each set of plans is considered one review, regardless of multiple submissions prior to approval.

Total Notice of Completions Issued (Line 17)

This measurement is the total number of notices of completion issued during the fiscal year. It is a measure of the amount of completed construction projects for the year. Enter N/A if not applicable to your city.

Total Certificates of Occupancy Issued (Line 18)

This measurement is the total number of certificates of occupancy completed during the fiscal year. It is an alternate measure to track the amount of completed construction projects for the year. Enter N/A if not applicable to your city.

Average Number of days required for issuance of residential permit (Line 19)

This measurement is the average number of days it takes to complete a residential permit request. The process begins when a residential permit application is received and ends when the city considers it as "complete" regardless of when the customer picks it up. This is distinct from days for commercial permitting, which is requested in Lines 20 and 21. For instance, the city of Athens will have a residential permit completion rate, and a non-residential permit completion rate.

Average number of days required for the issuance of small commercial permit (Line 20)

This measurement is the average number of days it takes to complete a small commercial permit request. Small commercial is defined as under 3 million in value. The process begins when a small commercial permit application is received and ends when the city considers it as "complete" regardless of when the customer picks it up. This is distinct from the average number of days for a residential permit, requested in Line 19 and large commercial permits, requested in Line 21.

Average number of days required for the issuance of large commercial permit (Line 21)

This measurement is the average number of days it takes to complete a large commercial permit request. Large commercial is defined as over 3 million in value. The process begins when a large commercial permit application is received and ends when the city considers it as "complete" regardless of when the customer picks it up. This is distinct from the average number of days for a residential permit, which is requested in Line 19 and small commercial permits, requested in Line 20.

Number of Building Inspector/ Certified Plan Reviewers FTEs (Line 22)

This number is the total number of certified plan reviewers and building inspectors FTEs that work for your city. To calculate this number, compute the total number of hours assigned to certified plan review and/or building inspection activities and divide by 2080. This number will be a Full Time Equivalent number. Please note in the comments section if you have certified plan reviewers in your city, and how many of the FTE figures they account for.

Number of Permit Technicians, Administrative, and Support FTEs (Line 23)

This measurement is the total number of permit technicians, administrative, and support positions that work for your city. A permit technician is defined as an individual that reviews permit request and decides to issue or deny a permit for the request. To calculate this number, compute the total number of hours assigned to permit technicians and divide by 2080. This number will be a Full Time Equivalent number.

Total Number of Building Codes FTEs (Line 24)

This number is the total number of building codes enforcement employees. This number should not include property maintenance code enforcement positions. To calculate this number, compute the total number of hours assigned to building codes enforcement and divide that number by 2080. This number will be a Full Time Equivalent number.

Building Inspections Performed (Line 25)

This is the total number of building inspections performed during the designated fiscal year. Count each inspection for a different code separately even if one inspector conducts these

inspections in one site visit. Example: a gas code, plumbing code, swimming pool code inspection by one inspector would be counted as three inspections.

Building code violations (Line 26)

This is the total number of building code violations issued during the designated fiscal year.

Building code violations referred to city court (Line 27)

This is the number of building code violations referred to city court during the designated fiscal year. This number is a subset of the total number of building code violations.

Violations referred to Administrative Hearing Officer (Line 28)

This is the total number of building code violations referred to the MTAS-recommended Administrative Hearing Officer program during the designated fiscal year. Enter N/A if your city does not participate in this program.

Dilapidated structure violations (Line 29)

This is the total number of dilapidated structure violations issued during the designated fiscal year.

Dilapidated structure violations referred to city court (Line 30)

This is the number of dilapidated structure violations referred to city court during the designated fiscal year. This number is a subset of the total number of dilapidated structure violations.

Dilapidated structure violations referred to Administrative Hearing Officer (Line 31)

This is the total number of dilapidated structure violations referred to the MTAS-recommended Administrative Hearing Officer program during the designated fiscal year. Enter N/A if your city does not participate in this program.

Average Salary per Building Inspector (Line 32)

This measure is the average salary of building inspectors employed by your city. Please calculate the average based on the annual salaries of building inspectors employed by your city.

