

# **CITY OF GERMANTOWN**

## **FISCAL YEAR 2011 BUDGET**

**July 1, 2010 – June 30, 2011**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Germantown  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Germantown, Tennessee for its annual budget for the fiscal year beginning July 1, 2009.

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

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

## READER'S GUIDE

The budget document is organized in 11 sections.

**Introduction.** Separate letters from the Mayor and the City Administrator, transmitting the FY11 Budget document. General information about the City. The Board of Mayor and Aldermen's Policy Agenda, listing major objectives. City Financial Policies, a guide in preparation and management of the Budget.

**Budget Summaries.** An overview of the FY11 Budget. Total expenditure overview and summaries by major category and by cost center in six major operating funds: General, Utility, Germantown Athletic Club, Great Hall, Sanitation and Stormwater. Graphs/charts of revenues and expenditures, CIP projects, Infrastructure Replacement Program (IRP) lists, personnel staffing, special revenue funds, internal service funds and fiduciary funds.

**General Government.** Operating budget for several departments including Administration, Finance and General Services, Fleet Services, Economic Development. Specific cost centers and program description including overview, mission and FY11 objectives, performance measurements, budget category summary, personnel projections and category explanations. (Basic department and cost center information also found in other sections).

**Public Safety.** Information about operation budgets for the Police Department, Automated Enforcement, Drug Asset Forfeiture, Federal Asset Forfeiture and Fire Department.

**Transportation and Environment.** Operating Budget for all transportation and environment cost centers, including Public Services, State Street Aid, and Animal Control.

**Sanitation.** Information for the operating budget for the Sanitation Fund, an enterprise fund and incorporating the cost for both the collection and disposal of solid waste.

**Stormwater Management.** Information for the operating budget for the Stormwater Management Fund, an enterprise fund.

**Community Services.** Information about the operating budgets for Parks and Recreation, Library Services, Pickering Center and Cultural Arts. In addition, budgets are included for Germantown Athletic Club and the Great Hall, both enterprise funds.

**Utilities.** Information about operating budgets for all utility cost centers, including Water Operations, Sewer Operations, Sewage Treatment and Utility Debt Service. In addition, the budget is included for the newly created Stormwater Fund, an enterprise fund.

**Capital Improvements Program Summary.** General overview of the CIP, divided in five categories: General Government, Major Roads, Intersections/Other/Drainage, Parks, Germantown Athletic Club and Utilities. (Complete listing of 2011 projects and five-year CIP projection in Budget Summary section).

**Revenues and Other Information.** Specific information regarding revenue sources for General Fund and five enterprise funds. Significant accounting principles and policies followed by the City in the administration and development of the budget. Glossary of governmental budgeting and accounting terms.

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# CITY OF GERMANTOWN

TENNESSEE 1930 South Germantown Road • Germantown, Tennessee 38138-2815  
Phone (901) 757-7200 Fax (901) 757-7292 www.ci.germantown.tn.us

July 2010

Board of Mayor and Aldermen  
Financial Advisory Commission  
City of Germantown, Tennessee

The City's proposed budget for FY11 aligns with the vision, goals and strategies of Vision 2020. Developed by a citizen-driven process and adopted by the Board of Mayor and Aldermen in the fall of 2005, the Vision defines actions to transition our community from several decades of growth/development to long-term sustainability. It promotes preservation, reinvestment and redevelopment, all essential to assure a property tax base that continues to appreciate and provide adequate revenues to fund municipal services. Vision 2020 also encompasses the cost management side of government financing. As in past years, your elected officials have identified priorities for the immediate future, making certain they are also consistent with long-term stability in service quality and revenues.

The budget accommodates a wide range of municipal services. It enhances safety and security, supports infrastructure replacement and improvement, sustains fiscal soundness, maintains the character of the community and supports a broad spectrum of programs assuring quality services to our residents, workers and visitors.

The FY11 budget reflects the Board of Mayor and Aldermen's thoughtful and careful decisions about services and infrastructure investment. Its projections of revenues and expenditures have undergone the diligent scrutiny of the Financial Advisory Commission. Its programs and projects are a product of the professional staff's daily stewardship of citizen resources, as well as the staff's commitment to "Excellence. Every day."

Given these uncertain economic times, the budget process was challenging. Actions by the administration throughout FY10 resulted in further savings and greater effectiveness, critical in light of reduced sales tax revenues. The managed competition initiative begun in FY08 continued to be an effective process by which to re-examine city operations in detail to determine further efficiencies. The FY11 budget is balanced without an increase in the property tax rate, the eighth year at the same or equalized levy; it does not compromise service quality or scope. The City's conservative fiscal policies and practices continue to merit the triple-A bond ratings of both Moody's and Standard and Poor's, established in 1994 and most recently reaffirmed during FY09.

A handwritten signature in cursive script that reads "Sharon Goldsworthy".

Sharon Goldsworthy, Mayor



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May 2010

Board of Mayor and Aldermen  
Financial Advisory Commission  
City of Germantown, Tennessee

This letter transmits the Budget for the fiscal year beginning July 1, 2010. As the City's financial and spending plan for the year, the adoption of the budget is the most significant action taken by the Board of Mayor and Aldermen each year. It authorizes the allocation of resources and establishes the direction for programs and services for our "triple-A" rated city for the coming year and during the five-year planning period.

## GERMANTOWN ECONOMY AND FINANCIAL OUTLOOK

The development of the FY11 budget reflects the Administration's efforts to anticipate and react to the continuing economic crisis that has plagued the country for the past 18 months. The national, state and our own local economy will continue to take center stage and dominate our policy agenda and decision making abilities. Although economists contend that the recession officially ended in August 2009, we continue to feel the residual effects of the greatest financial crisis since the Great Depression. Historically cities and states actually suffer their most significant drop in revenues after the recession ends and as the ripple effects of the downturn make their way through our tax streams.

Our state and local sales tax revenues continue their downward spiral, underscoring the lingering effects of the post recession. Slower consumer and business spending and a sustained unemployment rate at or above 9% continue to retard real economic growth in these two areas. Overall, our state and local sales taxes are down 3% and 8% respectively from FY09. In addition, investment income for municipalities is down with our own local state investment pool expected to earn an average of less than 0.5% in FY11.

This year our revenue problems will be compounded by a continued assault on our property tax base brought on by last year's reappraisal as businesses and individual property owners seek a reduction in their county assessment. As of this writing, the amount approved by the State of Tennessee as a "buffer" against assessment appeals has been reduced by approximately 50%. Most of the appeals heard to date are from residential personal property owners. We know from past experience that the commercial appeals to the Shelby County Board of Equalization will be significantly larger than the residential. Therefore, we need to carefully reexamine our property tax recalculation rate for FY11 in light of this erosion to our property tax base.

The net result is a budget and financial plan that is extremely conservative with very little growth in revenues or expenditures. With the exception of the enactment of the stormwater management fund and corresponding utility fee, revenues across the board are flat or have been significantly reduced. Given this scenario, all of our retrenchment decisions have been based upon this reality and two key principles: preserve core services and service levels. Our adherence to these principles has allowed us to hold the line on expenditures, be responsive to the needs of our citizens and provide efficiency and continuity in our operations.

As we navigate our way through these economic doldrums we do so with an eye towards the future and position the City to take full advantage of the recovery when it happens. This year will be a year of planning and preparation. Major initiatives included in the fiscal year budget are our efforts toward the possible expansion of the Germantown Community Library and the Germantown Performing Arts Centre. Other planning initiatives include a comprehensive review and analysis of our self insured health fund in light of recent congressional action coupled with the review of our OPEB trust and retirement plan. We realize that a change or cost control measure to any one of these funds has a compounding effect throughout our entire benefit plan and therefore must be treated and observed in a comprehensive manner. In addition to these new initiatives, the City departments will focus their time and resources bringing forward the policy agenda as approved by the Board of Mayor and Aldermen and included in the City's long range strategic plan. The results of our efforts in these areas are reported on a quarterly basis to the Board of Mayor and Aldermen.

## POLICY AGENDA

### Safe City

The Police and Fire Departments have excellent emergency response times and provide enhanced services in addition to their traditional police patrol and fire suppression services. Our residents enjoy a low crime rate and affordable homeowner and business insurance premiums due to the efforts of our Police and Fire Departments. The Police and Fire Departments will continue to work to maintain a strong secure community through the provision of a central emergency and non-emergency services using an all hazard approach tailored to our community's risk.

### Smart Growth

Germantown has always been a leader in commercial and residential development. In 2008 the City adopted a Smart Growth code and plan to help position the City to stay on the cutting edge of retail development and changing shopping trends. We will continue to work with the development community in promoting the Smart Growth plan and through the completion of our transportation and connectivity plan for this redevelopment area.

### City Operating as a Business

The past 18 to 24 months have certainly underscored the fact that the world for cities is changing. The federal government continues to provide us with unfunded mandates, judicial rulings and financial changes that modify how cities operate and deliver service. The City of Germantown has long recognized the impacts in terms of long term financial sustainability and the need to change the way it operates by shifting from a public service organization to an organization that is in the public service business. This policy agenda item will focus on the continuation of transforming our city organization and the organization's corporate culture into this public service business model.

### Germantown Economy

During this year the City of Germantown will continue to work with the retail community in helping to promote our local businesses. City employees and members of the Economic Development Commission meet regularly with retail shop owners and managers to address their concerns and provide assistance through our Shop Germantown First campaign. The City of Germantown in recent years has become a highly desirable location for state of the art medical facilities and healthcare providers. Germantown is strategically located in an area serving all of the major hospitals in Shelby County. Our ability to capitalize on our location, infrastructure and premier residential environment will further enhance economic development in this area and continue to provide a draw for new medical uses and technology.

### Neighborhood Preservation

Germantown is primarily a single family residential community. Protecting the character and integrity of the existing and future residential areas will be accomplished through the provision of high quality design standards in new development and by protecting residential areas from encroachment of non compatible land uses. The City will continue to enforce the existing codes and ordinances and provide property maintenance inspections throughout the community. In exchange for this, the City will receive a return for its investment in terms of increased property tax revenues and in the preservation of the integrity of our neighborhoods.

### Transportation

An effective road system for automobiles and traffic design management providing safety and efficient movement of vehicles are critical for our community. This strategy will also focus on readable, attractive and regulatory road signs throughout our community and the effective enforcement of our traffic and speed laws. This year's capital improvements plan contains several significant road improvement projects including the extension of Wolf River Boulevard at a cost of \$25 million dollars and the milling and resurfacing of Farmington Boulevard.

## REVENUE PROJECTIONS

Concurrent with the adoption of the budget, the Board of Mayor and Aldermen adopts a property tax rate. Property taxes generated in Germantown comprise about 61% of overall operating revenues. The property tax increase in FY04 was established to create a five-year tax stability period. The tax rate for FY11 is set at \$1.425. Fiscal year 2011 represents the eighth year at the same equalized tax rate; however, FY10 was a reappraisal year. The rate was rolled back to \$1.425 from \$1.540.

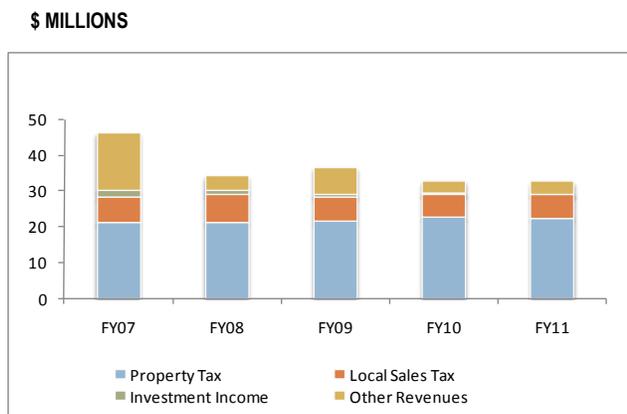
However, the uncertain economic times required an in-depth review of all revenue assumptions in formulating the budget. Additionally, a thorough expense review was conducted and included local issues of growth, new operating services, neighborhood preservation and quality of life.

- Investment Income – FY11 projection for investment income is budgeted to decrease. However, future years are projected to increase based on an investment portfolio which minimizes risk while attempting to maximize return in a poor economy.
- The State Economy – Economic growth declined during FY10. Rising gasoline prices are impacting Tennessee harder than most states because it relies so heavily on revenue from sales taxes of other consumer goods and services. The sales tax is elastic and more sensitive to economic shifts.
- The Local Economy – Germantown tends to follow the dynamic fluctuations of the national economy. While FY10 is anticipated to be less than budget, local sales are projected to slightly increase in FY11 over the FY10 estimate.
- Hall Income Tax -- This tax is collected by the state as a tax on income from dividends and interest on out of state investments and allocated to the City at 3/8 of the amount collected from Germantown residents. The FY11 budget continues to dedicate the revenues received from the Hall Income Tax to fund capital improvements projects and not be a source of funding for the operating budget. This action will continue to position the City to respond effectively if this revenue source changes either due to economic conditions or by state sharing policy.

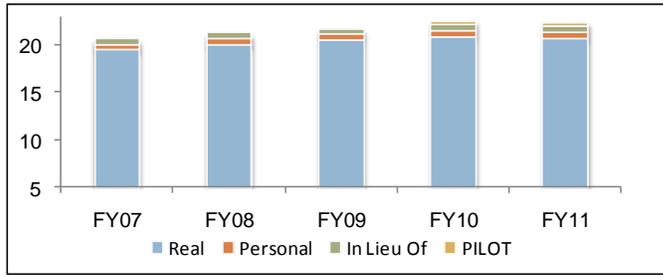
## GENERAL FUND

### REVENUES:

The General Fund revenues include property tax, local sales tax, investment income and other revenues. ***The property tax consistently remains one of the most stable sources of revenue in our community.*** Other revenue sources are subject to some degree of fluctuation in economic cycles, and have decreased from FY09 levels. Other revenue in FY07 was higher than other years due to the inclusion of debt issuance proceeds.



\$ MILLIONS



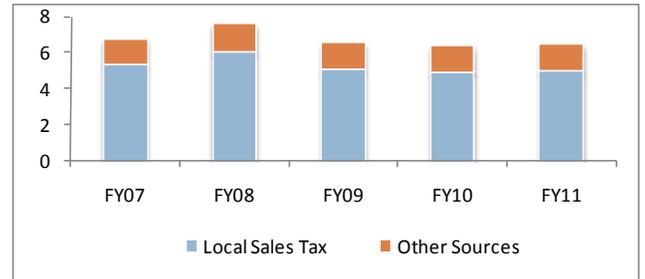
**PROPERTY TAXES**

The property tax rate for the City of Germantown is \$1.425 per \$100 of assessed valuation. In the FY11 budget, real, personal, in-lieu-of-property taxes and PILOT are projected to generate approximately \$22.3 million, 61% of the total revenue budget for the City.

**LOCAL SALES TAXES**

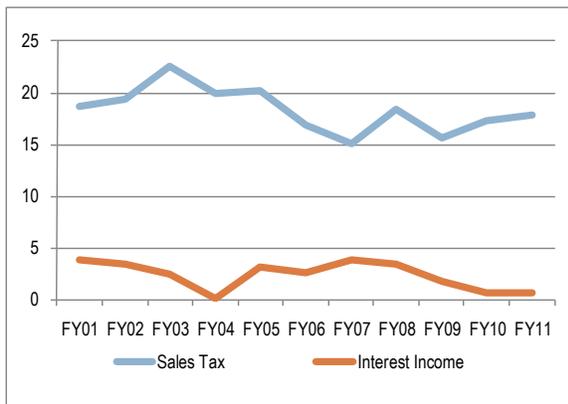
Local sales tax collections contribute 18% of the total revenue for the operations of the City. This category includes the local sales tax, the wholesale beer tax, the wholesale liquor tax, gross receipts business taxes and hotel/motel occupancy tax. The FY11 Budget anticipates \$6.5 million in local sales tax revenue.

\$ MILLIONS



**SALES TAX REVENUE AND INTEREST INCOME  
 AS % OF GENERAL FUND REVENUES**

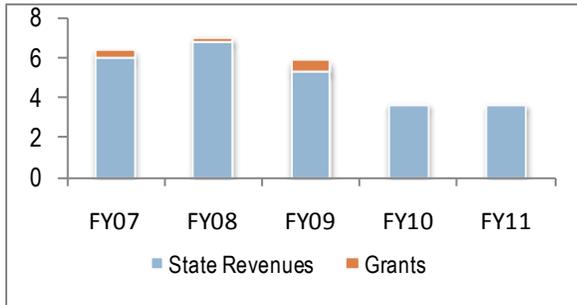
PERCENT



**INTEREST INCOME**

Interest on the City's investments contributes 1% of total revenues for the City of Germantown. The FY11 Budget projects income from investments at \$236,280. Both the State of Tennessee and the Board of Mayor and Aldermen have regulations regarding authorized investments. The level of interest income fluctuates depending on interest rates and amount of funds held in reserve.

\$ MILLIONS



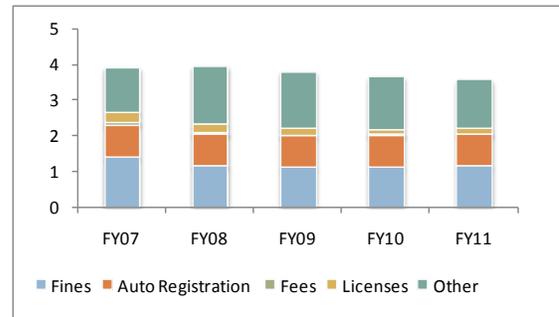
### STATE REVENUES AND GRANTS

State shared revenues and state and federal grants make up 10% of the total fund sources for the City. This area includes state allocations for income tax, sales tax, beer tax, liquor tax, and City street and transportation tax allocation. In Germantown, state shared revenues are projected to be \$3.7 million in FY11. With the exception of the income and excise tax, state revenues are allocated on a per capita basis with Germantown's population at 41,011, per 2009 state certified census. This source of revenue fluctuates depending on the statewide economy and certified population counts.

### OTHER LOCAL REVENUE SOURCES

Other local revenue sources generate approximately 10% of the overall revenue for the City. This category includes automobile registration fees, local cable franchise fees, city court fees and an assortment of other smaller fees collected by municipalities. Licenses and fees are a fairly stable source of revenue for the City. However, revenues are budgeted to be slightly down for FY11 with projections of \$3.6 million from fees.

\$ MILLIONS

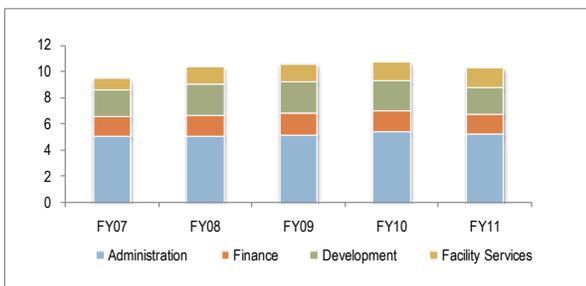


More detailed information about each revenue category is provided under the "Revenues and Other Information" tab in the latter part of the document.

### EXPENDITURES

The City's fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures reflect the spending priorities established by the Board of Mayor and Aldermen and strict adherence to the financial policies that provide a framework for allocating resources. (The Board's Policy Agenda for fiscal year 2011 and an overview of the Financial Policies as adopted by the Board of Mayor and Aldermen are provided following this section.)

\$ MILLIONS



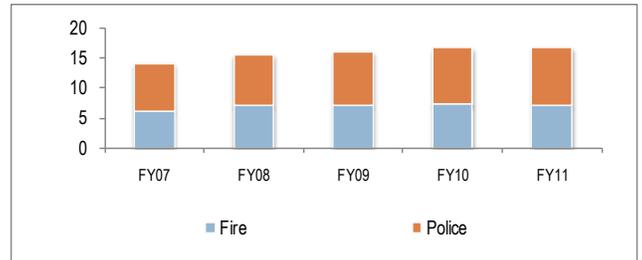
### GENERAL GOVERNMENT EXPENDITURES

General government includes the Departments of Aldermen, Administration, Economic & Community Development, Human Resources, Information Technology, Germantown Performing Arts Centre, Facility Services, Research and Budget, City Court, Facilities Services and Finance. A specific cost center, Civic Support, which includes local grant allocations, is included within Administration. FY11 expenditures for these functions decreased by \$435,686 or 4% from the FY10 estimate, despite increases in City Court, Human Resources, and Administration.

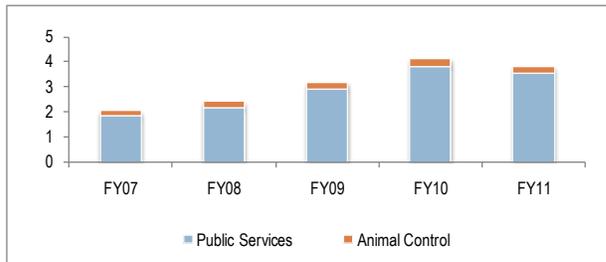
**PUBLIC SAFETY EXPENDITURES**

Total expenditures for Police and Fire Departments increased by \$46,293 or .3% from the FY10 estimate. During the past five years, public safety costs have risen primarily due to the additional safety personnel and ancillary costs. FY11 shows an increase over FY10 estimate due to increases in supplies and communications.

\$ MILLIONS



\$ MILLIONS



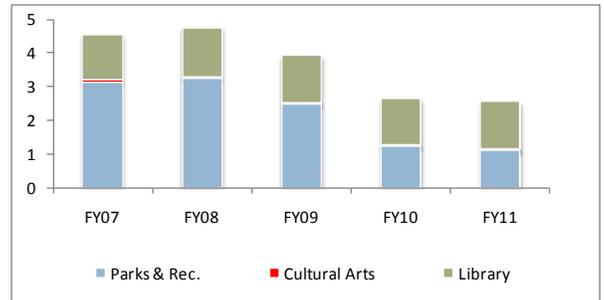
**TRANSPORTATION AND ENVIRONMENT EXPENDITURES**

The category includes the Department of Public Services and Animal Control. Total FY11 expenditures for this category decrease by \$299,328 or 7% from the FY10 estimate. FY11 expenses are lower than FY10 estimate due to some expenses being moved to the newly formed Stormwater Management Fund.

**COMMUNITY SERVICES EXPENDITURES**

The category includes the Parks and Recreation Department, Library Services, and Cultural Arts. The FY11 expenditures decrease by \$90,852 or 3% below the FY10 estimate. This decrease is mainly due to the overall decrease of personnel benefits.

\$ MILLIONS



**SUMMARY OF FY11 APPROVED EXPENDITURE HIGHLIGHTS**

**TOTAL BUDGET - GENERAL FUND**

(in thousands)

	Original Budget FY10	Estimated FY10	Budget FY11	Variance - Est. FY10 Budget FY11	% Variance Estimated FY10	% Variance Budget FY11
Operating Budget*	36,660	37,350	36,611	(738)	2.0%	2.0%
Capital	-	-	-	-	0.0%	0.0%
<b>Total</b>	<b>36,660</b>	<b>37,350</b>	<b>36,611</b>	<b>(738)</b>	<b>2.0%</b>	<b>2.0%</b>

**TOTAL BUDGET - ALL FUNDS**

(in thousands)

	Original Budget FY10	Estimated FY10	Budget FY11	Variance - Est. FY10 Budget FY11	% Variance Estimated FY10	% Variance Budget FY11
Operating Budget*	55,378	55,508	54,581	(927)	1.7%	1.7%
Capital	15,637	7,384	39,468	32,084	434.5%	81.3%
<b>Total</b>	<b>71,015</b>	<b>62,892</b>	<b>94,049</b>	<b>31,157</b>	<b>49.5%</b>	<b>33.1%</b>

<b>BY PROGRAM:</b>	Increase (in thousands)	Percent of Total	Percent Inc. to Estimate
Community Services	\$ (91)	-0.3%	-3.4%
General Debt Service	57	0.2%	1.9%
General Government	(436)	-1.4%	-4.1%
Transportation & Environment	(299)	-1.0%	-7.3%
Athletic Club	73	0.2%	1.9%
Great Hall	(237)	-0.8%	-56.4%
Contingencies	50	0.2%	0.0%
Other Programs	29,397	94.5%	398.4%
Public Safety	46	0.1%	0.3%
Sanitation	129	0.4%	3.3%
Stormwater	917	2.9%	3805.9%
Utilities	1,551	5.0%	15.4%
<b>TOTAL</b>	<b>\$ 31,157</b>	<b>100.0%</b>	<b>49.5%</b>

<b>BY CATEGORY:</b>			
Personnel	\$ (196)	-0.6%	-0.7%
Debt Service	12	-0.1%	0.4%
Contingencies	50	0.2%	0.0%
Communications	36	0.1%	9.9%
Rents	65	0.2%	14.0%
Contract Services	254	0.8%	5.3%
Professional Fees	533	1.7%	15.9%
Supplies	197	0.6%	10.4%
Capital Outlay	(380)	-1.2%	-47.8%
All Other Categories	30,586	98.3%	164.9%
<b>TOTAL</b>	<b>\$ 31,157</b>	<b>100.0%</b>	<b>49.5%</b>

\* Includes Capital Outlay and Infrastructure.

**RESERVES:**

While the entire subsequent year's balance sheets are not presented in this document, the most critical aspect of the City's balance sheets – fund balance – is presented in the budget projection summaries in the following section. General Fund fund balance as of June 30, 2009 totaled \$24.1 million. The underlying purpose and rationale for these reserves are described in the Financial Policies contained in this section of the document.

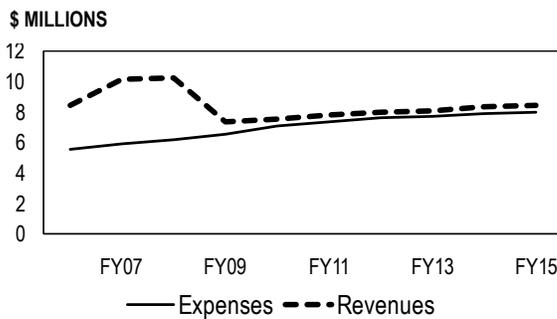
Following a review of the Financial Policies with the Financial Advisory Commission and the Board of Mayor and Aldermen, the Financial Policies were updated as detailed in this section of the Budget.

**UTILITY FUND**

**REVENUE AND EXPENSES:**

Utility rates were decreased in the FY09 Budget for the Utility Fund. This decrease was recommended to promote equity to the users, since the existing rate structure has built up an excessive working capital during drought years. The base rate is budgeted to remain the same to help avoid future revenue shortfalls during rainy years.

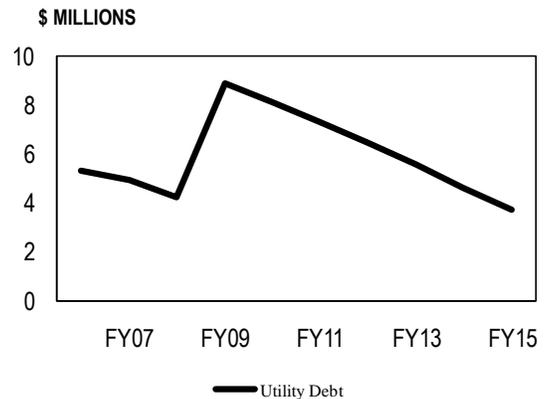
**UTILITY FUND  
 REVENUES OVER EXPENSES**



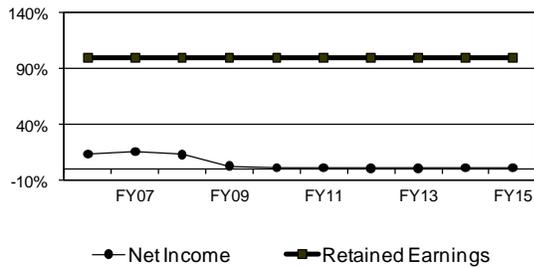
The chart on the left graphically illustrates the revenue and expenditure trends over a 10-year planning period. Utility revenues and expenses reflect the fluctuation common to a Utility Fund.

**OUTSTANDING UTILITY DEBT**

Outstanding Utility Debt of \$8.1 million at the start of FY11 is comprised of two bond issues. This chart displays Outstanding Utility Debt at the beginning of each fiscal year. In FY09 a bond issue totaling \$5.0 million was issued to support the expansion of the Johnson Road Water Plant and water storage. The one bond issue in FY98, refunded in 2006, totaling \$8.025 million was mainly to support the construction of a new water treatment plant. The five-year planning period does not anticipate a bond issuance.



**UTILITY DEBT  
 SERVICE COVERAGE**



The debt service coverage graph shows the ratio of operating income and retained earnings to debt service (the number of times operating income and retained earnings covers bonded debt service). Debt service coverage is the principal ratio used to assess utility debt capacity. As shown in the graph, the ratio for operating income coverage has declined due to the budgeted draw down of retained earnings. FY11 and the projected plan period show a healthy fund. The retained earnings ratio illustrates the strong financial stability of the Utility Fund.

Although the major rating agencies consider 2.4 an appropriate debt coverage ratio, Germantown's strong financial foundations, coupled with its high levels of working capital maintained in the Utility Fund, provide additional protection against unexpected operating costs and declines in revenues between periodic rate adjustments.

**FY11 CAPITAL BUDGET**

The FY11 capital budget totals \$39,468,000. The transfer to capital projects from the General Fund totals \$3.075 million. Those projects incorporated in the CIP are consistent with the Board of Mayor and Aldermen's Policy Agenda and funding priorities.

The FY11 CIP demonstrates a significant level of spending due mainly to the funding for several road and drainage improvement projects. Details on these and other CIP projects and their impact on operations in this budget and future years are contained under the tab *Capital Improvements Program*. The following chart illustrates the impact of drawdown on General Fund reserves over the planning period for the CIP.

**FUND BALANCE AS % OF TOTAL EXPENDITURES**

A complete detail of the Fund Balance including designated reserve levels is in the section *Financial Policies*.

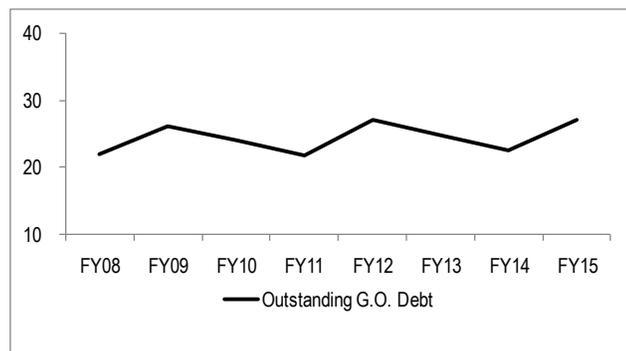
**DEBT ANALYSIS**

In the State of Tennessee, there is no legal debt limit.

The **outstanding general obligation debt** chart depicts the level of indebtedness over an 8-year period. In FY09 \$9.635 million of G.O. debt was issued. Of this amount \$6.0 million was new debt and \$3.635 million was the refunding of Bond Series 2000 and 2002. Debt issuances included in the graph to the right include \$7.5 million in FY12 and \$6.6 million in FY15.

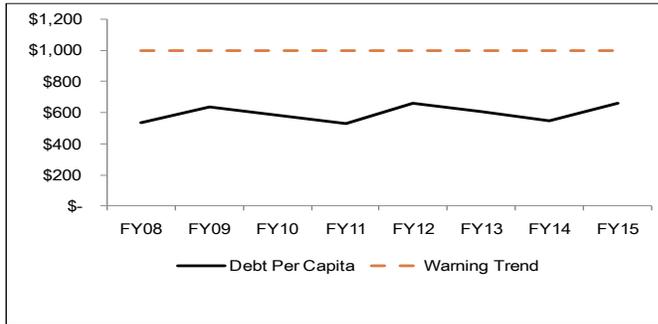
**OUTSTANDING G.O. DEBT**

\$ MILLIONS



### G.O. DEBT PER CAPITA

\$ PER CAPITA



Rating agencies generally consider \$1,000 per capita to be the upper limit for a triple-A rating. Even with the anticipated issuance of debt in the outer years, Germantown maintains a debt level below the upper limit.

### GERMANTOWN ATHLETIC CLUB FUND

The Germantown Athletic Club begins FY11 with a planned business development approach. Increased competition and an aging facility have resulted in a strong focus on membership retention. Investment of more than \$3 million over the past several years in renovations, streamlining programs and membership fees, enhancing marketing and communications, along with a "back to basics" approach of services, is planned to build membership and fiscal soundness. This business plan shows the financial improvement anticipated for the forecast period. In addition, the operations of the Great Hall were separated from the Germantown Athletic Club in FY10, thus allowing each facility to focus on its business objectives. A rate increase is budgeted in FY11, which will increase membership rates for all new members. Existing memberships are not affected by the rate increase.

### GREAT HALL

In the FY10 Budget the Great Hall was separated from the Germantown Athletic Club Fund and a new enterprise fund was created for the Great Hall. This division was done to better identify the profitability of operations for each of these funds. The Great Hall focuses on providing 8,000 square feet of rental facility space ideal to accommodate meetings, weddings and receptions.

### SANITATION FUND

The FY11 budget for the Sanitation Fund reflects costs of the last year of a five year contract with All-Star Corporation and Michael's Tree Service. The revenue side includes a decrease in the rates charged for solid waste collection in FY11. This reduction was implemented to better align revenues with expenses.

### STORMWATER MANAGEMENT FUND

In the FY11 budget a Stormwater Management Fund was created due to a federal mandate for municipalities to manage stormwater runoff. This fund will provide citizens with improved health and safety, protection of property value, and cleaner and safer streets.

### SPECIAL THANKS:

The FY11 Budget could not have been prepared without the combined efforts of staff, the Financial Advisory Commission, the Personnel Advisory Commission and the Board of Mayor and Aldermen. I want to express my appreciation to all of those who have worked to produce the FY11 Budget and Capital Improvements Program, and in particular, I want to thank the Research and Budget Services.

Sincerely,

Patrick J. Lawton  
City Administrator

## GENERAL INFORMATION AND STATISTICAL DATA

Germantown is located in southeast Shelby County. It is one of six municipalities adjacent to Memphis, Tennessee.

### GERMANTOWN'S EARLY HISTORY

Germantown began in 1833 as the hamlet of Pea Ridge. In 1836 it was renamed Germantown, probably because the earliest settlers were of German heritage. By 1841, the City of Germantown was chartered. It met with a modest amount of prosperity when a plank road was built in 1849 and the railroad came through in 1852. It suffered setbacks in the 1860s when part of the City was destroyed during the Civil War and during the yellow fever epidemics of the 1870s.

### GERMANTOWN'S POPULATION PATH

In 1960, the City had 1,101 residents. In the 1970s, Germantown began to grow rapidly and by 1980 the population had grown to 20,459. Today, the City's population is 41,011 per a 2009 State certified census. The City is primarily residential in character, but continues to expand in commercial businesses and professional services.

### GERMANTOWN DEMOGRAPHICS

<b>Population</b>	41,011*	<b>Education (persons 25 years of age or older)</b>	
Male	48.7%	High School graduate or higher	98%
Female	51.3%	Bachelor's degree or higher	60%
<b>Age</b>		<b>Occupation</b>	
Under 5 years	5.2%	Management, professional, and related occupations	52.8%
5 to 19 years	25.3%	Sales and office occupations	30.5%
20 to 44 years	26.8%	Service occupations	7.2%
45 to 64 years	33.5%	Production, transportation, and material moving occupations	6.0%
65 years and older	9.2%	Farming, fishing, and forestry occupations	3.4%
<b>Race</b>		<b>Other</b>	
White	92.9%	Homeownership rate	89%
Black or African American	2.3%	Number of households	14,635*
Asian	3.5%	Median household income	1 25,514*
Hispanic or Latino	1.1%	Median value of owner-occupied housing units	289,942*
Other	0.2%	Per capita money income	62,655*
		Average family size	2.87

\*Unless otherwise indicated, statistics are from Federal Census 2000 data.

## **GENERAL INFORMATION AND STATISTICAL DATA**

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### **CITY OF GERMANTOWN, TENNESSEE PRINCIPAL PROPERTY TAXPAYERS**

The Village at Germantown Inc.  
Belz Investment Company (PSO)  
Empirian Colonneade LLC 75%/Bushreal  
BIC-MTS Partners (PSO)  
UT Medical Group Inc.  
Vinyards Apartments Inc.  
Senter Crook Taylor Et Al  
Sherriff LLC  
Lightman Exeter Village Co G P  
CH Realty III/Germantown LLC

### **CITY OF GERMANTOWN, TENNESSEE PRINCIPAL EMPLOYERS**

Methodist Le Bonheur Hospital - Germantown  
Shelby County School System - Germantown Schools  
Baptist Rehabilitation - Germantown  
City of Germantown  
Campbell Clinic  
Orgill, Inc.  
O.R. Nurses  
Schnucks  
Stern Cardiovascular  
El Porton

### **AMENITIES**

A total of 26 parks allow for a park within walking distance of every residence. The community has more than 700 acres of parkland. More than 11.1 miles of greenway links parkland and neighborhoods.

Under the umbrella of the Shelby County School System, two high schools, two middle schools and four elementary schools serve Germantown. The City also has three private and four specialty schools.

The Community Library was constructed in 1996, the Regional History and Genealogy Center opened in FY07. The Germantown Performing Arts Centre (GPAC) is an acoustically-perfect 800-seat theater featuring top artists from around the world. The Germantown Athletic Club is an 118,000 square foot indoor athletic complex that opened in 1989 and expanded in 2003 to include two outdoor pools. The Great Hall is an 8,000 square feet rental facility space that is ideal to accommodate meetings, weddings and receptions.

### **GERMANTOWN'S STATUS**

Germantown is one of a few cities in the nation possessing a triple-A bond rating from both Moody's and Standard & Poor's. It has the lowest crime rate for any city its size in the State of Tennessee and the police and fire departments have average emergency response time of five minutes. The parks and recreation department is nationally accredited. The Arbor Day Foundation has designed Germantown a "Tree City USA" for 16 consecutive years.

### **GERMANTOWN'S GOVERNMENT**

The City of Germantown operates under a Mayor-Aldermanic form of government. The mayor and five aldermen are elected for four year terms and are part-time positions. The Board of Mayor and Aldermen is the legislative and policy-making body of the City. The mayor does not vote except to break a tie. By charter, the mayor is the chief administrative officer; however, oversight of day-to-day management is assigned to a professional city administrator, appointed by the mayor but subject to board approval.

More than 200 citizens annually volunteer their time, expertise and energy in service on the City's 20-plus advisory commissions and boards. Most appointments, made by the mayor and aldermen each December, are for one year terms; most groups meet monthly. Their responsibilities range from recommendations on City government matters and community interests to indentifying opportunities, challenges and solutions to conducting special activities. The commissions are Audit, Beautification, Design Review, Economic Development, Education, Environmental, Financial, Athletic Club, Great Hall, Historic, Industrial Development, Library, Neighborhood Preservation, Parks and Recreation, Personnel, Planning, Public Safety Education, Retirement Plan Administration, Other Postemployment Benefits, Senior Citizens, Telecommunications and Youth. The boards are Zoning Appeals, Industrial Development and Library.

**GENERAL INFORMATION AND STATISTICAL DATA**

**GERMANTOWN AT A GLANCE**

**City of Germantown, Tennessee  
Miscellaneous Statistical Data**

**City Stats:**

Date Originally Chartered 1841  
 Date of Incorporation 1903  
 Form of Government Mayor-Aldermanic  
 Area 19.8 sq. miles  
 Miles of Streets 200  
 Number of Street Lights 5,115

**Fire Protection:**

Number of Stations 4  
 Number of Regular Firefighters 69  
 Number of Volunteer Firefighters 26  
 Insurance Service Office Rating Class III

**Police Protection:**

Number of Regular Police Officers 86  
 Number of Reserve Police Officers 30

**Recreation and Culture:**

Number of Parks 26  
 Acreage 748  
 Number of Libraries 2  
 (Germantown Community  
 Library and Genealogy  
 Center)

Volumes 132,173

**Education (1) :**

Number of Schools 8 (Shelby County)  
 Number of Students 8,099

**Water System:**

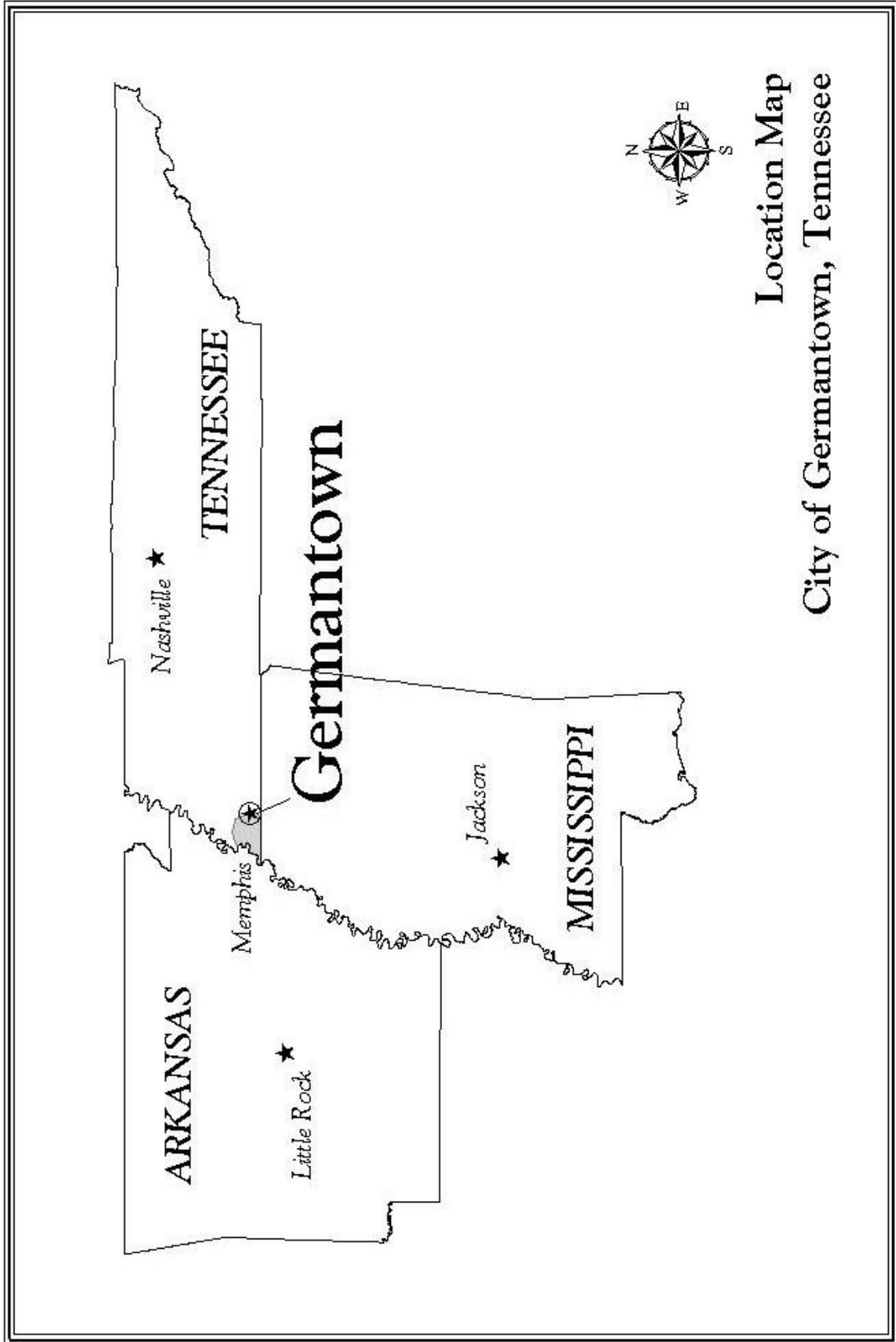
Number of Consumers 13,246  
 Miles of Water Main 207  
 Well Capacity 24 million gallons per day  
 Treatment Plant Capacity 24 million gallons per day  
 Storage Capacity 6.375 million gallons  
 Average Daily Consumption 7.518 million gallons  
 Peak Day Pumpage 15.668 million gallons  
 Residential Rate in Force \$6.75 for first 5,000 gallons (minimum)  
 \$1.75 per additional 1,000  
 gallons up to 15,000 gallons  
 \$1.90 per additional 1,000  
 gallons up to 50,000 gallons  
 \$2.40 per 1,000 gallons thereafter

**Sewer System:**

Number of Consumers 13,029  
 Miles of Sewer Main 210  
 Treatment Provided by City of Memphis  
 Residential Rate in Force \$3.90 for first 3,000 gallons (minimum)  
 \$1.53 per additional 1,000 gallons  
 (\$3.90 minimum and \$31.20 maximum)

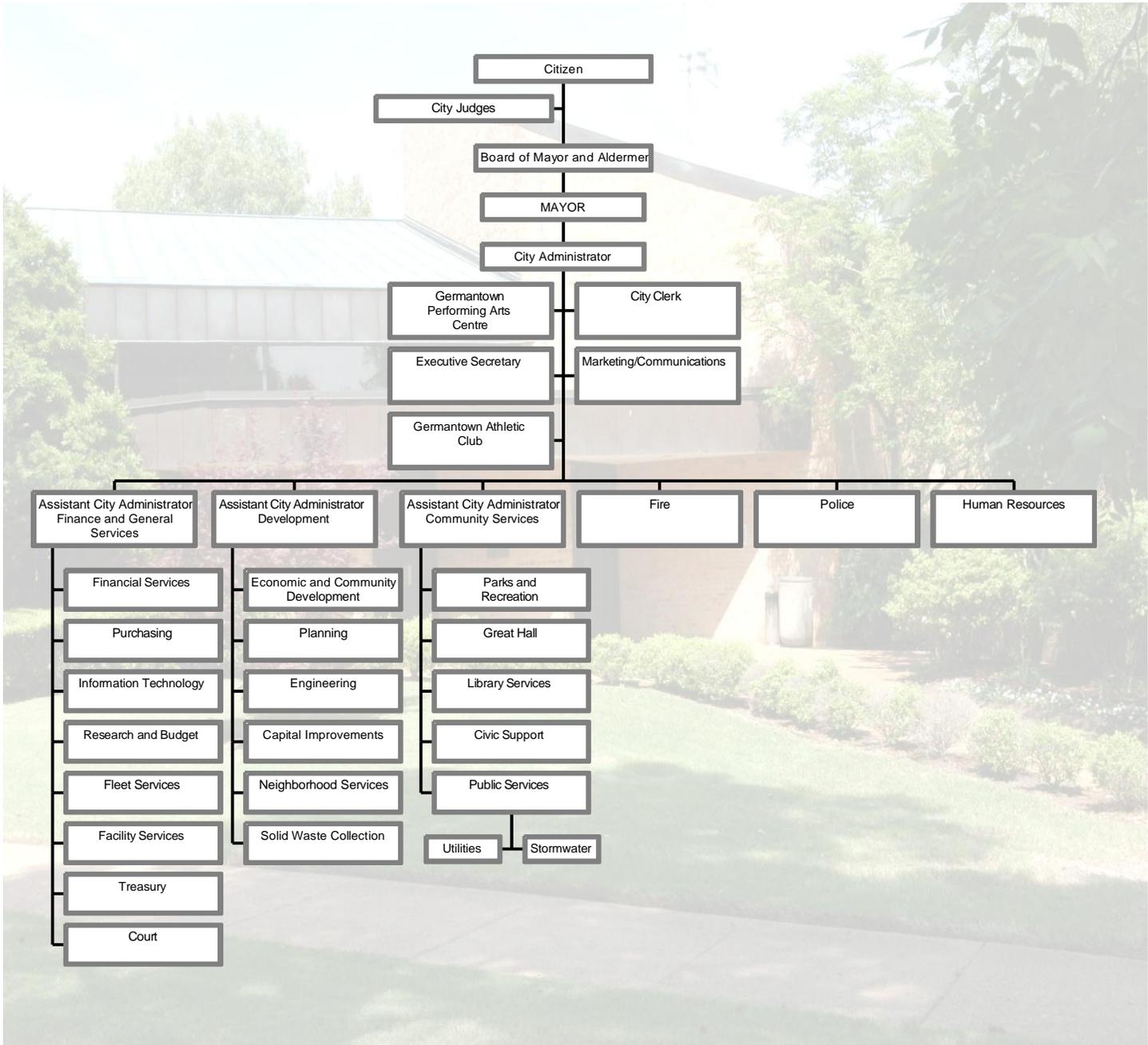
**CONTACT INFORMATION**

For further information, please contact:  
 City of Germantown  
 1930 South Germantown Road  
 Germantown, Tennessee 38138  
 901-757-7200  
[www.germantown-tn.gov](http://www.germantown-tn.gov)



# CITY OF GERMANTOWN, TENNESSEE

## Organization Chart



**LIST OF CITY OFFICIALS**

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**CITY OF GERMANTOWN  
CITY OFFICIALS**

**MAYOR**

Honorable Sharon Goldsworthy (2010\*)

**ALDERMEN**

Carole Hinely (Vice Mayor – 2010\*)

Ernest Chism (2012\*)  
Mike Palazzolo (2012\*)

John Drinnon (2010\*)  
Mark Billingsley (2012\*)

**CITY ADMINISTRATOR**

Patrick J. Lawton

**CITY ATTORNEY**

C. Thomas Cates

**CITY JUDGES**

Bob Brannon  
Raymond S. Clift

**EXECUTIVES**

Finance and General Services Division Director.....	Kristen A. Geiger
Economic and Community Development Services Director.....	G. Andrew Pouncey
Community Services Division Director.....	George Brogdon
Community Development Director.....	Jerry Cook
Finance Director.....	Ralph J. Gabb
Fire Chief.....	Dennis Wolf
Library Services Director.....	Melody Pittman
Parks and Recreation Director.....	Pam Beasley
Human Resources Director.....	Pat McConnell
Police Chief.....	Richard Hall
Public Services Director.....	Bo Mills

**BUDGET PREPARATION STAFF**

Research and Budget Analyst.....	Sherry Rowell
Research and Budget Analyst.....	Adrienne Royals
Capital Improvements Projects Manager.....	Butch Eder

\*(Date elected term expires)

# City of Germantown Core Values

We, the Germantown Managers and Employees,

Strive for **S**ERVICE Excellence

**P**RODUCE “A+” Results

Take the **I**NIITIATIVE

Are **R**ESPONSIBLE

Are **I**NNOVATIVE

Practice **T**EAMWORK

The **S.P.I.R.I.T.** of Germantown

## ORDINANCE NO. 2010 - 4

## AN ORDINANCE TO ADOPT THE 2010 - 2011 BUDGET

WHEREAS, the City of Germantown desires to ordain its budget for the fiscal year July 1, 2010 through June 30, 2011; and

WHEREAS, by charter, of the City of Germantown, the Board of Mayor and Aldermen is required to fix and determine an annual budget setting forth all income and expenditures containing total revenues and available funds and total expended; prohibiting against exceeding appropriations and a line item financial plan;

BE IT ORDAINED by the City of Germantown, that its budget for the fiscal year July 1, 2010 through June 30, 2011, is the following:

SECTION

- 6-801 Revenues/Expenditures
- 6-802 Expenditure Appropriations
- 6-803 Expenditure of Donations and Grants
- 6-804 Line Item
- 6-805 Effective Date

Section 6-801 Revenue/ExpendituresA. Total Revenues and Available Funds

General Fund Revenues		\$36,714,915
Special Revenue Funds Revenues		2,453,240
Intergovernmental Revenues		25,421,000
Contributions		-
Utility Fund Revenues		7,765,000
Germantown Athletic Club Fund Revenues		3,360,522
Great Hall Fund Revenues		165,000
Sanitation Fund Revenues		3,891,299
Stormwater Management Fund Revenues		985,000

## Decreases (Increases) in Fund Balances:

General Fund		(103,793)
Special Revenue Funds		(112,751)
Capital Projects Funds		9,049,000
Utility Fund		3,884,439
Internal Service Funds		-
Germantown Athletic Club Fund		486,507
Great Hall Fund		18,309
Sanitation Fund		114,612
Stormwater Management Fund		(43,684)
TOTAL		<u>\$94,048,615</u>

B. Expenditures

General Fund		\$36,611,122
Special Revenue Funds		2,340,489
Capital Projects Funds		34,470,000
Utility Fund		11,649,439
Internal Service Funds		-
Germantown Athletic Club Fund		3,847,029
Great Hall Fund		183,309
Sanitation Fund		4,005,911
Stormwater Management Fund		941,316
TOTAL		<u>\$94,048,615</u>

Section 6-802 Expenditure Appropriations

No expenditure listed above may be exceeded without appropriate ordinance action to amend the budget, except as provided in the following section. Such action shall fully describe all changes to the budget and shall include the sources of revenue to finance the expenditure.