Average Salary of Administrative/Support Staff (Line 33)

This measure is the average salary of building code enforcement administrative/support staff employed by your city. Please calculate the average based on the annual salaries of building code enforcement administrative/support staff in your city.

Building Code Enforcement Calculated Performance Benchmarks

- Building Codes Inspectors/Certified Plan Reviewer FTE per capita
- Number of construction plans reviewed per FTE (Inspectors/reviewers only, does not include admin staff)
- Building code enforcement program cost per capita
- Building enforcement cost per permit issued
- Revenue per permit issued
- Building code enforcement program training cost per capita
- Building inspections per FTE (inspectors FTEs only)
- Total building code enforcement cost per building inspection
- Total certificates of occupancy issued per capita
- Total notices of completion issued per capita

PROPERTY MAINTENANCE CODE ENFORCEMENT PERFORMANCE MEASURES

Property Maintenance Code Inspections (Line 34)

This measure the total number of property maintenance code inspections performed during the designated fiscal year. Includes inspections in response to third party complaints or initiated by city inspectors.

Average Number of Days from the Complaint to the First Inspection (Line 35)

This measurement asks for the average number of days between the receptions of a property maintenance enforcement complaint to the initial inspection. This can be found by tallying up all of the time (in days) between the reception of a complaint and the initial inspection and dividing that by the number of complaints during the fiscal year.

When a Violation is Found, the Average Number of Days from the First Inspection Till the Case is Resolved (Line 36)

This measurement is the average number of days from the initial inspection till the property maintenance code violation case is resolved or turned over to the court system. This number only includes those cases where a violation is found. If a violation is not found then the case should not be included in this average. The average can be found by tallying up all of the time (in days) between the initial inspection and either when the case was resolved or when the case was turned over to the court system, and dividing that by the number of cases where a violation was found during the fiscal year.

Number of Property Maintenance Cases Brought into Compliance (Line 37)

This number is the total number of property maintenance cases that were brought into compliance during the fiscal year. In this measurement compliance is defined as a property maintenance code enforcement complaint, followed by a violation, and ending with acquiescence to the city code.

Population per Square Mile (Line 38)

This measurement is found by computing the total population of the city divided by the total city area (in square miles). For example, if a city had 120,000 people in it and the land area of the city was 1,000 square miles the population per square mile would be 120 people per square mile.

Number of Property Maintenance Code Enforcement FTEs (Line 39)

This measurement is the total number of property maintenance code enforcement officers that work for your city. To calculate this number, compute the total number of hours assigned to property maintenance code enforcement activities and divide by 2080. This number will be a Full Time Equivalent (FTE) number.

Number of Property Maintenance Administrative and Support FTEs (Line 40)

This measurement is the total number of property maintenance administrative and support FTE positions that work for your city. To calculate this number, compute the total number of hours assigned to administrative and support work for property maintenance and divide by 2080. This number will be a Full Time Equivalent number.

Inoperable auto violations (Line 41)

This is the total number of violations issued for inoperable or junked autos during the designated fiscal year.

Inoperable auto violations referred to city court (Line 42)

This is the number of violations referred to city court for inoperable or junked autos during the designated fiscal year. This number is a subset of the total number of inoperable auto violations.

Inoperable auto violations referred to Administrative Hearing Officer (Line 43)

This is the number of violations referred to the MTAS-recommended Administrative Hearing Officer program for inoperable or junked autos during the designated fiscal year. This number is a subset of the total number of inoperable auto violations. If your city does not participate in the Administrative Hearing Officer program, enter N/A.

Overgrown lot violations (Line 44)

This is the total number of violations issued for overgrown lots during the designated fiscal year.

Overgrown lot violations referred to city court (Line 45)

This is the number of violations referred to city court for overgrown lots during the designated fiscal year. This number is a subset of the total number of overgrown lot violations.

Overgrown lot violations referred to Administrative Hearing Officer (Line 46)

This is the number of violations referred to an Administrative Hearing Officer, as recommended by MTAS, for overgrown lots during the designated fiscal year. This number is a subset of the total number of overgrown lot violations. If your city does not participate in the Administrative Hearing Officer program, enter N/A.