Section 6-803 Expenditure of Donations and Grants

In the event funds are donated or contributed to the City or the City receives grants, revenue projections and expenditure appropriations may be increased by resolution of the Board of Mayor and Aldermen to the extent of the amount of funds received.

Section 6-804 Line Item Financial Plan Required

A detailed line item financial plan shall be prepared in support of the budget. The financial plan shall be used as guidance and generally followed in implementing the budget.

Section 6-805 Effective Date

This Ordinance shall take effect July 1, 2010, the public welfare requiring it.

First Reading: May 10, 2010

Second Reading: June 14, 2010

Third Reading: June 28, 2010

  
Sharon Goldsworthy, Mayor

  
Betty Johnson  
City Clerk/Recorder

Each year, the Board and Mayor and Aldermen and City administration collectively develop the Policy Agenda, establish the long-range goals and construct a Management Agenda, all directed by a keen sense of the community's immediate needs and with an eye to the future. The process begins with the vision, defined in Vision 2020, as adopted by the Board in 2005. The vision, as embraced by the Board, defines the value-based preferences for the community and reflects what is unique about Germantown. These long-range principles guide the policies, decisions, plan and actions for the community for the next eleven years.

## The Vision

*Germantown is a safe, family friendly city, which is a community of residential neighborhoods, has natural and designed beauty, and provides exceptional leisure, cultural and recreational opportunities. Our residents enjoy excellent schools, diverse shopping and dining choices, access to premier healthcare and ease of mobility to the Memphis region and the world. Businesses have opportunities to succeed. The community takes pride in Germantown.*

## Long-Range Goals

In addition to defining the long-range vision for the community, the Board also establishes goals as a framework for five-year outcomes. Those become a guidepost for policy development, policy decisions, management decisions and management/organization action.

Looking toward 2011, the goals encompass: public safety, economic sustainability, community vitality, quality of life, and city services and finances.

### Policy Agenda

From the goals, the Board and administration established a policy agenda for FY11. The agenda is a one-year work program of the top priority policy issues. The focus areas frame the annual budget and are incorporated in the five-year plan. Focus areas include the following:

Safe City  
City Operating as a Business  
Smart Growth Area Development

Germantown Economy  
Neighborhoods: Preservation and Enhancement  
Transportation and Traffic Flow

## TOP PRIORITY ISSUES

### 1. SAFE CITY

#### Objectives

- People feeling safe and secure
- Active police presence in community, in business districts and in neighborhoods
- Citizens involved in community safety
- Minimal criminal activity from non-residents
- City reputation: strong enforcement of the laws

#### Challenges and Opportunities

1. Adjacent location to Memphis
2. Maintaining full staffing Police and Fire
3. Residents sharing responsibility for community safety
4. Quality of ambulance services
5. Cyberspace and crime prevention against children

Actions

1. Public Safety Radio System
2. Electronic Notification System
3. Fire Station Location Plan
4. Parks, Trails and Open Space Security Plan
5. Fire Service Future Needs Fiscal Impact Study
6. Emergency Management and Preparedness
7. Ambulance Service Contract
8. CERT Program: Expansion and Proactive Recruitment
9. Technology Upgrade for Police and Courts
10. Automated Enforcement and Citations Program
11. Community Services Response Team (CSRT)

## 2. CITY OPERATING AS A BUSINESS

Objectives

- No property tax increase or a responsible increase based upon return or value added service
- Reduced cost of service delivery through competition and creativity
- Services delivered in most cost effective and efficient manner
- City departments and enterprises operating as business – customers, value to customer, measuring outcomes
- Financially sustainable City providing exceptional service
- New revenues generating business opportunities for City

Challenges and Opportunities

1. Aligning the organizational culture with City of Germantown's missions and core values
2. Determine per unit costs
3. Accountability to the business plan
4. Ability for department heads to manage their operation

Actions

1. Cleaning Services for City rental facilities – Managed Competition
2. Banking Services – to enhance services within the City
3. Work Order System and Citizen Contact
4. Finance & General Services – Managed Competition

## 3. SMART GROWTH AREA DEVELOPMENT

Objectives

- Competitive, sustainable retail businesses and office development for professional services
- Civic Center for Germantown around Municipal Square
- Destination for shopping, eating and entertainment
- Integrated Smart Growth Area with adjacent spaces
- Mid-rise buildings with mixed uses that are attractive and inviting for people creating a sense of place
- Pedestrian friendly layout linked to city-wide trail/path system
- People living in the Smart Growth area in lofts, above businesses, condos and townhomes
- Improvement of transportation system and parking

Challenges and Opportunities

1. Funding and incentives
2. City infrastructure and utilities services
3. Undergrounding utilities
4. Completing the first Smart Growth development project
5. Germantown Road redesign

Actions

1. Smart Growth Traffic Analysis
2. Methodist Hospital Traffic Signal
3. Germantown Road Streetscape
4. Identify Properties Impacted by Wayfaring Plan
5. Poplar Avenue Widening
6. Build on Existing Relationships
7. Encourage Orthopedic Device Designers/Manufactures
8. Promote Cross-Access Easements with New Developments
9. Maintain a Business-Friendly Attitude
10. Revisit the Smart Growth Ordinance and Regulations

## 4. GERMANTOWN ECONOMY

Objectives

- Development of medical center/district
- Development of business park
- Attracting new businesses
- Retaining and growing current businesses
- Reputation: business friendly city
- Revitalized older retail and office centers

Challenges and Opportunities

1. Competition from surrounding cities
2. Uncertain national economy and retail sales
3. Forest Hill Heights (Winchester area)
4. State shared tax reallocations
5. City's role in economic development

Actions

1. Economy: Strategically Target Business and Industries to Locate to Germantown
2. "Access Germantown": User friendly access to the City
3. Business License Compliance
4. WiFi Access in Public Parks and Facilities

## 5. NEIGHBORHOODS: PRESERVATION AND ENHANCEMENT

Objectives

- Strengthen homeownership (owner occupied)
- Increase property values of homes
- Quality neighborhood infrastructure
- Young families choose to live in Germantown
- 100% neighborhood associations representation in CONA
- Pedestrian friendly neighborhoods

Challenges and Opportunities

1. Aging homes
2. Aging homeowners – less ability to care for home
3. Absentee landlords and property owners taking responsibility
4. Reputation and quality public schools
5. Attracting young families – making Germantown home

Actions

1. Research Residential PILOT
2. Code Compliance Certification
3. International Property Maintenance code (IPMC) Adoption
4. Change of Occupancy Inspection and/or Rental Ordinance
5. Development Regulation Update: Parking and Driveway
6. Update Property Value Report
7. City-Wide Housing Condition Survey
8. Neighborhood Preservation Commission Tour of Remodeled Homes and Landscapes
9. Neighborhood Planning Initiative (NPI)
10. Decorative Street Signposts
11. Bike Facilities Plan
12. Solid Waste Collection
13. Marketing Campaign
14. Constant Contact
15. Events to Support Neighborhoods
16. Sidewalk Inspection and Repair Program
17. Citizen Request and Code Compliance/Permit Automation

## 6. TRANSPORTATION AND TRAFFIC FLOW

Objectives

- Safer roads and streets
- Improved traffic flow
- More attractive highway corridors and streetscapes
- Completing transportation and street projects in a timely manner
- Greater ease of movement and safety for pedestrians and bicyclists

Challenges and Opportunities

1. State and federal funding
2. Congestion on major corridors at peak time
3. Germantown Road realignment
4. Increasing cut through traffic going through neighborhoods

Actions

1. Germantown Road/Poplar Pike/St. George's Intersection Improvements
2. Germantown Road/Wolf River Boulevard
3. Germantown Road/Poplar Pike/Arthur Road
4. Germantown Road Realignment
5. Wolf River Boulevard Extension – Right of way acquisition and construction
6. Farmington Boulevard/Germantown Road double left turn project
7. Germantown Bicycle Facilities Plan
8. Farmington Boulevard rehab, phase I
9. Farmington Boulevard rehab, phase II
10. Poplar Avenue Widening Project
11. Germantown Road South Improvements
12. LED Lights for Traffic Signals, phase I

### **MISSION**

Germantown City Government is financially sound and well governed. The City provides exceptional services responsive to citizens' needs and top-quality facilities, parks and infrastructure.

### **KEY ISSUES AND CHALLENGES**

#### **Sustainability**

The concept of sustainability in its broadest definition is the over arching issue and challenge for our community as we continue to move toward build out and a more stable tax base. The classic definition of sustainability is "meeting the needs of the present without comprising the ability of future generations". Foremost in our thinking as we address the Board of Mayor and Aldermen's focus areas is that the reinvestment, development and capital improvement decisions we make today should improve the quality of life for our residents, and make our city more livable without harming the environment or creating a financial burden for future residents. For our local government organization, it is critical to ensure that our business practices from personnel policies and procedures to fiscal management are carried out with that focus on the future.

The issue of sustainability is central to the work of professional city administrators and managers. The top sustainability issues facing Germantown center around Smart Growth, fiscal viability, community revitalization, economic development, transportation, community engagement and safety and security.

The challenge for the Administration is to constantly keep this issue in the forefront. The Administration must educate others about sustainability and its importance and frame the narrative in terms that coincide with community values.

#### **Economy**

The national, state and local economies have direct impacts on the operations of the City of Germantown. The downturn in the economy poses serious threats to revenue resources for the City. Investment income and revenues from the Hall Income Tax are projected to increase over the next three years. Property tax and sales tax contribute 79% of the City's General Fund revenues. When including state revenues, the total jumps to 89%. Decreases in housing starts and sales, potential foreclosures, and a slowdown in development have direct impacts on property tax revenues. Monitoring development and property maintenance is important to ensure property values remain strong in the City. Sales tax revenue is elastic and fluctuates with changes in the economy. While most of the state-shared revenues are administered on a per capita basis, the revenues are generated from state-wide sales (retail, alcohol, and gas). The effects of the state economy, positive and negative, will impact Germantown's share of revenues.

#### **Aging Infrastructure**

The City of Germantown has more than \$214 million in property assets with more than \$44 million in building structures. While improvements have been invested in these assets over the years, the majority of these facilities are more than 15 years old. Aging operating systems are reaching their life expectancy and will need to be replaced. While newer systems will result in energy savings and in most cases, improved service levels, the initial outlay cost to replace these systems is high. In addition to operating systems, building infrastructure such as roofs, façade, walkways, lighting, parking lots and ground also need attention. Changes in what services and their delivery are in many instances different now than when the buildings were first designed, resulting in the need for refurbishments and renovations.

#### **Competing Interests**

Another key issue facing the City is the increase of competing interests for limited resources. Smart Growth needs such as new roads and sewer line updates will have to be balanced with other capital projects such as the need for drainage improvements, fire stations, and building expansions. Capital needs have to be balanced with operating resources. As the City reaches build out and infrastructure demands increase, this balance will be more challenging.

#### **Legislation**

Legislation on the federal and state levels is a key issue for the City. On the federal level, legislation which allows the formation of unions introduces a whole new element to management and expenditures. Unfunded mandates like the NDPES place new service demands on the City and the need to find funding. On the state level, enabling legislation like the Senior Homestead Exemption, places the City in a position to defend its need to preserve its revenue resources. While the City has focused its attention to legislation in a proactive manner, these efforts will need to continue in the upcoming years.

### MAJOR ACCOMPLISHMENTS

1. Public Private Partnership Policy - FY10 saw the completion and presentation of the first fiscal impact study in the Smart Growth zone. The analysis clearly demonstrated that development in the Smart Growth zone would provide net revenues to the City and help achieve financial sustainability, environmental sustainability and foster community building.
2. Germantown Economy – Despite the worst recession since World War II and its long term residual effects, the City of Germantown was able to balance its budget without a property tax adjustment. The Triple A bond ratings were reaffirmed with Standard & Poor's and Moody's. Gains in the stock market aided OPEB and retirement trust funds, however state and local sales tax remained flat.
3. Managed Competition – The personnel review team continued to meet and analyze all vacant positions prior to posting. All Key Business Executives review areas within their respective areas of responsibility for possible candidates for competition.
4. New City Website – FY10 saw the successful launch of the City's new website. Under contract with Vision Internet and under the direction of the marketing and communication manager, the new site provides timely and informative material for our residents. The improved site is also serving as a valuable economic development tool.
5. Stormwater Management Fee – In January 2010 the Board of Mayor and Aldermen adopted a stormwater management fee and authorized the creation of a separate stormwater utility fund. Economic trends and federal unfunded mandates compelled the City to enact this fee to address the quantity and quality of the stormwater runoff entering laterals and rivers. The enactment of the fee required a great deal of consensus building and community engagement on the part of the City administration to ensure its passage.
6. Building Improvements – Athletic Club – Staff performed demolition prior to indoor pool locker room renovations. Items that were salvageable were plumbing parts, (flush valves, handles, shower valve bodies, etc.) to increase inventory. Selected lockers were removed and relocated to selected rooms to create changing areas for members. The improvements were part of maintaining the value of the City's assets.
7. Building Improvements – Police Department - Staff painted hallways and offices as requested on the 1<sup>st</sup> floor. On the 2<sup>nd</sup> floor, staff installed cabling, circuitry, and a flat panel TV in the roll call room. The TV serves as a monitor for training purposes. Also on the 2<sup>nd</sup> floor, the conference room flat panel TV was mounted on the wall and AV equipment was connected to it. These changes improve the appearance of facilities along with maintaining the value of the City's assets.
8. Building Improvements – Park Restrooms - To help prevent water pipes from freezing, an acoustical ceiling system was installed in the Horse Show restrooms and C.O. Franklin restrooms. Staff installed circuitry and heaters to help maintain a room temperature of 50 degrees. This improvement reduced plumbing repairs by 90 percent. Less money was spent making improvements than the cost of plumbing repairs the previous year.
9. Building Improvements – Station 4 - Staff performed demolition to remove items that will be sold on GovDeals (HVAC equipment and 15 KV generators). Cover plates were salvaged to help increase inventory and an exhaust system was removed to be installed in the garage building. Station 4 site was given to the contractor and the replacement project has begun.
10. HVAC Systems – Athletic Club - Infrastructure funding was approved for remote terminal units 1, 2 and 3 replacement. These units service the indoor pool locker room areas and racquetball courts. The replacement of these systems provides better space comforts and better humidity control more efficiently. The improvements are part of maintaining the value of the City's assets.
11. Building Improvements – Great Hall - A storage room was converted into an office for the Great Hall Manager. This project included ventilation, window installation, painting, electrical and other turnkey items. Facility Services served as the project manager and general contractor.
12. Building Improvements – Athletic Club - Staff created a pro shop area as requested in the lobby. The indoor concession area was renovated as requested to help improve product sales. In addition, staff removed plumbing

fixtures from the indoor pool locker room during the demolition phase to utilize in other facilities. This improved the appearance of some facilities, along with saving purchasing costs in maintaining the value of the City's assets.

13. Building Improvements – All Facilities – Because of the influenza epidemic, all bulk soap is now anti-bacterial. Staff installed hand sanitizer dispensers in facilities as requested. Push plates/pull handles devices were installed throughout the Municipal Center on restroom doors. Single handle lavatory faucets were installed throughout the Municipal Center restrooms.
14. Cost Saving and Efficiency Measures- Purchasing - The procedures for the distribution of bid packets were changed to include email and the City's website. This saves on postage, paper, advertisement, and copying expenses. Purchasing Division added three Plan Houses to advertise projects for the City, raising the total to six. This advertising service is free to the City and increases the pool of bidders for City projects. This has resulted in receiving additional bids which creates competitive pricing for the City. Key areas of efficiency/improvements/changes include:
  - a. Authorization Procedures for creating a more effective paper trail for audit purposes - Staff created an efficient method for continuing a checks and balances for purchase authorization as well as assuring that City staff responsible for automated approvals will complete the approval processes. The existing authorization form has been modified to include a verification/check box for automated approval as well as the signature. There are forms for the different monetary levels of approval. This has proven to be successful.
  - b. Staff continued to train different divisions as necessary on the requisition input procedures.
15. GovDeals Auction of City Surplus Equipment – Purchasing – The City entered into an agreement with GovDeals in September of 2008 to sell surplus items on its auction site. This venture has proved to be very successful for the City. Staff has auctioned over 116 items in 16 separate auctions. These items range from office furniture, computers, printers to HVAC units, cars, trucks, mowers and tractors. To date, the sales total \$187,176.44, less GovDeals' commission of net proceeds total \$173,154.17. The City website will have a link to GovDeals and show all of the items that are for sale by the City. This will allow the citizens to see items for sale and let them know the methods the City is using to save taxpayers money.
16. Fire Station Backup Alerting System - The purchase and installation of the Zetron alerting system provides the City's Fire Department with a dependable backup system for emergency calls. The system was installed, tested and required training for Communications staff taken place. This system provides redundancy for Locution. IT staff is working toward a backbone system with redundancy in the event of emergency. This system provides that for both Communications and Fire Department staff. The new equipment is under maintenance contract which will greatly reduce annual maintenance contracts experienced in the past.
17. SunGard Software Upgrade - The upgrade from a premise-based AS400 system to the SunGard hosted Naviline system is complete. System access and training was a major component of this upgrade. Having users on one platform streamlines training and help when trouble shooting with users across the modules. This upgrade provides the backbone system with redundancy in the event of an emergency. The new platform increases efficiency across all departments by making the system more user friendly, providing user training, and allows ability to sign on and access account information at any City facility. The next step in the upgrade is the implementation of the three new modules: the Code Compliance module, used to assist Code Compliance staff track and complete their day-to-day activities; the Work Order module used by all City staff to enter and track day-to-day activities as well as periodic activities; and the Contact Management module to replace the current Mayor's Action Center software, it will be used by all customer service staff when taking requests/calls. The system will automatically filter the call ticket into the appropriate module for the appropriate department to begin to respond. The citizen will also be able to enter a request on-line through the City's website. A tracking number will be assigned to every request thus allowing the citizen to track the request at anytime.
18. Video Streaming Public Meetings - The City began live video streaming via the City's website for The Board of Mayor and Aldermen, Design Review Commission and Planning Commission meetings. The videos are available as archives within hours of the meeting completion. The viewer is able to click on the agenda item and move directly to that point in the video or search by keyword. This provides more transparency to the City of Germantown.
19. Certified Tax Rate - The City went through an exhaustive process of setting the certified tax rate for the fiscal year 2010. The City requested and was approved by the Shelby County Assessor's Office and the State of Tennessee Board of Equalization a \$50 million dollar appeals buffer against taxpayer appeals. This produced a reduction or tax

neutral affect of \$1.425 for the property tax year 2009. This appeals buffer will be reexamined in May 2010 as to a recapture tax rate.

20. Accounting Restructure - Restructure of the accounting group continued with the reassignment of duties. The retirement and redeployment of the switchboard created greater efficiency within the accounting group. Duties were reassigned and greater training was given to the accounting group to create sustainable savings to the City.
21. Popular Annual Financial Report (PAFR) - The City received its first award for the submission of the PAFR. The City published its second PAFR and improved upon the look and contents of the PAFR. It was submitted to the Government Finance Officers Association (GFOA) for the PAFR award.
22. Comprehensive Annual Financial Report (CAFR) - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report for the year-ended June 30, 2008. The City submitted its June 30, 2009 CAFR to the GFOA for the award. The City has received this award for 27 consecutive years.
23. Distinguished Budget Award - The City received the GFOA's Distinguished Budget Presentation Award for its annual operating budget for the year-ended June 30, 2009. The City has received the Award for each of the last 24 consecutive years. The City submitted its year ended June 30, 2010 budget to the GFOA for the Award.
24. Triple-A Reaffirmed by Rating Agencies - The City was reaffirmed in December 2008 and June 2009 by the rating agencies of Standard and Poor's and Moody's the status of a Triple-A city. There are very few cities within the United States awarded this status. This prestigious rating allows the City to save in the amount of interest it pays to investors when bonds are issued. During the fiscal year 2009 several prior bond issues were refunded, thereby producing a savings to tax payers.
25. Fleet Services – Position Restructure - The Fleet Services division implemented a new program to address both succession planning and cost savings. With retirement of a Fleet Service mechanic, a new position, Fleet Service technician trainee, was developed with the assistance of Human Resources and filled, eliminating the former Fleet Service mechanic position. At the end of the two-year, hands-on training period, the trainee must have ASE certifications in automobile braking systems and steering/suspension before the employee can advance to the next level of Fleet Service Mechanic. The program was implemented because, on average, it takes an individual that long to actually touch or see everything that is repaired because of the different types of vehicles and equipment, and seasonal work. Instead of just backfilling the Fleet Service Mechanic position, the new program will save approximately \$13,000 (\$6,500 per year), provide a more experienced employee and allow for advancement within the division.
26. Trend Model Development - Staff developed a trend model for the City of Germantown to use as an indicator for the financial picture of the City. Using recommended indicators from GFOA (Government Financial Officer's Association), staff, City officials and citizens are able to see any potential warning signs for the various funds and plan for any potential issues for the near and long term future of the City.
27. Court – Procedure Improvements - Procedure improvements had a tremendous positive impact to court services. A new focus on staff structure, opening a third payment window, special called sessions with a second judge, keeping Court services open through the hour of 5:00 pm – 6:00 pm on court night, having prosecutors begin earlier than 6:00 pm and payment processing options have all strengthened the flow for court night and improved the level of customer service. Further process procedure review will continue into FY11 with the goal of further improving customer service in the area of Court.

## PERFORMANCE MEASUREMENT – FY11

It is not enough to simply provide good customer service; the City of Germantown continually strives to improve overall value to its citizens. Business planning is a basic step to understanding how departments operate and provides a framework to examine alternatives to “business as usual”. Performance measures are the core of any results-based business planning and budgeting system. Thus, the City’s business planning process has a specific focus on performance measurement linking to the desired outcomes and performance measures in the City’s Strategic Plan. Departments monitor the need for change in performance measures as their operating environment evolves. Results-based business planning and budgeting is a process that directly connects resource allocations to specific measurable outcomes. Budgets are used to drive the progress and leverage accountability, rather than maintaining the status quo. This system provides policy makers with the tools they need to respond more effectively to what the community wants, as well as provide them with the political support that is needed to make tough choices.

The City of Germantown’s performance management and strategic planning approach consists of identifying organizational strategies based on the Board of Mayor and Aldermen’s focus areas, then translating the strategy through Key Business Units. Performance measures are reviewed during the budget process to ensure that target goals are current with the BMA Policy Agenda. Changes were made to reflect each department’s evaluation of past service results and new program changes. Performance measures are reported quarterly along with a year-end report summarizing the fiscal year’s performance on an annual basis, which is distributed to elected officials and all levels of city management. These reports spotlight the level of service and allow for appropriate changes in staffing, funding allocations and delivery of service levels. In addition to these yearly reports, the City produces a PAFR to inform citizens about financial indicators and performance.

Performance Measures are included in each departmental section and the BMA Policy Agenda begins on page 23 of this document. The chart below and on the following page lists the departmental performance measure for each of the BMA long-range goals. During FY11 the City contracted with ICMA (International City/County Management Association) to train our staff in developing meaningful performance measures that will be used to benchmark with other comparable cities across the country. In addition, the City will engage in the development of the balanced scorecard and key reporting indicators that will be used in our departmental measures.

BMA Long-Range Goals	Department and Measure	Target	FY10 Results
<b>Actively Involved Citizens - Strong Community Partnerships</b>			
	<b>Administration</b>		
	Percent of Commission members' attendance	> 75% Per Quarter	81%
	<b>GPAC</b>		
	Amount of donations received compared to prior fiscal year	2% increase	5%
	<b>Sanitation</b>		
	Amount of recycling material collected annually	2,500 tons	2,636 tons
<b>Enhanced Neighborhoods</b>			
	<b>Facilities Management</b>		
	Number of preventative maintenance/repairs performed by outside company	< 10%	6%
	Percent of total repairs that are non-scheduled	< 25%	12%
	<b>Community Development</b>		
	Number of complaints received	Track and Report	2,636
	Percent of complaints addressed within 24 hours	100%	98%
	Number of building permits issued	Track and Report	40
	<b>State Street Aid</b>		
	Percent of roadways scoring 70 or greater on the City’s Street Index	> 75%	80%
<b>Great Public Education</b>			
	<b>Administration</b>		
	Recognition of Teacher and Student of the Month	Monthly Presentations	100%
	<b>Animal Control</b>		
	Number of Presentations and Tours Given Annually	> 30	27
	<b>GPAC</b>		
	Number of Educational Programs Offered Annually	> 20	20
	<b>Library Services</b>		
	Total Circulation	Track and Report	372,622
	Total Library Visits	Track and Report	229,898
	Total Program Attendance	Track and Report	16,253
	Number of Interlibrary Loan Requests	Track and Report	370
	Operating Cost Per Hour	Track and Report	\$375
	Cost Per Circulation	Track and Report	\$3.48
	Number of New Materials	Track and Report	13,851
<b>Preferred Place to Live</b>			
	<b>Animal Control</b>		
	Percent of Service Requests Responded to Within 1 hour	> 95%	95%
	<b>City Court</b>		
	Number of Overtime Hours By Cases Per Docket (OT Factor)	OT Factor < 10%	5%
	<b>Community Development</b>		
	Percent of Inquires Resolved in Customer Service Center Within 5 Days	> 80%	92%
	<b>Public Services</b>		
	Percent of Non-emergency Requests Responded to Within 24 Hours	> 95%	96%
	Percent of Emergency Requests Responded to Within 1 Hour	> 95%	99%

## PERFORMANCE MEASUREMENT – FY11

BMA Long-Range Goals	Department and Measure	Target	FY10 Results
<b>Preferred Place to Live</b>			
	<b>Finance</b>		
	Process and Mail Utility Bills by Fourth Business Day of Each Week	> 92%	90%
	Time Required to Process Purchase Orders	< 3 Days	1.95
	<b>Great Hall</b>		
	Average Number of Rentals Per Quarter	>840	595
	Comparison of Previous Year's Revenue to Current Year	>3%	-3%
	<b>Germantown Athletic Club - Aquatics</b>		
	Number of Classes Added/Changed Annually	> 10 Classes	7
	Percent Increase in Participation Over Previous Fiscal Year	> 2%	-1%
	Percent Capacity of Each Program	> 80%	81%
	<b>Germantown Athletic Club - Recreation</b>		
	Percent Increase in Overall Memberships	>5%	10%
	Retention Rate of Current Members	>85%	78%
	Average Number of Fitness Class Participants	> 21	21
	<b>GPAC</b>		
	Percent of Ticket Sales Over Previous Fiscal Year	> 5%	-7%
	<b>I.T.</b>		
	Percent of System Downtime Monthly	< 0.5%	0.2%
	<b>Human Resources</b>		
	Percent Variance in Total Benefit Costs Over Previous Fiscal Year	< 3%	26%
	<b>Recreation</b>		
	Percent Increase in Participation Over Previous Fiscal Year	> 5%	2%
	Percent Capacity of Each Program	> 80%	76%
	<b>Research and Budget</b>		
	Distribution of Monthly Financial Reports by Second Week	100%	100%
	Response to Inquires and Completion of Analytical Requests as Scheduled	100%	100%
	<b>Sanitation</b>		
	Percent of Requests Responded to Within 24 Hours	> 95%	97%
	<b>Sewer</b>		
	Percent of Sewer Backups Responded to Within 1 Hour	> 95%	100%
	Percent of Non-emergency Requests Responded to Within 24 Hours	> 95%	100%
	<b>Water</b>		
	Percent of Non-emergency Requests Responded to Within 24 Hours	> 95%	98%
	Percent of Emergency Requests Responded to Within 30 Minutes	> 95%	99%
<b>Safest City in the Southeast</b>			
	<b>City Court</b>		
	Number of Days to Initiate Failure to Comply With Court Orders	< 5 Days	100%
	<b>Fire</b>		
	Number of Emergency Medical Responses	Track and Report	1,707
	Number of Structure Fire Responses	Track and Report	42
	Number of Other Fire Responses	Track and Report	69
	All Other Responses	Track and Report	988
	Total Responses	Track and Report	2,806
	Fire Inspections by Fire Marshall's Office	Track and Report	392
	Fire Inspections by Engine Company Inspectors	Track and Report	955
	Number of Fire Code Violations Found	Track and Report	554
	Percent of Fire Code Violations Cleared in 90 Days	Track and Report	95%
	Response Time - Fire	Track and Report	5:23
	Response Time - EMS	Track and Report	4:53
	Percent of Fire Causes Determined	Track and Report	86%
	Total Year to Date Fire Damage Loss	Track and Report	\$2,923,850
	Fire Loss Per Capita	Track and Report	\$71.29
	Total Number of Ambulance Responses	Track and Report	1,667
	Percent of Response Times Below 9 Minutes	Track and Report	90%
	<b>Human Resources</b>		
	Number of Training Seminars Annually	> 12	12
	<b>Police</b>		
	Number of Prevention Talks Annually	> 120	77
	Average Response Time to Emergency Calls	< 3 Minutes	3:43
	Average Response Time to Non-emergency Calls	< 5 Minutes	4:57
	<b>Fleet Services</b>		
	Number of Total Repairs Annually	Track and Report	6,169
	Percent of Repairs Non-scheduled	< 25%	20%
	Percent of Repairs by an Outside Company	< 3%	1.1%
	Percent of Repairs Done in the Field	< 2%	1.4%

## FINANCIAL POLICIES

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By resolution of the Board of Mayor and Aldermen on June 28, 2004 the following policies were adopted to provide guidance to Administration in budgeting, long-range planning and financial management of the City's operations designation for the General Fund fund balance.

### I. Operating Budget

The operating budget will be based on the principle of financing current expenditures with current revenues or accumulated reserves. Operating expenditures will not be directly supported by debt or federal and state transfer proceeds. Expenditures shall include adequate funding for retirement systems and adequate maintenance and replacement of capital and operating assets. Budgeted expenditures shall reflect the City's perceived needs and desires of the community based on current surveys and long-range planning.

The budget will also be based on generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board. The budget basis will conform to the accounting policies contained in the Comprehensive Annual Financial Report, Note 1 – Summary of Significant Accounting Policies.

The form of the budget will include five-year projections of revenues and expenditures based on a program orientation, which includes measurement of performance, full cost absorption, adequate provisions for debt service and depreciation where applicable. The budget presentation will include analyses of cash flow, capital position and debt capacity.

Semiannually, there will be a comprehensive review of the operations to date in comparison to the existing budget. Projections of remaining revenues and expenditures for the year will be made and reviewed by the City Administrator, Mayor, and the Financial Advisory Commission and appropriate adjustments will be recommended to the Board of Mayor and Aldermen.

### II. Revenues

The operating budget will be developed with the objective of funding all well justified program goals, while avoiding major per capita tax increases. The City will strive to diversify the revenue base, reducing its dependency on property taxes and intergovernmental transfers.

The City will maximize the availability of revenue proceeds through aggressive collection and investment policies and proper timing of cash disbursements.

User fees will be developed and continually reviewed to ensure that they recover the cost of services that are not universal to all taxpayers. In Proprietary Funds, user fees will provide full coverage of direct and indirect costs including depreciation. In the Recreation Fund, user fees will be maintained at a level to cover operating costs exclusive of facility costs.

### III. Reserves

The operating budget will provide funding of certain reserves considered necessary to the continued financial health of the City. They are reflected in the City's financial statements as Designation of General Fund fund balance.

Emergencies and Catastrophes – provide funds to meet major, unforeseen, infrequent, catastrophic or emergency requirements, and are to be maintained at a level of \$900,000. This amount also provides funding of a risk management program, whereby the City obtains insurance contracts for catastrophic losses, but maintains relatively high deductible or retention limits on operating equipment and maintains no insurance contracts on certain exposures.

Contingencies – provides funds annually from which appropriations may be made to meet minor, additional needs not specifically provided for in the current operating budget. The amount will be fixed at \$250,000. An amount of \$50,000 is budgeted in the General Fund Contingency Account and \$200,000 is budgeted in the CIP Contingency Account. The Financial Advisory Commission and the Board of Mayor and Aldermen will review this fixed level of funding annually.

Infrastructure Replacement – provides funding for the replacement, reconstruction or refurbishment of City assets consisting of, but not limited to, city buildings, parks, streets, curbs, sidewalks and operating equipment on a pay-as-you-go basis. Funding will be provided annually during the budget process from General Fund operations.

Tax Anticipation – supplements operating cash flows to avoid liquidity problems, which might necessitate the issuance of Tax Anticipation Notes, and is to be maintained at a level of one-third of property tax revenues.

Debt Service – establishes a reserve to meet total debt service requirements for the following year.

#### IV. **Capital Improvements Program**

The Capital Improvements Program (CIP) will reflect a consensus of the perceived needs and desires of the community based on current surveys and long-range planning. The CIP will be cognizant of the financial impact on the applicable fiscal year and the City's past, present and future goals. The CIP will generally address those capital projects used for the acquisition or construction of major capital facilities.

The City will update and adopt annually a six-year CIP, including the annual Capital Improvements Budget (CIB) and a five year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects. Projections may be made for future projects exceeding the six-year CIP timeframe. The plan will include costs that have been estimated including consideration for inflation. The inflation rate will be determined annually in the budget process and will be disclosed in the capital budget report.

The first year of the six-year CIP will be the basis of formal fiscal year appropriations during the annual budget process. As part of the annual budget process, the CIP will be evaluated and adjusted with changes in priorities. The Mayor and City Administrator will review the CIP quarterly and if new project needs arise during the year, a budget adjustment identifying both the funding sources and project appropriations must be presented to the Board of Mayor and Aldermen (BMA) for approval. The approval must occur before active progress is made on the planning, design, or construction of the project. Projects may be granted exceptions as to promptly resolve any dangers to the community.

Projects involving development contracts brought before the Board of Mayor and Aldermen for approval during the operating year will identify proposed sources of funding and impacts to CIP funding, in particular, the General Fund Operating Reserves.

Each capital project will have a "sunset provision" enforced at the end of the fiscal year, which can only be lifted by resolution adopted by the Board of Mayor and Aldermen.

Projects will be monitored to ensure compliance with CIP Policy and Procedures. Projects will be entered into a timeline to produce a CIP schedule. Post-project evaluation reports will be used to determine the successfulness of a project.

#### ***Evaluation Criteria***

In order for a project to be considered in the CIP, an application shall be submitted for evaluation. A CIP Committee will be developed to assist in the review of project applications. The CIP Committee will use the following criteria to evaluate each capital project:

1. Conforms to the City's Strategic Plan
2. Supports the BMA Policy as adopted in January of each year
3. Promotes safety and security
4. Requirements to meet federal or state mandates
5. Savings in operating, capital spending or energy consumption
6. Impacts to future operating costs
7. Enhances economic development or adds to the tax base
8. Availability of federal or state funding assistance
9. Deferring will have possible significant implications for the community
10. Maintains a current level of service
11. Relates to another high priority project or is a continuation of a project currently under way
12. Improves the quality of existing services to safety
13. Replaces or maintains a capital asset
14. Creates a disruption or inconvenience to citizens
15. Benefits a large amount of stakeholders
16. Carries risk or uncertainty
17. Protects or contributes to the history of the City

## **FINANCIAL POLICIES**

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### **Financing**

The two basic approaches to funding capital projects are pay-as-you-go and pay-as-you-use. Pay-as-you-go means paying for the capital project out of current revenues at the time of expenditure. Pay-as-you-use means borrowing to finance the expenditure with debt service payments generated from revenues raised through the useful life of the project. The CIP will use a combination of these two financing methods. Capital projects are funded through bonds, reserves, grants, developer contributions and other governmental sources. The average maturity of general obligation bonds will be at or below 20 years. Pay-as-you-go financing for capital projects must account for at least 25% of capital plan funding.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible. Future maintenance or replacement costs will be factored into future years CIP as a result of the entry of a new project.

The Capital Improvements Program (CIP) will reflect a consensus of the perceived needs and desires of the community based on current surveys and long-range planning. The City will develop and maintain a CIP to control capital projects over a six-year planning period coordinated with the operating budget.

The CIP will be designed to protect the City's investments in capital and operating assets through timely and adequate maintenance and replacement of those assets. The Mayor and City Administrator will review the CIP quarterly and recommendations for amendments will be made to the Board of Mayor and Aldermen. Projects involving development contracts brought before the Board of Mayor and Aldermen for approval during the operating year will identify possible sources of funding and impacts to CIP funding, in particular, General Fund Operating Reserves. The CIP will monitor projects in progress to ensure timely completion or the substitution of alternative projects.

### **V. Debt and Investment Policies**

Debt will be used to finance long-lived capital and operating assets within the constraints of maintaining or improving bond ratings and debt service quality.

Debt management will provide for the protection of bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument provisions and appropriate disclosures to investors, underwriters and rating agencies.

Investments of the City will be made and collateralized in accordance with Tennessee Code Annotated.

Investment management will strive to maximize investment return on the City's funds through pooling of funds where permitted, frequent market analysis; cash forecasting procedures and competitive bidding.

A separate detailed investment policy "Policy Letter No. 27" has been revised and made current by the subcommittee of the citizen based Financial Advisory Commission for the city during calendar year 2004. The policy letter addresses in greater detail the administrative involvement into City investments. The policy defines appropriate criteria guidelines for the selection of financial institutions and investment instruments as authorized under Tennessee Code, staying mindful of cash flows and investment risk when matching length of maturities.

### **Basis of Budgeting**

The City does not distinguish between Basis of Budgeting and Basis of Accounting, as reflected in the City's Comprehensive Annual Financial Report (CAFR). The principles set forth as the Basis of Accounting are strictly observed in the budgetary process.

The City budget is prepared on a modified accrual basis of accounting except for encumbrances. Unencumbered appropriations lapse at the end of each fiscal year, with encumbered appropriations being carried forward to the next year.

The budgetary process for the City of Germantown begins in January with the Board of Mayor and Aldermen's annual retreat where its policy agenda is set for the upcoming fiscal year. Early in January, a budget manual is distributed to all departments and divisions, which outlines the budget calendar, submission dates, performance measurement requirements and parameters for budget requests. Six months of actual data for the current fiscal year is given as a basis for departments to submit their estimates for the current fiscal yearend. Departments are required to complete their budgetary requests for the new fiscal year and include justifications for any infrastructure, capital and program change requests. The Research and Budget staff works with

## **FINANCIAL POLICIES**

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departments in reviewing personnel needs. The city administration reviews all requests on the timeframe as identified in the annual budget calendar. All funds, capital programs, infrastructure replacement programs and staffing are presented to the City's Financial Advisory Commission (FAC). The FAC is composed of citizens who volunteer to serve on the Commission on an annual basis and whose background is within the financial services discipline. The final component of the budgetary process is highlighted in a work session with the Board of Mayor and Aldermen. The Proposed Budget is then presented to the Board of Mayor and Aldermen for adoption through three readings, including a public hearing. Prior to the public hearing, a Budget In Brief brochure is mailed to all citizens. The brochure highlights the major capital and operating projects in the proposed Budget along with a letter from the Mayor.

### **Budgetary Control**

Formal budgetary accounting is used as a management control for all funds of the City. Budgetary controls are exercised both at the departmental level, with the adoption of the budget, and at the line item level through accounting controls. Additionally, budgetary control is maintained at the program level by the individual departments, acting in conjunction with the Department of Finance and General Services. The latter has a Division of Research and Budget to execute budgetary controls.

Under provisions of the City's charter, the Board of Mayor and Aldermen annually enact by ordinance the operating budgets of the general, special revenue, capital projects, enterprise and internal service funds, which cannot exceed appropriation except by approval of the governing body. An annual budget for the capital projects is adopted by individual funds. The total budgets of these funds constitute legal spending limits, requiring ordinance amendment. Transfers within the funds are accomplished by resolution of the Board of Mayor and Aldermen to authorize expenditures of various grants received and to adjust the individual fund budgets as required within the total dollar limitations of the budget ordinance. The Mayor may approve transfers between categories within a cost center without the governing body's approval. The Board must approve other transfers or requests for additional funds. Thus, departmental or cost center appropriations comprise a legal spending limit for governmental fund types, except for capital projects funds for which the project length financial plans are adopted. The City disperses its capital projects fund monies to various projects, which may cause a deficit within the project. However, the City adopts a positive Capital Improvements Program where funds can be transferred within the fund with appropriate approval from the governing body. Supplemental appropriations were required during the year and the accompanying budgetary data has been revised for amendments authorized by resolution during the year. The basis of accounting applied to budgetary data presented is consistent with the appropriate basis of accounting for each fund type.

The Capital Projects Funds account for the receipt and disbursement of all resources used in the acquisition and construction of capital facilities where the construction period is expected to exceed one year, other than those financed entirely by Proprietary Fund Types. The primary funding sources are debt proceeds and General Fund transfers. The facilities constructed and assets acquired become a part of the City's fixed assets and are, therefore, recorded in the General Fixed Assets Account Group. The residual equity in Capital Projects Funds, if any, is returned to the General Fund upon completion of the project. The following funds are included in this grouping.

The Major Roads Fund includes projects that create, widen or improve roads or intersections. In addition, this fund provides safe and reasonable access to the commercial developments while maintaining a reasonable level of service for traffic using the roadways.

The Other Transportation Fund includes additional intersections and signals for the city or the improvement of the existing ones. The major purpose of this fund is to provide safe and orderly movement of traffic.

The Fire Department Projects Fund's major objective is to provide adequate fire protection to the city and to maintain the Class 3 insurance rating. The major projects in this fund include the construction of new fire stations, the remodeling or expansion of existing fire stations and major equipment purchases.

The Parks Improvements Fund is needed to meet the intensified demand for additional parkland. In addition, growth and development of new parkland is needed to keep pace with the 2004 Plan for parks and recreation.

The Drainage Projects Fund includes projects that will provide adequate water supply for existing and future population requirements. In addition, this fund consists of sewer projects, such as the provision of sanitary sewers, which are needed when properties are annexed into the City.

The General Government Projects Fund includes miscellaneous projects needed to meet individual departmental demands. The major projects in this fund include the remodeling or expansion of City owned buildings as well as community use buildings and property.

## BUDGET CALENDAR

### January

- 1/19/10 Budget Material distributed to Departments  
1/25/10 **Board Meeting** - Budget Calendar review and approval by the Board of Mayor and Aldermen  
1/29/10 External agencies are notified of submission deadline of 2/12/10 for funding requests

### February

- 2/05/10 Capital Improvements Program applications deadline  
2/09/10 **Financial Advisory Commission – First Meeting:** Introduction and FY11 update  
2/12/10 Performance Measures and FY11 Budget materials due to Research and Budget  
Funding requests by external agencies due to City Administrator  
2/19/10 Vehicle and equipment replacement schedule review with City Administrator  
2/26/10 Enterprise Fund FY11 Budget submissions due to Research & Budget  
2/22-3/05/10 FY11 Budget review with departments

### March

- 3/16/10 **Financial Advisory Commission – Second Meeting:** Review of FY11 Budget Revenue Projections for the General Fund  
3/18/10 Review of Preliminary General Fund Revenues and Expenses; Enterprise Funds  
3/22/10 Board of Mayor and Aldermen – work session on CIP

### April

- 4/06/10 **Financial Advisory Commission – Third Meeting:** Review of FY11 Budget Enterprise Funds (Utility, Germantown Athletic Club, Great Hall and Sanitation)  
4/20/10 **Financial Advisory Commission – Fourth Meeting:** Review of FY11 Infrastructure Replacement Program, Capital Improvements Program and Special Revenues  
4/22/10 Proposed FY11 Budget and Capital Plan delivered to Department Directors for final comment and review  
4/27/10 **Financial Advisory Commission – Fifth Meeting:** Review of FY11 Budget Expenditure Projections for the General Fund  
4/30/10 Proposed FY11 Budget delivered to Board of Mayor and Aldermen  
*Budget in Brief* prepared

### May

- 5/03/10 Document printing RFP due to Purchasing  
5/06/10 Board of Mayor and Aldermen work session on FY11 Budget  
5/10/10 **Board Meeting - First Reading on FY11 Budget Ordinance 2010-4**  
Schedule meetings with Chamber, Homeowner Associations and Civic Clubs  
Distribute *Budget in Brief*, Press Conference; Neighborhood News (Budget and Property Tax Rate)

### June

- 6/14/10 **Board Meeting - Public Hearing on FY11 Budget; Second Reading on FY11 Budget Ordinance 2010-4**  
6/28/10 **Board Meeting - Third and Final Reading on FY11 Budget Ordinance 2010-4**



This section consists of summaries of the FY11 Budget by major category and by cost center in the six major operating funds: General, Utility, Germantown Athletic Club, Great Hall, Sanitation and Stormwater. It also contains pie charts of General Revenues and Expenditures, CIP Project Listings, Personnel Staffing Schedule, Special Revenue Funds, Internal Service Funds and Fiduciary Funds.

**TOTAL EXPENDITURE BUDGET** – The schedule, which appears on the next two pages, summarizes revenues and expenditures for all fund types by category or nature of revenue and expenditure for FY11. It is compared to the estimated total for FY10. The significant totals are carried forward to the City Administrator’s transmittal letter in analyzing major changes in operating and capital expenditures. The impact to fund balance is also provided. Pie charts illustrate revenues and expenses by General Fund, Utility Fund, Germantown Athletic Club Fund, Great Hall Fund, Sanitation Fund, Stormwater Fund and Special Revenue Fund.

**GENERAL FUND** – The summary of the General Fund Budget is on pages 42 and 43. The details of General and Special Revenues are found in the last section of the document. Expenditures are summarized by cost center and grouped by program. General Fund expenditures that include engineering, public services and information technology services are charged to the Utility Fund, which is reimbursed by the expense reimbursement line of the General Fund Budget Summary. Three years of history, including FY10 and five years of projections including FY11, are presented. The bottom line in this schedule is the ending fund balance for each of the fiscal years. A detail of the General Fund’s fund balance is outlined in this section under the heading Discussion of General Fund Reserves.

The General Fund Summary reflects the carry forward resources from prior year revenues, which carries forward prior year expenditure obligations. This change accounts for the variance between ending and beginning fund balance figures.

**PIE CHARTS** – Pie charts are presented for General Fund Revenues and Expenditures in order to demonstrate the proportional relationships of the General Fund Budget. Beneath the pie charts are comparative summaries of major categories of revenues and expenditures by program. Similar pie charts are presented for the Utility Fund, the Germantown Athletic Club and the Great Hall Fund.

**UTILITY FUND – GERMANTOWN ATHLETIC CLUB FUND – GREAT HALL FUND – SANITATION FUND – STORMWATER MANAGEMENT FUND** – These Fund Summaries are presented in the same columnar format as the General Fund Summary. The summaries are designed to accomplish four objectives: 1) to provide a Net Operating Income amount; 2) to provide a projection of Working Capital; 3) to project Fund Equity; and 4) to project Total Net Assets. Revenues are detailed in the last section of this document. Operating Expenditures, including depreciation and interest on indebtedness, are subtracted from Total Revenues to arrive at Net Operating Income. Other adjustments to income, including depreciation and capital outlays, are added to or deducted from Net Operating Income to arrive at an estimation of cash flows. Working capital is defined as current assets less current liabilities at June 30 of each fiscal year. Components of fund equity at each of the fiscal year-ends are also described in these summaries. Contributed Capital in the Utility Fund does not include fees paid to the City by developers for infrastructure constructed by the City, but generally represents subdivision and project water and sewer lines installed by developers.

<b>List of Major Funds</b>
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<i><b>Governmental</b></i>		<i><b>Proprietary</b></i>		<i><b>Fiduciary</b></i>
General Fund	General	Utility Fund	Enterprise	Pension Fund Trust Fund
Recreation Fund	Special	Germantown Athletic Club Fund	Enterprise	OPEB Fund Trust Fund
State Street Aid Fund	Special	Great Hall Fund	Enterprise	
Automated Enforcement	Special	Sanitation Fund	Enterprise	
Drug Asset Forfeiture	Special	Stormwater Fund	Enterprise	
Federal Asset Forfeiture	Special	Health Fund	Internal Service	
Pickering Fund	Special	Fleet Services	Internal Service	
Capital Improvements Fund	Capital	Allocated Expenses	Internal Service	

**EXPLANATION OF BUDGET SUMMARIES**

**FISCAL YEAR 2011**

	General Fund	Utility Fund	Germantown Athletic Club	Great Hall Fund	Sanitation Fund	Stormwater Fund
<b>REVENUES:</b>						
Property Taxes	\$ 22,297,485	-	-	-	-	-
Sales Taxes	6,458,030	-	-	-	-	-
Federal and State Revenues	3,711,920	-	-	-	9,000	-
Metered Water Sales	-	4,500,000	-	-	-	-
Sewer Service Fees	-	2,700,000	-	-	-	-
Membership Fees	-	-	2,675,000	-	-	-
Aquatics Revenues	-	-	163,000	-	-	-
Business Revenues	-	-	-	165,000	-	-
Sanitation Fees	-	-	-	-	3,839,699	-
State Gasoline Tax Allocation	-	-	-	-	-	-
Automated Enforcement Revenues	-	-	-	-	-	-
Drug Enforcement Revenues	-	-	-	-	-	-
Federal Asset Forfeiture Revenues	-	-	-	-	-	-
Pickering Complex Revenues	-	-	-	-	-	-
Recreation Revenues	-	-	-	-	-	-
Stormwater Fee	-	-	-	-	-	985,000
Other Revenues	3,561,200	500,000	519,922	-	40,000	-
Investment Income	236,280	65,000	2,600	-	2,600	-
Funds from Prior Periods	450,000	-	-	-	-	-
<b>FY11 Total Revenues:</b>	<b>36,714,915</b>	<b>7,765,000</b>	<b>3,360,522</b>	<b>165,000</b>	<b>3,891,299</b>	<b>985,000</b>
<b>Expenditures/Expenses by Category:</b>						
Personnel	24,536,985	1,490,658	1,464,035	140,346	51,578	558,124
Communications	315,118	64,100	2,600	900	9,350	5,200
Utilities	897,637	708,600	311,925	31,786	1,236	-
Professional	2,668,854	150,000	647,500	85,000	15,000	-
Grants	300,625	-	-	-	-	-
Other Maintenance	1,754,997	130,000	259,000	35,230	-	77,592
Vehicle Maintenance	-	-	-	-	-	-
Street Maintenance	-	-	-	-	-	215,000
Mains Maintenance	-	84,000	-	-	-	-
Supplies	1,269,583	180,700	213,050	12,309	25,000	45,000
Contract Services	-	1,100,000	-	-	3,903,747	-
Insurance	92,000	15,000	3,500	-	-	-
Rent	109,316	1,100	132,700	80,722	-	-
Debt Service	3,018,141	301,025	40,954	15,926	-	-
Capital Outlay	414,000	-	-	-	-	-
Depreciation	-	1,554,844	614,928	24,386	-	-
Contingency	50,000	-	-	-	-	-
Operating Transfer	1,022,000	-	(840,000)	(600,000)	-	-
Allocation/PILOT	1,219,748	1,561,412	186,838	56,703	-	40,400
Expense Reimbursement	(1,058,882)	-	-	-	-	-
<b>FY11 Total Expenditures/Expenses</b>	<b>36,610,122</b>	<b>7,341,439</b>	<b>3,037,029</b>	<b>(116,691)</b>	<b>4,005,911</b>	<b>941,316</b>
<b>Excess (Deficit)/Income (Loss)</b>	<b>104,793</b>	<b>423,561</b>	<b>323,493</b>	<b>281,691</b>	<b>(114,612)</b>	<b>43,684</b>
<b>Fund Balance/Net Assets:</b>						
Beg. Fund Bal./Net Assets	20,285,312	45,977,927	12,828,036	10,449	345,997	(24,100)
Transfer to CIP/IRP	(3,075,000)	-	-	-	-	-
End Fund Bal./Net Assets	\$ 17,315,105	46,401,488	13,151,529	292,141	231,384	19,584
Capital Outlay/Infrastructure/CIP	-	4,308,000	810,000	300,000	-	-
<b>COMPARISON TO PRIOR YEAR'S BUDGET</b>						
<b>ALL FUNDS:</b>		<b>BUDGET '10</b>	<b>BUDGET '11</b>	<b>CHANGE</b>	<b>% CHANGE</b>	
Operating Budget*	\$	55,378,009	54,579,615	(798,394)	-1.4%	
Capital Budget		15,637,000	39,468,000	23,831,000	152.4%	
<b>TOTAL BUDGET</b>	<b>\$</b>	<b>71,015,009</b>	<b>94,047,615</b>	<b>23,032,606</b>	<b>32.4%</b>	

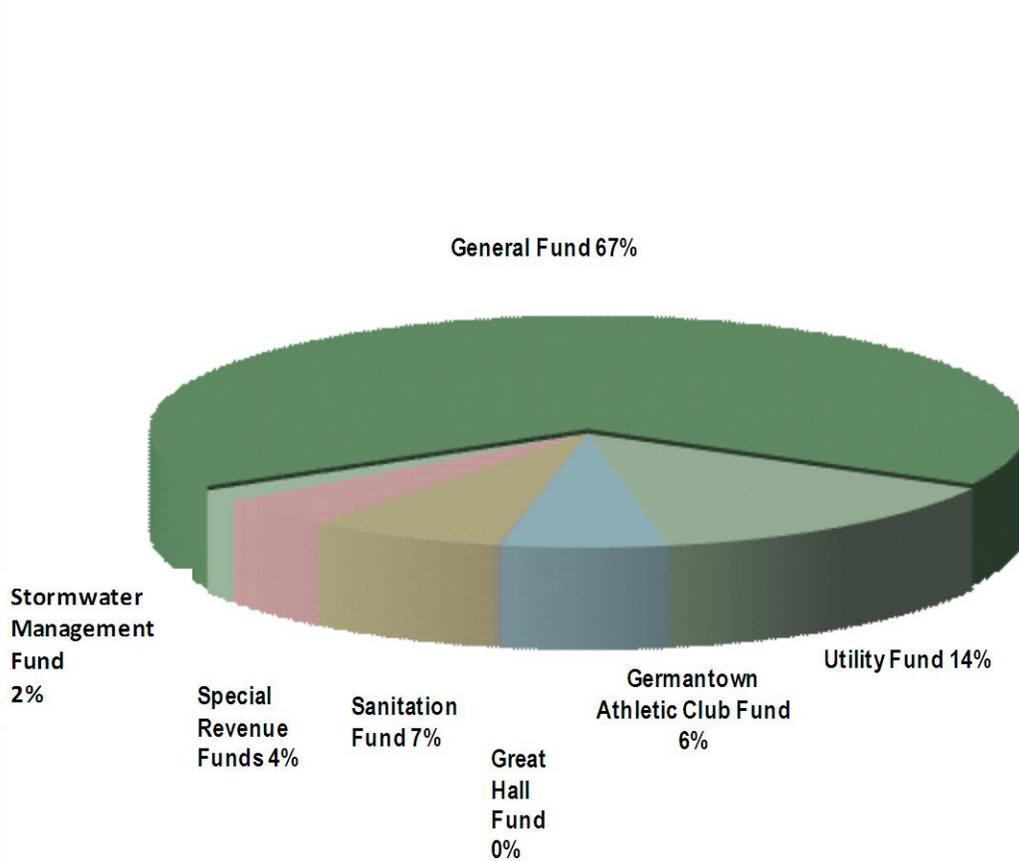
\* Includes Capital Outlay and Infrastructure.

## TOTAL EXPENDITURE BUDGET

	Special Revenue	Veh. Maint./ Alloc.	Capital Projects	Total	FY11	Increase/ Decrease	Estimated FY10	Actual FY09
<b>REVENUES:</b>								
Property Taxes	\$ -	-	-	22,297,485		-0.8%	22,481,325	21,635,074
Sales Taxes	-	-	-	6,458,030		1.0%	6,395,481	6,546,302
Federal and State Revenues	-	-	-	3,720,920		-11.8%	4,217,388	5,507,537
Metered Water Sales	-	-	-	4,500,000		4.8%	4,293,828	4,321,582
Sewer Service Fees	-	-	-	2,700,000		5.2%	2,566,000	4,808,375
Membership Fees	-	-	-	2,675,000		7.0%	2,500,000	165,989
Aquatics Revenues	-	-	-	163,000		18.1%	138,000	119,176
Business Revenues	-	-	-	165,000		-8.9%	181,099	-
Sanitation Fees	-	-	-	3,839,699		-0.8%	3,869,759	3,773,782
State Gasoline Tax Allocation	1,200,000	-	-	1,200,000		0.0%	1,200,000	1,080,315
Automated Enforcement Revenues	246,000	-	-	246,000		9.3%	225,000	258,650
Drug Enforcement Revenues	350,000	-	-	350,000		11.7%	313,326	166,981
Federal Asset Forfeiture Revenues	100,000	-	-	100,000		0.0%	-	-
Pickering Complex Revenues	68,500	-	-	68,500		4.6%	65,500	68,174
Recreation Revenues	480,940	-	-	480,940		15.8%	415,198	704,562
Stormwater Fee	-	-	-	985,000				
Other Revenues	-	-	-	4,621,122		-2.2%	4,724,044	7,832,196
Investment Income	7,800	-	-	314,280		-7.7%	340,315	1,008,438
Funds from Prior Periods	-	-	-	450,000		-	450,000	-
<b>FY11 Total Revenues:</b>	<b>2,453,240</b>	<b>-</b>	<b>-</b>	<b>55,334,975</b>		<b>1.8%</b>	<b>54,376,263</b>	<b>57,997,133</b>
<b>Expenditures/Expenses by Category:</b>								
Personnel	252,454	658,028	-	29,152,208		-0.7%	29,349,542	29,448,879
Communications	1,000	1,600	-	399,868		9.9%	363,721	355,849
Utilities	811,100	9,470	-	2,771,754		8.0%	2,566,853	2,730,059
Professional	323,827	-	-	3,890,181		15.9%	3,357,247	3,160,824
Grants	23,000	-	-	323,625		-61.8%	847,400	711,695
Other Maintenance	5,000	86,000	-	2,347,819		14.9%	2,044,067	1,781,489
Vehicle Maintenance	-	107,000	-	107,000		0.0%	107,000	96,962
Street Maintenance	1,060,000	-	-	1,275,000		-9.6%	1,410,000	1,480,051
Mains Maintenance	-	-	-	84,000		-0.4%	84,350	98,086
Supplies	331,408	17,650	-	2,094,700		10.4%	1,897,450	1,784,322
Contract Services	-	-	-	5,003,747		5.3%	4,749,818	4,627,130
Insurance	-	702,000	-	812,500		0%	791,263	685,624
Rent	204,300	1,700	-	529,838		14.0%	464,604	280,873
Debt Service	-	-	-	3,376,046		0.4%	3,363,745	6,865,605
Capital Outlay	-	-	-	414,000		-47.8%	793,535	438,672
Depreciation	-	31,969	-	2,226,127		7.0%	2,079,725	1,878,425
Contingency	-	-	-	50,000		0%	-	311
Operating Transfer	(692,000)	-	-	(1,110,000)		0%	-	(180,000)
Allocation	20,400	(1,615,417)	-	1,470,084		-9.1%	1,617,879	1,270,534
Expense Reimbursement	-	-	-	(1,058,882)		-16.0%	(1,260,344)	(1,270,533)
<b>FY11 Total Expenditures/Expenses</b>	<b>2,340,489</b>	<b>-</b>	<b>-</b>	<b>54,159,615</b>		<b>-0.9%</b>	<b>54,627,854</b>	<b>55,644,857</b>
<b>Excess (Deficit)/Income (Loss)</b>	<b>112,751</b>	<b>-</b>	<b>-</b>					
<b>Fund Balance/Retained Earnings:</b>								
Beg. Fund Bal./Retained Earnings	1,641,261	23,000	-					
Transfer to CIP/IRP	-	-	-					
End Fund Bal./Ret. Earnings	\$ 1,754,012	23,000	-					
Capital Outlay/Infrastructure/CIP	-	-	34,470,000					
<b>COMPARISON TO PRIOR YEAR'S BUDGET</b>								
<b>GENERAL FUND:</b>					BUDGET '10	BUDGET '11	CHANGE	% CHANGE
Operating Budget*				\$ 36,659,988	36,610,122	(49,866)	-0.1%	
Capital Budget				-	-	-	0.0%	
<b>TOTAL BUDGET</b>				<b>\$ 36,659,988</b>	<b>36,610,122</b>	<b>(49,866)</b>	<b>-0.1%</b>	

\* Includes Capital Outlay and Infrastructure.

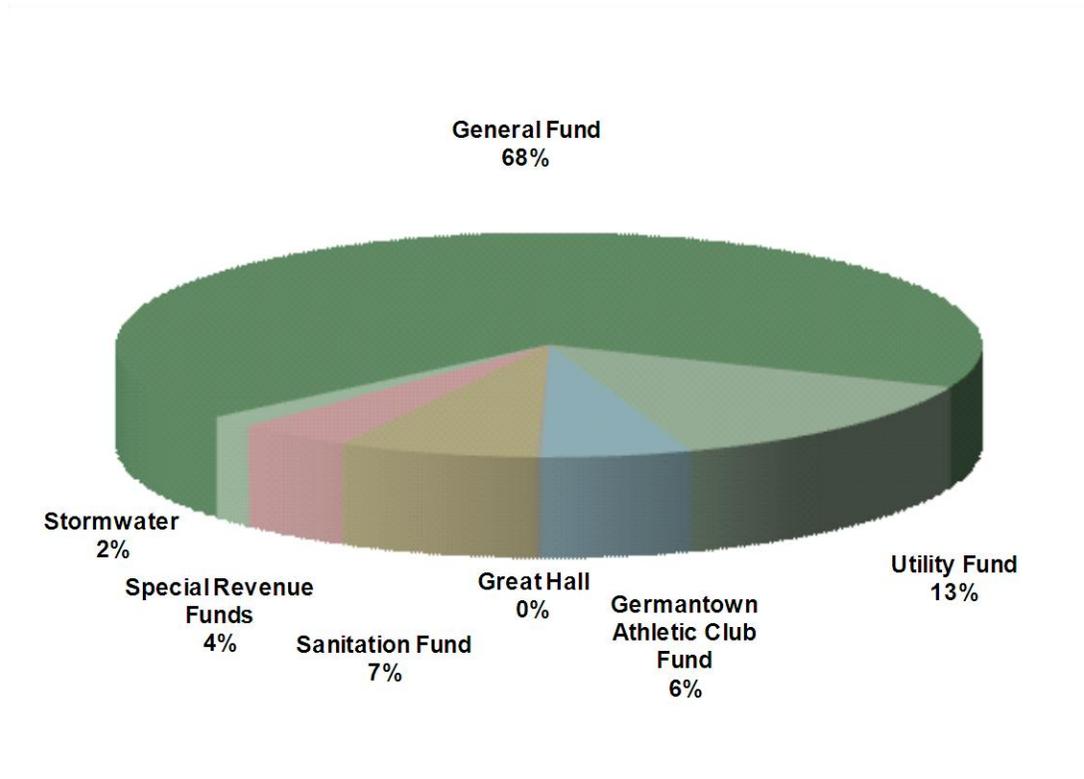
## ALL FUND REVENUES FY11



**ALL FUND REVENUES (\$000)**

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
General Fund	\$ 37,426	69%	\$ 36,715	67%
Utility Fund	7,573	14%	7,765	14%
Germantown Athletic Club Fund	3,122	6%	3,361	6%
Great Hall	101	0%	165	0%
Sanitation Fund	3,923	7%	3,891	7%
Special Revenue Funds	2,232	4%	2,453	4%
Stormwater Management Fund	-	-	985	2%
<b>TOTAL REVENUES</b>	<b>\$ 54,376</b>	<b>100%</b>	<b>\$ 55,335</b>	<b>100%</b>

# ALL FUND EXPENSES FY11



**ALL FUND EXPENDITURES (\$000)**

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
General Fund	\$ 37,350	68%	\$ 36,611	68%
Utility Fund	7,115	13%	7,341	13%
Germantown Athletic Club Fund	3,004	5%	3,037	6%
Great Hall	390	1%	(117)	0%
Sanitation Fund	3,877	7%	4,006	7%
Special Revenue Funds	2,868	5%	2,340	4%
Stormwater	24	0%	941	2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,628</b>	<b>100%</b>	<b>\$ 54,161</b>	<b>100%</b>

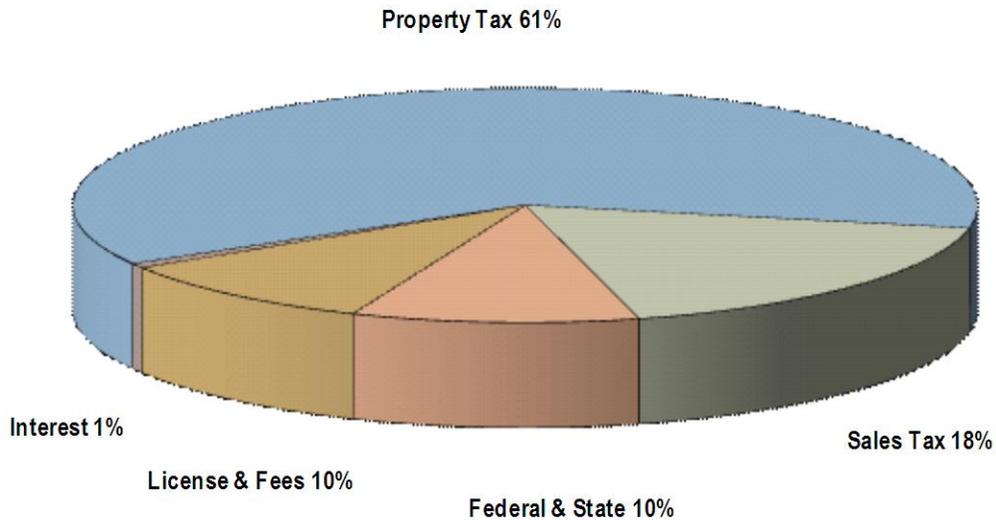
## GENERAL FUND BUDGET SUMMARY

	Actual FY08	Actual FY09	Original FY10 Budget
<b>REVENUES:</b>			
Property Taxes	\$ 21,208,026	21,635,074	22,071,208
Sales Taxes	7,578,275	6,546,302	6,663,981
Federal and State Revenues	7,085,480	5,502,362	3,654,200
Other Revenues	3,927,146	7,506,271	3,465,996
Investment Income	1,405,090	744,612	501,250
Funds from Prior Periods	-	-	450,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>41,204,017</b>	<b>41,934,621</b>	<b>36,806,635</b>
<b>EXPENDITURES:</b>			
<b>General Government:</b>			
Aldermen	130,034	137,089	174,564
Civic Support	438,520	687,547	643,500
City Court	447,625	470,362	510,116
Administration	1,314,372	1,408,706	1,201,581
Germantown Performing Arts Centre	914,887	943,883	931,810
Information Technology	1,107,741	825,186	996,969
Human Resources	673,838	659,248	662,459
Finance	1,388,327	1,427,913	1,332,714
Community Development	2,383,950	2,426,876	2,383,603
Facilities Services	1,310,430	1,362,847	1,624,990
Research & Budget	231,568	232,010	232,070
<b>Total General Government</b>	<b>10,341,292</b>	<b>10,581,667</b>	<b>10,694,376</b>
<b>Public Safety:</b>			
Police	8,697,532	9,096,734	9,635,167
Fire	7,056,796	7,153,074	7,087,281
<b>Total Public Safety</b>	<b>15,754,328</b>	<b>16,249,808</b>	<b>16,722,448</b>
<b>Transportation &amp; Environment:</b>			
Public Services	2,137,767	2,896,615	3,956,322
Animal Control	270,634	277,811	279,247
<b>Total Transportation &amp; Environment</b>	<b>2,408,401</b>	<b>3,174,426</b>	<b>4,235,569</b>
<b>Community Services:</b>			
Parks & Recreation	3,237,765	2,469,962	1,210,454
Genealogy Center	75,180	82,318	66,803
Library Services	1,367,751	1,316,127	1,313,813
Cultural Arts Programs	65,754	51,277	59,825
<b>Total Community Services</b>	<b>4,746,450</b>	<b>3,919,684</b>	<b>2,650,895</b>
<b>General Debt Service</b>	<b>2,850,535</b>	<b>6,543,985</b>	<b>2,967,044</b>
<b>Other Expenditures:</b>			
Transfer to Great Hall Fund	-	300,000	-
Transfer to Sanitation	-	20,000	-
Transfer to Germantown Athletic Club Fund	425,000	-	-
Transfer to Automated Enforcement	-	-	-
Transfer to State Street Aid	1,300,000	1,450,000	600,000
Contingencies	-	311	50,000
Expense Reimbursement	(1,035,356)	(1,270,533)	(1,260,344)
Roll Forward Enc.- Prior Year	450,000	450,000	450,000
Roll Forward Enc.- Next Year	(450,000)	(450,000)	(450,000)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>36,790,650</b>	<b>40,969,348</b>	<b>36,659,988</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>\$ 4,413,367</b>	<b>965,273</b>	<b>146,647</b>
<b>Fund Balance - Beginning</b>	<b>26,037,984</b>	<b>25,751,351</b>	<b>22,225,950</b>
Transfer to Capital Projects	(4,700,000)	(2,650,000)	(655,000)
CIP Reserve Increase (Decrease)	-	-	(2,553,000)
Prior Period Adjustment	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ 25,751,351</b>	<b>24,066,624</b>	<b>19,164,597</b>

## GENERAL FUND BUDGET SUMMARY

Estimate FY10	Budget FY11	Projected			
		FY12	FY13	FY14	FY15
\$ 22,481,325	22,297,485	22,324,560	22,357,305	22,410,014	22,491,688
6,395,481	6,458,030	6,534,371	6,658,958	6,789,511	6,912,778
4,207,988	3,711,920	3,737,639	4,010,792	4,222,028	4,458,368
3,643,350	3,561,200	3,569,040	3,641,047	3,712,887	3,791,450
248,115	236,280	346,680	382,370	417,720	443,410
450,000	450,000	450,000	450,000	450,000	450,000
37,426,259	36,714,915	36,962,290	37,500,472	38,002,161	38,547,695
172,366	172,575	174,994	177,533	180,550	183,350
824,400	300,625	275,625	275,625	275,625	275,625
495,144	599,848	607,100	624,241	642,468	661,174
1,236,385	1,464,451	1,488,111	1,520,729	1,559,897	1,595,275
963,223	944,301	972,387	1,004,991	1,039,103	1,074,438
1,067,127	998,127	961,671	974,920	994,251	1,008,616
644,328	701,597	719,391	741,989	766,449	791,062
1,338,672	1,330,263	1,367,036	1,409,498	1,455,461	1,501,674
2,328,845	1,976,516	2,037,250	2,115,976	2,183,371	2,310,405
1,418,583	1,531,640	1,594,746	1,652,668	1,673,231	1,724,866
225,858	259,301	236,010	243,874	252,128	260,704
10,714,930	10,279,244	10,434,321	10,742,044	11,022,535	11,387,189
9,582,015	9,795,735	10,323,377	10,253,961	10,619,734	10,812,887
7,312,854	7,145,427	7,413,369	7,538,958	7,745,566	7,931,374
16,894,869	16,941,162	17,736,746	17,792,918	18,365,300	18,744,261
3,829,004	3,519,244	3,854,998	3,793,288	3,982,528	4,538,877
274,638	285,070	292,946	302,513	312,599	347,997
4,103,642	3,804,314	4,147,945	4,095,800	4,295,127	4,886,874
1,212,700	1,100,472	1,157,646	1,163,565	1,255,181	1,260,811
65,723	67,154	67,474	67,394	68,789	70,183
1,308,271	1,333,682	1,343,540	1,347,022	1,383,989	1,421,860
59,301	53,835	53,835	53,856	54,033	54,055
2,645,995	2,555,143	2,622,496	2,631,836	2,761,992	2,806,910
2,961,045	3,018,141	3,513,554	3,538,535	3,529,899	3,619,561
19,000	300,000	315,000	322,000	330,000	338,000
-	-	-	-	-	-
700,000	30,000	-	-	-	-
70,434	92,000	94,000	88,000	82,000	75,000
500,000	600,000	600,000	800,000	800,000	800,000
-	50,000	50,000	50,000	50,000	50,000
(1,260,344)	(1,058,882)	(1,085,350)	(886,781)	(907,101)	(928,156)
450,000	450,000	450,000	450,000	450,000	450,000
(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
37,349,571	36,611,122	38,428,712	39,174,353	40,329,751	41,779,639
\$ 76,688	103,793	(1,466,423)	(1,673,881)	(2,327,590)	(3,231,943)
23,616,624	20,285,312	16,864,105	13,494,682	9,670,801	4,943,211
(1,000,000)	(875,000)	(875,000)	(1,094,000)	(1,250,000)	(1,430,000)
(1,958,000)	(2,200,000)	(578,000)	(606,000)	(700,000)	(300,000)
-	-	-	-	-	-
\$ 20,735,312	17,314,105	13,944,682	10,120,801	5,393,211	(18,733)

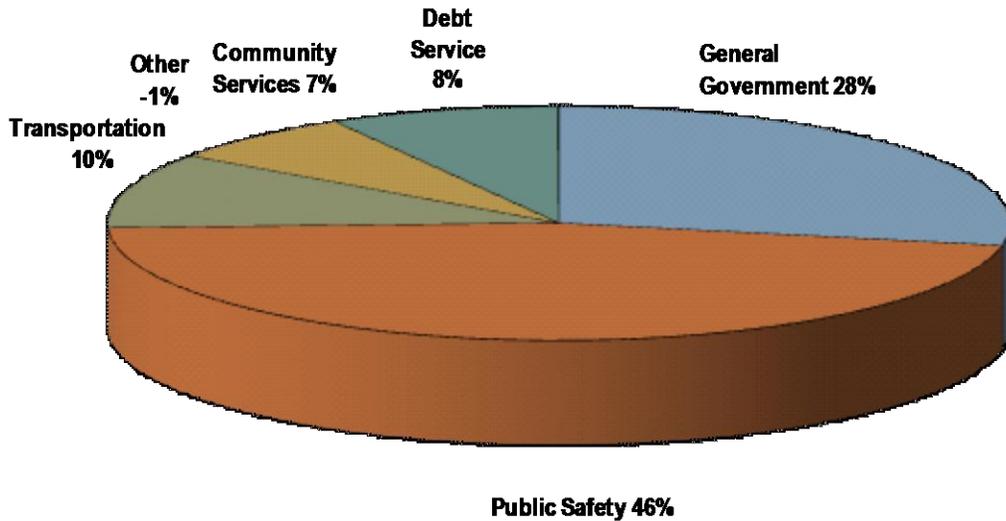
# GENERAL FUND REVENUES FY11



## GENERAL FUND REVENUES (\$000)

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Property Taxes	\$ 22,481	62%	\$ 22,298	61%
Sales Taxes	6,395	17%	6,458	18%
Federal & State Revenues	4,208	11%	3,712	10%
License, Fees & Other	3,644	10%	3,561	10%
Investment Income	248	1%	236	1%
<b>TOTAL REVENUES</b>	<b>\$ 36,976</b>	<b>100%</b>	<b>\$ 36,265</b>	<b>100%</b>

# GENERAL FUND EXPENDITURES FY11



## GENERAL FUND EXPENDITURES (\$000)

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
General Government	\$ 10,715	29%	\$ 10,279	28%
Public Safety	16,895	45%	16,941	46%
Transportation	4,104	11%	3,804	10%
Community Services	2,646	7%	2,555	7%
Debt Services	2,961	8%	3,018	8%
Other Expenses (Reimb.)	28	0%	14	-1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,349</b>	<b>100%</b>	<b>\$ 36,611</b>	<b>100%</b>

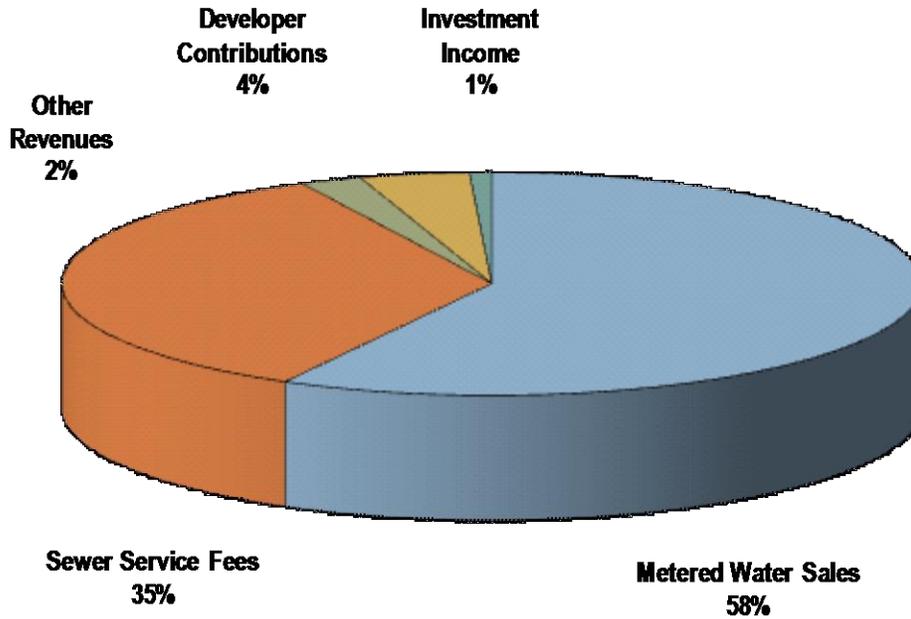
## UTILITY FUND BUDGET SUMMARY

	Actual FY08	Actual FY09	Budget FY10
<b>OPERATING REVENUES</b>			
Metered Water Sales	\$ 4,949,228	4,321,582	4,900,000
Sewer Service Fees	2,731,643	2,552,604	2,800,000
Other Revenue	310,183	186,241	203,000
<b>Total Operating Revenues</b>	<b>7,991,054</b>	<b>7,060,427</b>	<b>7,903,000</b>
<b>OPERATING EXPENSES</b>			
Water	3,807,612	3,928,694	4,521,366
Sewer	1,410,312	1,488,286	1,654,375
Sewage Treatment	815,323	872,447	1,096,000
<b>Total Operating Expenses</b>	<b>6,033,247</b>	<b>6,289,427</b>	<b>7,271,741</b>
<b>OPERATING INCOME</b>	<b>1,957,807</b>	<b>771,000</b>	<b>631,259</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Contributions from Developers	1,475,640	96,502	200,000
Investment Income	395,234	222,671	150,200
Gain/loss on disposal of assets	385,974	-	-
Utility Debt Service	(116,296)	(255,419)	(328,400)
Net Non-Operating Revenues (Expenses)	2,140,552	63,754	21,800
<b>NET INCOME</b>	<b>4,098,359</b>	<b>834,754</b>	<b>653,059</b>
<b>Other Receipts</b>			
Debt Proceeds	-	5,000,000	-
Depreciation	1,207,059	1,293,426	1,362,636
<b>Total Other Receipts</b>	<b>1,207,059</b>	<b>6,293,426</b>	<b>1,362,636</b>
<b>Other Expenditures</b>			
Bonds Payable	351,200	776,025	775,000
Major Construction	1,083,585	4,620,300	1,915,000
Infrastructure (Water & Sewer)	750,025	639,318	705,000
<b>Total Other Expenditures</b>	<b>2,184,810</b>	<b>6,035,643</b>	<b>3,395,000</b>
<b>Working Capital - Beginning</b>	<b>5,997,981</b>	<b>7,642,949</b>	<b>7,548,159</b>
<b>Working Capital - Ending</b>	<b>7,642,949</b>	<b>8,638,984</b>	<b>5,968,854</b>
<b>Contributed Capital</b>	<b>17,833,462</b>	<b>17,833,462</b>	<b>17,833,462</b>
<b>Retained Earnings Reserved for:</b>			
Emergencies	600,000	600,000	600,000
Contingencies	51,000	51,000	51,000
Capital Replacement	800,000	800,000	800,000
<b>Total Reserved</b>	<b>1,451,000</b>	<b>1,451,000</b>	<b>1,451,000</b>
<b>Retained Earnings Unreserved</b>	<b>25,400,762</b>	<b>26,235,516</b>	<b>27,959,840</b>
<b>Retained Earnings at Beginning of Year</b>	<b>22,753,403</b>	<b>26,851,762</b>	<b>28,757,781</b>
<b>Retained Earnings at End of Year</b>	<b>26,851,762</b>	<b>27,686,516</b>	<b>29,410,840</b>
<b>Total Net Assets - Beginning</b>	<b>40,586,873</b>	<b>44,685,232</b>	<b>46,591,255</b>
<b>Total Net Assets - Ending</b>	<b>\$ 44,685,232</b>	<b>45,519,996</b>	<b>47,244,314</b>

## UTILITY FUND BUDGET SUMMARY

	Estimate FY10	Budget FY11	Projected			FY15
			FY12	FY13	FY14	
\$	4,293,828	4,500,000	4,525,000	4,570,250	4,615,953	4,662,112
	2,566,000	2,700,000	2,725,000	2,779,500	2,835,090	2,891,792
	222,748	180,000	180,000	205,000	235,000	240,000
	7,082,576	7,380,000	7,430,000	7,554,750	7,686,043	7,793,904
	4,170,634	4,292,029	4,454,554	4,555,075	4,661,128	4,769,088
	1,655,388	1,648,385	1,789,831	1,779,395	1,819,681	1,833,973
	960,410	1,100,000	1,136,000	1,172,000	1,208,000	1,244,000
	6,786,432	7,040,414	7,380,385	7,506,470	7,688,809	7,847,061
	<b>296,144</b>	<b>339,586</b>	<b>49,615</b>	<b>48,280</b>	<b>(2,766)</b>	<b>(53,157)</b>
	417,437	320,000	420,000	420,000	520,000	520,000
	72,800	65,000	105,000	120,250	135,000	146,250
	-	-	-	-	-	-
	(328,450)	(301,025)	(272,250)	(241,913)	(209,300)	(174,688)
	161,787	83,975	252,750	298,338	445,700	491,563
	<b>457,931</b>	<b>423,561</b>	<b>302,365</b>	<b>346,617</b>	<b>442,934</b>	<b>438,405</b>
	-	-	-	-	-	-
	1,477,084	1,554,844	1,597,464	1,603,864	1,610,864	1,617,264
	1,477,084	1,554,844	1,597,464	1,603,864	1,610,864	1,617,264
	350,000	775,000	825,000	855,000	880,000	920,000
	2,103,070	3,888,000	1,805,000	-	-	-
	880,298	420,000	326,000	280,000	310,000	355,000
	3,333,368	5,083,000	2,956,000	1,135,000	1,190,000	1,275,000
	8,638,984	6,823,194	3,398,599	1,922,428	2,317,909	2,661,707
	6,823,194	3,398,599	1,922,428	2,317,909	2,661,707	2,922,376
	17,833,462	17,833,462	17,833,462	17,833,462	17,833,462	17,833,462
	600,000	600,000	600,000	600,000	600,000	600,000
	51,000	51,000	51,000	51,000	51,000	51,000
	800,000	800,000	800,000	800,000	800,000	800,000
	1,451,000	1,451,000	1,451,000	1,451,000	1,451,000	1,451,000
	26,693,447	27,117,008	27,419,373	27,765,990	28,208,924	28,647,329
	27,686,516	28,144,447	28,568,008	28,870,373	29,216,990	29,659,924
	28,144,447	28,568,008	28,870,373	29,216,990	29,659,924	30,098,329
	45,519,996	45,977,927	46,401,488	46,703,853	47,050,470	47,493,404
\$	45,977,927	46,401,488	46,703,853	47,050,470	47,493,404	47,931,809

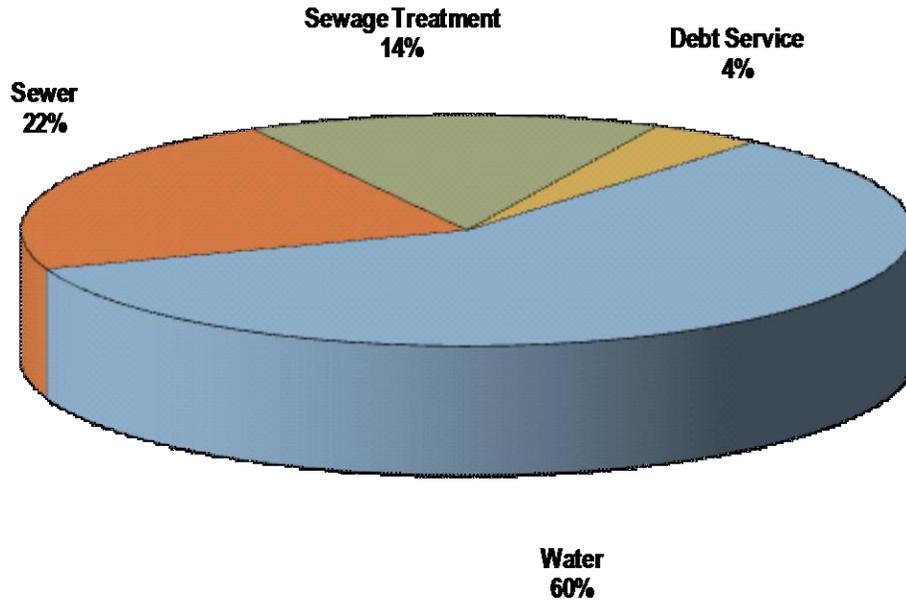
# UTILITY FUND REVENUES FY11



**UTILITY FUND REVENUES (\$000)**

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Metered Water Sales	\$ 4,294	57%	\$ 4,500	58%
Sewer Service Fees	2,566	34%	2,700	35%
Other Revenue	223	3%	180	2%
Contributions from Developers	417	5%	320	4%
Investment Income	73	1%	65	1%
<b>TOTAL REVENUES</b>	<b>\$ 7,573</b>	<b>100%</b>	<b>\$ 7,765</b>	<b>100%</b>

# UTILITY FUND EXPENDITURES FY11



**UTILITY FUND EXPENDITURES (\$000)**

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Water	\$ 4,171	59%	\$ 4,292	59%
Sewer	1,655	23%	1,648	22%
Sewage Treatment	960	13%	1,100	15%
Utility Debt Service	328	5%	301	4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,115</b>	<b>100%</b>	<b>\$ 7,341</b>	<b>100%</b>

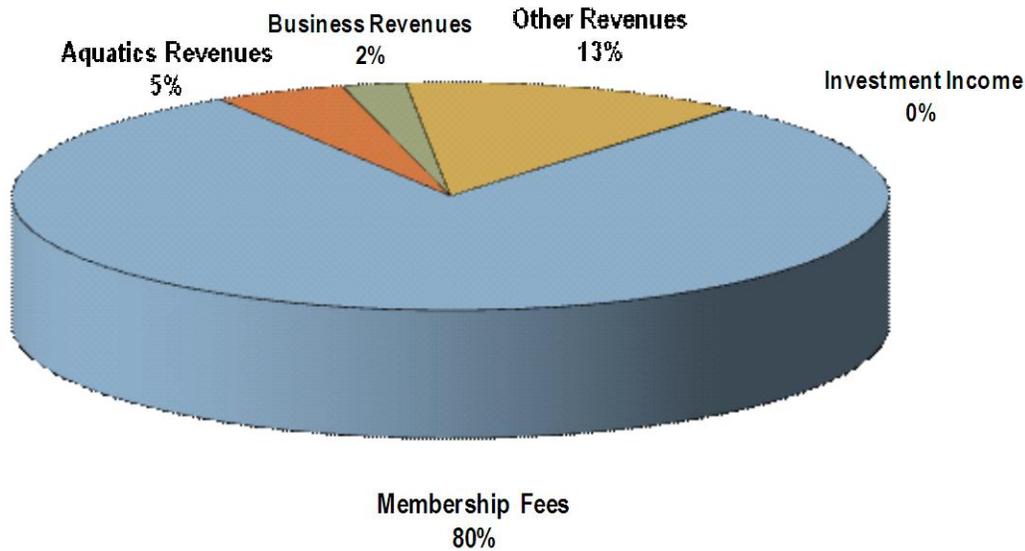
**GERMANTOWN ATHLETIC CLUB FUND BUDGET SUMMARY**

	<u>Actual FY08</u>	<u>Actual FY09</u>	<u>Budget FY10</u>
<b>OPERATING REVENUES</b>			
Membership Fees	\$ 1,572,867	2,255,771	2,700,000
Aquatics Revenues	120,161	165,989	195,000
Business Revenues	127,604	119,176	-
Other Revenues	310,560	462,962	430,000
<b>TOTAL OPERATING REVENUES</b>	<b>2,131,192</b>	<b>3,003,898</b>	<b>3,325,000</b>
<b>OPERATING EXPENDITURES</b>			
Recreation	2,068,939	2,544,082	2,719,599
Business	236,844	252,491	-
Aquatics	644,345	750,767	792,190
<b>TOTAL OPERATING EXPENSES</b>	<b>2,950,128</b>	<b>3,547,340</b>	<b>3,511,789</b>
<b>OPERATING INCOME</b>	<b>(818,936)</b>	<b>(543,442)</b>	<b>(186,789)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Income	27,042	6,538	4,100
Interest Payment	(72,323)	(66,201)	(53,460)
Contribution from other funds	1,025,000	1,100,000	-
<b>Total</b>	<b>979,719</b>	<b>1,040,337</b>	<b>(49,360)</b>
<b>NET INCOME (LOSS)</b>	<b>160,783</b>	<b>496,895</b>	<b>(236,149)</b>
<b>Other Receipts</b>			
Depreciation	490,538	553,002	485,172
<b>Total Other Receipts</b>	<b>490,538</b>	<b>553,002</b>	<b>485,172</b>
<b>Other Expenditures</b>			
Debt Payable	125,000	125,000	125,000
Infrastructure	-	7,305	-
Other Assets	683,750	227,532	-
<b>Total Other Expenditures</b>	<b>808,750</b>	<b>359,837</b>	<b>125,000</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(157,429)</b>	<b>690,060</b>	<b>124,023</b>
Working Capital - Beginning	(113,259)	(270,688)	(699,430)
Working Capital - Ending	(270,688)	419,372	(575,407)
<b>Total Net Assets-Beginning</b>	<b>12,052,660</b>	<b>12,213,443</b>	<b>12,190,974</b>
<b>Total Net Assets-Ending</b>	<b>\$ 12,213,443</b>	<b>12,710,338</b>	<b>11,954,825</b>

**GERMANTOWN ATHLETIC CLUB FUND BUDGET SUMMARY**

Estimate FY10	Budget FY11	Projected			
		FY12	FY13	FY14	FY15
\$ 2,500,000	2,690,000	2,892,800	3,095,731	3,298,799	3,402,012
138,000	163,000	165,445	167,927	170,446	173,002
80,722	79,222	79,222	79,222	79,222	79,222
400,909	425,700	455,180	481,625	504,261	521,849
3,119,631	3,357,922	3,592,647	3,824,504	4,052,728	4,176,085
2,896,452	3,052,654	3,264,580	3,359,797	3,461,266	3,544,365
-	-	-	-	-	-
753,922	783,422	833,815	854,055	875,125	896,899
3,650,374	3,836,076	4,098,395	4,213,852	4,336,391	4,441,264
(530,743)	(478,154)	(505,748)	(389,348)	(283,664)	(265,178)
1,900	2,600	4,200	4,810	5,400	5,850
(53,460)	(40,954)	(36,346)	(32,486)	(28,627)	(24,768)
700,000	840,000	-	-	-	-
648,440	801,646	(32,146)	(27,676)	(23,227)	(18,918)
117,698	323,492	(537,893)	(417,024)	(306,891)	(284,096)
562,786	614,928	671,344	671,344	671,344	671,344
562,786	614,928	671,344	671,344	671,344	671,344
125,000	125,000	125,000	125,000	125,000	125,000
-	195,000	-	-	-	-
769,869	615,000	400,000	-	-	-
894,869	935,000	525,000	125,000	125,000	125,000
(214,386)	3,420	(391,549)	129,320	239,453	262,248
419,372	204,987	208,407	(183,141)	(53,821)	185,632
204,987	208,407	(183,141)	(53,821)	185,632	447,880
12,710,338	12,828,036	13,151,528	12,613,635	12,196,610	11,889,719
<u>\$ 12,828,036</u>	<u>13,151,528</u>	<u>12,613,635</u>	<u>12,196,610</u>	<u>11,889,719</u>	<u>11,605,623</u>

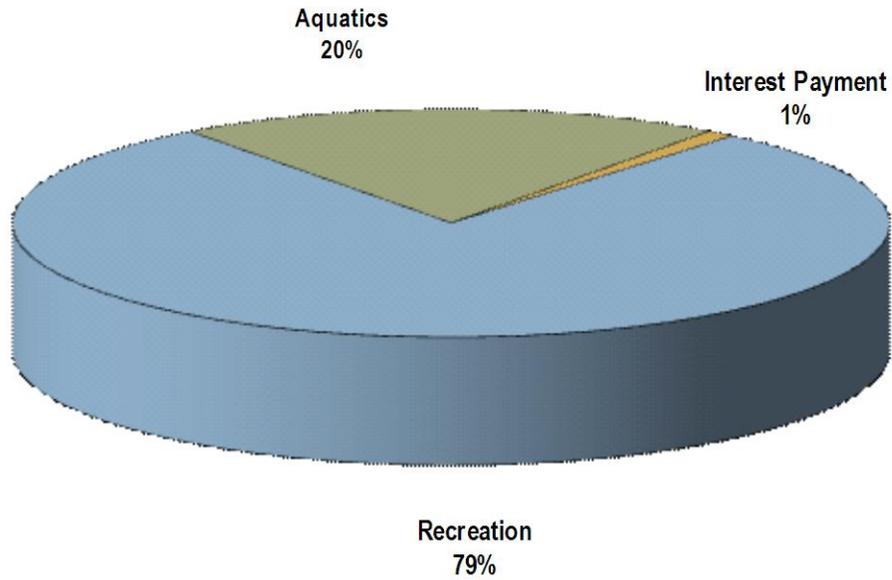
# GERMANTOWN ATHLETIC CLUB FUND REVENUES FY11



## GERMANTOWN CENTRE FUND REVENUES (\$000)

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Membership Fees	\$ 2,500	79%	\$ 2,690	80%
Aquatics Revenues	138	4%	163	5%
Business Revenues	81	3%	79	2%
Other Revenues	401	13%	426	13%
Investment Income	2	0%	3	0%
<b>TOTAL REVENUES</b>	<b>\$ 3,122</b>	<b>100%</b>	<b>\$ 3,361</b>	<b>100%</b>

# GERMANTOWN ATHLETIC CLUB FUND EXPENDITURES FY11



## GERMANTOWN CENTRE FUND EXPENDITURES (\$000)

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Recreation	\$ 2,897	79%	\$ 3,053	79%
Business	-	-	-	-
Aquatics	754	20%	783	20%
Interest Payment	53	1%	41	1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,704</b>	<b>100%</b>	<b>\$ 3,877</b>	<b>100%</b>

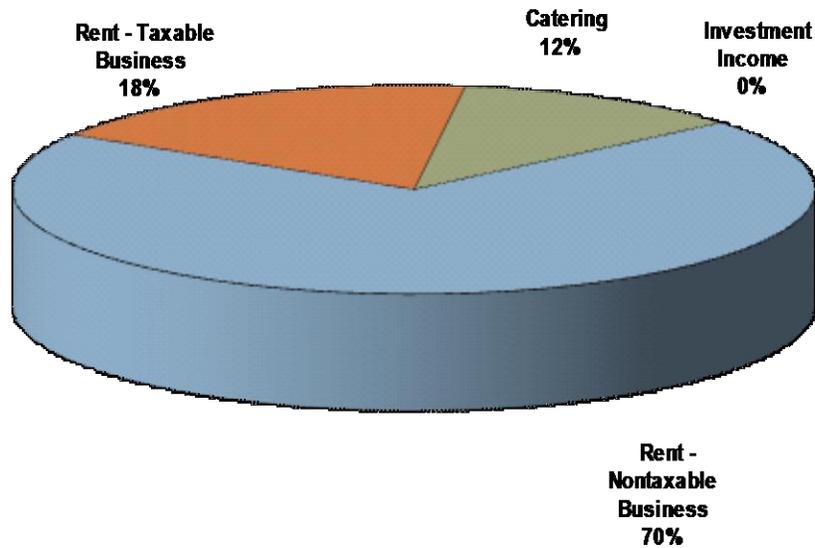
## GREAT HALL FUND BUDGET SUMMARY

	Actual FY08	Actual FY09	Budget FY10
<b>OPERATING REVENUES</b>			
Rent - Nontaxable Business	\$ -	-	115,000
Rent - Taxable Business	-	-	25,000
Catering Revenue	-	-	7,500
<b>TOTAL OPERATING REVENUES</b>	-	-	147,500
<b>OPERATING EXPENDITURES</b>			
Communications			-
Allocations	-	-	55,224
Other Maint	-	-	21,730
Personnel	-	-	142,584
Professional Fees	-	-	45,000
Supplies	-	-	5,720
Utilities	-	-	28,500
Rent			-
Depreciation	-	-	110,860
<b>TOTAL OPERATING EXPENSES</b>	-	-	409,618
<b>OPERATING INCOME</b>	-	-	(262,118)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Income	-	-	1,500
Interest Payment	-	-	(20,790)
Contribution from other funds	-	300,000	-
<b>Total</b>	-	300,000	(19,290)
<b>NET INCOME (LOSS)</b>	-	300,000	(281,408)
<b>Other Receipts</b>			
Depreciation	-	-	110,860
<b>Total Other Receipts</b>	-	-	110,860
<b>Other Expenditures</b>			
Debt Payable	-	-	-
Infrastructure	-	-	-
Other Assets	-	-	-
<b>Total Other Expenditures</b>	-	-	-
<b>NET CHANGE IN WORKING CAPITAL</b>	-	300,000	(170,548)
Working Capital - Beginning	-	-	-
Working Capital - Ending	-	300,000	(170,548)
<b>Total Net Assets-Beginning</b>	-	-	300,000
<b>Total Net Assets-Ending</b>	\$ -	300,000	18,592