Average Salary of Property Maintenance Code Enforcement Officers (Line 47)

This measure is the average salary of property maintenance code enforcement officers employed by your city. Please calculate the average based on the annual salaries of property maintenance code officers employed by your city.

Average Salary of Property Maintenance Administrative/Support Staff (Line 48)

This measure is the average salary of property maintenance code enforcement administrative/support staff employed by your city. Please calculate the average based on the annual salaries of property maintenance code enforcement administrative/support staff in your city.

Number of property parcels (Line 49)

This is the total number of property parcels within your city.

Property Maintenance Code Enforcement Calculated Benchmarks

- Property maintenance inspections per parcel
- Property maintenance code enforcement program cost per parcel
- Number of property maintenance violations referred to city court per capita
- Number of property maintenance staff hours per property maintenance inspection
- Number of property maintenance cases brought into compliance per capita

PLANNING AND ZONING PERFORMANCE MEASURES

Zoning Cases Heard by Board of Zoning Appeals (BOZA) (Line 50)

This figure is the total number of cases heard by the BOZA for your city during the fiscal year for zoning related appeals in the number. Please list other types of cases heard in the comments section.

Site plans reviewed (Line 51)

This figure is the total number of site plans reviewed for your city during the fiscal year. The site plan is the proposed location of buildings and infrastructure in relation to set back requirements, utility easements, streets and drainage, traffic conditions, signalization, land for open space, etc.

Preliminary plats reviewed (Line 52)

This figure is the number of preliminary plats reviewed for your city during the fiscal year. A preliminary plat includes the design of streets, drainage, utilities and lot sizes and location. Once approved, the developer may begin construction of streets, utilities and drainage system.

Final plats reviewed (Line 53)

This figure is the number of final plats reviewed for your city during the fiscal year. A final plat is submitted for review once the utilities and drainage system is installed to city specifications, so that the developer can begin to sell lots. Note: Alternately, once the developer's preliminary plat is approved he may post a bond guaranteeing the installation of streets, utilities and drainage, in order to sell lots before these development activities are completed.

Minor subdivision plats reviewed (Line 54)

This figure is the number of minor subdivision plats reviewed for your city during the fiscal year. This would include dividing of an existing plat into two or more parcels. Minor plat reviews involve less significant changes to plats that already have streets, utilities, or drainage in place.

Average days for preliminary plat review (Line 55)

This is the average number of days required for the completion of preliminary plat reviews conducted during the fiscal year. Preliminary plat review begins once the designs for streets, drainage, and utilities are submitted and ends when the planning commission/department approves design plans for construction.

Municipal Planner FTEs (Line 56)

This number is the total number of municipal planner FTEs. To calculate this number, compute the total number of hours assigned to planning and zoning activities and divide that number by 2080. This number will be a Full Time Equivalent number.

Planning & Zoning Administrative/Support FTEs (Line 57)

This number is the total number of planning and zoning administrative and support FTEs. To calculate this number, compute the total number of hours assigned to planning and zoning administrative and support activities and divide that number by 2080. This number will be a Full Time Equivalent number.

Engineering FTEs (Line 58)

This number is the total number of engineering FTEs. To calculate this number, compute the total number of hours assigned to engineering activities for planning projects and divide that number by 2080. This number will be a Full Time Equivalent number. Note: some cities may not include engineering in their planning departments. However, the engineering costs associated with the plat review process are substantial, so it is strongly recommended that participating cities report engineering-related FTEs, if at all possible.

Total Planning and Zoning FTEs (Line 59)

This number is the total number of FTEs for planning and zoning activities. To calculate this number, compute the total number of hours assigned to planning and zoning-related activities and divide that number by 2080. This number will be a Full Time Equivalent number. This number should be the total of Planner FTEs, Planning Administrative FTEs, and Engineering FTEs, as reported above.

Site plan review fee (Line 60)

This is the fee charged for site plan reviews in your city during the designated fiscal year. Please list the fee per site plan review, rather than the total amount of fees collected.