**GREAT HALL FUND BUDGET SUMMARY**

Estimate FY10	Budget FY11	Projected			
		FY12	FY13	FY14	FY15
\$ 61,929	115,000	115,000	115,000	115,000	115,000
38,448	30,000	30,000	30,000	30,000	30,000
-	20,000	20,000	20,000	20,000	20,000
100,377	165,000	165,000	165,000	165,000	165,000
150	900	900	900	900	900
55,224	56,703	56,703	56,703	56,703	56,703
29,922	35,230	30,986	31,760	32,554	33,369
136,590	140,346	144,440	149,787	155,389	161,213
33,375	85,000	85,000	85,000	85,850	85,850
12,273	12,309	11,387	11,507	11,631	11,758
31,347	31,786	32,422	33,070	33,732	34,407
81,670	80,722	80,722	80,760	80,798	80,837
7,886	24,386	40,886	40,886	40,886	40,886
388,438	467,382	483,446	490,373	498,443	505,923
(288,061)	(302,382)	(318,446)	(325,373)	(333,443)	(340,923)
300	-	-	-	-	-
(20,790)	(15,926)	(14,134)	(12,634)	(11,133)	(9,632)
19,000	600,000	315,000	322,000	330,000	338,000
(1,490)	584,074	300,866	309,366	318,867	328,368
(289,551)	281,692	(17,580)	(16,007)	(14,576)	(12,555)
7,886	24,386	40,886	40,886	40,886	40,886
7,886	24,386	40,886	40,886	40,886	40,886
-	-	-	-	-	-
-	-	-	-	-	-
30,000	300,000	-	-	-	-
30,000	300,000	-	-	-	-
(311,664)	6,078	23,306	24,879	26,310	28,331
-	(311,664)	(305,586)	(282,280)	(257,400)	(231,090)
(311,664)	(305,586)	(282,280)	(257,400)	(231,090)	(202,760)
300,000	10,449	292,141	274,561	258,554	243,978
\$ 10,449	292,141	274,561	258,554	243,978	231,422

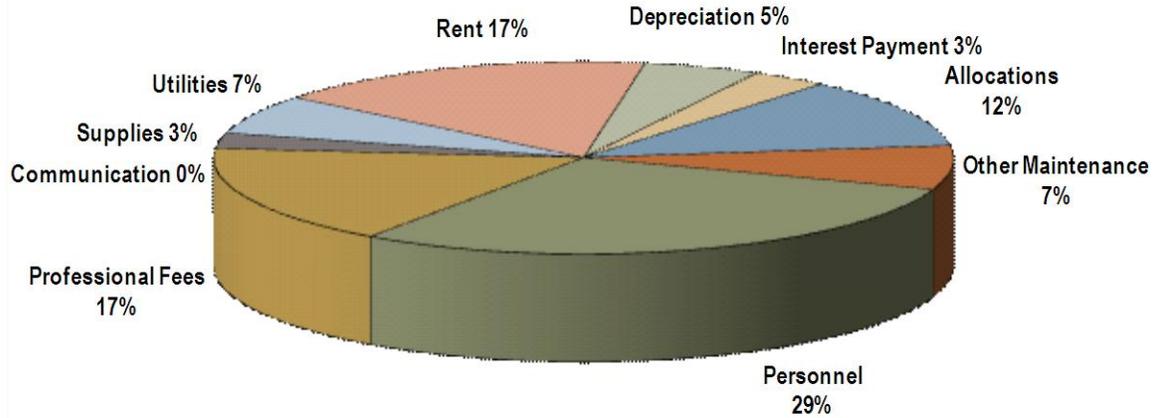
# GREAT HALL FUND REVENUES FY11



**GREAT HALL FUND REVENUES (\$000)**

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Rent - Nontaxable Business	\$ 62	62%	\$ 115	70%
Rent - Taxable Business	38	38%	30	18%
Catering Revenue	-	-	20	12%
Investment Income	0	0%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 100</b>	<b>100%</b>	<b>\$ 165</b>	<b>100%</b>

# GREAT HALL FUND EXPENDITURES FY11



## GREAT HALL FUND EXPENDITURES (\$000)

	2010 ESTIMATED		2011 BUDGET	
	Amount	Percent	Amount	Percent
Allocations	\$ 55	13%	57	12%
Other Maintenance	30	7%	35	7%
Personnel	137	33%	140	29%
Professional Fees	33	8%	85	17%
Communication	0	0%	1	0%
Supplies	12	3%	12	3%
Utilities	31	8%	32	7%
Rent	82	20%	81	17%
Depreciation	8	3%	24	5%
Interest Payment	21	5%	16	3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 409</b>	<b>101%</b>	<b>483</b>	<b>100%</b>

## SANITATION FUND BUDGET SUMMARY

	Actual FY08	Actual FY09	Budget FY10
<b>OPERATING REVENUES</b>			
Sanitation Fees	\$ 3,714,456	3,773,782	3,912,935
Other Revenues	36,379	36,644	30,000
<b>TOTAL OPERATING REVENUES</b>	<b>3,750,835</b>	<b>3,810,426</b>	<b>3,942,935</b>
<b>OPERATING EXPENSES</b>			
Communication	3,051	535	6,350
Other Maintenance	-	-	-
Personnel	30,215	40,096	49,990
Professional Fees	-	-	15,000
Supplies	21,713	28,123	25,000
Utilities	1,396	1,648	1,339
Depreciation	-	-	-
Contract Services	3,651,950	3,754,683	3,854,187
<b>TOTAL OPERATING EXPENSES</b>	<b>3,708,325</b>	<b>3,825,085</b>	<b>3,951,866</b>
<b>OPERATING INCOME</b>	<b>42,510</b>	<b>(14,659)</b>	<b>(8,931)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Income	23,717	11,803	7,400
Grants	3,154	5,175	11,000
Recycling Reimbursement	-	-	-
Operating Transfer	-	-	-
<b>Total Nonoperating Revenues</b>	<b>26,871</b>	<b>16,978</b>	<b>18,400</b>
<b>NET INCOME/(LOSS)</b>	<b>69,381</b>	<b>2,319</b>	<b>9,469</b>
<b>Other Receipts</b>			
Depreciation	-	-	-
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>69,381</b>	<b>2,319</b>	<b>9,469</b>
Working Capital Fund - Beginning	224,692	294,073	316,057
Working Capital Fund - Ending	294,073	78,103	325,526
Total Retained Earnings - Beginning	224,688	294,069	320,944
Total Retained Earnings - Ending	\$ 294,069	296,388	330,413

## SANITATION FUND BUDGET SUMMARY

Estimate FY10	Budget FY11	Projected			
		FY12	FY13	FY14	FY15
\$ 3,869,759	3,839,699	3,847,049	3,861,749	3,877,196	3,892,705
39,600	32,000	32,000	32,000	32,000	32,000
3,909,359	3,871,699	3,879,049	3,893,749	3,909,196	3,924,705
10,100	9,350	6,850	7,000	7,000	7,000
-	-	-	-	-	-
51,542	51,578	53,573	56,091	58,565	61,380
-	15,000	-	-	-	-
25,000	25,000	32,000	35,000	35,000	35,000
1,200	1,236	1,273	1,311	1,311	1,311
-	-	-	-	-	-
3,789,408	3,903,747	3,957,394	4,076,116	4,157,638	4,240,791
3,877,250	4,005,911	4,051,090	4,175,518	4,259,514	4,345,482
<b>32,109</b>	<b>(134,212)</b>	<b>(172,041)</b>	<b>(281,769)</b>	<b>(350,318)</b>	<b>(420,777)</b>
4,100	2,600	4,200	4,810	5,400	5,850
9,400	9,000	9,000	9,000	9,000	9,000
4,000	8,000	8,000	8,000	8,000	8,000
-	-	-	-	-	-
17,500	19,600	21,200	21,810	22,400	22,850
<b>49,609</b>	<b>(114,612)</b>	<b>(150,841)</b>	<b>(259,959)</b>	<b>(327,918)</b>	<b>(397,927)</b>
-	-	-	-	-	-
49,609	(114,612)	(150,841)	(259,959)	(327,918)	(397,927)
78,103	127,712	13,099	(137,742)	(397,701)	(725,619)
127,712	13,099	(137,742)	(397,701)	(725,619)	(1,123,546)
296,388	345,997	231,384	80,543	(179,416)	(507,334)
<b>\$ 345,997</b>	<b>231,384</b>	<b>80,543</b>	<b>(179,416)</b>	<b>(507,334)</b>	<b>(905,261)</b>

## STORMWATER MANAGEMENT FUND BUDGET

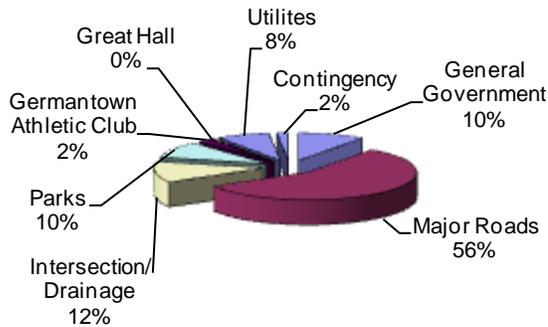
	Actual FY08	Actual FY09	Budget FY10
<b>OPERATING REVENUES</b>			
Stormwater Management Fee	\$ -	-	-
Stormwater Permits	-	-	-
<b>TOTAL OPERATING REVENUES</b>	-	-	-
<b>OPERATING EXPENSES</b>			
Communication	-	-	-
Other Maintenance	-	-	-
Personnel	-	-	-
Professional Fees	-	-	-
Supplies	-	-	-
Utilities	-	-	-
Roads and Mains	-	-	-
Allocations	-	-	-
Depreciation	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	-	-	-
<b>OPERATING INCOME</b>	-	-	-
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Income	-	-	-
Operating Transfer	-	-	-
<b>Total Nonoperating Revenues</b>	-	-	-
<b>NET INCOME/(LOSS)</b>	-	-	-
<b>NET CHANGE IN WORKING CAPITAL</b>	-	-	-
Working Capital Fund - Beginning	-	-	-
Working Capital Fund - Ending	-	-	-
Total Retained Earnings - Beginning	-	-	-
Total Retained Earnings - Ending	\$ -	-	-

# STORMWATER MANAGEMENT FUND BUDGET

Estimate FY10	Budget FY11	Projected			
		FY12	FY13	FY14	FY15
\$ -	985,000	985,000	985,000	985,000	985,000
-	985,000	985,000	985,000	985,000	985,000
-	5,200	5,300	5,403	5,508	5,615
-	77,592	79,532	81,520	83,558	85,647
-	558,124	575,646	597,071	619,566	642,961
24,100	-	-	-	-	-
-	45,000	45,975	47,019	48,093	49,199
-	-	-	-	-	-
-	215,000	220,375	225,884	231,531	237,320
-	40,400	40,400	41,410	42,445	43,506
-	-	-	-	-	-
24,100	941,316	967,228	998,307	1,030,701	1,064,248
<b>(24,100)</b>	<b>43,684</b>	<b>17,772</b>	<b>(13,307)</b>	<b>(45,701)</b>	<b>(79,248)</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>(24,100)</b>	<b>43,684</b>	<b>17,772</b>	<b>(13,307)</b>	<b>(45,701)</b>	<b>(79,248)</b>
(24,100)	43,684	17,772	(13,307)	(45,701)	(79,248)
-	(24,100)	19,584	37,356	24,049	(21,652)
(24,100)	19,584	37,356	24,049	(21,652)	(100,900)
-	(24,100)	19,584	37,356	24,049	(21,652)
<b>\$ (24,100)</b>	<b>19,584</b>	<b>37,356</b>	<b>24,049</b>	<b>(21,652)</b>	<b>(100,900)</b>

## CAPITAL IMPROVEMENTS PROGRAM

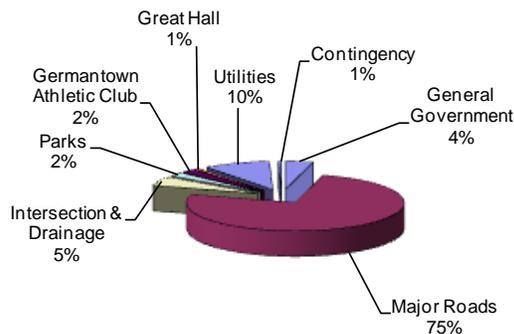
The Capital Improvements Program (CIP) is a plan for capital expenditures over a fixed period of several years. The CIP identifies capital projects, the expected beginning and ending for each project, the funds to be expended each year and the method of financing projects. The six-year program is based on available fiscal resources and established community priorities. The CIP is updated annually as each year is lifted from the capital budget and included in the City's current year budget appropriations. The impact of the CIP to operations can be seen in the General Fund, the Germantown Athletic Club Fund and Utility Fund summaries as transfers to CIP and Debt Service and in project detail found under the CIP tab.



(\$000)	6-YEAR CIP
General Government	\$ 7,366
Major Roads	40,033
Intersection/Drainage	8,545
Parks	7,139
Germantown Athletic Club	1,210
Great Hall	300
Utilities	5,926
Contingency	1,200
<b>TOTAL</b>	<b>\$ 71,719</b>

The six-year CIP total has increased over last year's total. Approximately \$20,100,000 in General Obligation (G.O.) and Revenue Bond funding is identified in the six-year planning period. The City's long-range strategic plan calls for funding of general government projects in the future through the use of G.O. debt.

Contributions from intergovernmental sources will total \$26,861,000 during the next six years. The Board of Mayor and Aldermen and City Administration have worked closely with state officials to obtain funding for costly street and intersection improvements. The success of the Board's efforts created valuable funding opportunities for other projects.



(\$000)	FY11 CIP
General Government	\$ 1,620
Major Roads	29,778
Intersection & Drainage	2,033
Parks	839
Germantown Athletic Club	810
Great Hall	300
Utilities	3,888
Contingency	200
<b>TOTAL</b>	<b>\$ 39,468</b>

### CIP IMPACT ON OPERATING BUDGET

CIP projects can affect the City's Operating Budget by increasing or decreasing expenditures and sometimes by increasing revenues. Projects that replace or rehabilitate existing facilities, like asphalt overlays, may decrease the cost of maintaining the system. Projects that build completely new infrastructure, such as a new park, will usually increase expenditures since more staff may be needed to operate and maintain the facility. A new facility, such as a recreation center, may increase the City's revenue by offering a new service that may generate new customers. The fiscal impact on general operations for each individual FY11 project is provided under the Capital Improvements Program tab.

# CAPITAL IMPROVEMENTS PROGRAM

(in thousands)	EXPENDITURES								FUNDING SOURCES				STATE & FEDERAL PROJECTS
	FY10	TOTAL	FY11	FY12	FY13	FY14	FY15	FY16	Reserves	Grants	Bonds	Hall	
<b>GENERAL GOVERNMENT:</b>													
Air Handler Unit Replacement - Police	-	95	95	-	-	-	-	-	95	-	-	-	-
Depot Renovation	-	60	60	-	-	-	-	-	-	3	-	57	-
Emergency Operations Center	-	170	170	-	-	-	-	-	-	-	-	170	-
Fire Department Air Pack	-	450	450	-	-	-	-	-	-	292	-	158	-
Fire Pumper - 75 Ft	-	850	-	-	-	850	-	-	-	-	-	850	-
Fire Station 4	3,286	-	-	-	-	-	-	-	-	-	-	-	-
Fire Station 4 - FF&E	-	100	100	-	-	-	-	-	-	-	-	100	-
GPAC - Parking Lot Resurfacing	-	105	105	-	-	-	-	-	-	-	-	105	-
GPAC - Seating Refurbishment	-	600	-	600	-	-	-	-	-	-	600	-	-
Library Expansion	-	3,226	-	226	3,000	-	-	-	121	-	3,000	105	-
Municipal Center Complex - Security	-	100	100	-	-	-	-	-	100	-	-	-	-
NPI Phase III	16	250	250	-	-	-	-	-	83	-	-	167	-
Public Safety Radio System	-	380	80	300	-	-	-	-	21	-	300	59	-
Public Services Land Acquisition	-	210	210	-	-	-	-	-	210	-	-	-	-
Public Services Renovation	-	770	-	770	-	-	-	-	-	-	-	770	-
<b>Total General Government:</b>	<b>3,302</b>	<b>7,366</b>	<b>1,620</b>	<b>1,896</b>	<b>3,000</b>	<b>850</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>295</b>	<b>3,900</b>	<b>2,541</b>	<b>-</b>
<b>MAJOR ROADS:</b>													
Devonshire Gardens	-	190	190	-	-	-	-	-	190	-	-	-	-
Farmington Blvd Rehabilitation Phase II	-	3,000	3,000	-	-	-	-	-	600	2,400	-	-	-
Forest Hill Irene Widening	-	3,350	-	-	-	350	3,000	-	350	-	3,000	-	-
Gtown Rd - Stout/City Limits*	-	25	-	2,125	-	-	-	-	25	-	-	-	2,100
Gtown Rd Realignment - Construction	-	2,500	-	-	-	2,500	-	-	-	-	2,100	400	-
Gtown Rd Realignment - ROW	-	2,500	-	-	2,500	-	-	-	395	-	1,900	205	-
Germantown Road Streetscape	-	88	88	-	-	-	-	-	18	70	-	-	-
Poplar Avenue Culvert - Phase I	25	600	600	-	-	-	-	-	120	480	-	-	-
Poplar Avenue Culvert - Phase II	-	600	-	600	-	-	-	-	120	480	-	-	-
Poplar Avenue Culvert - Phase III	-	600	-	-	600	-	-	-	-	480	-	120	-
Poplar Avenue Culvert - Phase IV	-	600	-	-	-	600	-	-	120	480	-	-	-
Poplar Ave - Miller Farms/Dogwood*	-	80	-	3,780	-	-	-	-	80	-	-	-	3,700
Wolf River Blvd. - Design/Construction	-	25,000	25,000	-	-	-	-	-	5,000	20,000	-	-	-
Wolf River Blvd. - ROW	100	900	900	-	-	-	-	-	180	720	-	-	-
<b>Total Major Roads:</b>	<b>125</b>	<b>40,033</b>	<b>29,778</b>	<b>705</b>	<b>3,100</b>	<b>3,450</b>	<b>3,000</b>	<b>-</b>	<b>7,198</b>	<b>25,110</b>	<b>7,000</b>	<b>725</b>	<b>5,800</b>
<b>INTERSECTIONS &amp; OTHER:</b>													
Decorative Street Signage	175	50	50	-	-	-	-	-	50	-	-	-	-
Gtown Road/Methodist Hospital Sign	-	221	221	-	-	-	-	-	111	110	-	-	-
RR Crossing - West St./Poplar Pike	-	34	34	-	-	-	-	-	-	34	-	-	-
Signal - Farmington Blvd/Gtown Rd	13	-	-	-	-	-	-	-	-	-	-	-	-
Signal - Wolf River Blvd/Forest Hill	-	270	270	-	-	-	-	-	20	250	-	-	-
Signal - Forest Hill Irene/Poplar & Rdwy	-	750	750	-	-	-	-	-	-	750	-	-	-
Signal - Poplar Avenue/Oakleigh	-	200	200	-	-	-	-	-	-	200	-	-	-
Signal - Video System	50	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Calming Program	-	180	30	30	30	30	30	30	120	-	-	60	-
Traffic Congestion Remediation Project	-	50	50	-	-	-	-	-	50	-	-	-	-
<b>Total Intersections/Other:</b>	<b>238</b>	<b>1,755</b>	<b>1,605</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>351</b>	<b>1,344</b>	<b>-</b>	<b>60</b>	<b>-</b>
* State funding is excluded in totals.													
<b>DRAINAGE:</b>													
English Meadows	-	610	-	-	-	-	-	610	10	-	600	-	-
Howard Rd/Mimosa Gardens Imprvmts	763	156	156	-	-	-	-	-	156	-	-	-	-
Lateral D - Phase II*	-	419	67	352	-	-	-	-	69	-	350	-	654
Lateral E - Upper Reach Study	-	50	-	-	50	-	-	-	-	-	-	50	-
Lateral F	-	650	-	-	650	-	-	-	-	-	-	650	-
McVay Road Drainage	-	30	30	-	-	-	-	-	30	-	-	-	-
McVay Road Interceptor Replacement	-	175	175	-	-	-	-	-	175	-	-	-	-
Miller Farms - Phase II	-	4,000	-	-	-	-	-	4,000	170	-	2,400	1,430	-
Shady Creek Weir	-	700	-	700	-	-	-	-	-	-	700	-	-
<b>Total Drainage:</b>	<b>763</b>	<b>6,790</b>	<b>428</b>	<b>1,052</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>4,610</b>	<b>610</b>	<b>-</b>	<b>4,050</b>	<b>2,130</b>	<b>654</b>
<b>PARKS:</b>													
Amphitheater/Public Assembly	53	697	447	250	-	-	-	-	447	-	250	-	-
Bob Hailey Complex - Walkway Lighting	-	72	72	-	-	-	-	-	72	-	-	-	-
Greenway - Phase V	-	3,000	-	-	-	-	-	3,000	-	-	3,000	-	-
Greenway - Phase VI	-	3,000	-	-	-	-	3,000	-	100	-	1,500	1,400	-
Master Park Plan - Greenbelt	-	50	-	-	50	-	-	-	11	-	-	39	-
Riverdale Playground Project	-	80	80	-	-	-	-	-	21	-	-	59	-
Skate Park - Houston Levee	-	100	100	-	-	-	-	-	100	-	-	-	-
WRB Streetscape/Medians	-	140	140	-	-	-	-	-	28	112	-	-	-
<b>Total Parks:</b>	<b>53</b>	<b>7,139</b>	<b>839</b>	<b>250</b>	<b>50</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>779</b>	<b>112</b>	<b>4,750</b>	<b>1,498</b>	<b>-</b>

# CAPITAL IMPROVEMENTS PROGRAM

(in thousands)	EXPENDITURES								FUNDING SOURCES				STATE & FEDERAL PROJECTS
	FY10	TOTAL	FY11	FY12	FY13	FY14	FY15	FY16	Reserves	Grants	Bonds	Hall	
<b>GERMANTOWN ATHLETIC CLUB FUND:</b>													
Dehumidifiers	-	1,000	600	400	-	-	-	-	600	-	400	-	-
GAC - Parking Lot Resurfacing	-	195	195	-	-	-	-	-	195	-	-	-	-
Racquetball Court Flooring	-	15	15	-	-	-	-	-	15	-	-	-	-
<b>Total GAC Fund:</b>	<b>-</b>	<b>1,210</b>	<b>810</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>810</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>
<b>GERMANTOWN GREAT HALL:</b>													
Parking Lot Expansion - Germantown Rd	30	300	300	-	-	-	-	-	300	-	-	-	-
<b>Total GGH Fund:</b>	<b>30</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UTILITY FUND:</b>													
Germantown Road South - Sewer	-	40	-	40	-	-	-	-	40	-	-	-	-
Germantown Road South - Water	-	193	-	193	-	-	-	-	193	-	-	-	-
Johnson Road Lift Station	260	-	-	-	-	-	-	-	-	-	-	-	-
Lateral D - Sewer	-	1,805	-	1,805	-	-	-	-	1,805	-	-	-	-
Miller Farms Sewer Lift Station - PH 2	-	1,156	1,156	-	-	-	-	-	1,156	-	-	-	-
Southern Ave Water Plant Refurbishment	100	1,900	1,900	-	-	-	-	-	1,900	-	-	-	-
Water Extension - Arthur/Riggs	-	182	182	-	-	-	-	-	182	-	-	-	-
12" Water Main - Wolf River Blvd.	-	650	650	-	-	-	-	-	650	-	-	-	-
<b>Total Utility Fund:</b>	<b>360</b>	<b>5,926</b>	<b>3,888</b>	<b>2,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY:</b>													
<b>Total Contingency:</b>	<b>-</b>	<b>1,200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CIP SUMMARY</b>													
General Government	3,302	7,366	1,620	1,896	3,000	850	-	-	-	-	-	-	-
Major Roads	125	40,033	29,778	705	3,100	3,450	3,000	-	-	-	-	-	-
Intersec/Other/Drainage	1,001	8,545	2,033	1,082	730	30	30	4,640	-	-	-	-	-
Parks	53	7,139	839	250	50	-	3,000	3,000	-	-	-	-	-
Utilities	360	5,926	3,888	2,038	-	-	-	-	-	-	-	-	-
Germantown Athletic Club	-	1,210	810	400	-	-	-	-	-	-	-	-	-
Germantown Great Hall	-	300	300	-	-	-	-	-	-	-	-	-	-
Contingency	-	1,200	200	200	200	200	200	200	-	-	-	-	-
<b>Total CIP:</b>	<b>4,841</b>	<b>71,719</b>	<b>39,468</b>	<b>6,571</b>	<b>7,080</b>	<b>4,530</b>	<b>6,230</b>	<b>7,840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDING SUMMARY</b>													
Reserves: General	3,606	11,878	9,284	578	606	700	300	410	-	-	-	-	-
Utility	360	5,926	3,888	2,038	-	-	-	-	-	-	-	-	-
Intergovernmental/Grant:	-	26,861	25,421	480	480	480	-	-	-	-	-	-	-
Bonds: General	-	20,100	-	2,600	4,900	2,100	4,500	6,000	-	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
Hall: General	875	6,954	875	875	1,094	1,250	1,430	1,430	-	-	-	-	-
<b>Total Funding:</b>	<b>4,841</b>	<b>71,719</b>	<b>39,468</b>	<b>6,571</b>	<b>7,080</b>	<b>4,530</b>	<b>6,230</b>	<b>7,840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# INFRASTRUCTURE REPLACEMENT PROGRAM - 2011 to 2020

City of Germantown  
INFRASTRUCTURE REPLACEMENT PROGRAM DETAIL  
(in thousands)

AREA & TYPE OF INFRASTRUCTURE	Budget FY10	Estimate FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	10 YEAR TOTAL
<b>GENERAL FUND:</b>													
<b>OTHER EQUIPMENT:</b>													
<b>FIRE:</b>													
Power Hawk	-	-	15	-	-	-	-	-	-	-	-	-	15
Hurst Tool	-	-	-	35	16	-	-	-	-	-	-	-	51
Thermal Imaging Detectors	-	-	-	-	16	-	12	-	12	-	-	-	40
Emergency Warning Siren Controller	-	-	-	66	-	25	-	-	-	-	-	-	91
<b>TOTAL FIRE</b>	-	-	15	101	32	25	12	-	12	-	-	-	197
<b>POLICE:</b>													
In-Car Video Systems - 6 Police Vehicles	26	24	34	-	-	-	-	-	-	-	-	-	34
<b>TOTAL POLICE</b>	26	24	34	-	-	-	-	-	-	-	-	-	34
<b>TOTAL OTHER EQUIPMENT</b>	<b>26</b>	<b>24</b>	<b>49</b>	<b>101</b>	<b>32</b>	<b>25</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231</b>
<b>MAINTENANCE EQUIPMENT:</b>													
<b>PUBLIC SERVICE AND GROUNDS:</b>													
Turf Aerator	-	-	26	-	-	-	-	-	-	27	-	-	53
Bulk Spreader	-	-	-	35	-	-	-	-	-	45	-	-	80
Z-Trak Mower	-	-	-	-	-	30	-	-	-	-	-	-	30
Crack Sealer	-	-	-	-	-	-	-	50	-	-	-	-	50
Tarco Leaf Vac	-	-	-	50	-	-	-	-	-	-	-	-	50
Ingersoll Rand Roller	-	-	-	-	-	55	-	60	-	-	-	-	115
DXT Loader	-	-	-	-	-	-	90	-	-	-	-	-	90
Bob-Cat X331 Compact Excavator	-	-	-	55	-	-	-	-	-	-	-	-	55
Aera-Vator	-	-	-	-	9	-	-	-	-	-	-	-	9
Gradall Rubber Tire Excavator	-	-	-	-	-	-	350	-	-	-	-	-	350
DR Brush & Field Mower	-	-	-	-	7	-	-	-	-	-	-	-	7
Bob-Cat Skid Loader	-	-	-	-	-	-	50	-	-	-	-	-	50
Kubota Mower	-	-	-	-	20	-	-	-	-	-	-	-	20
Top Dresser	-	-	-	-	12	-	-	-	-	-	-	-	12
Greens Mower	-	-	-	-	7	-	-	-	-	-	-	-	7
Field Rake	-	-	-	-	28	-	16	30	-	-	-	-	74
Walker Mower	-	-	-	-	15	-	-	-	-	-	-	-	15
Vac - Litter	-	-	-	-	-	-	-	-	35	-	-	-	35
Tractor	-	-	-	-	10	40	35	26	-	-	-	-	111
<b>TOTAL PUBLIC SVCS.</b>	-	-	26	140	108	125	541	166	35	72	-	-	1,213
<b>TOTAL MAINTENANCE EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>140</b>	<b>108</b>	<b>125</b>	<b>541</b>	<b>166</b>	<b>35</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>1,213</b>

# INFRASTRUCTURE REPLACEMENT PROGRAM - 2011 to 2020

<b>ADMINISTRATION:</b>													
Taurus	-	-	-	-	-	-	-	-	-	27	-	27	
Charger	-	-	-	-	-	-	-	23	-	-	-	23	
<b>TOTAL ADMINISTRATION</b>	-	-	-	-	-	-	-	23	-	27	-	50	
<b>ANIMAL CONTROL:</b>													
Ford Ranger	-	-	-	-	-	25	-	-	-	-	-	25	
<b>TOTAL ANIMAL CONTROL</b>	-	-	-	-	-	25	-	-	-	-	-	25	
<b>FACILITIES MANAGEMENT:</b>													
Chevy S-10	-	-	20	-	-	-	-	-	-	-	-	20	
Dodge 2500 w/ Service Body	-	-	-	30	-	-	-	-	-	-	-	30	
Ford E-150 Van	30	-	-	-	-	-	30	-	-	-	-	30	
Ford F-250 Pickup	-	-	-	-	-	-	-	-	90	30	-	120	
Ford Ranger	-	-	-	-	-	-	-	-	30	-	-	30	
GMC 2500 w/ Service Body	30	-	-	-	-	-	-	-	-	-	-	30	
<b>TOTAL FACILITIES MAINT.</b>	60	-	20	30	-	-	30	-	-	120	30	230	
<b>DEVELOPMENT:</b>													
Chevy S-10 (1)	-	-	20	20	-	-	-	-	-	-	-	40	
Ford Explorer	-	-	-	28	-	-	-	-	-	-	-	28	
Ford Ranger	-	-	-	-	21	21	-	-	-	-	-	42	
Ford Crown Vic	-	-	-	-	-	-	-	-	25	-	-	25	
Jeep Cherokee	-	-	-	-	-	50	-	28	-	-	-	78	
<b>TOTAL DEVELOPMENT</b>	-	-	20	20	28	21	71	28	25	-	-	213	
<b>PUBLIC SERVICE AND GROUNDS:</b>													
Dodge 2500 Pickup	-	-	32	-	-	-	-	32	-	-	-	64	
Dodge Durango	-	-	-	-	-	-	-	-	-	-	25	25	
Ford F-350 w/ Service Body	-	-	32	-	30	-	-	-	-	-	-	92	
Ford F-450 Dump Truck	-	-	-	-	-	85	40	45	-	-	-	170	
Ford F-750 Flat Bed	-	-	-	-	-	-	-	-	-	55	55	110	
Ford F-250 Crew Cab	-	-	-	-	-	-	-	-	62	-	30	92	
GMC Dump Truck	-	-	-	-	-	-	-	-	-	100	-	100	
Backhoe	-	-	180	-	-	-	-	-	-	-	-	180	
Ford F-450 Crew Cab	-	-	-	30	-	-	-	-	-	40	-	70	
Ford F-350 Extended Cab	-	-	-	-	45	-	-	-	-	-	-	45	
Ford Escape	-	-	-	-	-	-	-	-	-	-	-	-	
Sterling Dump Truck	-	-	-	-	-	-	-	100	-	100	-	200	
<b>TOTAL PUBLIC SVCS.</b>	-	-	64	180	30	75	85	40	177	62	295	140	1,148
<b>FINANCE:</b>													
Dodge Pickup Truck	-	-	-	-	-	-	-	-	-	21	-	21	
<b>TOTAL FINANCE</b>	-	-	-	-	-	-	-	-	-	21	-	21	
<b>FIRE:</b>													
Replace Engine F-127	30	18	-	-	-	-	-	-	-	-	-	-	
Ford Crown Vic	-	-	35	52	30	35	-	-	68	50	-	270	
<b>TOTAL FIRE</b>	30	18	35	52	30	35	-	-	68	50	-	270	
<b>PARKS AND RECREATION:</b>													
Ford Explorer	-	-	-	-	-	-	28	-	-	-	-	28	
Ford Escape	-	-	28	-	56	-	-	-	-	-	-	84	
Ford Ranger	26	-	-	-	-	25	-	-	-	-	-	25	
<b>TOTAL PARKS AND REC.</b>	26	-	28	-	56	25	28	-	-	-	-	137	
<b>POLICE:</b>													
Police Fleet - Crown Vic - new (6)	64	-	186	372	155	93	93	31	124	31	229	408	1,722
Police Fleet - Crown Vic (K-9)	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Fleet - Taurus	44	-	-	69	-	-	-	-	-	-	25	75	194
Police Fleet - Impala	-	-	46	-	-	-	24	24	-	-	-	-	33
Police Fleet - Ford F-350	-	-	-	-	-	-	-	-	-	33	-	-	62
Police Fleet - Dodge Charger	-	-	-	-	-	62	-	-	-	-	-	-	93
Police Fleet - Ford Explorer	-	-	-	-	-	62	-	31	-	-	-	-	30
Police Fleet - Ford F-150	-	-	-	30	-	-	-	-	-	-	-	-	23
Police Fleet - Chevrolet Malibu	-	-	-	-	-	23	-	-	-	-	-	-	-
<b>TOTAL POLICE</b>	108	-	186	517	155	240	117	86	124	64	254	508	2,251
<b>TOTAL AUTOS &amp; TRUCKS</b>	224	18	305	817	273	427	323	184	352	219	767	678	4,345
<b>COMPUTER EQUIPMENT:</b>													
<b>INFORMATION TECHNOLOGY:</b>													
File Server	10	10	11	-	-	-	-	-	-	-	-	-	11
SUNGARD Printers	12	12	-	-	-	-	-	-	-	-	-	-	-
Code Red	-	-	23	-	-	-	-	-	-	-	-	-	-
Print Server	5	5	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL I.T.</b>	27	27	34	-	-	-	-	-	-	-	-	-	11
<b>TOTAL COMPUTER EQUIPMENT</b>	27	27	34	-	-	-	-	-	-	-	-	-	11
<b>TOTAL GENERAL FUND</b>	282	69	414	1,058	413	577	876	350	399	291	767	678	5,800

# INFRASTRUCTURE REPLACEMENT PROGRAM - 2011 to 2020

## UTILITY FUND:

(in thousands)

### LINES, WELLS AND STATION IMPROVEMENTS:

#### SEWER:

Sewer Lift Station Rewiring	10	10	10	10	10	10	10	10	10	10	10	10	10	100
Maintenance of Sewer Collection System	250	240	250	250	250	250	250	250	250	250	250	250	250	2,500
<b>TOTAL SEWER</b>	<b>260</b>	<b>250</b>	<b>260</b>	<b>2,600</b>										

#### WATER:

Water Mains Maintenance	100	-	100	-	-	-	-	-	-	-	-	-	-	100
Maintenance of Water WellField System	20	-	20	20	20	20	20	20	20	20	20	20	20	200
<b>TOTAL WATER</b>	<b>120</b>	<b>-</b>	<b>120</b>	<b>20</b>	<b>300</b>									
<b>TOTAL LINES, WELLS &amp; STATION IMPROVEMENTS</b>	<b>380</b>	<b>250</b>	<b>380</b>	<b>280</b>	<b>2,900</b>									

### MAINTENANCE EQUIPMENT:

#### SEWER:

Backhoe	-	-	-	-	-	-	-	80	-	-	-	-	-	80
Ingersoll Rand Compressor	-	-	-	-	-	-	-	35	-	-	-	-	-	35
<b>TOTAL SEWER</b>	<b>-</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115</b>						

#### WATER:

Backhoe	-	-	-	-	-	-	75	-	-	-	-	-	-	75
Excavator	300	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL WATER</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>
<b>TOTAL MAINT. EQUIPMENT</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190</b>

### AUTOS AND TRUCKS:

#### SEWER:

Chevy 3500 Pickup	-	-	-	-	-	30	-	-	-	-	-	-	-	30
Ford F-350 Crew Cab	-	-	-	-	-	-	-	-	-	-	33	-	-	33
Ford F-450 Truck	-	-	-	-	-	-	-	-	-	-	-	55	-	55
<b>TOTAL SEWER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>55</b>	<b>-</b>	<b>118</b>

#### WATER:

Chevy 1500 Pickup	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford F-150 Truck	-	-	-	-	-	-	-	-	-	50	-	-	30	80
Dodge Ram Pick-up	-	-	-	26	-	-	-	-	-	-	-	26	-	52
Dodge Dakota Pick-up (2)	-	-	40	-	-	-	-	-	44	70	-	-	-	154
Ford F-350 Crew Cab	-	-	-	-	-	-	-	-	-	-	33	-	-	33
Ford LNT-8000 Dump Truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford Ranger	-	-	-	20	-	-	-	-	-	-	-	-	-	20
<b>TOTAL WATER</b>	<b>25</b>	<b>-</b>	<b>40</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>120</b>	<b>59</b>	<b>30</b>	<b>-</b>	<b>339</b>
<b>TOTAL AUTOS &amp; TRUCKS</b>	<b>25</b>	<b>-</b>	<b>40</b>	<b>46</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>120</b>	<b>92</b>	<b>85</b>	<b>-</b>	<b>457</b>

### TOTAL UTILITY FUND

	705	250	420	326	280	310	355	395	324	400	372	365		3,547
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### VEHICLE MAINTENANCE FUND:

#### AUTOS AND TRUCKS:

Dodge 2500 Pick-up	-	-	-	-	-	30	-	30	-	-	-	-	-	60
Ford Winstar (Pool)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford Crown Vic	-	-	-	22	22	-	-	-	25	-	-	-	-	69
<b>TOTAL AUTOS &amp; TRUCKS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>22</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129</b>

#### OTHER ASSETS:

Daewoo Forklift	-	-	-	-	-	-	-	50	-	-	-	-	-	50
Fuel/UST Monitor Upgrade -- FS 2	-	-	-	25	-	-	-	-	-	-	-	-	-	25
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75</b>

### TOTAL VEHICLE MAINT. FUND

	-	-	-	47	22	30	-	80	25	-	-	-	-	204
--	---	---	---	----	----	----	---	----	----	---	---	---	---	-----

### GRAND TOTAL - ALL FUNDS

	987	319	834	1,431	715	917	1,231	825	748	691	1,139	1,043		9,551
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## DISCUSSION OF GENERAL FUND RESERVES

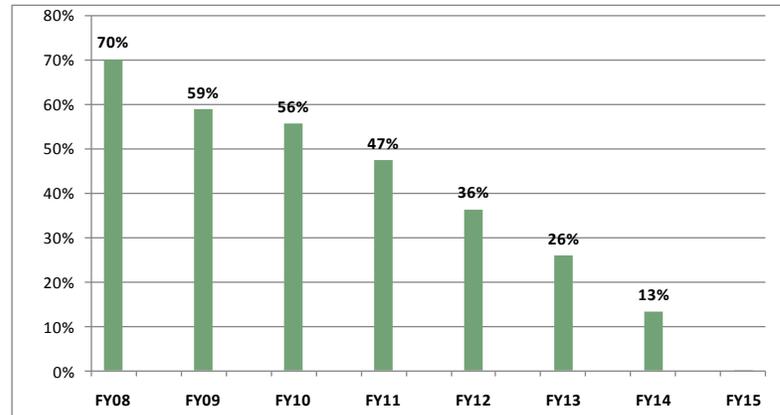
During the City's high growth period, excess revenues over expenditures were used for capital projects not funded by bond proceeds. In the past several years, General Fund reserves were used to fund a significant portion of the capital projects. Beginning in FY04, revenues from the Hall Income and Excise Tax were earmarked to fund capital projects due to the uncertainty of this revenue source for operational funding. The CIP will continue to receive revenues from the Hall as a source of funding in addition to General Fund reserves and G.O. bonds. The drawdown of reserves, including Hall, for the five-year planning period is as follows.

	FY10	FY11	FY12	FY13	FY14	FY15
CIP	\$2,958,000	3,075,000	1,453,000	1,700,000	1,950,000	1,730,000

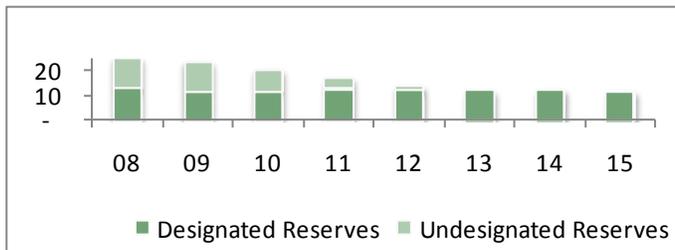
### FUND BALANCE % TOTAL EXPENDITURES

#### ANALYSIS OF FUND BALANCE

The chart at the right illustrates the impact of the draw downs on the City's General Fund fund balance:



#### \$MILLIONS

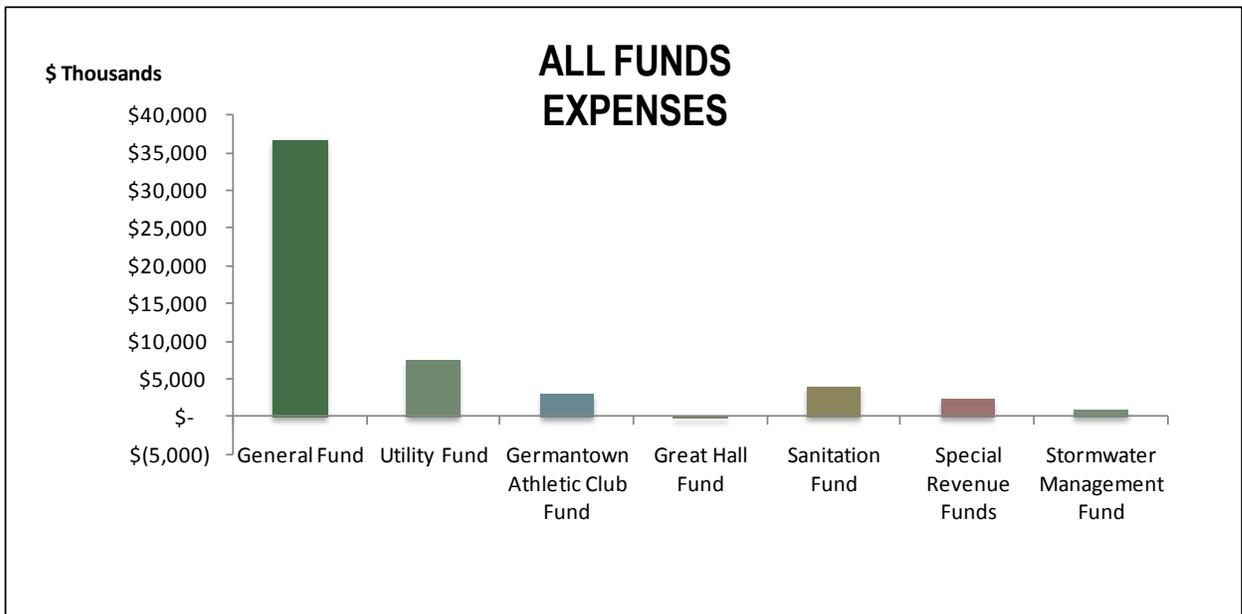
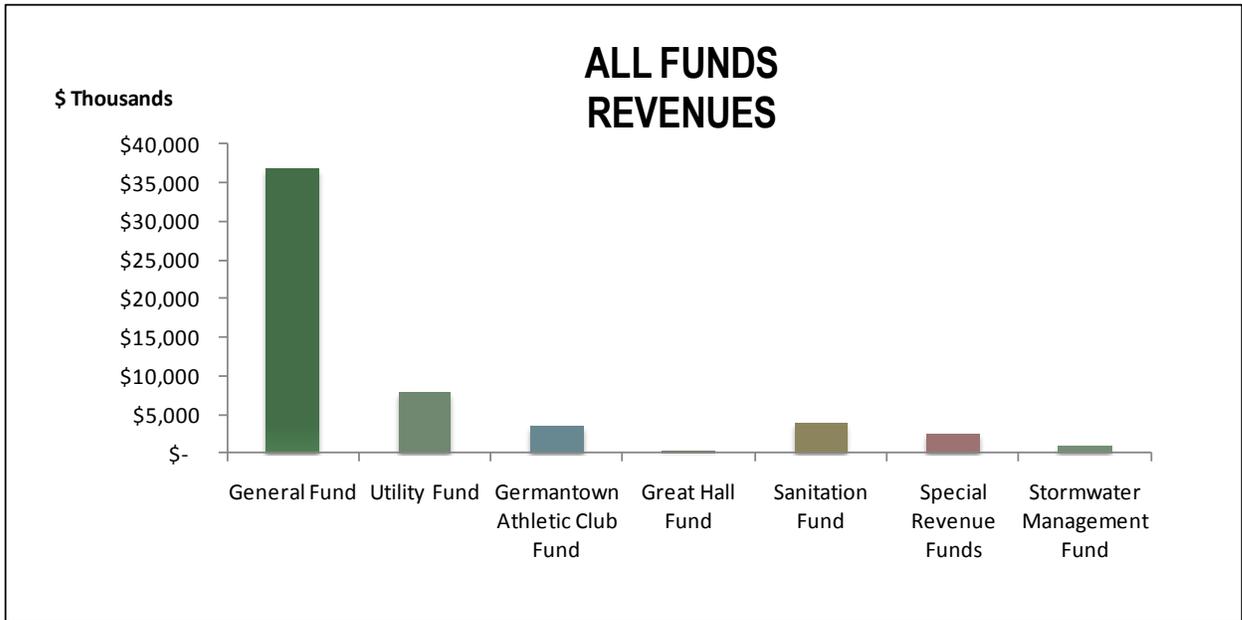


Details of both the designated and undesignated reserve levels are illustrated in the chart at the left:

	Actual FY08	Actual FY09	Estimated FY10	Budget FY11	Projected			
					FY12	FY13	FY14	FY15
Emergencies & Catastrophes	\$ 900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Capital Asset Repl. Infrastructure	2,078,000	282,000	414,000	1,058,000	413,000	577,000	876,000	350,000
Designation for Tax Anticipation	7,069,342	7,139,574	7,358,170	7,367,105	7,377,910	7,395,305	7,422,257	7,449,307
Designation for General Debt	2,855,976	3,264,000	3,018,141	3,513,554	3,538,535	3,529,899	3,619,561	3,332,245
<b>Total Reserves</b>	<b>12,903,318</b>	<b>11,585,574</b>	<b>11,690,311</b>	<b>12,838,659</b>	<b>12,229,445</b>	<b>12,402,204</b>	<b>12,817,818</b>	<b>12,031,553</b>
Unreserved Fund Balance	12,848,033	12,481,050	9,045,001	4,475,446	1,715,236	(2,281,403)	(7,424,607)	(12,050,285)
<b>Total Fund Balance</b>	<b>25,751,351</b>	<b>24,066,624</b>	<b>20,735,312</b>	<b>17,314,105</b>	<b>13,944,682</b>	<b>10,120,801</b>	<b>5,393,211</b>	<b>(18,733)</b>
Operating Expenditures	\$ 36,790,650	40,969,348	37,349,571	36,611,122	38,428,712	39,174,353	40,329,751	41,779,639
Fund Balance as % of Expenditures	70%	59%	56%	47%	36%	26%	13%	0%

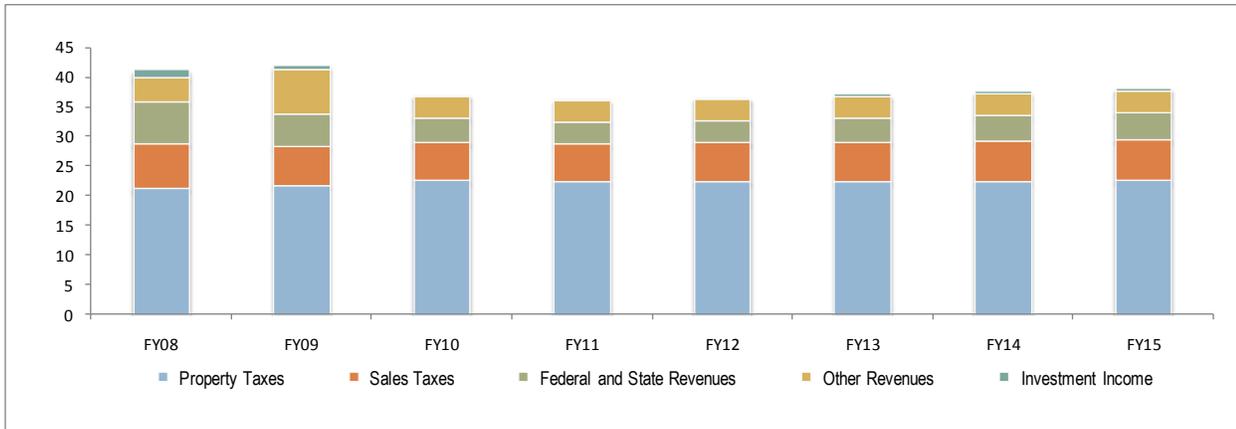
The two charts below illustrate revenues and expenses for all major funds. The section following these charts consist of budget projection summaries of revenues and expenditures by major categories, along with fund balances as of June 30, for the fiscal years 2008–2015. The graphs illustrate 8 years of information. This data is provided for the General Fund, Utility Fund, Germantown Athletic Club Fund, Great Hall Fund, Sanitation Fund, Stormwater Management Fund, Special Revenue Funds, Internal Service Funds and Pension, OPEB, and Health Funds.