Preliminary plat review fee (Line 61)

This is the fee charged for preliminary plat reviews in your city during the designated fiscal year. Please list the fee per preliminary plat review, rather than the total amount of fees collected.

Final plat review fee (Line 62)

This is the fee charged for final plat reviews in your city during the designated fiscal year. Please list the fee per final plat review, rather than the total amount of fees collected.

Zoning request fee (Line 63)

This is the fee charged for zoning requests in your city during the designated fiscal year. Please list the fee per zoning request, rather than the total amount of fees collected.

BOZA appeal application fee (Line 64)

This is the fee charged for BOZA appeals in your city during the designated fiscal year. Please list the fee for an individual BOZA appeal, rather than the total amount of fees collected.

Total Planning & Zoning revenues (Line 65)

This is the total amount of revenue generated from all fees collected by the planning and zoning department in your city during the fiscal year, including plat review and zoning fees.

BUILDING CODE ENFORCEMENT COSTS

Personnel Costs

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 3)

Overtime pay

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or department's share of worker's compensation insurance paid for employees

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses**Printing/ publications/ postage (Line 14)**

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services; does not include audit or legal costs

Data processing & GIS (Line 20)

Includes direct costs of data processing, MIS, GIS, and similar services

Fleet maintenance (Line 21)

Direct costs for fleet maintenance incl. labor charges.

Fuel (Line 22)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 23)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 24)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 25)

All training and travel costs except registration fees for building code enforcement employees.

Fees and licenses (Line 26)

Direct costs of fees, license, and permits

Uniforms (Line 27)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 28)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 29)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 30)

Direct costs the department incurs for contract administration

Rents (Line 31)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 32)

All direct costs not captured in another category; includes fuel and oil not included on "Fleet maintenance" or "Fuel"

Landfill/disposal costs (Line 33)

Costs associated with refuse collection; includes tipping fees. Enter N/A if not applicable.

Operating Expenses Total (Line 34)

Indirect Costs

Insurance - building and property (Line 35)

Your department's share of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 36)

Your department's share of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance - liability (Line 37)

Your department's share 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

Insurance - worker's compensation (Line 38)

Your department's share of worker's compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund

Insurance - other (Line 39)

Includes any insurance cost not captured elsewhere

Central data processing (Line 40)

Allocation based on your department's percentage of computers; do not duplicate costs recorded on "Operating Expenses-Data Processing & GIS"

Payroll and benefits administration (Line 41)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 42)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 43)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 44)

Allocation based on your department's square footage occupied in a shared facility

Shared equipment maintenance (Line 45)

Indirect cost of shared equipment maintenance (i.e., central garage) note your method of allocation.

Fleet and equipment maintenance (Line 46)

Indirect fleet and equipment maintenance expenses includes shop labor

Risk management (Line 47)

Your department's share of the risk management function. Please note your method of allocation.

Grant expenditure (Line 48)

Any grant expenditure not included under "Operating Expenses-Grant Expenditures"

Indirect Expenses Total (Line 49)

Depreciation

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.

Depreciation (Line 50)

Buildings

Depreciation (Line 51)

Improvements other than buildings

Depreciation (Line 52)

Equipment other than rolling stock

Depreciation (Line 53)

Autos and light vehicles

Depreciation (Line 54)

Medium and heavy equipment

Depreciation (Line 55)

Other capital assets

Depreciation (Line 56)

Grant assets

Depreciation Expenses Total (Line 57)

Summary of Expenses

Personnel services (Line 58)

Operating expenses (Line 59)

Indirect costs (Line 60)

Depreciation expense (Line 61)

Total Costs (Line 62)

PROPERTY MAINTENANCE CODE ENFORCEMENT COSTS

Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 3)

Overtime pay

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or department's share of worker's compensation insurance paid for employees

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses

Printing/ publications/ postage (Line 14)

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services; does not include audit or legal costs

Data processing & GIS (Line 20)

Includes direct costs of data processing, MIS, GIS, and similar services

Fleet maintenance (Line 21)

Direct costs for fleet maintenance incl. labor charges.