Following the budget projection summaries is a description of personnel costs with a comparison of staffing levels between FY10 and FY11.



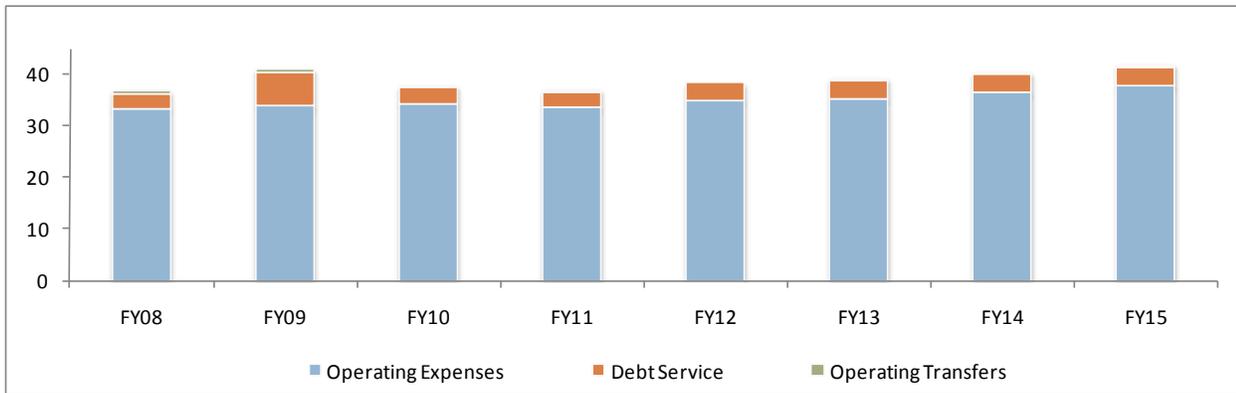
## GENERAL FUND REVENUES

\$ Millions



## GENERAL FUND EXPENDITURES

\$ Millions



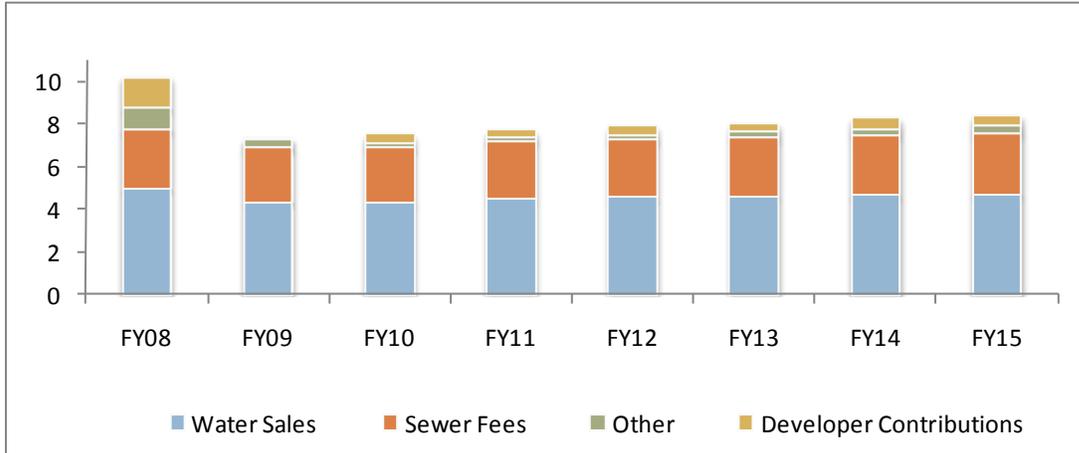
**GENERAL FUND**

**BUDGET PROJECTION SUMMARY**

(\$000)	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
GENERAL REVENUES:									
Auto Registration	\$ 887	872	887	890	892	910	928	947	966
Court Fines	1,102	1,055	1,040	1,071	1,090	1,090	1,117	1,144	1,171
Franchise Fees	505	535	500	540	540	540	556	573	590
Grants	245	157	100	571	100	100	100	100	100
Interest	1,325	675	427	185	179	290	332	373	404
Licenses	245	204	144	145	152	157	159	163	165
Other Income	1,267	4,909	970	1,060	945	929	931	932	939
Property Taxes	21,208	21,635	22,071	22,481	22,297	22,325	22,357	22,410	22,492
Sales Taxes	7,578	6,546	6,664	6,395	6,458	6,534	6,659	6,790	6,913
State Taxes	6,841	5,345	3,554	3,637	3,612	3,638	3,911	4,122	4,358
Fund From Prior	-	-	450	450	450	450	450	450	450
<b>REVENUE TOTAL</b>	<b>41,204</b>	<b>41,935</b>	<b>36,807</b>	<b>37,426</b>	<b>36,715</b>	<b>36,962</b>	<b>37,500</b>	<b>38,002</b>	<b>38,548</b>
EXPENDITURE BY CATEGORY:									
Personnel	24,290	25,290	25,247	25,273	24,537	25,211	26,041	26,866	27,768
Communication	290	298	325	290	315	316	321	325	329
Prof. Fees	2,456	2,351	2,358	2,340	2,669	2,640	2,654	2,713	2,763
Other Maint.	1,453	1,432	1,846	1,601	1,755	1,783	1,817	1,855	1,891
Supplies	1,383	1,297	1,303	1,224	1,270	1,290	1,321	1,352	1,384
Insurance	132	97	92	71	92	92	92	92	92
Rent	64	62	91	104	109	108	108	108	108
Allocations	1,182	1,186	1,210	1,186	1,220	1,252	1,287	1,329	1,369
Capital Outlay	710	357	282	584	414	1,058	413	577	876
Road & Mains	-	-	-	-	-	-	-	-	-
Contingency	-	-	50	-	50	50	50	50	50
Grants	439	688	644	824	301	276	276	276	276
Debt Service	2,851	6,544	2,967	2,961	3,018	3,514	3,539	3,530	3,620
Operating Transfers	1,725	1,770	600	1,289	1,022	1,009	1,210	1,212	1,213
Sanitation	-	-	-	-	-	-	-	-	-
Expense Reimburs.	(1,035)	(1,271)	(1,260)	(1,260)	(1,059)	(1,085)	(887)	(907)	(928)
Roll Fwd. Enc. - Prior Yr.	-	-	450	450	450	450	450	450	450
Roll Fwd. Enc. - Next Yr.	-	-	(450)	(450)	(450)	(450)	(450)	(450)	(450)
Utilities	852	868	906	861	898	915	933	951	970
<b>EXPENDITURE TOTAL</b>	<b>36,791</b>	<b>40,969</b>	<b>36,660</b>	<b>37,350</b>	<b>36,611</b>	<b>38,429</b>	<b>39,174</b>	<b>40,330</b>	<b>41,780</b>
Excess (Deficit)	4,413	966	147	77	104	(1,466)	(1,674)	(2,328)	(3,232)
FUND BALANCE									
Beginning	26,038	25,751	22,226	23,617	20,285	16,864	13,495	9,671	4,943
Transf. to CIP	(4,700)	(2,650)	(655)	(1,000)	(875)	(875)	(1,094)	(1,250)	(1,430)
Transf. to Infrs.	-	-	-	-	-	-	-	-	-
CIP Res Inc (Dec)	-	-	(2,553)	(1,958)	(2,200)	(578)	(606)	(700)	(300)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-
Ending	<b>\$ 25,751</b>	<b>24,066</b>	<b>19,166</b>	<b>20,735</b>	<b>17,314</b>	<b>13,944</b>	<b>10,120</b>	<b>5,393</b>	<b>(19)</b>

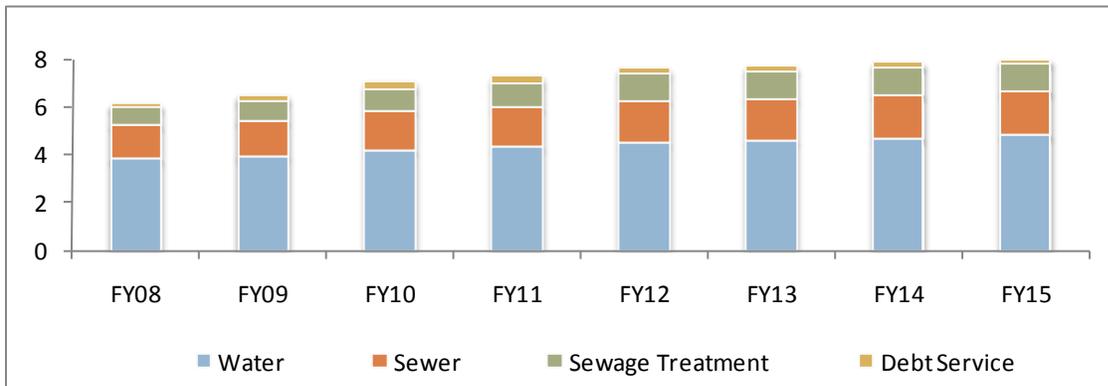
## UTILITY REVENUES

\$ Millions



## UTILITY EXPENDITURES

\$ Millions



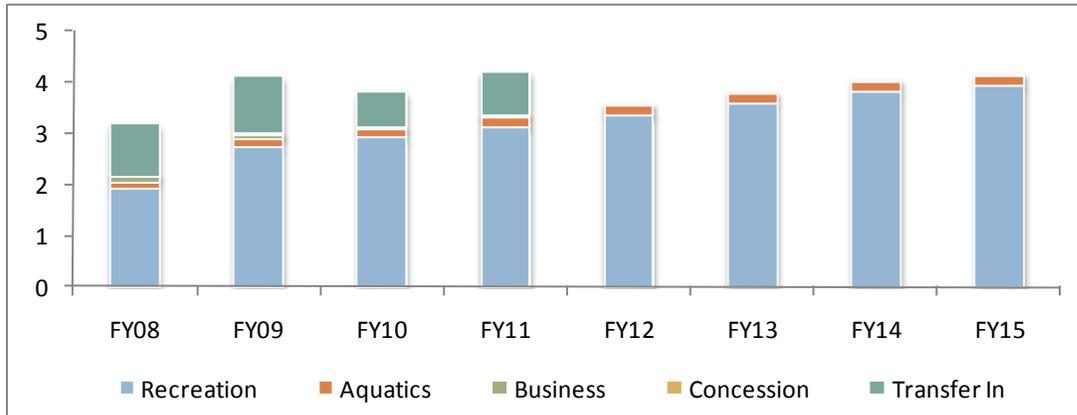
**UTILITY FUND**

**BUDGET PROJECTION SUMMARY**

(\$000)	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
REVENUES:									
Allocations	\$ -	30	-	51	-	-	-	-	-
Installation Charges	206	82	113	91	95	95	115	130	135
Interest	395	223	150	73	65	105	120	135	146
Contrib. Developers	1,476	97	200	417	320	420	420	520	520
Other Income	419	13	15	13	15	15	20	25	25
Sewer Fees	2,732	2,553	2,800	2,566	2,700	2,725	2,780	2,835	2,892
Water Sales	5,020	4,384	4,975	4,361	4,570	4,595	4,640	4,696	4,742
<b>TOTAL REVENUES</b>	<b>10,248</b>	<b>7,380</b>	<b>8,253</b>	<b>7,573</b>	<b>7,765</b>	<b>7,955</b>	<b>8,095</b>	<b>8,341</b>	<b>8,460</b>
EXPENSES BY CATEGORY:									
Allocations	1,352	1,399	1,414	1,385	1,200	1,412	1,413	1,464	1,489
Communication	56	55	65	61	64	66	67	69	70
Debt Service	116	255	328	328	301	272	242	209	175
Depreciation	1,207	1,293	1,363	1,477	1,555	1,597	1,604	1,611	1,617
Other Maintenance	88	71	131	77	130	137	140	144	148
Personnel	1,495	1,560	1,647	1,519	1,490	1,535	1,592	1,653	1,715
Professional Fees	107	93	150	130	149	120	120	121	121
Rents	1	0	1	1	1	1	1	1	1
Insurance	7	17	15	(2)	15	15	15	15	15
Mains Maintenance	106	98	94	84	84	86	88	91	93
Contract Services	815	872	1,096	960	1,100	1,136	1,172	1,208	1,244
Supplies	167	159	183	174	181	185	190	194	199
Utilities	633	672	765	571	709	723	737	752	767
PILIOT	-	-	349	349	362	366	366	366	366
<b>TOTAL EXPENSES</b>	<b>6,150</b>	<b>6,545</b>	<b>7,600</b>	<b>7,115</b>	<b>7,341</b>	<b>7,653</b>	<b>7,748</b>	<b>7,898</b>	<b>8,022</b>
<b>NET INCOME (LOSS)</b>	<b>4,098</b>	<b>835</b>	<b>653</b>	<b>458</b>	<b>424</b>	<b>302</b>	<b>346</b>	<b>443</b>	<b>438</b>
RETAINED EARNINGS:									
Beginning	22,755	26,853	28,760	27,688	28,146	28,569	28,872	29,217	29,660
Ending	<u>\$ 26,853</u>	<u>27,688</u>	<u>29,413</u>	<u>28,146</u>	<u>28,569</u>	<u>28,872</u>	<u>29,217</u>	<u>29,660</u>	<u>30,099</u>
Capital Outlay	\$ 1,834	5,260	2,620	2,983	4,308	2,131	280	310	355

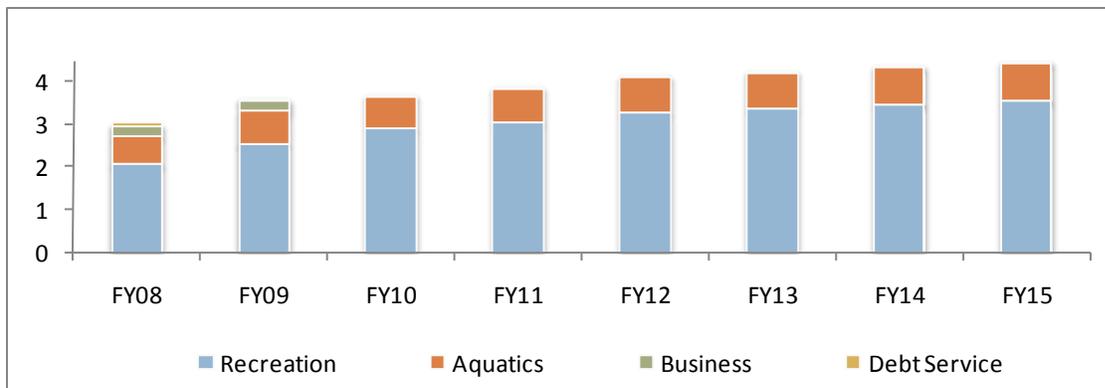
## GERMANTOWN ATHLETIC CLUB REVENUES

\$ Millions



## GERMANTOWN ATHLETIC CLUB EXPENDITURES

\$ Millions



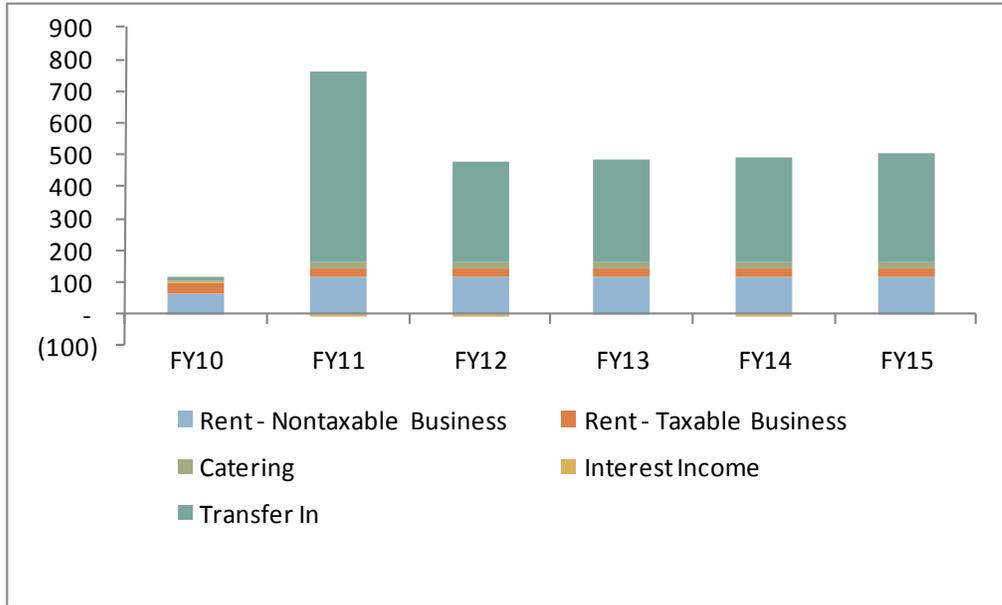
**GERMANTOWN ATHLETIC CLUB FUND**

**BUDGET PROJECTION SUMMARY**

(\$000)	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Centre Revenue	\$ 1,916	2,724	3,042	2,924	3,138	3,369	3,597	3,820	3,939
Aquatics Revenue	123	172	178	148	173	175	177	180	183
Business Revenue	117	86	-	-	-	-	-	-	-
Concession Revenue	3	29	110	50	50	53	55	58	61
Transfer In	1,025	1,100	-	700	840	-	-	-	-
<b>TOTAL REVENUE</b>	<b>3,184</b>	<b>4,111</b>	<b>3,330</b>	<b>3,822</b>	<b>4,201</b>	<b>3,598</b>	<b>3,829</b>	<b>4,058</b>	<b>4,182</b>
<b>EXPENSES:</b>									
Allocations	42	197	197	206	187	203	205	207	210
Communication	4	1	6	1	3	3	3	3	3
Debt Service	72	66	53	53	41	36	32	29	25
Other Maint.	197	193	243	245	259	259	277	296	304
Personnel	1,272	1,427	1,410	1,421	1,464	1,481	1,542	1,607	1,674
Professional Fees	383	540	504	568	647	816	836	859	873
Rents	3	134	130	133	133	133	136	139	143
Insurance	23	-	4	26	3	4	4	4	4
Supplies	246	144	239	182	213	212	215	219	223
Depreciation	491	553	485	563	615	671	671	671	671
Utilities	291	359	295	306	312	318	324	331	337
<b>TOTAL EXPENSES</b>	<b>3,024</b>	<b>3,616</b>	<b>3,566</b>	<b>3,704</b>	<b>3,877</b>	<b>4,135</b>	<b>4,246</b>	<b>4,365</b>	<b>4,466</b>
<b>EXCESS (DEFICIT)</b>	<b>160</b>	<b>496</b>	<b>(236)</b>	<b>118</b>	<b>323</b>	<b>(537)</b>	<b>(417)</b>	<b>(307)</b>	<b>(284)</b>
<b>RETAINED EARNINGS:</b>									
Beginning	622	782	961	1,278	1,396	1,720	1,183	766	459
Ending	<u>\$ 782</u>	<u>1,278</u>	<u>725</u>	<u>1,396</u>	<u>1,720</u>	<u>1,183</u>	<u>766</u>	<u>459</u>	<u>175</u>
Capital Outlay	\$ 684	278	-	770	810	400	-	-	-

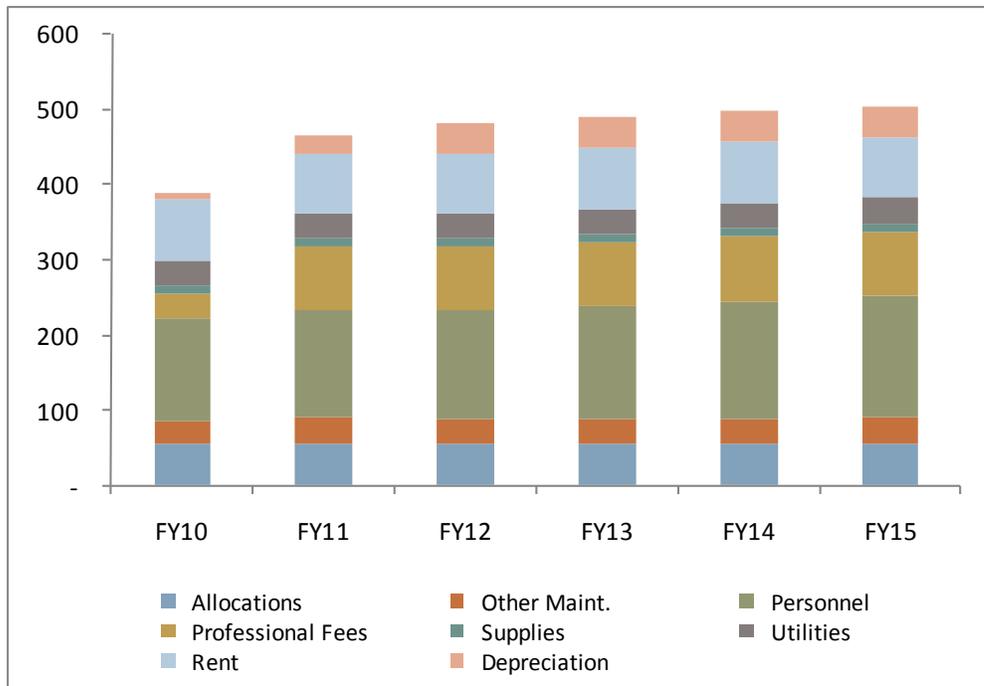
## GREAT HALL REVENUES

\$ Thousands



## GREAT HALL EXPENDITURES

\$ Thousands



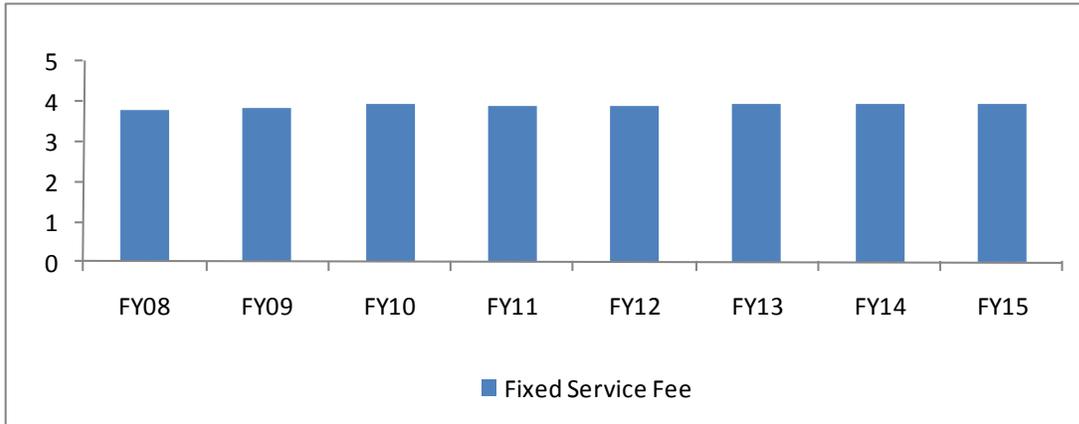
## GREAT HALL FUND

## BUDGET PROJECTION SUMMARY

(\$000)	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
REVENUES:									
Business Revenue	\$ -	-	148	100	165	165	165	165	165
Transfer In	-	300	-	19	600	315	322	330	338
TOTAL REVENUE	-	300	148	119	765	480	487	495	503
EXPENSES:									
Allocations	-	-	55	55	57	57	57	57	57
Communication	-	-	-	0	1	1	1	1	1
Debt Service	-	-	21	21	16	14	13	11	10
Other Maint.	-	-	22	30	35	31	32	33	33
Personnel	-	-	143	137	140	145	149	155	162
Professional Fees	-	-	45	33	85	85	85	86	86
Rents	-	-	-	82	81	81	81	81	81
Supplies	-	-	6	12	12	11	12	12	12
Depreciation	-	-	111	8	24	41	41	41	41
Utilities	-	-	29	31	32	32	33	34	34
TOTAL EXPENSES	-	-	430	409	483	497	503	509	515
EXCESS (DEFICIT)	-	300	(281)	(290)	281	(17)	(16)	(14)	(12)
RETAINED EARNINGS:									
Beginning	-	-	-	300	10	291	274	258	244
Ending	\$ -	300	(281)	10	291	274	258	244	232

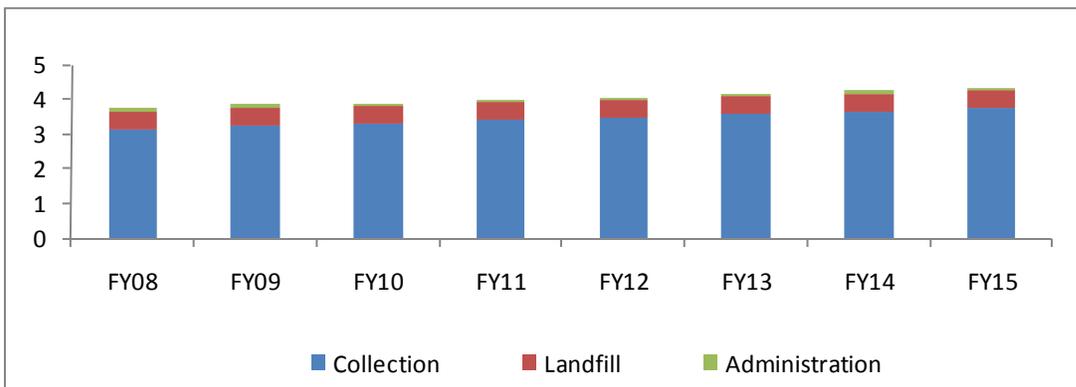
# SANITATION REVENUES

\$ MILLIONS



# SANITATION EXPENDITURES

\$ MILLIONS



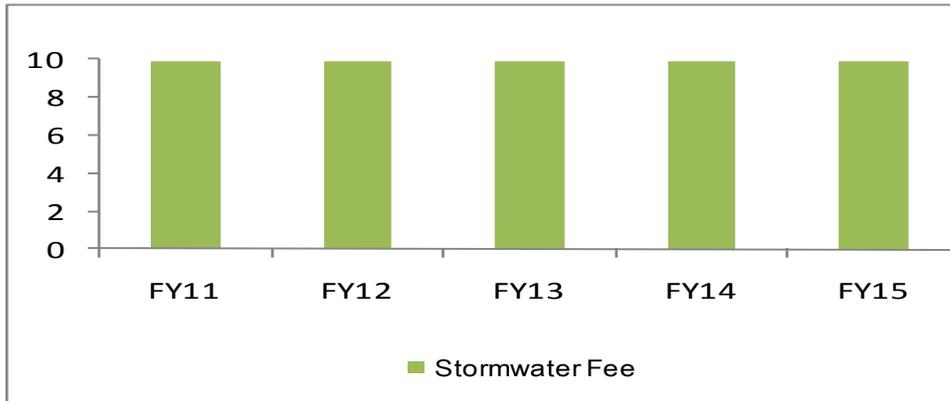
**SANITATION FUND**

**BUDGET PROJECTION SUMMARY**

(\$000)	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
REVENUES:									
Fixed Service Fee	\$ 3,714	3,774	3,913	3,870	3,839	3,847	3,862	3,877	3,893
Other Revenues	63	54	48	57	52	53	54	54	55
<b>TOTAL REVENUES</b>	<b>3,777</b>	<b>3,826</b>	<b>3,961</b>	<b>3,926</b>	<b>3,891</b>	<b>3,901</b>	<b>3,917</b>	<b>3,931</b>	<b>3,948</b>
EXPENSES BY CATEGORY:									
Communication	3	1	6	10	9	7	7	7	7
Other Maintenance	-	-	-	-	-	-	-	-	-
Personnel	30	40	50	52	52	54	56	59	61
Prof. Fees	-	-	15	-	15	-	-	-	-
Supplies	22	28	25	25	25	32	35	35	35
Depreciation	-	-	-	-	-	-	-	-	-
Contract Services	3,652	3,755	3,854	3,789	3,904	3,957	4,076	4,158	4,241
Utilities	1	2	1	1	1	1	1	1	1
<b>TOTAL EXPENSES</b>	<b>3,708</b>	<b>3,825</b>	<b>3,952</b>	<b>3,877</b>	<b>4,006</b>	<b>4,051</b>	<b>4,176</b>	<b>4,260</b>	<b>4,345</b>
<b>EXCESS (DEFICIT)</b>	<b>68</b>	<b>2</b>	<b>9</b>	<b>49</b>	<b>(115)</b>	<b>(151)</b>	<b>(259)</b>	<b>(329)</b>	<b>(397)</b>
RETAINED EARNINGS:									
Beginning	225	293	321	295	344	229	79	(180)	(509)
Ending	<u>\$ 293</u>	<u>295</u>	<u>330</u>	<u>344</u>	<u>229</u>	<u>79</u>	<u>(180)</u>	<u>(509)</u>	<u>(906)</u>
Capital Outlay	\$ -	-	-	-	-	-	-	-	-

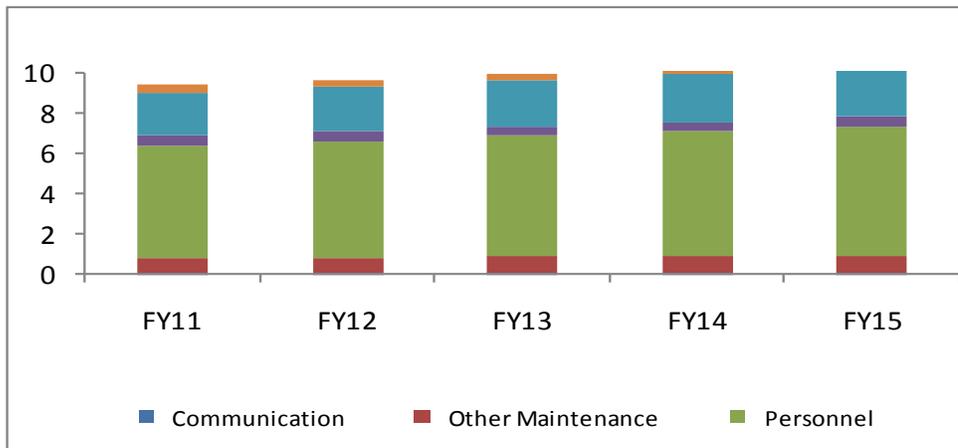
## STORMWATER MANAGEMENT REVENUES

\$ MILLIONS



## STORMWATER MANAGEMENT EXPENSES

\$ MILLIONS



**STORMWATER MANAGEMENT FUND**

**BUDGET PROJECTION SUMMARY**

(\$000)	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected				
						FY12	FY13	FY14	FY15	
REVENUES:										
Stormwater Management Fee	\$ -	-	-	-	985	985	985	985	985	985
Other Revenues	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	985	985	985	985	985	985
EXPENSES BY CATEGORY:										
Communication	-	-	-	-	5	5	5	6	6	6
Other Maintenance	-	-	-	-	78	80	82	84	86	86
Personnel	-	-	-	-	558	576	597	620	643	643
Prof. Fees	-	-	-	24	-	-	-	-	-	-
Supplies	-	-	-	-	45	46	47	48	49	49
Roads and Mains	-	-	-	-	215	220	226	232	237	237
Allocations	-	-	-	-	40	40	41	42	44	44
<b>TOTAL EXPENSES</b>	-	-	-	24	941	967	998	1,031	1,064	1,064
<b>EXCESS (DEFICIT)</b>	-	-	-	(24)	44	18	(13)	(46)	(79)	(79)
RETAINED EARNINGS:										
Beginning	-	-	-	-	(24)	20	37	24	(22)	(22)
Ending	\$ -	-	-	(24)	20	37	24	(22)	(101)	(101)
Capital Outlay	\$ -	-	-	-	-	-	-	-	-	-

**SPECIAL REVENUE FUNDS**

**BUDGET PROJECTION SUMMARY**

(\$000)

**STATE STREET AID**

	Actual FY08	Actual FY09	Budget FY10	Estimated FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
State Street Aid	\$ 1,255	1,081	1,100	1,200	1,200	1,210	1,220	1,230	1,240
Interest	50	29	24	13	8	13	14	16	18
Transfer In-Gen. Fund	1,300	1,450	600	500	600	600	800	800	800
<b>TOTAL REVENUES</b>	<b>2,605</b>	<b>2,560</b>	<b>1,724</b>	<b>1,713</b>	<b>1,808</b>	<b>1,823</b>	<b>2,034</b>	<b>2,046</b>	<b>2,058</b>
<b>EXPENSES BY CATEGORY:</b>									
Other Maintenance	5	45	50	50	50	50	50	50	50
Electricity & Gas	772	812	825	775	800	847	864	881	898
Str. Contract Maint	1,117	1,127	835	900	625	750	750	750	750
City Str. Maint	274	308	300	460	385	385	385	385	385
<b>TOTAL EXPENSES</b>	<b>2,168</b>	<b>2,292</b>	<b>2,010</b>	<b>2,185</b>	<b>1,860</b>	<b>2,032</b>	<b>2,049</b>	<b>2,066</b>	<b>2,083</b>
<b>EXCESS (DEFICIT)</b>	<b>437</b>	<b>267</b>	<b>(286)</b>	<b>(472)</b>	<b>(52)</b>	<b>(210)</b>	<b>(14)</b>	<b>(21)</b>	<b>(26)</b>
<b>FUND BALANCE:</b>									
Beginning of Year	807	1,244	1,246	1,511	1,040	988	778	764	743
Ending	<u>\$ 1,244</u>	<u>1,511</u>	<u>960</u>	<u>1,040</u>	<u>988</u>	<u>778</u>	<u>764</u>	<u>743</u>	<u>719</u>

(\$000)

**AUTOMATED ENFORCEMENT**

	Actual FY08	Actual FY09	Budget FY10	Estimated FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Red Lights	\$ 475	259	456	225	246	246	256	267	278
Transfer In-Gen. Fund	-	-	-	68	92	94	88	82	75
<b>TOTAL REVENUES</b>	<b>475</b>	<b>259</b>	<b>456</b>	<b>293</b>	<b>338</b>	<b>340</b>	<b>344</b>	<b>349</b>	<b>353</b>
<b>EXPENSES BY CATEGORY:</b>									
Personnel	306	377	228	277	112	114	118	123	127
Materials & Supplies	4	4	6	10	6	6	6	6	6
Rent	164	83	197	140	197	197	197	197	197
Other - Grants	17	24	23	23	23	23	23	23	23
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>491</b>	<b>488</b>	<b>454</b>	<b>450</b>	<b>338</b>	<b>340</b>	<b>344</b>	<b>349</b>	<b>353</b>
<b>EXCESS (DEFICIT)</b>	<b>(16)</b>	<b>(229)</b>	<b>2</b>	<b>(157)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
<b>FUND BALANCE:</b>									
Beginning of Year	407	391	114	162	5	6	6	6	7
Ending	<u>\$ 391</u>	<u>162</u>	<u>116</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>5</u>

**SPECIAL REVENUE FUNDS**

**BUDGET PROJECTION SUMMARY**

(\$000)

**DRUG ASSET FORFEITURE FUND**

	Actual	Actual	Budget	Estimated	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Drug Enforcement	\$ 136	167	300	313	350	350	350	350	350
Interest	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>136</b>	<b>167</b>	<b>300</b>	<b>313</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>EXPENSES BY CATEGORY:</b>									
Personnel	53	44	75	37	95	94	94	94	94
Communications	-	-	1	1	1	1	1	1	1
Professional Fees	-	5	24	24	24	24	24	24	24
Other Maintenance	-	-	5	5	5	5	5	5	5
Supplies	160	96	191	152	151	126	126	126	126
Utilities	1	0	3	3	1	1	1	1	1
Rents	-	-	1	1	1	1	1	0	1
Capital Outlay	241	35	-	45	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>455</b>	<b>180</b>	<b>300</b>	<b>268</b>	<b>278</b>	<b>253</b>	<b>253</b>	<b>252</b>	<b>253</b>
<b>EXCESS (DEFICIT)</b>	<b>(319)</b>	<b>(13)</b>	<b>(0)</b>	<b>46</b>	<b>72</b>	<b>97</b>	<b>97</b>	<b>98</b>	<b>97</b>
<b>FUND BALANCE:</b>									
Beginning	482	163	211	151	196	269	367	464	562
Ending	\$ 163	151	211	196	269	367	464	562	660

(\$000)

**PICKERING COMPLEX FUND**

	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Classes	\$ 26	25	27	26	27	27	27	27	27
Special Events	7	10	10	6	10	10	10	10	10
Rental	45	32	38	34	32	-	-	-	-
Transfer In-Gen. Fund	-	1	-	-	-	35	35	35	35
<b>TOTAL REVENUES</b>	<b>78</b>	<b>68</b>	<b>75</b>	<b>66</b>	<b>69</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>
<b>EXPENSES BY CATEGORY:</b>									
Allocations	2	2	2	2	2	2	2	2	2
Utilities	9	9	10	9	10	10	10	10	10
Capital Outlay	-	-	-	-	-	-	-	-	-
Professional Fees	24	23	28	22	25	25	25	25	25
Supplies	3	0	5	8	5	5	5	5	5
Other Maintenance	4	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>42</b>	<b>34</b>	<b>45</b>	<b>41</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>EXCESS (DEFICIT)</b>	<b>36</b>	<b>34</b>	<b>30</b>	<b>24</b>	<b>26</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>FUND BALANCE:</b>									
Beginning	75	111	120	145	170	196	225	254	284
Ending	\$ 111	145	150	170	196	225	254	284	313

**SPECIAL REVENUE FUNDS**

**BUDGET PROJECTION SUMMARY**

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**RECREATION FUND**

	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Basketball Fees	\$ 33	35	35	30	35	35	35	35	35
Softball Fees	28	29	36	35	38	38	38	38	38
Kickball Fees	1	3	4	4	5	5	5	5	5
Sports Camps	66	53	68	66	98	98	98	98	98
Tennis Classes	46	42	42	39	43	43	43	43	43
Basketball Sponsors	4	3	4	2	3	3	3	3	3
Volleyball Fees	-	-	-	-	-	-	-	-	-
Soccer Fees	-	37	60	70	66	66	66	66	66
Baseball Fees	14	14	23	16	17	17	17	17	17
Croquet	2	1	1	1	1	1	1	1	1
Cheerleading	-	-	-	68	27	27	27	27	27
Competitive Soccer	-	-	-	25	82	82	82	82	82
Youth Softball	-	-	-	29	36	36	36	36	36
Community Education	38	25	33	30	30	30	30	30	30
<b>TOTAL REVENUES</b>	<b>232</b>	<b>242</b>	<b>306</b>	<b>415</b>	<b>481</b>	<b>481</b>	<b>481</b>	<b>481</b>	<b>481</b>
<b>EXPENSES BY CATEGORY:</b>									
Personnel	-	-	-	-	20	20	20	20	20
Allocations	15	14	17	18	18	26	27	28	29
Professional Fees	167	150	193	216	275	275	275	275	275
Supplies	24	37	47	93	95	92	92	92	92
Capital Outlay	-	47	-	165	-	-	355	-	-
Rents	1	1	1	2	7	7	7	7	7
<b>TOTAL EXPENSES</b>	<b>207</b>	<b>249</b>	<b>258</b>	<b>495</b>	<b>415</b>	<b>420</b>	<b>776</b>	<b>422</b>	<b>423</b>
<b>EXCESS (DEFICIT)</b>	<b>25</b>	<b>(7)</b>	<b>48</b>	<b>(80)</b>	<b>65</b>	<b>61</b>	<b>(295)</b>	<b>59</b>	<b>58</b>
<b>FUND BALANCE:</b>									
Beginning	290	315	159	308	228	294	355	61	120
Ending	\$ 315	308	207	228	294	355	61	120	178

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**FEDERAL ASSET FORFEITURE FUND**

	Actual FY08	Actual FY09	Budget FY10	Estimated FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Forfeiture Revenue	\$ -	-	-	-	100	100	100	100	100
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>EXPENSES BY CATEGORY:</b>									
Personnel	-	-	-	-	25	25	25	25	25
Supplies	-	-	-	-	75	75	75	75	75
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>EXCESS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>									
Beginning	-	-	-	-	-	-	-	-	-
Ending	\$ -	-	-	-	-	-	-	-	-

**INTERNAL SERVICE FUNDS**

**BUDGET PROJECTION SUMMARY**

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**FLEET SERVICES FUND**

	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Transfers In	\$ 940	964	942	897	924	956	992	1,035	1,074
<b>TOTAL REVENUES</b>	940	964	942	897	924	956	992	1,035	1,074
<b>EXPENSES BY CATEGORY:</b>									
Allocations	9	9	10	10	11	11	12	12	13
Depreciation	31	32	33	32	32	36	41	51	56
Other Maintenance	202	182	193	193	193	198	203	208	213
Personnel	669	710	675	633	657	678	704	730	758
Communication	1	2	2	-	2	2	2	2	2
Rents	2	1	2	2	2	2	2	2	2
Supplies	17	19	18	17	18	18	19	19	20
Utilities	9	9	9	9	9	10	10	10	10
Vehicle Maint.	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	940	964	942	897	924	956	992	1,035	1,074
<b>EXCESS (DEFICIT)</b>	-	-	-	-	-	-	-	-	-
<b>RETAINED EARNINGS:</b>									
Beginning	23	23	26	23	23	23	23	23	23
Ending	23	23	26	23	23	23	23	23	23
Capital Outlay	\$ 16	-	-	20	-	47	22	30	-

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**ALLOCATED EXPENSES**

	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Transfers In	\$ 628	571	696	697	702	762	789	817	847
<b>TOTAL REVENUES</b>	628	571	696	697	702	762	789	817	847
<b>EXPENSES BY CATEGORY:</b>									
Insurance	633	571	696	697	702	762	789	817	847
<b>TOTAL EXPENSES</b>	633	571	696	697	702	762	789	817	847
<b>EXCESS (DEFICIT)</b>	-	-	-	-	-	-	-	-	-
<b>RETAINED EARNINGS:</b>									
Beginning	-	-	-	-	-	-	-	-	-
Ending	\$ -	-	-	-	-	-	-	-	-

**PENSION AND HEALTH FUND**

**BUDGET PROJECTION SUMMARY**

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**PENSION FUND**

	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>PENSION REVENUES:</b>									
Contributions	\$ 2,332	2,495	3,042	2,436	2,642	3,042	3,042	3,042	3,042
Fair Value Appreciation (Depreciation)	(2,991)	(5,322)	2,532	7,170	2,532	1,189	2,532	2,686	2,839
Interest	1,447	(175)	278	950	278	393	422	448	473
<b>TOTAL REVENUES</b>	<b>788</b>	<b>(3,002)</b>	<b>5,852</b>	<b>10,556</b>	<b>5,452</b>	<b>4,624</b>	<b>5,996</b>	<b>6,176</b>	<b>6,354</b>
<b>PENSION EXPENSES:</b>									
Trustee Fees	230	224	230	230	230	230	230	230	230
Benefits	1,394	1,646	1,655	1,576	1,655	1,655	1,738	1,738	1,825
<b>TOTAL EXPENSES</b>	<b>1,624</b>	<b>1,870</b>	<b>1,885</b>	<b>1,806</b>	<b>1,885</b>	<b>1,885</b>	<b>1,968</b>	<b>1,968</b>	<b>2,055</b>
<b>EXCESS (DEFICIT)</b>	<b>(836)</b>	<b>(4,872)</b>	<b>3,967</b>	<b>8,750</b>	<b>3,567</b>	<b>2,739</b>	<b>4,028</b>	<b>4,208</b>	<b>4,299</b>
<b>FUND BALANCE:</b>									
Beginning	39,478	38,642	29,703	33,770	42,520	46,086	48,826	52,854	57,061
Ending	\$ 38,642	33,770	33,670	42,520	46,086	48,826	52,854	57,061	61,361

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**HEALTH INSURANCE FUND**

	Actual FY08	Actual FY09	Budget FY10	Estimate FY10	Budget FY11	Projected			
						FY12	FY13	FY14	FY15
<b>REVENUES:</b>									
Contributions	\$ 3,338	3,710	4,296	3,862	3,779	4,063	4,964	5,474	6,039
Transfer In	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,338</b>	<b>3,710</b>	<b>4,296</b>	<b>3,862</b>	<b>3,779</b>	<b>4,063</b>	<b>4,964</b>	<b>5,474</b>	<b>6,039</b>
<b>HEALTH PLAN EXPENSES:</b>									
Health Claims	3,221	2,910	4,087	3,773	3,584	3,869	4,197	4,589	5,026
Dental Claims	205	192	219	190	195	204	214	224	235
<b>TOTAL EXPENSES</b>	<b>3,426</b>	<b>3,102</b>	<b>4,306</b>	<b>3,963</b>	<b>3,779</b>	<b>4,073</b>	<b>4,411</b>	<b>4,814</b>	<b>5,261</b>
<b>EXCESS (DEFICIT)</b>	<b>(88)</b>	<b>608</b>	<b>(10)</b>	<b>(101)</b>	<b>-</b>	<b>(10)</b>	<b>553</b>	<b>660</b>	<b>778</b>
<b>RETAINED EARNINGS:</b>									
Beginning	809	721	843	1,329	1,228	1,228	1,219	1,771	2,431
Ending	\$ 721	1,329	833	1,228	1,228	1,219	1,771	2,431	3,211

**OPEB FUND**

**BUDGET PROJECTION SUMMARY**

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**OPEB FUND**

	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY08	FY09	FY10	FY10	FY11	FY12	FY13	FY14	FY15
<b>OPEB REVENUES:</b>									
Contributions	\$ 1,302	1,044	1,022	1,033	1,012	1,052	1,095	1,138	1,012
Fair Value Appreciation	(1)	(107)	50	200	200	208	216	225	234
Interest	13	4	50	30	10	10	11	11	12
<b>TOTAL REVENUES</b>	<b>1,314</b>	<b>941</b>	<b>1,122</b>	<b>1,264</b>	<b>1,222</b>	<b>1,271</b>	<b>1,322</b>	<b>1,375</b>	<b>1,258</b>
<b>OPEB EXPENSES:</b>									
Trustee Fees	2	11	3	4	4	4	4	4	4
Benefits	909	465	281	565	570	593	595	642	668
Stop Loss	(511)	(46)	(50)	(50)	(50)	(52)	(54)	(56)	(58)
<b>TOTAL EXPENSES</b>	<b>400</b>	<b>430</b>	<b>234</b>	<b>519</b>	<b>524</b>	<b>545</b>	<b>545</b>	<b>590</b>	<b>613</b>
<b>EXCESS (DEFICIT)</b>	<b>914</b>	<b>511</b>	<b>888</b>	<b>744</b>	<b>698</b>	<b>726</b>	<b>777</b>	<b>785</b>	<b>645</b>
<b>FUND BALANCE:</b>									
Beginning	-	914	1,414	1,424	2,169	2,867	3,592	4,371	5,154
Ending	\$ 914	1,424	2,302	2,169	2,867	3,592	4,371	5,154	5,799

The following staffing schedule summarizes the employee component of the City. In each cost center section of the Budget, a Personnel Projection schedule lists five areas of personnel expense – exempt salaries, non-exempt wages, other compensation, fringe benefits and other personnel. Since the nature of these categories is generally common to all departments, these items will be described in this section.

Exempt Salaries and Non-Exempt Wages:

Exempt salaries and non-exempt wages include the payroll cost for full-time and part-time positions classified under each category. There is a net effect of a 2% merit increase in the FY11 Budget. The total personnel budget increased over FY10 by \$386,635.

Other Compensation:

Other compensation includes overtime wages, extra duty wages, housing allowance and per diem expenses. Overtime is generally self-explanatory. Extraordinary amounts and changes are described in certain cost center Budget Category Explanations. Extra duty wages account for the amounts paid to police and fire employees in lieu of holiday time off and for court appearances. Housing allowance has been discontinued, but is still paid to those who were grandfathered in before 1986. Per Diem covers City judges, prosecutors, Aldermen and the Mayor.

Fringe Benefits:

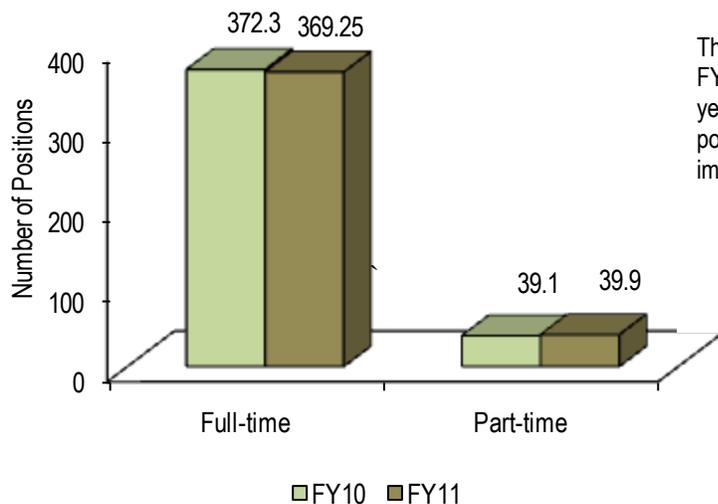
Fringe Benefits include the City's cost for FICA, medical, dental, life, long-term disability, retirement, OPEB, and Workers' Compensation insurance. FICA, set by the federal law, is 7.65% of salary. Increases in the City's health benefit costs necessitate a rate adjustment in the FY11 Budget. The new per-employee annual contribution is \$8,375 for both health and dental.

To maintain a competitive compensation package, the City added retiree's medical benefits several years ago and continues to improve the retirement plan. The City has implemented an IRS Section 125 Plan to pay employee costs of retirement and medical benefits with pre-tax dollars.

The City also provides life insurance of three times salary at a cost of 17¢ per month per \$1,000 of coverage. The City pays 47¢ per month per \$100 of salary for long-term disability benefits, which have remained the same for several years. Workers' Compensation is through the TML Risk Management Pool and varies by department based on the Pool's assessment of potential risks.

Other Personnel:

Other Personnel costs include education, staff functions, and unemployment. Employee education amounts and charges are described in the Budget Category Explanations in the various cost centers. Staff functions fund events such as employee holiday parties and awards programs. Unemployment funds payments to individuals receiving unemployment benefits.



The number of full-time and part-time positions in the FY11 Budget shows change over the current fiscal year. The chart on the following page identifies the position changes; all associated with productivity improvement initiatives.

	FY09 Actual		FY10 Actual		FY11 Budget		INC/ (DECR)	Incr/ (Decr) Cost
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time		
(Full Time Equivalents-Non-Exempt/Exempt Employees)								
<b>GENERAL GOVERNMENT</b>								
City Court*	5.0	0.3	6.0	0.3	7.0	0.0	0.7	\$ 73,500
Administration	7.0	1.5	5.0	1.0	5.0	1.0	0.0	
Human Resources	6.0	0.0	6.0	0.0	6.0	0.0	0.0	
Information Technology*	2.0	0.0	3.0	0.5	4.0	0.0	0.5	\$ 33,750
Finance*	15.4	0.5	14.4	0.5	14.4	0.5	0.0	
Community and Economic Development*	26.8	0.0	25.8	0.0	21.2	0.0	-4.7	\$ (389,888)
GPAC	9.0	4.5	9.0	4.5	9.0	4.5	0.0	
Research & Budget	2.4	0.0	2.4	0.0	2.4	0.0	0.0	
<b>PUBLIC SAFETY</b>								
Police	110.0	1.3	109.0	1.3	109.0	1.3	0.0	
Fire*	68.0	1.0	68.0	1.0	69.0	1.0	1.0	\$ 68,000
<b>TRANSP. &amp; ENVIRONMENT</b>								
Public Services*	29.4	0.0	44.3	0.0	37.6	0.0	-6.7	\$ (426,187)
Fleet Services	10.0	0.0	10.0	0.0	10.0	0.0	0.0	
Animal Control	4.0	0.0	4.0	0.0	4.0	0.0	0.0	
<b>COMMUNITY SERVICES</b>								
Parks & Recreation*	31.4	4.1	9.4	4.1	6.4	5.2	-1.9	\$ (107,762)
Facilities Management	16.0	0.0	15.0	0.0	15.0	0.0	0.0	
<b>GERMANTOWN ATHLETIC CLUB</b>								
Recreation*	10.0	11.9	11.0	10.9	11.0	10.9	0.0	
Aquatics	2.0	13.5	2.0	13.5	2.0	13.5	0.0	
Business	2.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>GREAT HALL</b>								
	0.0	0.0	2.0	1.0	2.0	1.0	0.0	
<b>UTILITIES</b>								
Water	20.0	0.0	20.0	0.0	20.0	0.0	0.0	
Sewer	6.0	0.0	6.0	0.0	6.0	0.0	0.0	
<b>STORMWATER</b>								
	0.0	0.0	0.0	0.0	8.3	0.0	8.3	\$ 590,265
<b>RECREATION</b>								
	0.0	0.0	0.0	0.0	0.0	1.0	1.0	\$ 20,000
<b>TOTAL</b>	<b>382.4</b>	<b>38.6</b>	<b>372.3</b>	<b>38.6</b>	<b>369.3</b>	<b>39.9</b>	<b>-1.7</b>	<b>\$ (138,322)</b>

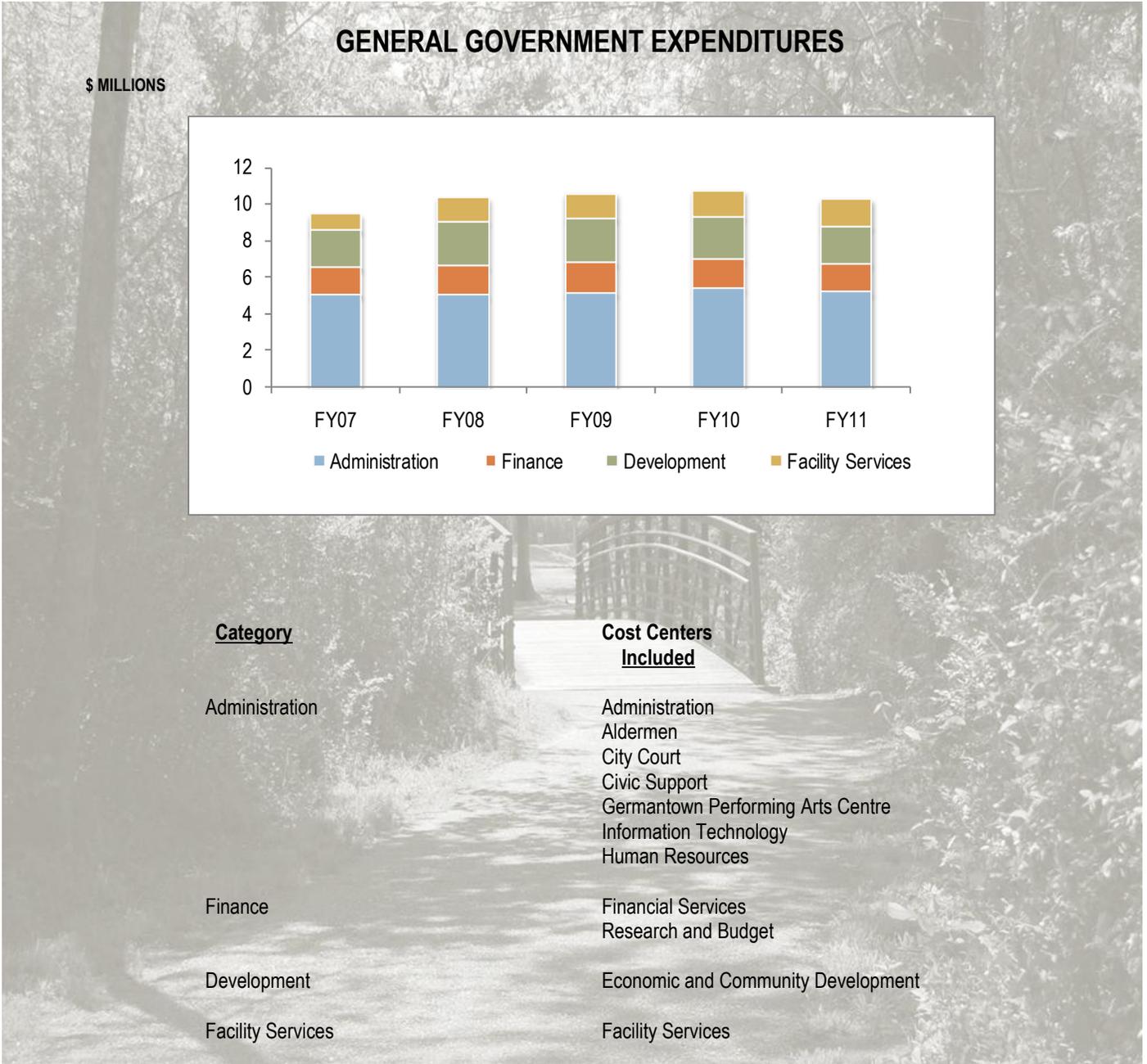
\* Analysis of Increase/(Decrease):

Court	Lead Deputy Court Clerk	1.0
Information Technology	I.T. Support	1.0
Community and Economic Development	Code Compliance Officer	(1.0)
	Planning Director	(1.0)
	Land Use Planner	(1.0)
	Stormwater Engineer	(1.0)
Fire	Asst. Fire Marshall	1.0
Parks and Recreation	Chief Park Ranger	(1.0)
	Park Ranger	(1.0)
Public Services	Drainage Crew	(6.0)
Stormwater	Drainage Crew	6.0



# GENERAL GOVERNMENT FY11 BUDGET

The following section presents the operating budget for all General Government cost centers. Total operating expenditures for the three major categories within this classification are summarized below:





# Aldermen

**Mission** To represent all the citizens of Germantown; to legally, ethically and morally uphold the duties and responsibilities of the City of Germantown and to support the City's charter.

The legislative and policy making body of the City is the five Aldermen, elected for four-year overlapping terms. Their responsibility is representing the citizens of the community through the establishment of policies. These policies may take the form of resolutions or ordinances that establish the laws, proceedings and City service levels for the community. Compensation for their services is the major cost item in this activity. Also included are educational and meeting appropriations to provide for participation in the National League of Cities and the Tennessee Municipal League.

**Budget Category Summary**

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 74,285	114,364	112,166	(3,791)	-3.38%	108,375
Communication	9,182	10,200	10,200	4,000	39.22%	14,200
Professional Fees	32,500	35,000	35,000	-	0.00%	35,000
Supplies	21,122	15,000	15,000	-	0.00%	15,000
<b>TOTAL</b>	<b>\$ 137,089</b>	<b>174,564</b>	<b>172,366</b>	<b>209</b>	<b>0.12%</b>	<b>172,575</b>

**Budget Payroll Summary**

	FY09 Actual		FY10 Estimate		FY11 Budget
Other Compensation	5.0	44,711	5.0	60,200	5.0
Fringe Benefits		29,574		51,966	
<b>DEPARTMENT TOTAL</b>	<b>5.0</b>	<b>\$ 74,285</b>	<b>5.0</b>	<b>112,166</b>	<b>5.0</b>

**Categories**

**Personnel - \$108,375** This category includes funding for the per diem of the City's five Aldermen and their related payroll expenditures. On January 1, 2009, the per diem increased to \$1,000 for each Alderman per month as per Ordinance No. 2006-5. In addition, this classification provides funding for the Aldermen's participation in the National League of Cities conference and other appropriate educational training programs.

**Communications - \$14,200** This category includes the Aldermen's dues and subscriptions in the Tennessee Municipal League and the National League of Cities.

# GENERAL FUND

## Aldermen

Professional Fees - \$35,000 This category covers funding for lobbying services at the state level.

Supplies - \$15,000 This category covers funding for the City's Annual Commission Appreciation Reception, Volunteer Breakfast and supplies, and election.

### Performance Measures

#### Actively Involved Citizens

*Percent of Commission member's attendance per quarter*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
76%	78%	81%	>75%

# Civic Support

**Mission**

The Civic Support cost center accounts for all funds associated with projects or activities, which serve as an outreach to the community. Included in this cost center are the following organizations or programs - Germantown Chamber of Commerce, Germantown Arts Alliance, City Beautification, Historic Commission, and Other Civic Support.

The purpose behind the creation of this cost center is to consolidate all grants to outside organizations into a specific cost center, thereby clearly communicating to the public the programs funded by the Board of Mayor and Aldermen (BMA) for civic support.

**Budget Category Summary**

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Grants	\$ 687,547	643,500	824,400	(523,775)	-63.53%	300,625
TOTAL	<u>\$ 687,547</u>	<u>643,500</u>	<u>824,400</u>	<u>(523,775)</u>	<u>-63.53%</u>	<u>300,625</u>
	-	-				-

**Categories**

Grants - \$300,625 This category includes funds for budgeted for the following organizations:

Historic Commission	\$ 850
Chamber of Commerce	12,750
City Beautification Commission	19,550
Germantown Arts Alliance	34,000
Germantown Education Foundation	85,000
Other Civic Support	45,700
TN Shakespeare Foundation	75,650
GPAC Grant	25,000
Education Commission Grant	2,125



# Court

**Mission** Provide for the orderly, efficient and responsive disposition of all clerical and administrative matters for Municipal Court.

Under the Finance and General Services Division the Court Clerk's Office creates and maintains all dockets and documents pertaining to Court; collects and accounts for all fines, costs, forfeitures, fees, bonds and taxes; reports and distributes funds to City, County and State agencies on a monthly basis; issues subpoenas and garnishments; documents warrants, jail sentencing logs and writs; transfers appeals and submits bindovers to the appropriate courts; schedules community service; maintains juvenile traffic school files; maintains the probation for juvenile offenders in the First Offenders Program and performs secretarial functions for prosecutors and judges.

**Budget Category Summary**

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Personnel	\$ 412,374	445,056	427,270	100,628	23.55%	527,898
Communication	733	1,200	1,320	2,680	203.03%	4,000
Professional Fees	23,754	27,700	29,000	2,000	6.90%	31,000
Other Maintenance	-	100	50	50	100.00%	100
Supplies	6,985	5,100	8,342	(3,242)	-38.86%	5,100
Rent	2,535	3,600	5,570	(180)	-3.23%	5,390
Allocations	2,547	3,100	3,100	-	0.00%	3,100
Utilities	21,434	24,260	20,492	2,768	13.51%	23,260
<b>TOTAL</b>	<b>\$ 470,362</b>	<b>510,116</b>	<b>495,144</b>	<b>104,704</b>	<b>21.15%</b>	<b>599,848</b>

**Budget Payroll Summary**

	<u>FY09 Actual</u>		<u>FY10 Estimate</u>		<u>FY11 Budget</u>	
Exempt Salaries	1.0	\$ 46,728	1.0	29,571	1.0	52,000
Non-Exempt Wages	4.3	122,002	6.0	131,383	6.0	173,755
Other Compensation	6.0	119,780	6.0	112,265	6.0	133,540
Fringe Benefits		122,511		152,173		165,603
Other Personnel		1,038		40		3,000
<b>DEPARTMENT TOTAL</b>	<b>5.3</b>	<b>\$ 412,059</b>	<b>7.0</b>	<b>425,432</b>	<b>7.0</b>	<b>527,898</b>

**Categories**

Personnel - \$527,898 This category funds salaries, wages, and benefits for a court clerk, lead deputy court clerk and deputy court clerks. This category also includes necessary overtime. In addition, this category includes FICA, group insurance, retirement, OPEB, and workers' compensation.

Additionally, included in this category are per diem expenses for judges who alternate 76 court sessions and prosecutors working weekly Wednesday night court sessions and bi-weekly Thursday night sessions. Besides holding court, judges are available 24 hours a day to sign warrants, set bonds or preside over non-scheduled court hearings. Prosecutors, in addition to attending court, receive phone calls in their private law offices regarding court related matters and require time to prepare for trials. Per diems are budgeted as follows: city judges at \$2,500 per month each, the chief prosecutor at \$1,700 per month and assistant prosecutors at \$800 per month.

# GENERAL FUND

## Court

Communications - \$4,000 This category funds the required current edition of the Tennessee Code Annotated, Tennessee Rules of Court and Attorney General Opinions. Codebooks and supplements are kept current in the court library. Also, a partial set of T.C.A. is kept in the prosecutors' office for court use on Wednesday and Thursday night sessions.

Professional Fees - \$31,000 This category includes three major funding items: legal fees associated with appeal cases; legal fees for unscheduled court sessions to handle the jail cases and fees for Spanish interpreting services.

Other Maintenance - \$100 This category includes expenses associated with the annual maintenance necessary for equipment used in City Court..

Supplies - \$5,100 This category covers the cost for necessary office supplies utilized by the court: printed forms, warrants, subpoenas, receipt books, binders, tapes, special file supplies, vouchers and other office supplies. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Rent - \$5,390 This category includes rental costs associated with the copy machine. In addition, this line includes the cost of building rent for the storage of court documents.

Allocation - \$3,100 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Utilities - \$23,260 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Preferred Place to Live

*Number of overtime hours divided by the number of cases per docket*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
2.75%	3%	5%	<7%

Safest City in the Southeast

*The number of days to imitate failure to comply with the court orders*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
1.25 days	2 days	1 day	<2 days

# Administration

**Mission**

The Administration cost center represents the executive function of the City. The Mayor, as executive officer of the City, is responsible for the establishment and implementation of citywide policies. Legal services are provided to the City on a contractual basis through a part-time city attorney and part-time attorneys assigned to the Planning Commission, the Board of Zoning Appeals and the Design Review Commission. In addition, Administration is responsible for overseeing the agreement with Germantown Community Television Foundation and Germantown Community Theater.

Administration staff is provided for numerous citizen advisory groups including the Education Commission, Senior Citizens' Advisory Commission, Library Commission, Youth Commission and other special focus groups created during the year to assist the administration in clarifying policy initiatives for the Board of Mayor and Aldermen (BMA).

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 856,817	749,542	743,543	(16,135)	-2.17%	727,408
Communication	99,457	101,220	117,084	(24,113)	-20.59%	92,971
Professional Fees	300,152	220,000	234,611	269,639	114.93%	504,250
Other Maintenance	98	4,900	4,900	7,200	146.94%	12,100
Supplies	30,003	15,430	24,577	(9,947)	-40.47%	14,630
Rent	2,136	3,200	3,664	(364)	-9.93%	3,300
Allocations	38,970	50,239	50,956	636	1.25%	51,592
Capital Outlay	18,823	-	-	-	-	-
Utilities	62,250	57,050	57,050	1,150	2.02%	58,200
<b>TOTAL</b>	<b>\$ 1,408,706</b>	<b>1,201,581</b>	<b>1,236,385</b>	<b>228,066</b>	<b>18.45%</b>	<b>1,464,451</b>

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	4.0 \$ 467,789	4.0 390,533	3.0 398,128
Non-Exempt Wages	4.5 157,100	3.5 128,377	3.0 124,401
Other Compensation	21,660	27,762	28,600
Fringe Benefits	209,463	196,871	176,279
Other Personnel	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>8.5 \$ 856,012</b>	<b>7.5 743,543</b>	<b>6.0 727,408</b>

# GENERAL FUND

## Administration

### Categories

**Personnel - \$727,408** This category includes staffing funds for the mayor, city administrator, assistant city administrators, marketing communications manager, executive secretary, city clerk/recorder, part-time public information officer, and part-time secretary. Ordinance number 2006-5 adjusted the Mayor's per diem effective January 1, 2009 from \$1,000 a month to \$2,000. Additionally, included is the monthly per diem for the city attorney and attorneys for the Planning Commission, Board of Zoning Appeals and the Design Review Commission.

**Communications - \$92,971** This category includes publication of public meeting and hearing notices, various City receptions, membership and meeting costs for professional organizations such as the International City Manager's Association and Tennessee City Manager's Association.

**Professional Fees - \$504,250** This category includes professional consulting related to team building, leadership training and legal services provided under contract by the city attorney. This category also includes the economic development marketing plan for the City, with focus on the high tech corridor. In addition, funding for GHS-TV and GCT is included in this category.

**Other Maintenance - \$12,100** This category funds maintenance for office equipment including facsimile equipment, tape recorders, copier and mobile radios used by the city administrator and assistant city administrators.

**Supplies - \$14,630** This category includes supplies to fund special requisitions through the department, as well as general office supplies. Examples include audiotapes, report printing and binding and the City newsletter.

**Rent - \$3,300** This category includes rental costs associated with the copy machine.

**Allocation - \$51,5929** This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance and vehicle maintenance.

**Utilities - \$58,200** This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

**Great Public Education**  
*Recognition of Teacher and Student of the Month*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
<i>New Measurement – History Unavailable</i>		100%	100%

**Actively Involved Citizens – Strong Community Partnerships**  
*Percent of Commission members' attendance*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
<i>New Measurement – History Unavailable</i>		81%	85%

# Human Resources

**Mission** To design and administer programs that attract, retain, develop and motivate highly skilled employees who are committed to the accomplishment of City goals, and provide professional and safe working conditions for all City employees.

The Human Resources Department posts job openings, conducts interviews, processes new employees, develops and formalizes personnel policies, conducts new employee orientation, sets the strategy for employee development, administers payroll and benefits and provides employee relations management.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 584,717	562,776	580,708	(8,794)	-1.51%	571,914
Communication	22,319	29,500	14,900	14,600	97.99%	29,500
Professional Fees	35,512	47,000	28,000	49,000	175.00%	77,000
Other Maintenance	748	750	750	-	0.00%	750
Supplies	2,390	7,500	6,500	1,000	15.38%	7,500
Rent	1,984	3,133	2,025	1,108	54.72%	3,133
Allocations	3,264	4,000	4,000	-	0.00%	4,000
Utilities	8,314	7,800	7,445	355	4.77%	7,800
<b>TOTAL</b>	<b>\$ 659,248</b>	<b>662,459</b>	<b>644,328</b>	<b>57,269</b>	<b>8.89%</b>	<b>701,597</b>

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	4.0 \$ 324,100	4.0 321,017	4.0 325,044
Non-Exempt Wages	2.0 78,878	2.0 78,427	2.0 80,129
Other Compensation	-	-	3,000
Fringe Benefits	156,993	156,344	142,241
Other Personnel	24,536	24,500	21,500
<b>DEPARTMENT TOTAL</b>	<b>6.0 \$ 584,507</b>	<b>6.0 580,288</b>	<b>6.0 571,914</b>

**Categories**

Personnel - \$571,914 This category includes sufficient funds to staff the following positions: human resources director, personnel technician, payroll technician, compensation administrator, benefits administrator and safety coordinator.

Communications - \$29,500 This category funds the City's employee recognition program, subscriptions to International Personnel Manager's Association, Mid-South Compensation organization and the Bureau of National Affairs and training meetings and seminars held by professional organizations.

# GENERAL FUND

## Human Resources

Professional Fees - \$77,000 This category funds the cost of the employee fitness program, new employee physicals, Fire Department HazMat physicals and expenses from employee training, background checks and the Federal Privacy Act requirements.

Other Maintenance - \$750 This category includes funds for the maintenance of the department's office equipment.

Supplies - \$7,500 This category includes funds for specialized supply requisitions and materials.

Rent - \$3,133 This category includes rental costs associated with the copy machine and offsite storage of personnel records..

Allocation - \$4,000 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance..

Utilities - \$7,800 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

#### Preferred Place to Live

*Percent variance of total medical costs compared to previous fiscal year*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
2%	-5%	26%	<3%

#### Safest City in the Southeast

*Number of training seminars and meetings conducted per quarter*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
9	5	12	12

#### Safest City in the Southeast

*Reducing the number of workers' compensation claims*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
<i>New Measurement – History Unavailable</i>			

# Information Technology

**Mission** Provide employees and citizens with high-quality, cost-effective, timely and accurate information by maintaining and supporting the information technology systems used by City employees.

Under the Finance and General Services Division, Information Technology (IT) purchases, maintains, supports and enhances the City's computer and technology related systems, including hardware, software, operating systems, telephones, voice and radio communications equipment and the local and wide area networks. The staff maintains the integrity of the computer systems. IT also serves as a technical consultant to the City. IT strives to integrate all of the City's information systems, thus establishing an enterprise-wide system. Standardizing and streamlining City processes results in reduced risks and costs. In addition, Geographical Information Systems (GIS) are provided for all city departments. Staffing oversight is provided to the Telecommunication Commission.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 211,060	279,934	285,709	17,741	6.21%	303,450
Communication	195	3,150	150	2,000	1333.33%	2,150
Professional Fees	114,252	156,010	103,840	19,101	18.39%	122,940
Other Maintenance	290,307	426,000	463,716	(27,269)	-5.88%	436,447
Supplies	109,921	79,800	59,000	24,000	40.68%	83,000
Rent	462	175	50	50	100.00%	100
Allocations	2,149	2,700	2,700	(100)	-3.70%	2,600
Capital Outlay	83,177	32,000	138,828	(104,828)	-75.51%	34,000
Utilities	13,663	17,200	13,135	305	2.32%	13,440
<b>TOTAL</b>	<b>\$ 825,186</b>	<b>996,969</b>	<b>1,067,127</b>	<b>(69,000)</b>	<b>-6.47%</b>	<b>998,127</b>

**Budget Payroll Summary**

	FY09 Actual		FY10 Estimate		FY11 Budget	
Exempt Salaries	2.0	\$ 145,400	3.0	177,721	3.0	183,337
Non-Exempt Wages	0.1	-	1.0	32,067	1.0	40,000
Other Compensation		450		-		-
Fringe Benefits		58,603		75,921		80,113
<b>DEPARTMENT TOTAL</b>	<b>2.1</b>	<b>\$ 204,453</b>	<b>4.0</b>	<b>285,709</b>	<b>4.0</b>	<b>303,450</b>

## GENERAL FUND

Information Technology
------------------------

- Categories**
- Personnel - \$303,450 This category includes salaries, benefits and education expenses for the network/communication analysts, a technical services coordinator and computer support specialist.
  - Communications - \$2,150 This category includes publications and subscription costs for professional periodicals as well as funds for travel to local and national conferences and seminars.
  - Professional Fees - \$122,940 This category includes software expenses, costs for outside vendor services, support trouble calls, annual and monthly fees, license fees, service and support fees, microfilm and expenses related to the purchase of the tax rolls from Shelby County.
  - Other Maintenance - \$436,447 This category includes maintenance charges for all computer equipment, the microfilm camera and production of related equipment.
  - Supplies - \$83,000 This category includes all continuous forms and microfilm. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.
  - Rent - \$100 This category includes rental costs associated with all City pagers and beepers.
  - Allocation - \$2,600 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.
  - Capital Outlay - \$34,000 This category funds IRP projects, which include file server and Code Red-Public Safety.
  - Utilities - \$13,440 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

**Performance Measures** Preferred Place to Live  
*Percent of system downtime monthly*

FY08 Result	FY09 Result	FY10 Result	FY11Target
0.2%	0.4%	0.2%	<0.5%

# Germantown Performing Arts Centre

**Mission**

Foster quality performances and educational opportunities; encourage artistic expression and establish lasting relationships between the community and all the arts.

The Germantown Performing Arts Centre (GPAC) provides a variety of performing and visual arts. GPAC opened on November 19, 1994, with a gala concert by the blues singer Ray Charles. Since then, GPAC has provided the community with performers such as Itzhak Perlman, Yo-Yo Ma, the New York City Opera, the Boston Pops, Dave Brubeck and the Alvin Ailey American Dance Theatre. Additionally, GPAC provides a diverse popular series, offering entertainers such as Bob Newhart, Emmylou Harris and the Capital Steps. GPAC is also the home theater for The IRIS Chamber Orchestra.

Youth education is important in GPAC's mission and offers several programs offering performing art programs to youth. The *Peanut Butter & Jam* program consists of 20 classical music concerts for three to six-year-old children. The sessions are held on GPAC's main stage and introduce the children to string, woodwind and brass instruments as well as basic classical composition. GPAC also offers instruction at string classes servicing over 150 area students, as well as a youth orchestra.

GPAC salaries and all other operating costs associated with the building, including debt service, are paid out of the General Fund. The artistic season at GPAC is the responsibility of the Germantown Performing Arts Centre Foundation Board. All ticket sales, sponsorships, grants and individual contributions support artist fees and ancillary costs such as marketing, public relations and accommodations through the Foundation.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt Chg.	% Chg.	Budget FY11
Personnel	\$ 775,411	760,243	786,602	(20,715)	-2.63%	765,887
Communication	10,979	12,430	12,430	(1,680)	-13.52%	10,750
Professional Fees	-	-	-	5,000	100%	5,000
Insurance	1,882	4,500	5,932	(1,432)	-24.14%	4,500
Other Maintenance	8,559	14,561	16,864	(1,964)	-11.65%	14,900
Supplies	18,615	15,919	17,008	(108)	-0.63%	16,900
Rent	1,225	4,230	4,405	(205)	-4.65%	4,200
Allocations	19,707	22,927	22,882	282	1.23%	23,164
Utilities	107,505	97,000	97,100	1,900	1.96%	99,000
<b>TOTAL</b>	<b>\$ 943,883</b>	<b>931,810</b>	<b>963,223</b>	<b>(18,922)</b>	<b>-1.96%</b>	<b>944,301</b>

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	7.0 \$ 364,071	7.0 358,349	7.0 364,457
Non-Exempt Wages	6.5 223,783	6.5 206,513	6.5 214,457
Other Compensation	6,942	6,653	7,000
Fringe Benefits	180,615	215,043	176,973
Other Personnel	-	44	3,000
<b>DEPARTMENT TOTAL</b>	<b>13.5 \$ 775,411</b>	<b>13.5 786,602</b>	<b>13.5 765,887</b>

# GENERAL FUND

## GPAC

**Categories**

**Personnel - \$765,887** This category contains sufficient funds to staff the department, including the executive director, facility supervisor, GPAC development director, marketing and public relations manager, box office manager, technical director, sales and scheduling specialist, education outreach coordinator, assistant technical director, box office assistants, and theatre technical assistants and part-time hourly positions, which are hired as needed for box office and technical support.

**Communications - \$10,750** This category includes dues and subscriptions to professional journals and meetings.

**Professional Services - \$5,000** This category includes credit card fees.

**Insurance - \$4,500** This category includes the department's share of deductibles associated with workers' compensation claims, and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

**Other Maintenance - \$14,900** This category includes funding for contracts, including the security system and elevator maintenance and other general building maintenance expenses.

**Supplies - \$16,900** This category includes program printing for presentations, general office supplies, theatre supplies, ticket stock and in-house publications. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

**Rent - \$4,200** This category includes rental costs associated with the copy machine.

**Allocation - \$23,164** This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

**Utilities - \$99,000** This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

**Performance Measures**

**Actively Involved Citizen**

*The amount of donations received per quarter compared to the prior year's quarters*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
142%	-20%	5%	2%

**Preferred Place to Live**

*Percent of ticket sales compared to the previous year*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
4.5%	-12%	-7%	5%

# Finance

**Mission**

To fiscally manage the financial affairs of the City through successful collection and disbursement of revenues and expenditures; to accurately record and report all financial transactions while maintaining superior standards; to uphold the laws and ordinances of the City and State; to establish sound financial, fiscal, and business policies and practices; and to maintain the triple-A credit ratings.

Under the Finance and General Services Division, Finance Services includes four areas: Accounting, Budget, Purchasing Services and Treasury. Financial Services manages all of the City's fiscal affairs; supports the operating departments with accounting, financial reporting, and administrative services; manages all City investments; obtains debt financing for capital projects; collects taxes, utility billings and other revenues; administers contracts; provides centralized purchasing, financial reporting, courier services, insurance and risk management, inventory and capital asset control; and conducts internal auditing of procedures and operations. In addition, the Financial Services area oversees the management of the City's main reception and information center. Staffing oversight is provided to the Financial Advisory Commission, the Audit Commission, Retirement Plan Advisory Commission and Other Postemployment Benefits Commission.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 1,103,032	999,887	996,351	601	0.06%	996,952
Communication	64,454	70,700	62,500	2,000	3.20%	64,500
Professional Fees	149,145	126,500	153,000	(7,000)	-4.58%	146,000
Other Maintenance	1,244	1,500	1,975	(475)	-24.05%	1,500
Supplies	50,828	65,320	63,871	(5,471)	-8.57%	58,400
Rent	5,566	7,784	8,190	(390)	-4.76%	7,800
Allocations	26,262	30,968	27,310	301	1.10%	27,611
Utilities	27,382	30,055	25,475	2,025	7.95%	27,500
<b>TOTAL</b>	<b>\$ 1,427,913</b>	<b>1,332,714</b>	<b>1,338,672</b>	<b>(8,409)</b>	<b>-0.63%</b>	<b>1,330,263</b>
Expense Reimbursement	\$ (194,628)	\$ (197,029)	\$ (197,029)	51,342	-26.06%	(145,687)

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	6.4	\$ 474,021	5.4
Non-Exempt Wages	10.50	297,474	9.5
Other Compensation		1,762	208
Fringe Benefits		326,651	313,048
Other Personnel		1,934	-
<b>DEPARTMENT TOTAL</b>	<b>16.90</b>	<b>\$ 1,101,842</b>	<b>14.9</b>

**Categories**

Personnel - \$996,952 This category includes salaries, wages, and benefits for the finance director, treasurer, accounting manager, purchasing officer, purchasing specialists, senior accounting clerks, accountant,

# GENERAL FUND

Finance

clerk/courier, general clerks, part-time secretary and customer service clerk, and partial cost for an assistant city administrator..

Communications - \$64,500 This category covers the expenses of the City's postage expense, with the exception of cultural arts and utilities. Additionally, dues for professional organizations and subscriptions to various publications and publications of legal notices for bids are in this category.

Professional Fees - \$146,000 This category includes contract services for temporary word processing and other clerical personnel on an as needed basis. \$60,000 is budgeted for the third year of a multi-year contract for the City's audit engagement and CAFR preparation. The category includes the City's portion of the continuous cycle reappraisal cost, as well as the MTAS Statewide Benchmarking Program. This category also includes funds for the monthly consultation on debt financing, under a retainer agreement with the City's financial advisor, Public Financial Management, Inc.

Other Maintenance - \$1,500 This category funds copier maintenance and other smaller office machines. Computer, telephone and related equipment maintenance is accounted for in the *Information Technology* cost center.

Supplies - \$58,400 This category covers the expense for all the City's general office supplies. Only specialized forms and document printing are charged to other departments. Special mailings and printing are charged to other departments. Also included in this category are non-capital assets ranging in value between \$500 and \$4,999.

Rent - \$7,800 This category includes rental payments for the postage meter, copy machines, and an off-site storage facility to store permanent records.

Allocation - \$27,611 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Utilities - \$27,500 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Preferred Place to Live  
*Process and mail utility bills by the fourth business day each week*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
88%	90%	90%	92%

Preferred Place to Live  
*Time required to process purchase orders*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
2.19 days	2.12 days	1.95 days	<3 days

*Financial Sustainability and Service Excellence*  
*Time required completing closing of accounting records*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			3 <sup>rd</sup> week of the month

Services delivered in the most cost effective manner  
*Assistance given in the procurement process as measured through reports and processing time of requisitions*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			2 days

*General Obligation Bond Rating (Standard and Poor's/Moody's)*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa

# Allocated Expenses

**Mission**

This cost center was used in the past to distribute shared costs of telephone, gas and electric, radio maintenance, gasoline, and uniform expenses to all funds, departments and cost centers. However, beginning in FY93, all shared costs, except insurance, were budgeted and tracked by each fund, department and cost center. This decision to decentralize budgeting and control was made in order to establish more accountability at the departmental level. Department managers receive, on a monthly basis, actual expenses for all of the above items, allowing for more cost control and better management of important resource dollars.

Insurance is the only shared cost that remains in this cost center. Since insurance-related costs are bid out in one contract, it was unrealistic to allocate this one remaining cost to each fund, department, and cost center.

**Budget Category Summary**

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Allocations	\$ (571,092)	(696,000)	(696,650)	(5,350)	0.77%	(702,000)
Insurance	571,092	696,000	696,650	5,350	0.77%	702,000
TOTAL	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Categories**

Allocations – (\$702,000) This category represents the allocation of the costs to individual funds, departments and cost centers; thus this cost center has a net cost of zero.

Insurance - \$702,000 - This category includes: property insurance coverage (\$287,000) that is on an All Risk form, vehicle insurance (\$104,000), casualty or liability coverage (\$226,000) designed to match minimum state tort limits, uninsured losses insurance (\$10,000) to pay the deductibles for vehicle maintenance and administration, liability deductible (\$12,000), and workers compensation deductible (\$63,000).



# General Debt

The General Debt Service cost center accounts for the principal and interest payments on: \$9.8 million Series 1997 General Obligation bonds, \$5.6 million Series 2000 General Obligation bonds, \$7.8 million Series 2002 General Obligation bonds, \$9.7 million Series 2005 General Obligation bonds, \$5.6 million Series 2006 General Obligation bonds and \$9.6 million Series 2009 General Obligation bonds. In FY09 \$9.635 million of G.O. debt was issued. Of this amount \$6.0 million was new debt and \$3.635 million was the refunding of Bond Series 2000 and 2002. The General Fund revenues of the City fund this cost center.

The long-range projections are based on the City's Long-Range Strategic Plan approved by the BMA in FY06 and include two projected future issues over the next five years totaling \$14.1 million. These projections include these issues: \$7.5 million in FY12, and \$6.6 million in FY15. The outstanding balance of General Obligation Debt at July 1, 2010 is \$24,000,000. During the year, principal of \$2,175,000 and interest of \$841,141 will be paid. The balance of existing debt remaining at June 30, 2011 will be \$21,825,000.

<u>Security</u>	Balance 7/1/2010	Principal Payment	Balance 6/30/2011	Interest Expense
<b>Existing:</b>				
Series 2002 Bonds	\$ 1,060,000	\$ 520,000	540,000	42,670
Series 2005 Bonds	8,815,000	720,000	8,095,000	288,898
Series 2006 Bonds	4,695,000	310,000	4,385,000	181,600
Series 2009 Bonds	9,430,000	625,000	8,805,000	327,973
<b>Total FY10 Debt</b>	<b>\$ 24,000,000</b>	<b>2,175,000</b>	<b>21,825,000</b>	<b>841,141</b>
	Existing Principal	Existing Interest	Future Principal	Future Interest
FY12	\$ 2,200,000	759,691	251,863	300,000
FY13	2,305,000	679,673	261,938	289,925
FY14	2,375,000	601,036	272,415	279,448
FY15	2,050,000	519,248	499,263	549,051
Thereafter	12,895,000	2,639,796	12,814,521	5,447,856
<b>Total Debt Service</b>	<b>\$ 21,825,000</b>	<b>5,199,444</b>	<b>14,100,000</b>	<b>6,866,280</b>

**Budget Category Summary**

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Debt Service	\$ 6,542,077	2,965,044	2,959,045	57,096	1.93%	3,016,141
Agency Fees	1,908	2,000	2,000	-	0.00%	2,000
<b>TOTAL</b>	<b>\$ 6,543,985</b>	<b>2,967,044</b>	<b>2,961,045</b>	<b>57,096</b>	<b>1.93%</b>	<b>3,018,141</b>

**Categories**

**Debt Service - \$3,016,141** This category includes principal payments on the Series 2002 Bonds, the Series 2005 Bonds, the Series 2006 Bonds, and the Series 2009 Bonds. Utility debt service is accounted for in a separate cost center in the Utility Fund.

**Agency Fees - \$2,000** This category covers fees paid to paying agents for the various bond issues.



# Economic and Community Development

**Mission**

To provide residents a strategically planned, well-designed, well-constructed community and to provide an attractive community through public education and enforcement of the City's various Codes and Ordinances.

This department, comprised of the Planning Division, Engineering Division and the Neighborhood Services Division, provides professional and technical services in the fields of civil engineering, traffic engineering, planning, land use and control, zoning and subdivision regulations, ordinances, construction inspection of public improvements, floodplain management, sign ordinance administration, code enforcement, neighborhood information, public relations and oversight of the Sanitation Fund.

This department provides staffing functions for the Planning Commission, Design Review Commission, Board of Zoning Appeals, Council of Neighborhood Associations (CONA), Telecommunications Commission, Youth Commission, Education Commission Economic Development Commission and the Environmental Commission.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 2,141,392	2,072,131	2,034,809	(311,242)	-15.30%	1,723,567
Communication	18,828	21,900	12,443	1,115	8.96%	13,558
Professional Fees	66,835	94,250	93,362	(83,362)	-89.29%	10,000
Insurance	-	500	1,400	(900)	-64.29%	500
Other Maintenance	46,867	38,000	41,878	19,522	46.62%	61,400
Supplies	28,016	32,600	23,416	2,659	11.36%	26,075
Rent	9,520	25,000	25,000	-	0.00%	25,000
Allocations	50,302	55,172	52,656	(1,140)	-2.16%	51,516
Capital Outlay	17,712	-	-	20,000	100%	20,000
Utilities	47,404	44,050	43,881	1,019	2.32%	44,900
<b>TOTAL</b>	<b>\$ 2,426,876</b>	<b>2,383,603</b>	<b>2,328,845</b>	<b>(352,329)</b>	<b>-15.13%</b>	<b>1,976,516</b>

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	15.8 \$ 1,104,559	14.8 1,007,465	13.8 865,738
Non-Exempt Wages	11.0 414,973	11.0 404,277	9.0 373,515
Other Compensation	109	-	-
Fringe Benefits	616,641	616,667	483,814
Other Personnel	3,710	400	500
<b>DEPARTMENT TOTAL</b>	<b>26.8 \$ 2,139,992</b>	<b>25.8 2,028,809</b>	<b>22.8 1,723,567</b>

**Categories**

Personnel - \$1,723,567 This category includes salaries, wages, and benefits for the community and economic development director, city engineer, assistant city engineer, engineers, capital manager, plans manager, chief planner, chief constructor inspector, economic development coordinator, neighborhood services manager, neighborhood coordinator, community services coordinator, senior construction inspectors, construction inspector, administrative secretaries, code compliance officers, senior code compliance officer and partial personnel costs for a community and economic development director.

## GENERAL FUND

### Economic and Community Development

The personnel category also includes overtime wages for attendance of the administrative secretary and other non-supervisory personnel at Planning Commission, Design Review Commission, Board of Zoning Appeals meetings and employee education expenses.

**Communications - \$13,558** This category is comprised of items that enhance the department's efficiency and effectiveness through continual contact with current issues and techniques, including dues and subscriptions to professional engineering societies, meetings and training sessions at one national and one regional or local professional seminar and the publication of commission meetings as required by State law.

**Professional Fees - \$10,000** This category consists of funds to cover appraisal fees associated with capital projects. In addition, this category consists of funds to cover engineering surveys, design and traffic studies that arise during the year, but cannot be handled in-house due to a backlog of work, time constraints or requirement of special skills. Also included are funds for special planning services or engineering services not allocated to specific capital improvements through the use of private consulting firms. Additionally, funds are provided for the National Pollution Discharge Elimination System program's intergovernmental agreement with Shelby County.

**Insurance - \$500** This category includes the department's share of deductibles associated with workers' compensation claims.

**Other Maintenance - \$61,400** This category funds the maintenance of equipment not covered by maintenance contracts, including personal computers, color monitors, printers, lettering machine and digital cameras. Also included in this amount is the sign replacement and maintenance budget, which includes upgrading traffic signals.

**Supplies - \$26,075** This category includes supplies unique to the department, (e.g. supplies for the printing of area maps and drawings and small tools for surveys and other projects). Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

**Rent - \$25,000** This category includes rental costs associated with the department's copy machine and color printer/copier.

**Allocation - \$51,516** This category covers insurance and vehicle maintenance costs allocated to the department for its portion of the City's shared expenses.

**Capital Outlay - \$20,000** This category provides funding for one Chevy S-10 truck.

**Utilities - \$44,900** This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

**Performance Measures**

**Enhanced Neighborhoods**

*The number of complaints received and the percent addressed within 24hours*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
96%	73%	98%	99%

**Enhanced Neighborhoods**

*Number of building permits issued*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
79	122	40	Track

**Preferred Place to Live**

*Percent of inquiries and concerns resolved through the Customer Service Center*

FY08 Result	FY09 Result	FY11 Result	FY11 Target
87%	93%	92%	95%

# Research and Budget

**Mission**

To provide stronger linkage and greater emphasis on fiscal and policy analysis in strengthening the City's ability to plan for the future; to ensure the City's continued fiscal health through financial analysis and forecasting; and to serve as a research resource for city management.

Under the Finance and General Services Division, the Research and Budget centralizes the linkage of policy and resources. The Board of Mayor and Aldermen's Policy Agenda sets the tone, guide and direction for policy development, policy decisions and resource allocation. The division allows that agenda to directly relate and flow to resource allocation through the tools of performance management and budget. The division also serves as a resource for city management by providing independent policy and procedure analysis. As changes occur at the state and local levels, analysis is performed to assess the impact on the City of Germantown.

Research and Budget's chief responsibility is developing, providing and monitoring the City's annual operating and capital budgets. The division is also responsible for performance measurement and reporting, the City's line item document, monthly and quarterly financial monitoring and reporting, fiscal forecasting and planning, financial analysis reports on projects, Capital Improvements Program tracking/reporting, policy analysis on programs and policy changes in addition to grant research and monitoring, and designing and conducting annual community surveys. The division also assists on budgetary expenditures, debt issuance, the City's Annual Reports, and other financial operation issues.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt Chg.	% Chg.	Budget FY11
Personnel	\$ 214,628	207,507	206,995	(1,671)	-0.81%	205,324
Communication	2,027	6,700	1,000	5,000	500.00%	6,000
Professional Fees	-	-	-	30,000	100%	30,000
Supplies	10,426	12,750	12,750	-	0.00%	12,750
Allocations	398	500	500	-	0.00%	500
Utilities	4,531	4,613	4,613	114	2.47%	4,727
<b>TOTAL</b>	<b>\$ 232,010</b>	<b>232,070</b>	<b>225,858</b>	<b>33,443</b>	<b>14.81%</b>	<b>259,301</b>
Expense Reimbursement	\$ (16,277)	(15,565)	(15,565)	1,018	-6.54%	(14,547)

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	2.4 \$ 152,487	2.4 145,052	2.4 147,100
Non-Exempt Wages	0.5 7,213	0.00 -	0.00 -
Other Compensation	-	-	-
Fringe Benefits	61,756	61,103	58,224
Other Personnel	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>2.90 \$ 221,456</b>	<b>2.40 206,155</b>	<b>2.40 205,324</b>

# GENERAL FUND

## Research & Budget

### Categories

Personnel - \$205,324 This category includes salaries, wages and benefits for research and budget analysts and partial personnel cost for an assistant city administrator.

Communications - \$6,000 This category is comprised of items that enhance the division's efficiency and effectiveness through continual contact with current issues and techniques including dues and subscriptions to professional publications, meetings and training sessions at national, regional and local professional seminars.

Professional Fees - \$30,000 This category provides funding for a community-wide survey.

Supplies - \$12,750 This category funds supplies unique to the division, including supplies for the printing of the City's financial documents.

Allocation - \$500 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Utilities - \$4,727 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

Preferred Place to Live  
*Monitor and report the City's fiscal status*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
100%	100%	100%	100%

Preferred Place to Live  
*Response to inquiries and completion of analytical request*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
100%	100%	100%	100%

# Facility Services

**Mission** Facility Services is responsible for the maintenance of all city buildings, equipment and plumbing, HVAC and electrical systems and for maximizing the life cycle of the facilities through daily janitorial maintenance plus programmed and preventative maintenance schedules. Under the Finance and General Services Division, Facility Services provides oversight of all City facilities and systems.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 763,037	819,028	792,848	445	0.06%	793,293
Communication	320	1,250	320	530	165.63%	850
Professional Fees	9,395	53,000	25,000	28,000	112.00%	53,000
Contract Services	180,546	275,000	200,000	81,900	40.95%	281,900
Insurance	7,293	2,000	8,659	(6,659)	-76.90%	2,000
Other Maintenance	177,961	250,200	111,200	145,300	130.67%	256,500
Supplies	90,267	88,512	99,532	(8,632)	-8.67%	90,900
Rent	3,691	4,000	4,000	-	0.00%	4,000
Allocations	51,112	66,490	42,881	806	1.88%	43,687
Capital Outlay	74,519	60,000	128,633	(128,633)	-100.00%	-
Utilities	4,706	5,510	5,510	-	0.00%	5,510
<b>TOTAL</b>	<b>\$ 1,362,847</b>	<b>1,624,990</b>	<b>1,418,583</b>	<b>113,057</b>	<b>7.97%</b>	<b>1,531,640</b>
Expense Reimbursement	\$ (169,278)	(202,440)	(202,440)	4,282	-2.12%	(198,158)

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	1.0 \$ 83,585	1.0 81,142	1.0 78,278
Non-Exempt Wages	15.00 425,302	14.0 408,599	14.0 429,502
Other Compensation	17,545	13,791	25,000
Fringe Benefits	234,335	284,696	258,513
Other Personnel	275	-	2,000
<b>DEPARTMENT TOTAL</b>	<b>16.00 \$ 761,042</b>	<b>15.0 788,228</b>	<b>15.0 793,293</b>

**Categories**

**Personnel - \$793,293** This category includes the salaries, wages and benefits for the facility services superintendent, building technical maintenance supervisor, crew supervisors, senior building maintenance workers, building maintenance technicians, and building service workers. The personnel category also includes overtime wages for the Germantown Festival, Germantown Charity Horse Show, July Family Fourth, special functions, staff functions for employees and employee education.

**Communications - \$850** This category covers the expenses associated with the Facility Services Division remaining up-to-date on current trends through publications and communications with selected specialists in the field.

# GENERAL FUND

## Facility Services

Professional Fees - \$53,000 This category provides funding for mechanical upgrade assessment for vav boxes, air handlers, boilers, controls, controllers.

Contract Services - \$281,900 This category covers the outside contract costs for the maintenance and repair of elevators, fire warning systems, fire protection systems, pest control and HVAC systems. This category also includes funding for contracted building cleaning services and an electrical contract.

Insurance - \$2,000 This category includes the department's share of deductibles associated with workers' compensation claims.

Other Maintenance - \$256,500 This category funds maintenance for equipment used by Facility Services to service City buildings, maintenance parts and supplies for 33 City buildings (including 95 HVAC systems, 4 boilers, 28 air handler units and 177 electrical motors), 12 parks, 5 pavilions and related facilities.

Supplies - \$90,900 This category includes supplies used by staff to supply buildings including cleaning and paper supplies, gloves, hard hats, safety shoes and other miscellaneous supplies such as oxygen, potting soil and small tools used by staff. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Rent - \$4,000 This category includes rental costs associated with a lift truck and equipment pertaining to the repair and maintenance of City facilities not owned by the City.

Allocation - \$43,687 This line item contains Facility Services' portion of the shared costs of all funds, departments, and cost centers, including insurance and vehicle maintenance.