Fuel (Line 22)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 23)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 24)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 25)

All training and travel costs except registration fees

Fees and licenses (Line 26)

Direct costs of fees, license, and permits

Uniforms (Line 27)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 28)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 29)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 30)

Direct costs the department incurs for contract administration

Rents (Line 31)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 32)

All direct costs not captured in another category; includes fuel and oil not included in "Fleet maintenance" or "Fuel"

Landfill/disposal costs (Line 33)

Costs associated with refuse collection; includes tipping fees. Enter N/A if not applicable.

Operating Expenses Total (Line 34)

Indirect Costs

Insurance - building and property (Line 35)

Your department's share of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 36)

Your department's share of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance - liability (Line 37)

Your department's share 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

Insurance - worker's compensation (Line 38)

Your department's share of worker's compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund

Insurance - other (Line 39)

Includes any insurance cost not captured elsewhere

Central data processing (Line 40)

Allocation based on your department's percentage of computers; do not duplicate costs recorded on "Operating Expenses-Data Processing & GIS"

Payroll and benefits administration (Line 41)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 42)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 43)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 44)

Allocation based on your department's square footage occupied in a shared facility

Shared equipment maintenance (Line 45)

Indirect cost of shared equipment maintenance (i.e., central garage) note your method of allocation.

Fleet and equipment maintenance (Line 46)

Indirect fleet and equipment maintenance expenses includes shop labor

Risk management (Line 47)

Your department's share of the risk management function. Please note your method of allocation.

Grant expenditure (Line 48)

Any grant expenditure not included under "Operating Expenses-Grant Expenditures"

Indirect Expenses Total (Line 49)

Depreciation

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.

Depreciation (Line 50)

Buildings

Depreciation (Line 51)

Improvements other than buildings

Depreciation (Line 52)

Equipment other than rolling stock

Depreciation (Line 53)

Autos and light vehicles

Depreciation (Line 54)

Medium and heavy equipment

Depreciation (Line 55)

Other capital assets

Depreciation (Line 56)

Grant assets

Depreciation Expenses Total (Line 57)

Summary of Expenses

Personnel services (Line 58)

Operating expenses (Line 59)

Indirect costs (Line 60)

Depreciation expense (Line 61)

Total Costs (Line 62)

PLANNING AND ZONING COSTS

Personnel Services

Salaries and wages - full time (Line 1)

Gross earnings of fulltime/permanent employees subject to FICA and retirement regulations; includes holiday pay

Salaries and wages - part time (Line 2)

Gross earnings of part time/temporary employees subject to FICA but not retirement regulations; includes volunteers

Overtime wages (Line 3)

Overtime pay

Other pay except state salary supplements (Line 4)

All other pay including longevity, Christmas, educational, shift differential, FLSA and EMT supplements

FICA taxes (Line 5)

Department's share of FICA taxes on all wages

Insurance - medical and hospitalization (Line 6)

Department's share of hospitalization & medical insurance

Retirement contributions (Line 7)

Department's share of retirement plan contributions

Claims paid for worker's compensation (Line 8)

Actual medical costs and compensation paid for lost time from job related accidents if self-insured, or department's share of worker's compensation insurance paid for employees

Unemployment taxes (Line 9)

Department's share of state unemployment taxes

Other employee benefits (Line 10)

Department's share of any other employee benefits; includes disability, tuition reimbursement, life, and dental.

Other Post-Employment Benefits (OPEBs) (Line 11)

Department's share of all costs associated with OPEBs, including cost amounts for active employees.