Utilities - \$5,510 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

#### Enhanced Neighborhoods

*Percent of preventative maintenance and repairs performed by an outside company*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
3.8%	5%	6%	>10%

#### Enhanced Neighborhoods

*Percent of repairs that are non-scheduled*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
10%	9.5%	12%	>25%

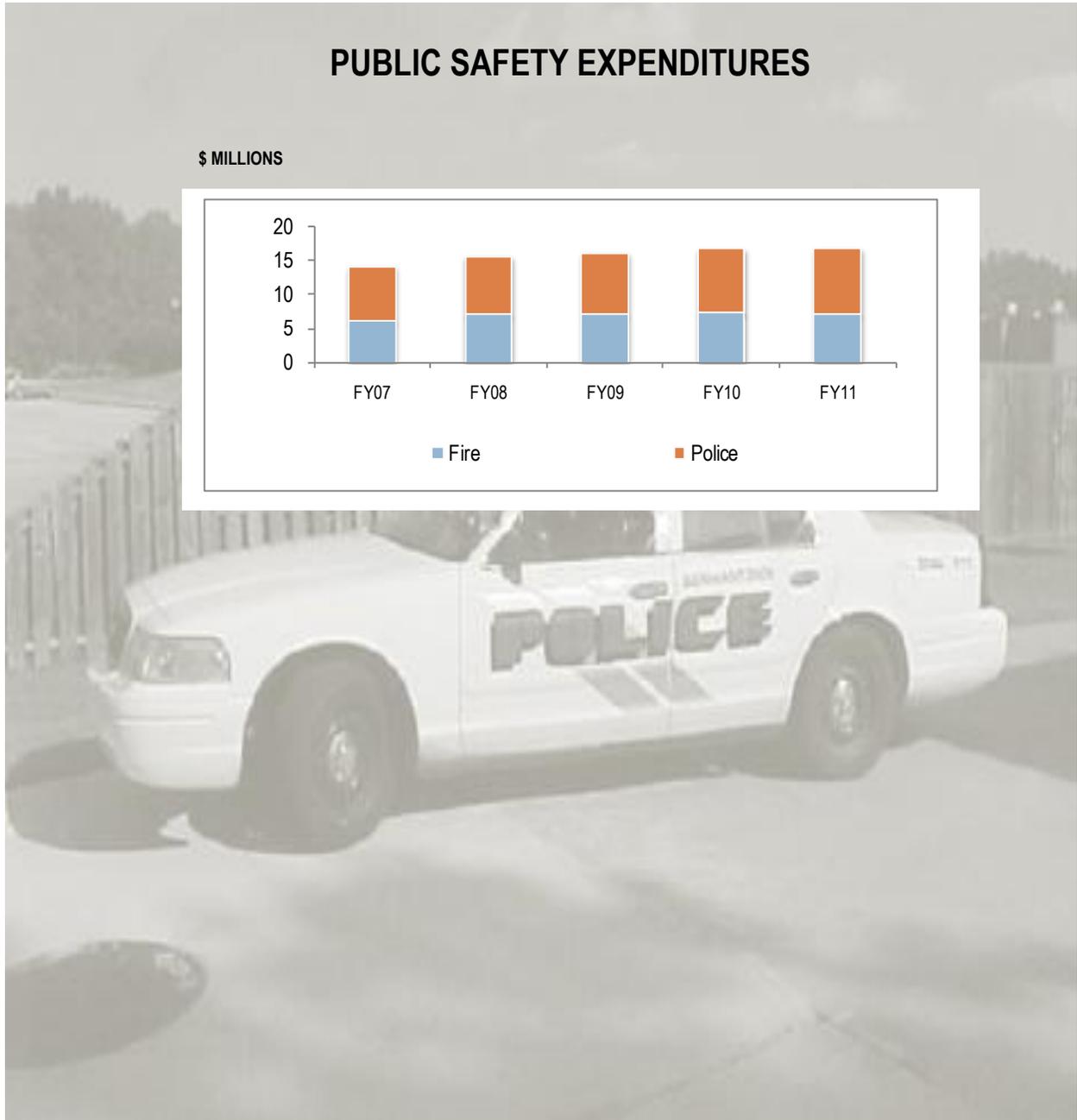
#### Service Excellence

*Percent of frequency for cleaning services*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
<i>New Measurement – History Unavailable</i>			TBD

# PUBLIC SAFETY FY11 BUDGET

The following section presents the operating budget for the Police and Fire Departments. Total operating expenditures for each department are summarized below:





# Police

**Mission**                      The mission of the Germantown Police Department is to maintain a peaceful and orderly environment that ensures the protection of life and property through equitable enforcement of laws, rapid response and community education.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 8,115,429	8,509,120	8,347,866	151,014	1.81%	8,498,880
Communication	19,662	22,634	22,634	3,187	14.08%	25,821
Professional Fees	1,750	3,500	3,500	8,000	228.57%	11,500
Insurance	53,108	35,000	22,825	12,175	53.34%	35,000
Other Maintenance	5,223	7,500	8,500	(800)	-9.41%	7,700
Supplies	355,078	416,739	405,183	77,317	19.08%	482,500
Rent	6,606	10,820	13,400	(1,900)	-14.18%	11,500
Allocations	341,364	386,027	374,597	16,237	4.33%	390,834
Capital Outlay	85,397	134,000	273,683	(53,683)	-19.62%	220,000
Utilities	113,117	109,827	109,827	2,173	1.98%	112,000
<b>TOTAL</b>	<u>\$ 9,096,734</u>	<u>9,635,167</u>	<u>9,582,015</u>	<u>213,720</u>	<u>2.23%</u>	<u>9,795,735</u>

**Budget Payroll Summary**

	FY09 Actual		FY10 Estimate		FY11 Budget	
Exempt Salaries	11.0	\$ 866,696	11.0	828,876	11.0	833,701
Non-Exempt Wages	98.7	4,452,900	98.3	4,730,984	99.3	4,944,870
Other Compensation		273,340		202,119		256,979
Fringe Benefits		2,442,302		2,514,187		2,396,530
Other Personnel		69,026		38,100		66,800
<b>DEPARTMENT TOTAL</b>	109.7	\$ 8,104,264	109.3	8,314,266	110.3	8,498,880

**Categories**

Personnel - \$8,498,880 Salaries, wages, and benefits for the police chief, deputy chief, inspectors, captains, lieutenants, public safety dispatcher/jailer supervisors, police officers, public safety dispatcher/jailers, administrative secretary, senior data entry clerk, police data technician, a legal advisor, school crossing guards and part-time school safety officers are included in this line item.

The Personnel category also includes overtime wages for extra hours as required and off-duty officers' City level court appearances (two hours minimum); State level court appearances (three hours minimum); extra duty wages for 10 paid holidays for 100 police personnel who cannot be given the day off; FICA; group insurance; retirement; OPEB, workers' compensation; and employee education.

# GENERAL FUND

## Police

Communications - \$25,821 This category includes items that enhance the Police Department's efficiency and effectiveness through continual contact with current issues and techniques including dues and subscriptions to law enforcement bulletins, Tennessee Code Annotated books and their supplements, meetings and training sessions at Tennessee and national police conferences.

Professional Fees - \$11,500 This category includes payments for legal and professional services.

Insurance - \$35,000 This category includes the department's share of deductibles associated with workers' compensation claims, and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

Other Maintenance - \$7,700 This item covers maintenance costs for office equipment and the jail security system.

Supplies - \$482,500 This category includes supplies the department requires to function on a daily basis, including printing report forms, traffic citations, daily activity reports, radio logs and other forms that had previously been available through the State. Also included are replacement uniforms and clothing for police personnel. Other required supplies include jail supplies (milk and meals for prisoners), training ammunition, cleaning supplies for the weapons, crime scene supplies, photo supplies, markings for vehicles, flashlight batteries, computer supplies and petroleum products. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Rent - \$11,500 This item includes the lease of the Smith & Wesson Identi-kit used as an investigative tool. In addition, lease payments for the copy machine are also included in this category.

Allocation - \$390,834 This line item contains the Police Department's portion of the shared costs of all funds, departments, and cost centers, including insurance and vehicle maintenance.

Capital Outlay - \$220,000 This item includes the funding necessary to purchase police vehicles/related equipment, and in-car video systems.

Utilities - \$112,000 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

#### Safest City in Southeast

*Number of prevention talks presented yearly*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
112	69	77	120

#### Safest City in Southeast

*Average response time to non-emergency calls*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
4:00	4:44	4.95	<5.00

#### Safest City in Southeast

*Average response time to emergency calls*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
3:00	4:05	3.72	<3.00

#### Safest City in Southeast

*94% of 9-1-1 Calls answered in 12 seconds or less*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			<12 seconds













# Fire

**Mission** To provide timely and effective response to fire and medical emergencies for the protection of lives and property in Germantown.

In addition to fire suppression, other services include: Emergency Medical Services (EMS), Special Operations and Rescue Techniques (SORT), Hazardous Materials Response Unit (HazMat), Public Fire Safety Education, Fire Inspections and Investigations, and Learning About Fire Safety (LAFS) Clown Troupe.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 6,123,327	6,026,415	6,240,902	(176,864)	-2.83%	6,064,038
Communication	18,846	16,662	11,800	10,800	91.53%	22,600
Professional Fees	435,112	411,077	410,477	5,226	1.27%	415,703
Insurance	4,457	25,000	31,750	(6,750)	-21.26%	25,000
Other Maintenance	36,823	45,600	33,600	8,600	25.60%	42,200
Supplies	189,798	189,716	222,830	(40,302)	-18.09%	182,528
Rent	2,071	3,370	5,273	(1,903)	-36.09%	3,370
Allocations	237,336	231,662	223,028	6,660	2.99%	229,688
Capital Outlay	562	30,000	27,704	22,296	80.48%	50,000
Utilities	104,742	107,779	105,490	4,810	4.56%	110,300
<b>TOTAL</b>	<b>\$ 7,153,074</b>	<b>7,087,281</b>	<b>7,312,854</b>	<b>(167,427)</b>	<b>-2.29%</b>	<b>7,145,427</b>

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	8.0 \$ 708,042	8.0 704,927	9.0 719,218
Non-Exempt Wages	61.0 3,305,541	61.0 3,462,942	61.0 3,387,190
Other Compensation		268,084	282,491
Fringe Benefits		1,803,544	1,750,942
Other Personnel		33,216	29,600
<b>DEPARTMENT TOTAL</b>	<b>69.0 \$ 6,118,427</b>	<b>69.0 6,230,902</b>	<b>70.0 6,064,038</b>

**Categories**

Personnel - \$6,064,038 Salaries, wages and benefits for a fire chief, assistant fire chief, deputy fire chief, battalion chiefs, administrative secretaries, technical services/safety officer, EMS lieutenant, fire lieutenants, apparatus drivers, fire fighters, fire marshal, assistant fire marshal, fire department instructor and reserve fire fighters. To maximize staffing, firefighters also serve a dual role as fire fighters and as paramedics.

Communications - \$22,600 This category includes funds to enhance the department's efficiency and effectiveness through continual contact with current issues and techniques, which includes dues and subscriptions to industry associations and magazines.

# GENERAL FUND

## Fire

Professional Fees - \$415,703 Funds are included for Germantown's portion of the emergency transport ambulance service. Also included are fees to provide Hepatitis B vaccinations for new employees, medical coordinator fees and additional consulting fees.

Insurance - \$25,000 This category includes the department's share of deductibles associated with workers' compensation claims, and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

Other Maintenance - \$42,200 Funds in this category are for the maintenance of office equipment, computer equipment, fire fighting and personal protection equipment, EMS equipment and the installation and removal of radio equipment from vehicles and apparatus.

Supplies - \$182,528 This category includes supplies required for the daily operation of the department, including the printing of various forms and handout materials for public education programs. Also included are replacement uniforms and turnout clothing, chemical supplies for recharging fire extinguishers, EMS supplies, and small tools for fire fighting and fuel. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Rent - \$3,370 This category includes rental fees associated with the department's copy machines.

Allocation - \$229,688 Funds in this category are for the department's portion of shared insurance and vehicle maintenance costs.

Capital Outlay - \$50,000 This item includes the funding necessary to replace one vehicle and one power hawk.

Utilities - \$110,300 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

Safest City in Southeast

*Track and report benchmarking data to ensure superior fire suppression and emergency medical care*

	FY08 Result	FY09 Result	FY10 Result	FY11 Target
Emergency Medical Responses	1,640	1,661	1,707	1,730
Structure Fire Responses	48	63	42	55
Other Fire Responses	71	51	69	60
All Other Responses	937	1,013	988	995
<b>Total Fire Dept Responses</b>	<b>2,704</b>	<b>2,788</b>	<b>2,806</b>	<b>2,830</b>
Fire Inspections by Fire Marshall' Office	206	281	392	420
Fire Inspections by Firefighters	826	875	955	950
Fire Code Violations	294	333	554	350
Fire Codes Cleared in 90 days	100%	99%	94.7%	100%
Response Time - Fire	5:21	5:21	5:23	5:22
Response Time - EMS	4.54	4.42	4:53	5.0
<b>Response Time - All</b>	<b>5:05</b>	<b>4.55</b>	<b>5:06</b>	<b>5:00</b>
Fire Cause Determined	79%	91%	86.6%	100%
Fire Loss (dollar value)	\$667,560	\$1,160,420	\$2,923,850	\$1,300,000
Fire Loss per Capita	\$16.30	\$28.00	\$71.29	\$32.00

# GENERAL FUND

Fire

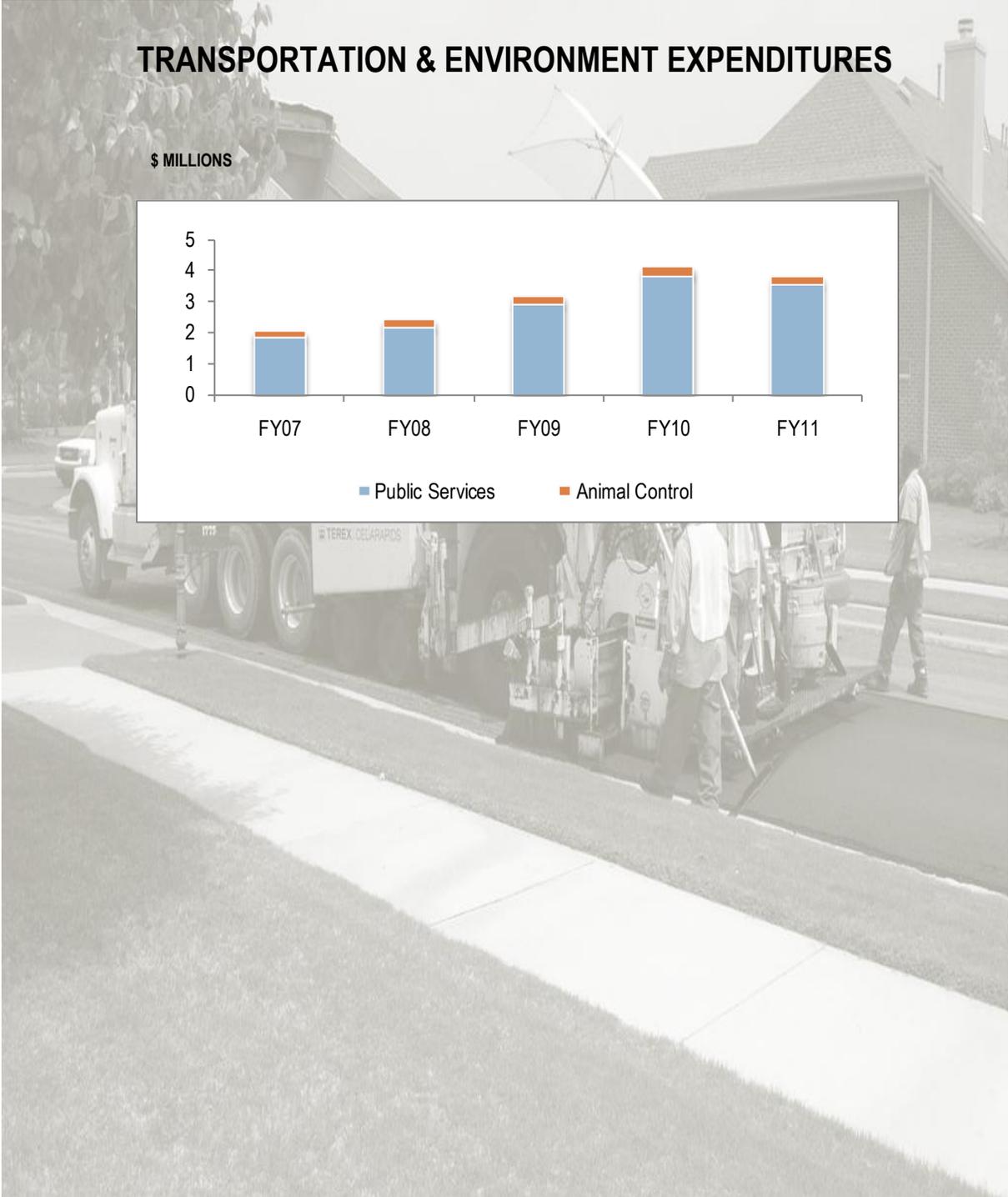
Safest City in Southeast  
*Track and report data to monitor ambulance services*

	FY08 Result	FY09 Result	FY10 Result	FY11 Target
Number of Ambulance Responses	1,644	1,669	1,667	1,675
Average Response Time	5:45	4:56	5:07	5:00
Number Responses exceeding the contract standard	235	239	175	167
Average Response Time exceeding contract	12:53	12:29	13:00	9:00 On 90%



# TRANSPORTATION AND ENVIRONMENT FY11 BUDGET

The following section presents the operating budget for all Transportation and Environment cost centers. Also presented in this section are the costs associated with the State Street Aid Fund and Fleet Services. Total operating expenditures for the two major fund categories within Transportation and Environment are summarized below:





# Public Services

**Mission**

To provide the citizens with safe streets and functioning drainage infrastructure. This is accomplished through an efficient and effective maintenance program, an aggressive planning process and prudent fiscal management.

The Public Services Department provides management oversight and administrative functions for the Utility Fund, State Street Aid, Animal Control and Street, Grounds, and Drainage Maintenance. Budgetary information for these areas can be found under separate headings within this budget document.

The State Street Aid Fund provides for maintenance and repairs of curbs and gutters, handicap access ramps, cross walks, more than 205 miles of roadways and seasonal maintenance and repair of 45 miles of concrete and earthen ditches. The Public Services Department also oversees for the Germantown Environmental Commission.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 2,199,512	2,674,599	2,684,875	(392,794)	-14.63%	2,292,081
Communication	5,495	6,560	5,020	480	9.56%	5,500
Professional Fees	-	-	6,150	(6,150)	-100.00%	-
Contract Services	117,359	577,500	530,000	(55,000)	-10.38%	475,000
Insurance	17,789	20,000	(5,255)	25,255	-480.59%	20,000
Other Maintenance	120,186	203,500	142,000	1,500	1.06%	143,500
Supplies	105,946	175,560	122,400	15,660	12.79%	138,060
Rent	1,054	1,400	1,300	100	7.69%	1,400
Allocations	274,639	272,603	320,494	9,159	2.86%	329,653
Capital Outlay	33,668	-	-	90,000	100%	90,000
Utilities	20,967	24,600	22,020	2,030	9.22%	24,050
<b>TOTAL</b>	<b>\$ 2,896,615</b>	<b>3,956,322</b>	<b>3,829,004</b>	<b>(309,760)</b>	<b>-8.09%</b>	<b>3,519,244</b>
Expense Reimbursement	\$ (435,798)	(422,682)	(422,682)	(3,045)	0.72%	(425,727)

**Budget Payroll Summary**

	FY09 Actual	FY10 Estimate	FY11 Budget
Exempt Salaries	4.4 \$ 407,530	6.4 460,242	5.7 400,951
Non-Exempt Wages	25.0 1,057,789	38.0 1,293,715	32.0 1,145,329
Other Compensation	12,825	18,000	15,000
Fringe Benefits	716,626	903,613	724,301
Other Personnel	2,677	5,000	6,500
<b>DEPARTMENT TOTAL</b>	<b>29.4 \$ 2,197,447</b>	<b>44.4 2,680,570</b>	<b>37.7 2,292,081</b>

# GENERAL FUND

## Public Services

### Categories

**Personnel - \$2,292,081** This category includes salaries, wages and benefits for non-exempt and exempt employees, which includes the director of public services, assistant director of administration, superintendent of ground maintenance, superintendent of public works operations, contract administrator and the assistant superintendent of public works operations. Also included in this category is overtime for non-exempt employees, which include crew supervisors, heavy equipment operators, senior maintenance workers, maintenance workers, maintenance technicians and an office support technician. Additionally, funds are budgeted to provide job-related educational enrichment for employees, attendance at seminars, monthly safety and job-related training seminars and the purchase of necessary manuals.

**Communications - \$5,500** This category funds memberships and professional publications allowing staff to remain current with new and more efficient ways of day-to-day job performance.

**Contract Services - \$475,000** This category includes contract landscaping costs for grass cutting, herbicide, and maintenance.

**Insurance - \$20,000** This category includes the department's share of deductibles associated with worker's compensation claims and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

**Other Maintenance - \$143,500** This category includes materials and supplies necessary to make drainage, structural repairs and general improvements, as well as repairs to tools and equipment such as air hammers, welding machines and sump pumps. This category also includes the costs associated with park repair and maintenance. In addition, this category includes maintenance for forestry and parks equipment, landscaping turf, fencing, and repair of fire hydrants throughout the City.

**Supplies - \$138,060** This category funds the purchase of office supplies, small tools used in day-to-day operations of maintenance activities and uniform service for all employees. This category provides the department with chemical supplies, small tools and miscellaneous supplies. Major expenses include fertilizer, weed control chemicals, athletic field marker and paint, and petroleum products. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

**Rent - \$1,400** This category funds the rental of equipment, which is not owned by the City and cannot be acquired through our mutual use agreement with other municipalities.

**Allocation - \$329,653** This category represents the department's portion of the insurance and vehicle maintenance.

**Capital Outlay - \$90,000** This category funds the purchase of a turf aerator and two trucks.

**Utilities - \$24,050** This category includes the department's share of utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

#### Preferred Place to Live

*Percent of non-emergency service requests responded to within 24 hours (i.e. potholes and cleaning of curbs and catch basins)*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
97%	97%	96%	95%

#### Preferred Place to Live

*Percent of emergency service requests responded to within one hour (i.e. collapsed roads or shoulders and clogged storm catch basins)*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
100%	98%	99%	95%

## INTERNAL SERVICE FUND

# Fleet Services

**Mission** To provide a fleet management program for the City of Germantown, this includes acquisition, maintenance, warehousing, safety and disposal of automobiles, trucks and equipment, plus supplies for fleet management.

Under the Finance and General Services Division, Fleet Services provides vehicle maintenance to city vehicles and various types of equipment (trucks, automobiles, fire trucks and engines, construction and street repair equipment and vehicles, emergency generators, etc.). Fleet Services also provides welding and fabrication services for all departments, warehouse management, fuel management and equipment maintenance and safety training.

**Budget Category Summary**

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 709,715	676,174	634,127	23,901	3.77%	658,028
Communication	1,582	1,600	-	1,600	100%	1,600
Other Maintenance	183,387	192,836	192,950	50	0.03%	193,000
Supplies	19,106	18,200	17,150	500	2.92%	17,650
Rent	1,003	2,000	1,700	-	0.00%	1,700
Allocations	(955,944)	(932,010)	(887,016)	(26,401)	2.98%	(913,417)
Depreciation	31,997	32,630	31,969	-	0.00%	31,969
Utilities	9,154	8,570	9,120	350	3.84%	9,470
TOTAL	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	\$ 15,675	20,000	-	-	-	-

**Budget Payroll Summary**

	FY09 <u>Actual</u>	FY10 <u>Estimate</u>	FY11 <u>Budget</u>
Exempt Salaries	2.0    \$ 141,748	2.0    119,107	2.0    124,140
Non-Exempt Wages	8.0    341,030	8.0    293,410	8.0    326,933
Other Compensation	1,097	600	1,000
Fringe Benefits	199,287	218,590	203,955
Other Personnel	1,450	2,000	2,000
DEPARTMENT TOTAL	10.0    \$ 684,612	10.0    633,707	10.0    658,028

# INTERNAL SERVICE FUND

Fleet Services

**Categories**

**Personnel - \$658,028** This category includes the salaries, wages, and benefits for a superintendent of fleet services, chief automotive mechanic, warehouse supervisor, inventory control clerk, master mechanics, senior mechanics, vehicle mechanic, and small engine/tire mechanic.

**Communication - \$1,600** This category provides funds for staff to attend meetings and/or conferences, which allows staff to remain current with new and more efficient ways of day-to-day job performance.

**Other Maintenance - \$193,000** This category provides replacement and repair parts for items, such as lawn mowers, pumps and other small maintenance equipment repaired in-house, as well as specialized repairs beyond the technical ability of the shop. Replacement tires, vehicular internal and external cosmetic repairs and upkeep and emergency lighting are also included in this category.

**Supplies - \$17,650** This category funds the purchase of acetylene, oxygen, and cleaning solvents, oil absorbing material and other various chemicals used in the vehicle maintenance operation. Also included are the purchase of consumable goods, uniforms, small tools and petroleum products.

**Rent - \$1,700** This category includes funding for the rental of a parts cleaning machine. Additionally, shop towel cleaning, oil filter disposal and pagers for the superintendent, chief mechanic and vehicle attendant are funded in this category.

**Allocation – (\$913,417)** This category represents the Fleet Services Division’s portion of shared costs for services rendered, which allocated back to departments and divisions is based on their respective percentage of fleet costs.

**Depreciation - \$31,969** This category includes annual depreciated valuation of equipment used in daily operations.

**Utilities - \$9,470** This category includes the division’s utility costs (electricity, gas, water, sewer and local and long distance telephone).

**Performance Measures**

**Safest City in the Southeast**  
*Percent of total repairs that are non-scheduled with target of less than 25%*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
20%	19%	20%	<25%

**Safest City in the Southeast**  
*Percent of preventative maintenance/repairs performed by an outside company*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
1.6%	1.1%	1.1%	<3%

**Safest City in the Southeast**  
*Maintain a safe, dependable and cost efficient city*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
1.9%	0.9%	1.4%	<2%





# Animal Control

**Mission**

To enforce the regulations in the Animal Control Ordinance, while educating and developing a cooperative relationship with Germantown citizens.

Animal Control represents funding necessary for the daily operations of the animal shelter, including maintenance, personnel costs for three animal control officers and an administrative secretary and supplies. Staff responsibilities include the daily maintenance of the shelter, response to daily service and emergency requests and enforcement of the City's animal control ordinances. Secondary activities include educational programs at local schools, coordination of the shelter volunteer program and assisting with the annual Running of the Weenies charity event.

**Budget Category Summary**

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 216,631	213,801	213,865	(1,304)	-0.61%	212,561
Communication	105	420	105	315	300.00%	420
Professional Fees	4,800	4,800	4,800	-	0.00%	4,800
Supplies	32,762	38,000	35,607	10,393	29.19%	46,000
Allocations	11,940	9,726	8,446	143	1.69%	8,589
Utilities	11,573	12,500	11,815	885	7.49%	12,700
<b>TOTAL</b>	<b>\$ 277,811</b>	<b>279,247</b>	<b>274,638</b>	<b>10,432</b>	<b>3.80%</b>	<b>285,070</b>

**Budget Payroll Summary**

	FY09 Actual		FY10 Estimate		FY11 Budget
Non-Exempt Wages	4.0	140,954	4.0	136,277	4.0
Other Compensation		452		100	500
Fringe Benefits		74,321		76,148	72,016
Other Personnel		484		500	500
<b>DEPARTMENT TOTAL</b>	<b>4.0</b>	<b>\$ 216,211</b>	<b>4.0</b>	<b>213,025</b>	<b>4.0</b>

**Categories**

Personnel - \$212,561 This category contains funds to cover personnel costs for an animal control supervisor, senior animal control officer, animal control officer, and an administrative secretary. Staff is non-exempt and receives overtime in addition to regular benefits. Also included is education, which includes attending local seminars and the Animal Control Academy.

Communication - \$420 Subscriptions to animal control related periodicals and annual membership.

## GENERAL FUND

### Animal Control

Professional Fees - \$4,800 This includes veterinary fees for 12 months and additional fees for extraordinary treatments.

Supplies - \$46,000 This category provides funding for office and cleaning supplies, purchase of replacement uniforms, food that is used to feed animals impounded in the shelter and disposal fees for dead animals. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Allocation – \$8,579 This category includes the Animal Control Division's portion of shared costs of all funds, including insurance and vehicle maintenance.

Utilities - \$12,700 This category includes the Division's utility costs (electricity, gas, water, sewer and local telephone calls).

#### Performance Measures

##### Preferred Place to Live

*Percent of service requests responded to within one hour*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
91%	99%	95%	98%

##### Great Public Education

*Number of presentations and tours given annually*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
31	23	27	30+

# SANITATION FY11 BUDGET

The following section presents the operating budget for the Sanitation Fund. Total operating expenditures for the fund are summarized below.





# Sanitation

**Mission**

To successfully collect and dispose of all solid waste through contracts with external vendor and, in conjunction with the Environmental Commission, to educate citizens about solid waste reduction activities such as recycling, grass cycling and composting.

The FY11 Sanitation Budget begins funding for an extension of a contract with All Star Waste Systems, LLC. for residential garbage and recycling collection, and with Michael's Tree & Loader Services, LLC. for yard waste collection. The cost of residential collection for FY11 is calculated at \$24.50 per single-family dwelling and \$14.65 for multi-family.

In addition to the collection costs, the City is in the tenth year of a ten-year contract with Allied for disposal of residential waste in a permitted sanitation landfill. This fee escalates per CPI and is \$34.19 per ton for FY11.

The cost for collection service alone is \$3,418,272 with landfill fees projected to total \$485,475 including savings from recycling. A continued citizen education program is underway to familiarize the public with the benefits of recycling. Reducing yard waste volumes continues to be a goal of the Environmental Commission.

**Budget Category Summary**

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Personnel	\$ 40,096	49,990	51,542	36	0%	51,578
Communication	535	6,350	10,100	(750)	-7%	9,350
Professional Fees	-	15,000	-	15,000	100%	15,000
Contract Services	3,754,683	3,854,187	3,789,408	114,339	3%	3,903,747
Supplies	28,123	25,000	25,000	-	0%	25,000
Utilities	1,648	1,339	1,200	36	3%	1,236
<b>TOTAL</b>	<b>\$ 3,825,085</b>	<b>\$ 3,951,866</b>	<b>3,877,250</b>	<b>128,661</b>	<b>3%</b>	<b>4,005,911</b>

**Budget Payroll Summary**

	<u>FY09 Actual</u>	<u>FY10 Estimate</u>	<u>FY11 Budget</u>
Exempt Salaries	0.0	\$ -	0.0
Non-Exempt Wages	0.0	28,235	33,048
Other Compensation		-	14
Fringe Benefits		11,056	17,242
Other Personnel		-	-
<b>DEPARTMENT TOTAL</b>	<b>0.0</b>	<b>\$ 39,291</b>	<b>50,304</b>

# SANITATION FUND

Sanitation
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Categories

Personnel - \$51,578 This category contains funds to cover personnel costs for the sanitation program.

Communications - \$9,350 This category funds the City's publications for semiannual Amnesty Days and the recycling/composting program. Also included in this category are funds for attending meetings, professional licenses and subscriptions to publications related to solid waste collection and disposal.

Professional Fees - \$15,000 This category funds the fees needed for a bid consultant for the preparation and review for the sanitation bid and contract scheduled for FY11.

Contract Services - \$3,903,747 This category reflects the cost for landfill charges (\$485,475) and collection charges for one year (\$3,418,272).

Supplies - \$25,000 This category funds miscellaneous supplies unique to providing sanitation services and the City's Amnesty Days and Recycling Program. Also, \$15,000 is budgeted here for the Household Hazardous Waste Facility Fund.

Utilities - \$1,236 This category includes Sanitation's share of utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Enhance Healthy Livable Neighborhoods  
*Percent of service request responded to within 24 hours*

FY08 Result	FY09 Result	FY10Result	FY11 Target
95%	97%	97%	95%

Actively Involved Citizens – Strong Community Partnerships  
*Amount of recycling material collected*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
2.682	2.680	2.636	2.750

Actively Involved Citizens – Strong Community Partnerships  
*Annual household solid waste volume tracked by number of households collected*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
<i>New Measurement – History Unavailable</i>			

# STORMWATER MANAGEMENT FUND

## Stormwater Management

### Mission

To provide for a safe and adequate drainage system to prevent flooding, meet future growth requirements, and to insure our waterways meet water quality standards

### Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Personnel	\$ -	-	-	558,124	100%	558,124
Communication	-	-	-	5,200	100%	5,200
Professional Fees	-	-	24,100	(24,100)	-100.00%	-
Other Maintenance	-	-	-	77,592	100%	77,592
Supplies	-	-	-	45,000	100%	45,000
Allocations	-	-	-	40,400	100%	40,400
Roads & Mains	-	-	-	215,000	100%	215,000
<b>TOTAL</b>	<b>\$ -</b>	<b>-</b>	<b>24,100</b>	<b>917,216</b>	<b>3805.88%</b>	<b>941,316</b>

### Budget Payroll Summary

	<u>FY09 Actual</u>	<u>FY10 Estimate</u>	<u>FY11 Budget</u>
Exempt Salaries	0.0	\$ -	0.0
Non-Exempt Wages	0.0	-	0.0
Fringe Benefits		-	-
Other Personnel		-	-
<b>DEPARTMENT TOTAL</b>	<b>0.0</b>	<b>\$ -</b>	<b>0.0</b>

# STORMWATER MANAGEMENT FUND

Stormwater Management
-----------------------

Categories

Personnel - \$558,124 This category contains funds to cover personnel costs for the stormwater program.

Communications - \$5,200 This category funds the air time on public radio to inform the public about the importance of stormwater management. In addition, this category funds professional licenses, dues to professional organizations and subscriptions to periodicals relevant to stormwater collection.

Other Maintenance - \$77,592 This category funds the permits needed in stormwater operations and the annual TDEC maintenance fee needed to hold discharge water. In addition, this category funds the quarterly testing and monitoring of outlets flowing into rivers. Necessary supplies are included in this category that are needed to maintain the City's drainage system.

Supplies - \$45,000 This category funds office supplies, uniforms and clothing and small tools that are unique to providing stormwater services. Also, included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Allocation – \$40,400 This category includes the Stormwater's portion of shared costs of all funds, including insurance and vehicle maintenance.

Roads and Mains - \$215,000 This category funds the contract sweeping and asphalt resurfacing of the City's roadway systems. In addition, this category funds the purchase of necessary supplies and equipment needed to maintain and overlay Germantown's roadway system.

Performance Measures

Enhance Healthy Livable Neighborhoods

*Percent of visual assessment on all Wolf River Laterals within the City limits*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			85%

Enhance Healthy Livable Neighborhoods

*Number of surface water samples collected*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			12

Actively Involved Citizens – Strong Community Partnerships

*Number of books and materials distributed to the community, library and other facilities*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			12

# COMMUNITY SERVICES FY11 BUDGET

The following section presents the operating budget for Community Services. Total operating expenditures for the major General Fund categories within this classification are summarized below:





# Parks and Recreation

**Mission**

The Parks and Recreation Department provides recreational services, cultural arts, and coordination of special events. In addition, staff provides management and oversight of the Pickering Center.

**Recreational Services**

Recreational Services focuses on strengthening the community and creating quality recreation and leisure experiences. City recreational programs fulfill the recreational needs of the City's youth, adult, senior and special needs populations. Staff manages the Recreation Fund, a special revenue fund for athletic activities.

**Budget Category Summary**

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 1,497,672	809,854	816,185	(72,078)	-8.83%	744,107
Communication	8,684	6,825	6,575	4,723	71.83%	11,298
Professional Fees	49,701	48,900	66,435	(15,035)	-22.63%	51,400
Contract Services	348,592	-	17,099	(17,099)	-100.00%	-
Insurance	12,921	5,000	5,785	(785)	-13.57%	5,000
Other Maintenance	93,676	1,000	7,763	(7,763)	-100.00%	-
Supplies	89,792	26,550	19,861	(1,561)	-7.86%	18,300
Rent	8,940	7,803	7,977	(174)	-2.18%	7,803
Allocations	105,597	49,372	27,920	494	1.77%	28,414
Capital Outlay	32,782	26,000	15,000	(15,000)	-100.00%	-
Utilities	221,605	229,150	222,100	12,050	5.43%	234,150
<b>TOTAL</b>	<b>\$ 2,469,962</b>	<b>1,210,454</b>	<b>1,212,700</b>	<b>(112,228)</b>	<b>-9.25%</b>	<b>1,100,472</b>

**Budget Payroll Summary**

	FY09 Actual		FY10 Estimate		FY11 Budget	
Exempt Salaries	8.4	\$ 456,752	6.4	391,681	5.4	353,811
Non-Exempt Wages	29.1	557,943	7.1	193,478	6.2	211,785
Other Compensation		10,641		1,591		500
Fringe Benefits		470,112		227,025		177,511
Other Personnel		999		100		500
<b>DEPARTMENT TOTAL</b>	<b>37.5</b>	<b>\$ 1,496,447</b>	<b>13.5</b>	<b>813,875</b>	<b>11.6</b>	<b>744,107</b>

# GENERAL FUND

## Parks and Recreation

### Categories

**Personnel - \$744,107** This category contains the salaries, wages and benefits for the director of parks and recreation, superintendent of recreation, sports coordinators, special events and marketing coordinator, administrative secretaries, part-time senior adult program coordinator, part-time park rangers, playground leaders, and part-time secretary. The personnel category also includes overtime wages for athletic tournaments, Germantown Festival, Germantown Charity Horse Show, Holiday Parade, July Family Fourth, Mayor's Cup 5K Race and employee education for Parks and Recreation employees.

**Communications - \$11,298** This category includes funding for dues, subscriptions and meetings to assist the department in maintaining high proficiency and remaining up-to-date on current trends. Staff receives publications and attends meetings on various subjects related to parks and recreation.

**Professional Fees - \$51,400** This line category provides funding each year for a stipend to Harry Cloyes at Oaklawn Gardens, the Germantown Family Fourth Celebration and implementation of a marketing plan. Funding for the Parks and Recreation Department's re-accreditation process is also included.

**Insurance - \$5,000** This category includes the department's share of deductibles associated with workers' compensation claims and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

**Supplies - \$18,300** This category provides the department with office, recreational supplies, as well as special clothing, small tools and miscellaneous supplies. Major expenses include baseball/softball supplies, playground supplies and small tools, park ranger first aid kits, trashcans and petroleum products. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

**Rent - \$7,803** This category includes rental fees for land and equipment. It also includes lease and taxes for Depot Park and Oaklawn Gardens

**Allocation - \$28,414** This includes the Parks and Recreation Department's portion of the shared costs of all internal funds, including insurance and vehicle maintenance.

**Utilities - \$234,150** This category includes the department's utility costs (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

#### Preferred Place to Live

*Percent increase in overall participation compared to previous fiscal year in all programs*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
N/A	-9%	2%	>3%

#### Preferred Place to Live

*Meet attendance goals for all programs*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
N/A	73%	76%	>85%

#### Personal Wellness of our Residents

*Number of "family friendly" community events offering active play or movement*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
New Measurement – History Unavailable			2 per quarter

# Recreation

**Mission** The Recreation Fund includes the following recreational leagues: basketball, softball, baseball, Mayor's Cup 5K Race, sport camps, soccer, cheerleading and tennis.

**Budget Category Summary**

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ -	-	-	20,489	100%	20,489
Professional Fees	150,069	192,705	216,402	58,925	27.23%	275,327
Supplies	36,753	46,883	94,073	835	0.89%	94,908
Rent	750	1,000	2,210	4,540	205.43%	6,750
Allocations	13,772	16,900	17,550	450	2.56%	18,000
Capital Outlay	47,622	-	164,580	(164,580)	-100.00%	-
<b>TOTAL</b>	<b>\$ 248,966</b>	<b>257,488</b>	<b>494,815</b>	<b>(79,341)</b>	<b>-16.03%</b>	<b>415,474</b>

**Categories**

**Personnel - \$20,489** Wages and benefits for a part-time soccer director, part-time basketball director, and a part-time softball director.

**Professional Fees - \$275,327** This category pays referees who officiate in basketball, softball, baseball, soccer, kickball as well as the tennis instructor and sport camp directors.

**Supplies - \$94,908** This category includes supplies necessary to operate successful basketball, softball, baseball, sport camps, kickball, community education, soccer, cheerleading, mayors cup, croquet and tennis programs. Additionally, this category covers expenses for t-shirts, race officiating, awards and trophies associated with the Mayor's Cup 5K Race.

**Rent - \$6,750** This category includes fees paid to the Germantown Athletic Club for court time.

**Allocations - \$18,000** This category covers insurance allocation for program participants.



# Cultural Arts

Mission To sponsor numerous special events and projects throughout the year.

Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Professional Fees	14,783	15,575	15,866	(291)	-1.83%	15,575
Supplies	32,174	40,930	40,115	(5,175)	-12.90%	34,940
Rent	4,320	3,320	3,320	-	0.00%	3,320
TOTAL	<u>\$ 51,277</u>	<u>59,825</u>	<u>59,301</u>	<u>(5,466)</u>	<u>-9.22%</u>	<u>53,835</u>

Categories

Professional Fees - \$15,575 This category includes fees for instructors, entertainers, decorations, supplies, equipment, trophies and fliers for a variety of programs planned throughout the year.

Supplies - \$34,940 Included in this category are equipment, playground program and camp supplies, shirts, craft and art supplies and equipment. This category also includes funding for playground and camp trips and lunches for program participants.

Rent- \$3,320 This category includes the funds for rental space at the Germantown Athletic Club for programs and events.



# Pickering Complex

The Pickering Complex includes the Pickering Community Center. The Pickering Community Center is utilized for cultural arts classes, senior programs and is also available for rental by individuals or organizations.

Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Professional Fees	\$ 22,254	27,500	21,500	3,000	13.95%	24,500
Supplies	1,324	4,500	8,037	(3,537)	-44.01%	4,500
Allocations	1,990	2,400	2,400	-	0.00%	2,400
Utilities	7,996	10,105	9,065	1,035	11.42%	10,100
TOTAL	<u>\$ 33,564</u>	<u>44,505</u>	<u>41,002</u>	<u>498</u>	<u>1.21%</u>	<u>41,500</u>

Categories

Professional Fees - \$24,500 This category pays instructors for teaching classes at the Pickering Community Center. The instructor receives 70% of fees collected. This includes the senior programs that are held at the Pickering Community Center and funds for senior trips.

Supplies - \$4,500 This category includes supplies used for the operation of the Pickering Community Center such as coffee, trash bags, keys, napkins and piano tuning. Also included are funds to purchase new percolators, chairs, cords and other supplies plus repairs.

Allocation - \$2,400 This category includes shared costs of the City's insurance expenses for the Pickering Community Center building.

Utilities - \$10,100 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).



# Library Services

Library Services is responsible for the operations of the Germantown Community Library and the Germantown Community Library Regional History and Genealogy Center. The management and operations of the library are provided through a contract with Library Systems & Services, LLC. The Germantown Community Library provides reading material, educational activities, meeting space and a technology center..

**Germantown Community Library**

**Mission** Germantown Community Library seeks to promote lifelong learning and a love of reading; to inform, enrich and empower every patron served; to provide easy access to a wide variety of materials, services, and programs, and to meet the personal, educational, cultural and professional needs of the community.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 532	2,000	2,000	-	0.00%	2,000
Communication	16,332	14,000	12,000	(1,000)	-8.33%	11,000
Professional Fees	\$ 1,076,674	1,076,013	1,092,863	25,819	2.36%	1,118,682
Other Maintenance	3,331	-	21,000	-	0.00%	21,000
Supplies	104,303	69,000	39,095	(9,095)	-23.26%	30,000
Rent	9,371	8,600	16,000	5,000	31.25%	21,000
Allocations	19,026	23,200	23,200	200	0.86%	23,400
Utilities	86,558	121,000	102,113	4,487	4.39%	106,600
Grants	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,316,127</b>	<b>1,313,813</b>	<b>1,308,271</b>	<b>25,411</b>	<b>1.94%</b>	<b>1,333,682</b>

- Categories**
- Personnel - \$2,000 This category funds the professional development and training of staff.
  - Communications - \$11,000 This category funds marketing and notice publications, dues and subscriptions to TN Library Association, conferences and local travel within the Wolf River Consortium.
  - Professional Fees - \$1,118,682 This category funds the contract services expenses of daily operations and management of the Germantown Community Library as well as credit card fees.
  - Other Maintenance - \$21,000 This category funds maintenance of OCLC and automation.
  - Supplies - \$30,000 This category funds general supplies used in the operations of the Library.
  - Rent - \$21,000 This category funds costs associated with a copier machine.
  - Allocation - \$23,200 This category includes the Germantown Community Library's portion of insurance expenses.
  - Utilities - \$106,600 This category includes the department's utility costs (electricity and gas, water, sewer, local and long distance telephone).

# GENERAL FUND

## Library Services

Performance Measures      Great Public Education  
*Track and report data quarterly*

	FY08 Result	FY09 Result	FY10 Result	FY11 Target
Total circulation	323,333	367,844	372,622	Track and Report
Total visits to the Library	200,856	209,712	229,898	Track and Report
Total program attendance	18,598	15,850	16,253	Track and Report
Number of interlibrary loan requests	340	401	370	Track and Report
Operating cost per hour	\$428	\$406	\$375	Track and Report
Cost per circulation	\$4.09	\$3.60	\$3.48	Track and Report
Number of new materials	13,566	16,223	13,851	Track and Report

### Germantown Regional History and Genealogy Center

Mission      The Germantown Community Library Regional History and Genealogy Center's mission is to preserve and share across generations the wisdom, culture and history of the South.

### Budget Category Summary

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ -	250	250	-	0.00%	250
Communication	600	-	-	-	-	-
Professional Fees	\$ 36,648	38,403	38,403	(1,399)	-3.64%	37,004
Supplies	18,492	8,500	8,500	(1,500)	-17.65%	7,000
Rent	2,765	4,300	4,300	3,700	86.05%	8,000
Allocations	1,194	1,400	1,400	-	0.00%	1,400
Capital Outlay	9,999	-	-	-	-	-
Utilities	12,620	13,950	12,870	630	4.90%	13,500
<b>TOTAL</b>	<b>\$ 82,318</b>	<b>66,803</b>	<b>65,723</b>	<b>1,431</b>	<b>2.18%</b>	<b>67,154</b>

Categories      Personnel - \$250 This category funds professional development and training of staff.

Professional Fees - \$37,004 This category funds the contract services expenses of daily operations and management of the Tennessee Genealogical Library as well as credit card fees.

Supplies - \$7,000 This category includes the Tennessee Genealogical Library's portion of insurance expenses.

Rent - \$8,000 This category funds the costs associated with a copier machine.

## GENERAL FUND

### Library Services

Allocation - \$1,400 This category includes the Tennessee Genealogical Library's portion of insurance expenses.

Utilities - \$13,500 This category includes the department's utility costs (electricity and gas, water, sewer, local and long distance telephone).

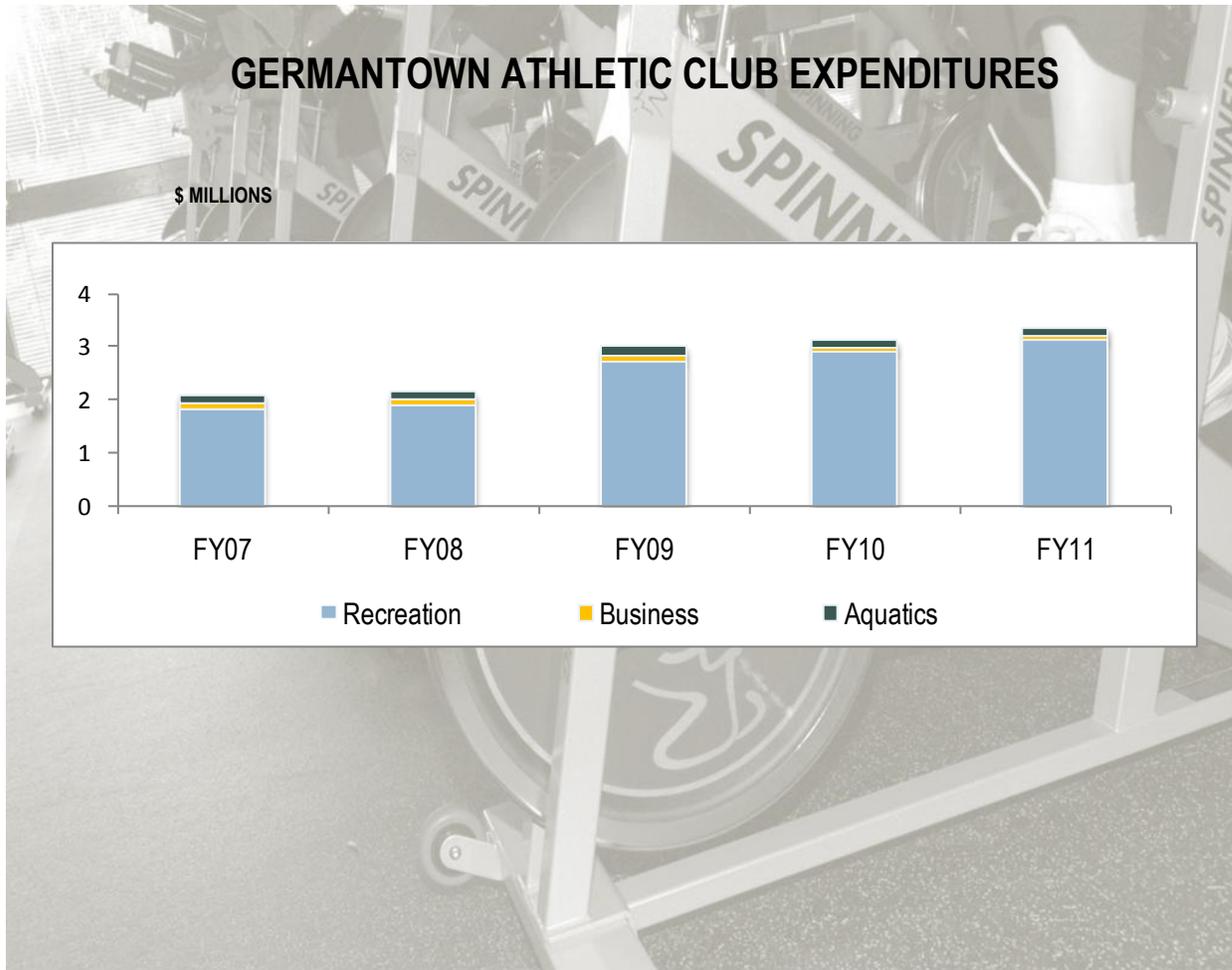


# GERMANTOWN ATHLETIC CLUB FY11 BUDGET

The Germantown Athletic Club is an enterprise fund in order to focus on net income and the ability of user fees to support operating expenses, which includes depreciation. The Germantown Athletic Club Fund consists of two cost centers – Recreation and Aquatics. The Business Center was removed from the Germantown Athletic Club and made into a separate enterprise fund called the Great Hall Fund. Debt service for the initial building was accounted for in the General Fund since it was originally contemplated that general revenues for the City would provide the funding. Capital debts for expansion expenditures are being accounted for in the Germantown Athletic Club Fund.