Other employer contributions (Line 12)

Department's share of any other employer contributions; includes deferred compensation matching

Personnel Services Total (Line 13)

Operating Expenses

Printing/publications/postage (Line 14)

Includes all direct costs of printing, publications, postage, delivery charges, and other transportation costs

Advertising (Line 15)

All direct costs of advertising

Dues and subscriptions (Line 16)

All direct costs of subscriptions, registration fees, dues, memberships

Telephone (Line 17)

Costs for local and long distance services, pagers, cell phones, wireless connections

Utilities (Line 18)

All costs for electric, water, sewer, gas, or other fuels used to provide utility service

Professional and contractual services (Line 19)

Direct costs of medical, engineering, accounting, or other professional services; does not include audit or legal costs. Includes contract labor or service contracts. ***It is strongly recommended to report the cost of planning/zoning-related engineering services performed by a separate city engineering department here.***

Data processing & GIS (Line 20)

Includes direct costs of data processing, MIS, GIS, and similar services

Fleet maintenance (Line 21)

Direct costs for fleet maintenance including labor

Fuel (Line 22)

Includes all direct costs for fuel, diesel, gas

Equipment maintenance (Line 23)

All direct costs for office machines, equipment, and maintenance contracts

Buildings and grounds maintenance (Line 24)

All direct costs for building and property maintenance including janitorial services and repairs

Training and travel expenses (Line 25)

All training and travel costs except registration fees

Fees and licenses (Line 26)

Direct costs of fees, license, and permits

Uniforms (Line 27)

All direct costs for uniform or gear purchased or rented for employees; includes cleaning

Operating supplies (Line 28)

Direct costs of all supplies except supplies for re-sale; category combines office and operating supplies and includes non-capital purchases

Grant expenditures (Line 29)

Includes any non-capital grant expenditures not listed elsewhere

Contract administration (Line 30)

Direct costs the department incurs for contract administration

Depreciation (Line 50)

Buildings

Depreciation (Line 51)

Improvements other than buildings

Depreciation (Line 52)

Equipment other than rolling stock

Depreciation (Line 53)

Autos and light vehicles

Depreciation (Line 54)

Medium and heavy equipment

Depreciation (Line 55)

Other capital assets

Depreciation (Line 56)

Grant assets

Depreciation Expenses Total (Line 57)

Summary of Expenses

Personnel services (Line 58)

Operating expenses (Line 59)

Indirect costs (Line 60)

Depreciation expenses (Line 61)

Total Costs (Line 62)



Rents (Line 31)

Direct costs for building and equipment rent; includes equipment leases not capitalized

Other operating expenses (Line 32)

All direct costs not captured in another category; includes fuel and oil not included in "Fleet maintenance" or in "Fuel".

Landfill/disposal costs (Line 33)

Costs associated with residential refuse collection; includes tipping fees. Enter N/A if not applicable.

Operating Expenses Total (Line 34)

Indirect Costs

Insurance - building and property (Line 35)

Your department's share of building and property insurance costs and/or direct costs of this insurance; usually based on square footage occupied

Insurance - equipment and vehicles (Line 36)

Your department's share of equipment and vehicle insurance costs and/or direct costs of this insurance; usually based on the number of vehicles

Insurance - liability (Line 37)

Your department's share 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

Insurance - worker's compensation (Line 38)

Your department's share of worker's compensation insurance costs and/or direct costs of this insurance, usually based on FTEs; includes expenditures to a separate fund

Insurance - other (Line 39)

Includes any insurance cost not captured elsewhere

Central data processing (Line 40)

Allocation based on your department's percentage of computers; do not duplicate costs recorded in "Data Processing & GIS"

Payroll and benefits administration (Line 41)

Resource costs devoted to benefits administration; allocation usually based on your department's number of FTEs

Accounts payable (Line 42)

Resource costs devoted to accounts payable; allocation usually based on your department's number of non-payroll checks

Purchasing (Line 43)

Resource costs devoted to purchasing; allocation usually based on your department's number of purchase orders

Shared building costs (Line 44)

Allocation based on your department's square footage occupied in a shared facility

Shared equipment maintenance (Line 45)

Indirect cost of shared equipment maintenance (i.e., central garage) note your method of allocation.

Fleet and equipment maintenance (Line 46)

Indirect fleet and equipment maintenance expenses including shop labor

Risk management (Line 47)

Your department's share of the risk management function. Please note your method of allocation

Grant expenditure (Line 48)

Any grant expenditure not included in Operating Costs- Grant Expenditures

Indirect Expenses Total (Line 49)

Depreciation

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.