The Germantown Athletic Club operates 106 hours each week and offers memberships and daily passes. The revenue system is designed to cover the operating expenses of the Athletic Club and the debt service for the Athletic Club's expansion. Other non-operating expenses will be deducted from the operating income to determine net income.

The Germantown Athletic Club includes a wide variety of functions and programming centered around the indoor 40 meter pool, outdoor zero depth pool, outdoor 25 meter recreation pool, fitness area, racquetball courts, 3 full court gymnasium, jogging track, meeting rooms, dance room, nursery and leisure areas. The Germantown Athletic Club offers a wide variety of classes and programs and adds new programs based on member needs.





# Germantown Athletic Club Recreation

**Mission** To provide leisure and arts facilities and resources to Germantown Athletic Club members plus Germantown citizens and others in the surrounding area while generating a balanced budget as an enterprise fund.

**Budget Category Summary**

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Personnel	\$ 916,376	977,584	1,014,421	20,922	2.06%	1,035,343
Communication	-	4,200	1,050	1,550	147.62%	2,600
Professional Fees	530,821	499,000	565,063	77,437	13.70%	642,500
Insurance	-	3,500	25,517	(22,017)	-86.28%	3,500
Other Maintenance	191,888	243,200	244,800	14,200	5.80%	259,000
Supplies	90,383	164,731	126,900	29,400	23.17%	156,300
Rent	133,595	130,000	133,200	(500)	-0.38%	132,700
Allocations	181,110	167,470	177,051	(19,465)	-10.99%	157,586
Depreciation	280,181	327,354	398,775	50,475	12.66%	449,250
Utilities	216,825	202,560	209,675	4,200	2.00%	213,875
Grants	2,903	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,544,082</b>	<b>\$ 2,719,599</b>	<b>2,896,452</b>	<b>156,202</b>	<b>5.39%</b>	<b>3,052,654</b>
Capital Outlay	\$ 285,759	-	769,869	40,131	5.21%	810,000

**Budget Payroll Summary**

	<u>FY09 Actual</u>	<u>FY10 Estimate</u>	<u>FY11 Budget</u>
Exempt Salaries	6.0 \$ 328,330	6.0 295,882	6.0 299,517
Non-Exempt Wages	15.9 373,431	15.9 460,061	15.9 487,048
Other Compensation	628	1,153	1,000
Fringe Benefits	179,696	231,979	227,778
Other Personnel	25,241	25,346	20,000
<b>DEPARTMENT TOTAL</b>	<b>21.9 \$ 907,326</b>	<b>21.9 1,014,421</b>	<b>21.9 1,035,343</b>

**Categories** Personnel - \$1,035,343 This category includes part of the salaries and benefits for the athletic club director, facility programming coordinator, business manager, managers on duty, marketing and membership sales coordinator, administrative secretary, customer service representatives, part-time weekend supervisor, part-time concessions workers, part-time information clerks, part-time nursery workers, and recreation leaders.

# ENTERPRISE FUND

## Athletic Club Recreation

Communication - \$2,600 This category includes items that enhance the Germantown Athletic Club's staff and programs through recreation and fitness publications, training meetings for staff and contact with specialized sources.

Professional Fees - \$642,500 This category includes fees for professional services required for the cost center, including payment for class instructors. Group Exercise Instructors will receive \$23-\$30 per class and personal trainers will receive 70%-75% of the gross collected. In addition, this category includes a marketing effort to enhance membership of the Germantown Athletic Club and credit card fees.

Insurance - \$3,500 This category includes this cost center's share of deductibles associated with workers' compensation claims, and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

Other Maintenance - \$259,000 This category funds expenses for part of the maintenance of fire extinguishers and control systems, elevator, sprinkler, pest control inspections and equipment maintenance as well as all items for general building maintenance. This category also includes contract and equipment and building maintenance items such as belts, replacement parts, etc.

Supplies - \$156,300 This category includes office supplies for the Germantown Athletic Club, medical supplies, uniforms, small tools and cleaning supplies. Also included are recreational supplies needed to equip the Germantown Athletic Club such as basketballs, volleyballs, badminton equipment, table tennis equipment and air pumps. This category also includes camera equipment and supplies for producing membership cards and the purchase of small tools for building maintenance.

Rent - \$132,700 This category provides rental of specialty and fitness equipment needed by the Germantown Athletic Club.

Allocations- \$157,586 This category includes the Germantown Athletic Club Recreation's portion of insurance expenses.

Depreciation - \$449,250 This category includes the annual depreciated valuation of the Germantown Athletic Club facilities and equipment.

Utilities - \$213,875 This category includes the cost center's utility costs (electricity, gas, water, sewer and local and long distance telephone).

Capital Outlay - \$810,000 This category includes the costs associated with the following CIP projects: dehumidifiers, parking lot resurfacing, and racquetball court floor refurbishment.

### Performance Measures

Preferred Place to Exercise  
*Average number of fitness class participants*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
18	19	21	21

Preferred Place to Exercise  
*Total percent increase in Athletic Club Memberships*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
3%	18%	10%	5%

Preferred Place to Exercise  
*Retention Rate of Current Members*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
81%	70%	78%	75%

# Germantown Athletic Club Aquatics

Mission To provide a safe and clean environment for quality aquatic leisure, instructional and fitness opportunities for Germantown Athletic Club members and area citizens.

Budget Category Summary

<u>CATEGORY</u>	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 411,226	431,922	406,131	22,562	5.56%	428,692
Communication	997	1,500	-	-	-	-
Professional Fees	6,438	5,000	2,500	2,500	100.00%	5,000
Supplies	46,878	74,000	55,430	1,320	2.38%	56,750
Allocations	15,364	29,400	29,400	(148)	-0.50%	29,252
Depreciation	167,398	157,818	164,011	1,667	1.02%	165,678
Utilities	102,466	92,550	96,450	1,600	1.66%	98,050
<b>TOTAL</b>	<b>\$ 750,767</b>	<b>792,190</b>	<b>753,922</b>	<b>29,500</b>	<b>3.91%</b>	<b>783,422</b>
Capital Outlay	\$ -	75,000	683,750	(683,750)	-100.00%	-

Budget Payroll Summary

	FY09 Actual		FY10 Estimate		FY11 Budget	
Exempt Salaries	2.0	\$ 79,998	2.0	75,668	2.0	81,282
Non-Exempt Wages	13.5	257,187	13.5	267,791	13.5	285,000
Other Compensation	-	909	-	1,000	-	1,000
Fringe Benefits	-	72,795	-	61,672	-	61,410
<b>DEPARTMENT TOTAL</b>	<b>15.5</b>	<b>\$ 410,889</b>	<b>15.5</b>	<b>406,131</b>	<b>15.5</b>	<b>428,692</b>

Categories

Personnel - \$428,689 Represented in this category are the salaries and benefits for an aquatics coordinator, head swim coach, seasonal aquatic supervisor, lifeguards, age group swim coaches, water exercise instructors, and water safety instructors. The personnel category also includes employee education to train employees in specialized areas.

# ENTERPRISE FUND

## Athletic Club Aquatics

Professional Fees - \$5,000 This category includes fees for professional services required for the cost center, including payment for class instructors. Group Exercise Instructors will receive \$23-\$30 per class and personal trainers will receive 70%-75% of the gross collected. In addition, this category includes a marketing effort to enhance membership of the Germantown Athletic Club and credit card fees.

Supplies - \$56,750 This line includes funds for chemicals for the swimming pool and cleaning supplies for the aquatic area. Equipment used in the aquatic area will include kickboards, hand paddles, teaching aids, recreation equipment and expenses for catered swim events and birthday parties. This category also includes uniforms for lifeguards and instructors and non-capital assets ranging in value from \$500 to \$4,999.

Allocations- \$29,252 This line includes the Athletic Club's portion of insurance costs for the aquatic facilities.

Depreciation - \$165,678 Included in this category is the annual charge representing depreciated valuation of aquatic facilities and equipment.

Utilities - \$98,050 This line includes the Aquatic's share of utility expenses (electricity, gas, water, sewer and local and long distance telephone).

### Performance Measures

#### Preferred Place to Exercise

*Number of classes added or changed per quarter*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
91	7	7	10

#### Preferred Place to Exercise

*Total number and percent increase in overall participation over previous fiscal year*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
(47%)	99%	-1%	5%

#### Preferred Place to Exercise

*Percent capacity for each program*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
62%	83%	81%	85%

# Germantown Athletic Club Debt Service

The Germantown Athletic Club Debt Service cost center accounts for the interest portion on the \$2.5 million General Fund Intergovernmental loan for the Germantown Athletic Club's expansion project.

Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Debt Service	\$ 66,201	53,460	53,460	(12,506)	-23.39%	40,954
TOTAL	<u>\$ 66,201</u>	<u>53,460</u>	<u>53,460</u>	<u>(12,506)</u>	<u>-23.39%</u>	<u>40,954</u>

Categories

Debt Service - \$40,954 This category includes the interest portion of the \$2.5 million General Fund Intergovernmental loan for the Germantown Athletic Club's expansion project.



# Great Hall

**Mission** The Great Hall is an enterprise fund, which consists of a banquet area that accommodates weddings, receptions and meetings. In addition, a multi media training room is also included in the Great Hall, which provides rental space that is ideal to accommodate meetings.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ -	142,584	136,590	3,756	2.75%	140,346
Communication	-	-	150	750	500.00%	900
Professional Fees	-	45,000	33,375	51,625	154.68%	85,000
Other Maintenance	-	21,730	29,922	5,308	17.74%	35,230
Supplies	-	5,720	12,273	36	0.29%	12,309
Rent	-	-	81,670	(948)	-1.16%	80,722
Allocations	-	55,224	55,224	1,479	2.68%	56,703
Depreciation	-	110,860	7,886	16,500	209.22%	24,386
Utilities	-	28,500	31,347	439	1.40%	31,786
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 409,618</b>	<b>\$ 388,438</b>	<b>78,945</b>	<b>20.32%</b>	<b>467,383</b>

**Budget Payroll Summary**

	FY09 Actual		FY10 Estimate		FY11 Budget	
Exempt Salaries	0.0	-	0.0	45,202	1.0	46,053
Non-Exempt Wages	0.0	-	0.0	51,142	2.0	55,524
Fringe Benefits	-	-	-	36,433	-	38,769
<b>DEPARTMENT TOTAL</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>132,777</b>	<b>3.0</b>	<b>\$ 140,346</b>

**Categories**

**Personnel - \$140,346** Represented in this category are the salaries and benefits for a Great Hall manager, event specialist, part-time facility representative, and part-time event representative.

**Communication - \$900** This category includes job-related dues and subscriptions to assist the Great Hall in staying up-to-date with current trends in facility rentals.

**Professional Fees - \$85,000** This category includes marketing and advertising costs for the Great Hall. In addition, this category includes credit card fees.

**Other Maintenance - \$35,230** This category includes the maintenance cost associated with equipment used at the Great Hall. It also covers various materials and supplies needed in minor building repairs. In addition, this category includes funds for carpet cleaning, security monitoring, security guard service, and CheckFree.

**ENTERPRISE FUND**

Great Hall

Supplies - \$12,309 This line includes funds for the purchase of general office supplies, cleaning supplies, food supplies, and miscellaneous supplies.

Rent- \$80,722 This line includes the rental of a copy machine and the rental payments due to the Germantown Athletic Club for its portion of building depreciation.

Allocations- \$56,703 This line includes the Great Hall's portion of insurance costs.

Depreciation - \$24,386 Included in this category is the annual charge representing depreciated valuation of the Great Hall.

Utilities - \$31,786 This line includes the Great Hall's share of utility expenses (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Preferred Place to Rent  
*Average Number of Rentals per Quarter*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
635	701	595	840

Preferred Place to Rent  
*Comparison of Previous Year's Revenue to Current Year*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
-4.3%	-6.6%	-3.2%	>3%

# Great Hall Debt Service

The Great Hall Debt Service cost center accounts for the interest portion on the \$2.5 million General Fund Intergovernmental loan for the expansion project.

Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Debt Service	\$ -	20,790	20,790	(4,864)	-23.39%	15,926
TOTAL	<u>\$ -</u>	<u>20,790</u>	<u>20,790</u>	<u>(4,864)</u>	<u>-23.39%</u>	<u>15,926</u>

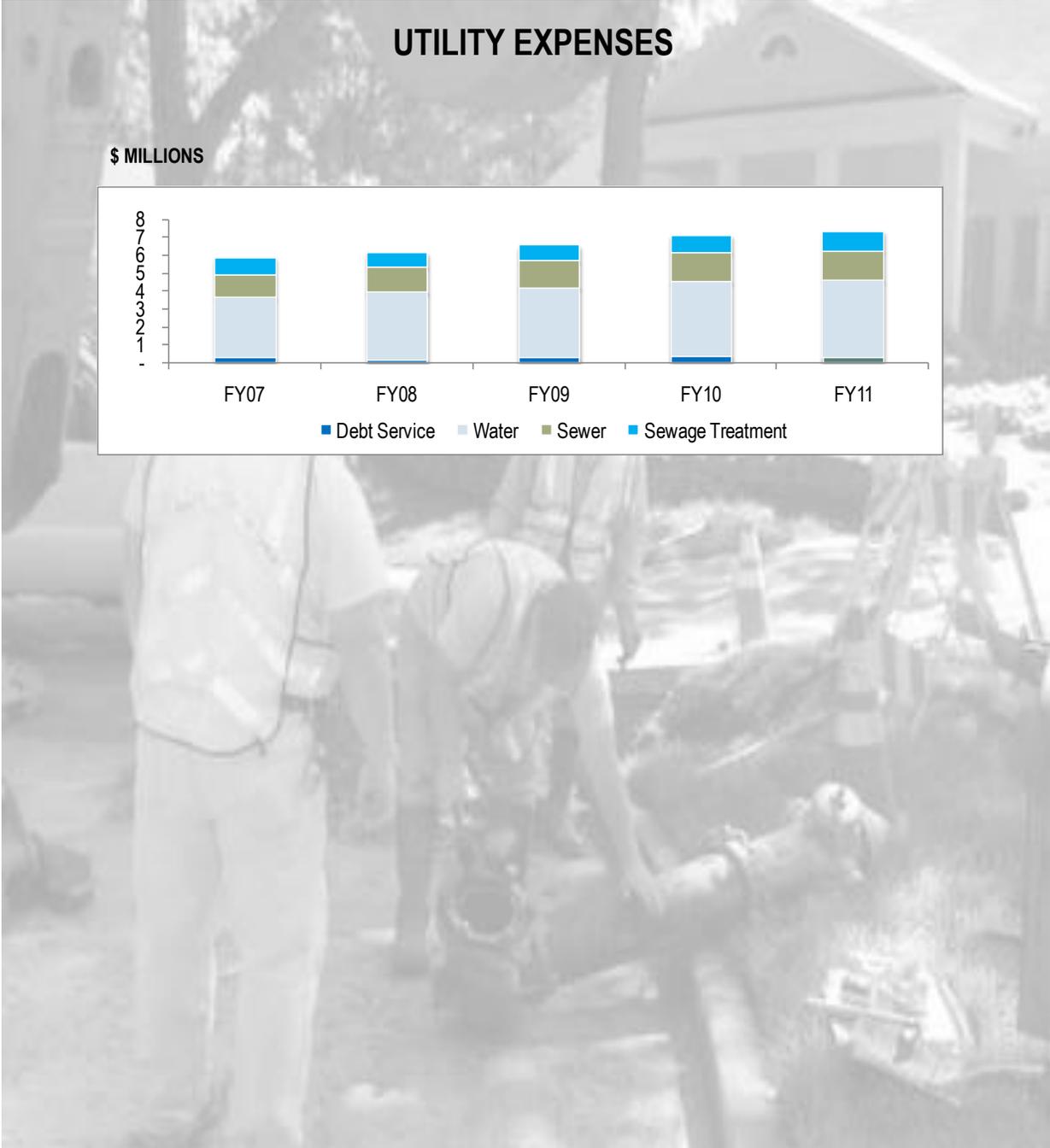
Categories

Debt Service - \$15,926 This category includes the Great Hall's interest portion of the \$2.5 million General Intergovernmental loan.



# UTILITIES FY11 BUDGET

This section presents the operating budget for all Utility cost centers. Total operating expenses for Water Operations, Sewer Operations, Sewage Treatment and Utility Debt Service are summarized below.





## UTILITY DEBT SERVICE

# Utility Debt

The Utility Debt Service cost center accounts for the interest payments on the 2006 and 2008 Water Revenue Bonds.

The City issued \$5.0 million in Water Revenue Bonds Series 2008 in December 2008. This issue supported the plant expansion of the Johnson Road Water Plant, Johnson Road Reservoir, water wells, automated controls (SCADA), and sewer pipeline rehabilitation. There are no future issuances projected in FY12-15. Outstanding principal of the Utility Fund at July 1, 2010 is \$8,125,000. During the year, principal of \$825,000 and interest of \$300,775 will be paid. The principal balance at June 30, 2010, will be \$7,300,000.

<u>Security</u>	<u>Balance 7/1/2010</u>	<u>Principal Payment</u>	<u>Balance 6/30/2011</u>	<u>Interest Expense</u>
<u>Existing:</u>				
2008 Water Revenue Bonds	\$ 4,590,000	445,000	4,145,000	159,375
2006 Water Revenue Bonds	\$ 3,535,000	380,000	3,155,000	141,400
Total FY11 Debt	<u>\$ 8,125,000</u>	<u>825,000</u>	<u>7,300,000</u>	<u>300,775</u>
<u>Proposed:</u>				
	<u>Existing Principal</u>	<u>Existing Interest</u>	<u>Future Principal</u>	<u>Future Interest</u>
FY12	\$ 855,000	272,000	-	-
FY13	880,000	241,662	-	-
FY14	920,000	209,050	-	-
FY15	955,000	174,438	-	-
Thereafter	3,690,000	301,400	-	-
Total Debt Service	<u>\$ 7,300,000</u>	<u>1,198,550</u>	<u>-</u>	<u>-</u>

### Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Debt Service	\$ 255,169	328,200	328,200	(27,425)	-8.36%	300,775
Agency Fees	250	200	250	-	0.00%	250
TOTAL	<u>\$ 255,419</u>	<u>328,400</u>	<u>328,450</u>	<u>(27,425)</u>	<u>-8.35%</u>	<u>301,025</u>

### Categories

Debt Service - \$300,775 This category includes interest payments on the Series 2006 Water Revenue and Tax Refunding Bonds and the Series 2008 Water and Sewer System Revenue and Tax Bonds.

Agency Fees - \$200 This category covers fees paid to paying agents for the various bond issues.



# Water

**Mission**

The Water Operations Division is part of the Utility Fund. This portion of the budget encompasses expenditures required to produce and deliver water to utility customers. The assistant director of utilities oversees daily functions of both water and sewer operations.

**Water Distribution**

Seven employees provide daily maintenance and repair needed to operate the system. These employees install meters, repair water service lines, main breaks, fire hydrants and maintain valves. They also perform minor new water construction and provide in-house utility locate duties for the Tennessee One-Call Service. An emergency call-out work force is provided for after hour calls. A standby operation, consisting of five water division employees, is an alternative to staffing two additional shifts. The staff successfully provides approximately 13,200 residential and 440 business customers with an uninterrupted supply of potable water, sufficient water pressure and adequate supply of water for fire protection; maintains 207 miles of water mains, 2,361 fire hydrants, 3,881 main line valves and 13,213 service lines with a minimum of down time; responds to main breaks, service line breaks and broken fire hydrants in a timely manner and educates customers about how to protect our most abundant natural resource, water.

**Customer Services**

Four meter readers and their supervisor provide a variety of services including meter reading, turning services on and off, meter testing, meter change-outs and meter maintenance. The utility billing specialist prepares the water billing and assists customers regarding accounts. Staff strives to accurately read water meters, provides fair and timely assistance to each customer, and assists in maintaining a safe water system by protecting against utility theft; builds good working relationships with customers; prepares citizens for water emergencies that could occur in the home and contributes to each employee's job enrichment.

**Water Treatment**

Five full-time employees are responsible for the quality and quantity of water produced, minor repairs to the water plant and repair and maintenance of various pieces of water production equipment. They also sample and analyze water from various points within the distribution system and administer a cross connection control inspection program as required by the Tennessee Department of Public Health. Staff provides safe water to customers, protects the integrity of well fields and builds a high level of customer confidence in product and operation.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 1,199,851	1,283,759	1,182,935	(43,577)	-3.68%	1,139,358
Communication	54,312	64,500	60,765	2,735	4.50%	63,500
Professional Fees	92,679	150,000	130,000	20,000	15.38%	150,000
Insurance	4,767	5,000	(3,000)	8,000	-266.67%	5,000
Other Maintenance	69,628	125,500	75,000	50,000	66.67%	125,000
Supplies	141,768	161,000	158,000	2,000	1.27%	160,000
Rent	167	1,000	500	500	100.00%	1,000
Allocations	904,912	901,778	879,193	(115,346)	-13.12%	763,847
Roads & Mains	61,798	63,000	56,350	1,650	2.93%	58,000
Depreciation	750,645	809,836	865,638	54,640	6.31%	920,278
Utilities	648,167	748,700	557,960	134,640	24.13%	692,600
Pilot	-	207,293	207,293	6,153	2.97%	213,446
<b>TOTAL</b>	<b>\$ 3,928,694</b>	<b>4,521,366</b>	<b>4,170,634</b>	<b>121,395</b>	<b>2.91%</b>	<b>4,292,029</b>
Capital Outlay	\$ 4,565,673	1,720,000	2,414,789	283,632	11.75%	2,492,000

# UTILITY FUND

## Water

### Budget Payroll Summary

	FY09 Actual		FY10 Estimate		FY11 Budget	
Exempt Salaries	3.0	\$ 155,540	3.0	150,854	2.0	148,436
Non-Exempt Wages	17.0	608,626	17.0	550,074	17.0	561,717
Other Compensation		64,189		72,000		75,000
Fringe Benefits		332,948		403,087		347,205
Other Personnel		434		2,000		2,000
<b>DEPARTMENT TOTAL</b>	<b>20.0</b>	<b>\$ 1,161,737</b>	<b>20.0</b>	<b>1,178,015</b>	<b>19.0</b>	<b>1,134,358</b>

### Categories

**Personnel - \$1,139,358** This category includes salaries, wages and benefits for the assistant director of utilities, chief water plant operator, crew supervisors, water plant operators, water plant technician, maintenance technicians, senior maintenance worker, lead meter reader, meter readers, utility billing specialist, and equipment operator. Also in this category is overtime wages, which consists of funds to support six employees involved with the after-hours call out program. Overtime wages are based on an average of \$51.00 per standby shift as well as 3% of the employee's salaries. Based on current trends, there are approximately two callouts per shift at an average cost of \$102.00 per callout. This standby expense is part of the alternative costs of staffing three additional shifts by providing these services on a 24-hour basis.

**Communications - \$63,500** This category is for subscriptions to job-related periodicals and dues to maintain state certification for those employees who maintain and operate the system. Funds are also provided to publish public notifications as required by the Tennessee Department of Public Health and fund job-related educational opportunities. This total amount includes \$60,000 for postage for utility bill mailing and includes one special mailing to comply with state regulations.

**Professional Fees - \$150,000** This category includes fees to pay outside engineering and professional consultants for review and recommendations concerning the water system as required.

**Insurance - \$5,000** This category includes the division's share of deductibles associated with workers' compensation claims and personal and private property claims. Also included in this category is the City's deductible on all the City's uninsured vehicle claims.

**Other Maintenance - \$125,000** This category includes funds necessary to provide repair and maintenance to electrical switchgear, 10 high service pumps and 17 wells, which are all part of the water production facilities. Also included is day-to-day maintenance of the water treatment facility and repairs to the communications system not covered under an annual maintenance contract.

**Supplies - \$160,000** This category includes funds necessary to purchase chemical supplies used for the treatment and production of water, office supplies, uniforms for employees and small tools. Additionally, funds are included to purchase all paper supplies necessary to produce the monthly utility bills as well as non-capital assets, which range in value between \$500 and \$4,999.

**Rent - \$1,000** This category covers the emergency rental of equipment such as generators, lighting and other types of equipment, which may either be down for repairs or not owned, but needed to properly maintain the water system.

**Allocation - \$763,847** This category funds the water operations portion of shared costs for services provided by other departments such as Insurance, Vehicle Maintenance, Development, Public Services and Personnel.

**Roads and Main - \$58,000** Funds in this category are to purchase parts, supplies and construction material required to repair and maintain 200 miles of various sized water mains and approximately 13,500 service lines. This category also covers the cost of repairing or replacing water meters, as well as the maintenance and replacement of meter boxes.

# UTILITY FUND

## Water

Depreciation - \$920,278 This category includes the annual charge that represents the estimated monetary replacement expense as a result of aging and wear and tear of those assets that make up the Water Utility Fund. Water lines and appurtenances are depreciated on a 50-year basis with smaller equipment and machinery on a three to five-year basis.

Utilities - \$672,600 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Pilot - \$213,446 This category includes payments in lieu of taxes. Funds that are paid to offset costs incurred by the City for services provided to tax exempted properties.

Capital Outlay - \$2,492,000 This category includes the costs associated with the IRP projects of well field maintenance, water mains maintenance, and two pickups. In addition, CIP projects are included here for water mains, water main extensions, and the refurbishment of the Southern Avenue Water Plant.

Performance Measures

Preferred Place to Live

*Percent of nonemergency customer service requests (i.e. small water leaks) responded to within 24 hours*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
97%	97%	98%	98%

Preferred Place to Live

*Percent of emergency customer service requests (i.e. water main breaks) during normal business hours responded to within 30 minutes*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
100%	100%	99%	95%



# Sewer

**Mission** To successfully collect and transport sewage from the residential and commercial districts in Germantown to the Memphis outfall lines; to maintain all manholes, lift stations and lateral connections.

The Sewer Operations Division oversees the daily operations of the sanitary sewer system within the areas served by Germantown utilities, provides preventative maintenance to all sewer mains, lift stations, and laterals within the system, regularly cleans and flushes trouble areas and routinely flushes and cleans all lines through a systematic program. Video operations are incorporated into daily operations for inspection repairs, troubleshooting and assessment of future needs. Sewer operations also perform minor construction such as installation of sewer laterals and short sections of sewer main. There are over 200 miles of sewer mains and 23 lift pump stations throughout the city system.

A contract exists between the City of Memphis and Germantown, which was signed in FY03 and amended in FY07, providing for the treatment of Germantown's sanitary sewage. It is Germantown's responsibility to collect and deliver the sewage through its sanitary system to various points of connection within the Memphis system. Customers' monthly fees are based on the amount of water consumed.

**Budget Category Summary**

CATEGORY	Actual FY09	Budget FY10	Estimated FY10	Amt. Chg.	% Chg.	Budget FY11
Personnel	\$ 360,481	363,420	336,403	14,897	4.43%	351,300
Communication	205	600	175	425	242.86%	600
Professional Fees	-	-	-	-	-	-
Insurance	12,315	10,000	1,000	9,000	900.00%	10,000
Other Maintenance	1,328	5,100	2,100	2,900	138.10%	5,000
Supplies	16,981	21,700	15,700	5,000	31.85%	20,700
Rent	92	100	100	-	0.00%	100
Allocations	494,297	512,439	506,148	(70,355)	-13.90%	435,793
Roads & Mains	36,288	31,000	28,000	(2,000)	-7.14%	26,000
Depreciation	542,781	552,800	611,446	23,120	3.78%	634,566
Utilities	23,518	16,000	13,100	2,900	22.14%	16,000
PILOT	-	141,216	141,216	7,110	=h6/16	148,326
<b>TOTAL</b>	<b>\$ 1,488,286</b>	<b>1,654,375</b>	<b>1,655,388</b>	<b>(7,003)</b>	<b>-0.42%</b>	<b>1,648,385</b>
Capital Outlay	\$ 260,239	900,000	430,729	985,271	228.74%	1,416,000

**Budget Payroll Summary**

	FY09		FY10		FY11	
	Actual		Estimate		Budget	
Exempt Salaries	1.0	\$ 68,413	1.0	64,377	1.0	65,228
Non-Exempt Wages	5.0	158,936	5.0	153,692	5.0	157,949
Other Compensation		18,239		15,000		25,000
Fringe Benefits		102,371		102,834		102,623
Other Personnel		479		500		500
<b>DEPARTMENT TOTAL</b>	<b>6.0</b>	<b>\$ 348,438</b>	<b>6.0</b>	<b>336,403</b>	<b>6.0</b>	<b>351,300</b>

# UTILITY FUND

## Sewer

### Categories

**Personnel – \$351,300** This category includes salaries, wages and benefits for the superintendent of utilities, crew supervisor, heavy equipment operator, equipment operator and maintenance workers. Overtime wages are included to cover expenditures associated with after hour sewer stoppages and maintenance requirements.

**Communications - \$600** Included in this category is the cost of job-related educational supplies and materials for six employees as well as registration fees for supervisory training seminars and Tennessee Department of Health certification requirements.

**Insurance - \$10,000** This category includes the division’s share of deductibles associated with workers’ compensation claims and personal and private property claims. Also included in this category is the City’s deductible on all the City’s uninsured vehicle claims.

**Other Maintenance - \$5,000** Funding in this category includes preventive maintenance and repair to the City’s video inspection equipment.

**Supplies - \$20,700** This category funds the purchase of chemicals used in grease and odor control on lift stations, safety related items and uniform service for maintenance employees. In addition, petroleum products, small tools and non-capital assets, which range in value between \$500 and \$4,999, are budgeted here.

**Rent - \$100** This category funds the rental of emergency generator, lighting or other types of equipment that may be needed as a result of a sewer lift station breakdown or other failures within the system. This allows us to obtain equipment that is not owned, but needed to make specific repairs.

**Allocation - \$435,793** This category funds the water operations portion of shared costs for services provided by other departments such as Insurance, Vehicle Maintenance, Development, Public Services and Personnel.

**Roads and Main –\$ 26,000** This category funds the purchase of supplies and construction material required to make repairs and maintain the sanitary sewer main.

**Depreciation - \$634,566** Funds in this category are for the annual depreciated valuation of equipment and sewer mains that make up the sanitary sewer system.

**Utilities - \$16,000** This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

**PILOT - \$148,326** This category includes payments in lieu of taxes. Funds that are paid to offset costs incurred by the City for services provided to tax exempted properties.

**Capital Outlay - \$1,416,000** Funding in this category includes IRP projects for maintenance of the sewer collection system and lift stations rewiring for generator power. In addition, one CIP project is included here: Miller Farms Lift Station II.

### Performance Measures

#### Preferred Place to Live

*Percent of nonemergency customer service requests (i.e. sink holes and ground maintenance) responded to within 24 hours*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
100%	99%	100%	95%

#### Preferred Place to Live

*Percent of emergency customer service requests (i.e. sewer backups) during normal business hours responded to within 1 hour*

FY08 Result	FY09 Result	FY10 Result	FY11 Target
100%	100%	100%	100%

# Sewage Treatment

**Mission** This cost center accounts for the payments to the City of Memphis for sewage treatment. Under the contract amended in FY07, Germantown currently remits 34% of the current user fee to the City of Memphis for sewer treatment, which will continue through FY11. The rate was recalculated based on the formula set within the contract signed in FY03. This contract also requires that Germantown fund all new capital projects within its city's limits.

**Budget Category Summary**

<u>CATEGORY</u>	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Contract Services	\$ 872,447	1,096,000	960,410	139,590	14.53%	1,100,000
TOTAL	<u>\$ 872,447</u>	<u>1,096,000</u>	<u>960,410</u>	<u>139,590</u>	<u>14.53%</u>	<u>1,100,000</u>

**Categories** Sewer Fees to Memphis - \$ 1,100,000 Under contract, Germantown pays 34% of the monthly sewer fees to the City of Memphis for treatment of sewage. Additionally, the contract signed in FY03 allowed the rate to be reviewed every two years, or when Memphis' fees are changed. The rate was last reviewed in January 2009.

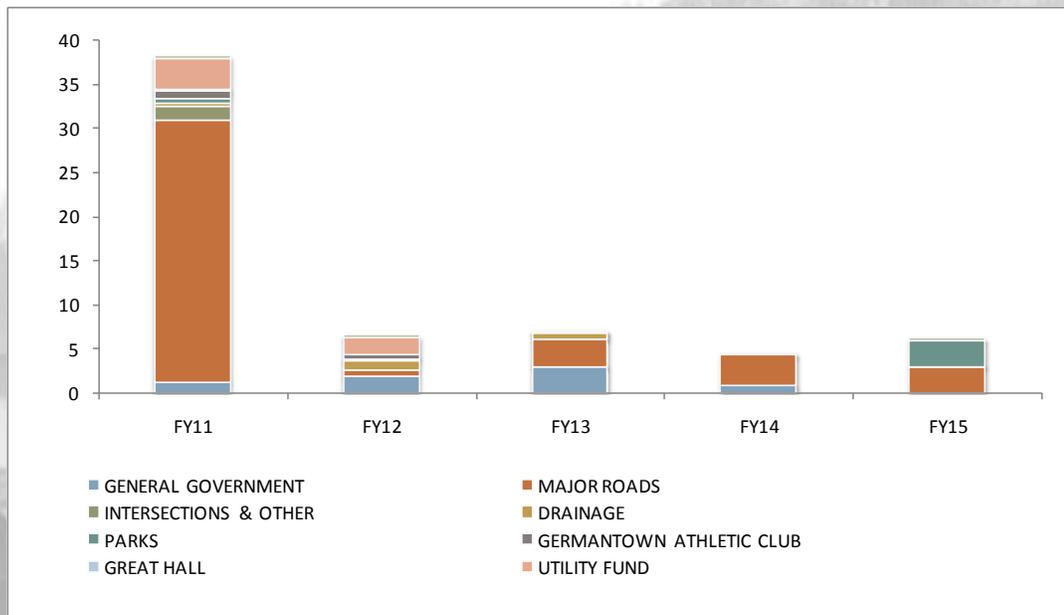


# CAPITAL IMPROVEMENTS PROGRAM FY11 BUDGET

This section presents the capital budget for all Capital Improvements Programs. Total capital expenses for General Government, Major Roads, Intersection/Other/Drainage, Parks, Utility Fund, Germantown Athletic Club Fund, Great Hall Fund, and Contingency are summarized below.

## CAPITAL IMPROVEMENTS PROJECT EXPENSES

\$ MILLIONS



## CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is divided into six major categories - General Government, Major Roads, Intersections/Other/Drainage, Parks, Utilities and Germantown Athletic Club. The Intersections/Other/Drainage category includes traffic signals, sidewalks and drainage projects. A comprehensive schedule of the FY11-16 CIP is contained in the Budget Summaries section of this document.

The following is a brief summary of the funding sources identified in the CIP:

- Bond Issues – Five General Obligation Bond (G.O.) and no Utility (Revenue) Bond issues are anticipated during the 6-year CIP.
- General Reserves – (General Fund) – The CIP funding source described as General Fund Reserves is defined as the portion of General Fund funding for capital projects through the provision of cash as a result of excess General Fund operating revenues over General Fund operating expenditures.
- General Reserves – (Hall) – The CIP funding source described as General Fund Reserves – (Hall) is defined as the dedication of the Hall Income and Excise Tax to fund capital projects. Fiscal Policy in FY04 dedicated the Hall Income and Excise Tax revenues to capital projects due to the uncertainty of that state shared revenue source.
- Utility Fund – The Utility Fund accounts for water and sewer fees in connection with the operation of the City's water and sewer system. The proceeds of several bond issues and intergovernmental loans have been used specifically for the construction or acquisition of water and sewer systems and facilities.
- Germantown Athletic Club Fund – The Germantown Athletic Club Fund accounts for recreation and aquatic program fees in connection with the operation of the Germantown Athletic Club. The proceeds of a General Fund Bond issue and, most recently, an intragovernmental loan have been used for the construction of the Athletic Club.
- Great Hall – The Great Hall Fund accounts for facility rentals to accommodate meetings, weddings and receptions in the Great Hall.
- Grants – Funding is available from various county, state and federal agencies, including Tennessee Department of Transportation (TDOT), Environmental Protection Agency (EPA), Federal Congestion Mitigation and Air Quality (CMAQ) and Department of Conservation.
- State/Federal – Funding for these capital projects is the full responsibility of a federal or state agency. The City of Germantown is only responsible for the coordination of the capital project due to it being within Germantown's borders. These funds are not accounted for in the six category totals, since the City of Germantown will not appropriate the funding.
- Development Contributions – This funding source is assumed to be available from developers in a specific area for a specific project. It is anticipated that as property is developed, the developers will fund their fair share of the CIP project. The City may construct projects in an area prior to development. In such cases, only water lines and traffic signal reimbursements have been required from developers.
- Contingency – This mechanism provides, on an annual basis, funding from which appropriations are made to meet minor overruns in CIP projects. The amount for FY08 is fixed at \$200,000 and is reviewed annually by both the Financial Advisory Commission and Board of Mayor and Aldermen.

# GENERAL GOVERNMENT

## GENERAL GOVERNMENT

<b>Neighborhood Planning Initiative – Arthur/Riggs Roads</b>					
<b>Description</b>					
Construction of drainage improvements to the existing Arthur Road drainage ditch and driveway culverts, installation of a new water main and fire hydrants, new decorative street signs and milling and asphalt resurfacing of Arthur and Riggs Roads.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$83,000			\$167,000	
<b>TOTAL</b>					\$250,000
<b>Net Operating Financial Impact:</b> Replacing aged infrastructure will reduce future maintenance costs. The true financial impact is maintaining property values in this neighborhood.					

<b>Depot Improvements</b>					
<b>Description</b>					
Improvements to this Historical Building include roof replacement and exterior siding repairs, caulking and painting.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
		\$3,000		\$57,000	
<b>TOTAL</b>					\$60,000
<b>Net Operating Financial Impact:</b> Improvements will reduce annual maintenance cost by \$2,000. In addition, utility costs should decrease with energy saving measures.					

<b>Emergency Network, 911, Police &amp; Court Systems - Fire Station 4</b>					
<b>Description</b>					
Replication of the City's main network switches, 911 and the Police AS400 System at the new fire station #4 to provide an emergency backup system in the event of a catastrophic event at the Municipal Center facility. This redundant system will enable key areas of the City to continue to operate while assessing the event.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
				\$170,000	
<b>TOTAL</b>					\$170,000
<b>Net Operating Financial Impact:</b> The redundancy system will increase annual maintenance cost by \$25,000.					

## GENERAL GOVERNMENT

<b>GPAC Parking Lot Resurfacing</b>					
<b>Description</b>					
Repaving the Exeter Road Parking Lot that is in disrepair with potholes and major cracks in the pavement. The project will consist of resurfacing with new asphalt and parking space striping. Total cost is \$300,000 with the cost shared between the General Fund and the Athletic Club.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
				\$105,000	
<b>TOTAL</b>					\$105,000
<b>Net Operating Financial Impact:</b> Resurfacing will reduce annual maintenance cost by \$3,000.					

<b>Municipal Center Security - Police</b>					
<b>Description</b>					
Installation of a security gate at the jail sally port, adjacent fencing and security cameras.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$100,000				
<b>TOTAL</b>					\$100,000
<b>Net Operating Financial Impact:</b> There will be an increased operating cost associated with maintenance for the automated gate and security cameras. The estimated impact will be \$1,200.					

<b>Fire Station 4 FF&amp;E</b>					
<b>Description</b>					
Installation of all furniture, fixtures and equipment not supplied by the general contractor required to complete the construction project and occupancy of the building.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
				\$100,000	
<b>TOTAL</b>					\$100,000
<b>Net Operating Financial Impact:</b> There are no additional annual operating expenses associated with phase of the project.					

<b>Public Safety Radio System Consultant</b>					
<b>Description</b>					
Retain a radio consultant to evaluate the Police and Fire Department's Radio Systems and design a system that fully meets the current and future needs of the City.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$21,000			\$59,000	
<b>TOTAL</b>					\$80,000
<b>Net Operating Financial Impact:</b> There are no additional annual operating expenses associated with phase of the project.					

## GENERAL GOVERNMENT

<b>Fire Department Air Pack Replacement</b>					
<b>Description</b>					
Replacement of all SCBA air packs, bottles and related equipment. The Fire Department has received a grant in the amount of \$292,320 towards the cost of replacing the equipment.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
		\$292,000		\$158,000	
<b>TOTAL</b>					\$450,000
<b>Net Operating Financial Impact:</b> There are no additional annual operating expenses associated with phase of the project.					

<b>Municipal Center Air Handlers</b>					
<b>Description</b>					
This project will replace two air-handling units that provide cooling in the Police Division's Administration Offices.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$95,000				
<b>TOTAL</b>					\$95,000
<b>Net Operating Financial Impact:</b> The new units will significantly reduce energy cost.					

<b>Public Services Land Acquisition</b>					
<b>Description</b>					
Purchase of approximately one acre of land on Southern Avenue adjacent to the Public Services Department for future expansion.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$210,000				
<b>TOTAL</b>					\$210,000
<b>Net Operating Financial Impact:</b> There are no additional annual operating expenses associated with phase of the project.					

**TOTAL GENERAL GOVERNMENT**

**\$ 1,620,000**

## MAJOR ROADS

### MAJOR ROADS

<b>Wolf River Boulevard ROW</b>					
<b>Description</b>					
The right-of-way acquisition required for the construction of the Wolf River Boulevard extension, between Farmington Boulevard and Kimbrough Road.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$180,000	\$720,000			
<b>TOTAL</b>					\$900,000
<b>Net Operating Financial Impact:</b> There are no additional annual operating expenses associated with phase of the project.					

<b>Wolf River Boulevard Construction</b>					
<b>Description</b>					
Extension of Wolf River Boulevard from its western terminus just east of the Kimbrough Road to its eastern terminus at Farmington Boulevard, approximately 1.9 miles. The roadway will consist of two lanes in each direction with a raised median. STP Project - Requires 20% Local match.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$5,000,000	\$20,000,000			
<b>TOTAL</b>					\$25,000,000
<b>Net Operating Financial Impact:</b> The average annual costs associated with maintaining a 2 mile road will approximately increase by \$5,000.					

<b>Farmington Boulevard Reconstruction Phase II</b>					
<b>Description</b>					
Complete reconstruction of Farmington Boulevard from Allenby Road to Germantown Road including new sub grade base, asphalt travel surface, new curbs and gutters where needed and roadway markings and striping. STP Project – 80% State Funds and 20% Local funds.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$600,000	\$2,400,000			
<b>TOTAL</b>					\$3,000,000
<b>Net Operating Financial Impact:</b> The roadway improvements will reduce maintenance cost by \$6,000.					

## MAJOR ROADS

<b>Poplar Avenue Culvert Replacement Phase II</b>					
<b>Description</b>					
Repair and/or replacement of damaged culverts under Poplar Avenue identified in the recently completed Inspection and Evaluation Study.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$120,000	\$480,000			
<b>TOTAL</b>					\$600,000
<b>Net Operating Financial Impact:</b> The upgrades to the drainage infrastructure will reduce the maintenance responsibility of the Public Services Department by approximately \$5,000.					

<b>Germantown Road Streetscape (Median Development)</b>					
<b>Description</b>					
Installation of a median and gateway sign on Germantown Road North of Neshoba Rd. Matching funds for TDOT Roadscape Grant.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$17,600	\$70,400			
<b>TOTAL</b>					\$88,000
<b>Net Operating Financial Impact:</b> These roadway improvements will result in a \$10,000 annual increase in maintenance costs.					

<b>Devonshire Gardens Street Repair</b>					
<b>Description</b>					
Repair of street failures within the subdivision's entrance road from Poplar Avenue to the first round-about including the base application of asphalt.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$190,000				
<b>TOTAL</b>					\$190,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

**TOTAL MAJOR ROADS\***

**\$ 29,778,000**

## INTERSECTIONS/OTHER/DRAINAGE

### INTERSECTIONS & OTHER

<b>Decorative Street Signs</b>					
<b>Description</b>					
Replaces the standard street signs and posts with new a decorative standard developed by the City. This year's funding request is for the installation of decorative street signs on the gateway streets, 100% City cost.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$50,000				
<b>TOTAL</b>					\$50,000
<b>Net Operating Financial Impact:</b> Annual operating maintenance impact will increase by estimated \$10,000.					

<b>Traffic Signal &amp; Roadway Improvements – Poplar Avenue/Forest Hill-Irene Road</b>					
<b>Description</b>					
Reconstruction of the traffic signal at the intersection of Poplar Avenue and Forest Hill-Irene Road will include the construction of a new west bound right turn lane onto northbound Forest Hill-Irene Road. Signal heads will be replaced to accommodate protected left turn movements in all directions. In addition, the unimproved portions of Forest Hill-Irene Road between Poplar Avenue and Poplar Pike will be constructed to the full cross section. Also, a small section of Forest Hill-Irene north of Poplar at Forest Hill Way will be improved. STP Traffic Signal Project – 100% State Funded.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
		\$750,000			
<b>TOTAL</b>					\$750,000
<b>Net Operating Financial Impact:</b> The installation of the traffic signal has a net operating impact of \$2,000 annually for signal maintenance.					

<b>Traffic Signal –Poplar Avenue/Oakleigh Lane</b>					
<b>Description</b>					
Installation of a new traffic signal at the intersection of Poplar Avenue and Oakleigh Lane. STP Traffic Signal Project – 100% State Funded.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
		\$200,000			
<b>TOTAL</b>					\$200,000
<b>Net Operating Financial Impact:</b> The installation of the traffic signal has a net operating impact of \$2,000 annually for signal maintenance.					

## INTERSECTIONS/OTHER/DRAINAGE

<b>Traffic Signal –Wolf River Boulevard/ Forest Hill-Irene Road</b>					
<b>Description</b>					
Installation of a new traffic signal at the intersection of Wolf River Boulevard and Forest Hill-Irene Road. STP Traffic Signal Project – 100% State Funded. City will pay \$20,000 for handicap ramps and median modifications.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$20,000	\$250,000			
<b>TOTAL</b>					\$270,000
<b>Net Operating Financial Impact:</b> The installation of the traffic signal has a net operating impact of \$2,000 annually for signal maintenance.					

<b>Railroad Crossing Improvements – West Street/Poplar Pike</b>					
<b>Description</b>					
Installation of signage and battery backup to provide motorists with a safer crossing. TDOT Will reimburse the City for 100% of the design and construction costs.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
		\$34,000			
<b>TOTAL</b>					\$34,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

<b>Traffic Signal – Germantown Road at Methodist Hospital</b>					
<b>Description</b>					
Installation of a new traffic signal with video detection and emergency preemption at the intersection of Germantown Road and Methodist Hospital. This signal was approved as a condition of the Germantown Methodist Hospital Expansion Project and the Hospital has paid \$110,500 in lieu of improvements for half the cost of the signal.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$110,500	\$110,500			
<b>TOTAL</b>					\$221,000
<b>Net Operating Financial Impact:</b> The installation of the traffic signal has a net operating impact of \$2,000 annually for signal maintenance.					

<b>Neighborhood Traffic Calming</b>					
<b>Description</b>					
This project involves conducting traffic studies, increased police enforcement activities and the installation of traffic calming devices.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$30,000				
<b>TOTAL</b>					\$30,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

## INTERSECTIONS/OTHER/DRAINAGE

<b>Traffic Congestion Remediation Project</b>					
<b>Description</b>					
This project includes right turn overlap for west bound Wolf River Boulevard at Germantown Road; right turn overlap for west bound Poplar Pike at Arthur Road and overhead signage; right turn overlap for McVay Road at Germantown Road and installation of video detection at Germantown Road and McVay Road.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$50,000				
<b>TOTAL</b>					\$50,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

TOTAL INTERSECTION/OTHER\*

\$1,605,000

**DRAINAGE**

<b>Lateral D – Section 14 Corps of Engineers Match</b>					
<b>Description</b>					
The City's share of the design costs to protect the box culvert under Farmington Blvd. under a Section 14 Permit from the Corps of Engineers.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$67,000				
<b>TOTAL</b>					\$67,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

<b>McVay Road Interceptor Replacement</b>					
<b>Description</b>					
Replacement of a 60 inch diameter storm water pipe under McVay Road from West Street to Howard McVay Park Pond. The pipe is made of high density polyethylene (HDPE) that has not performed well resulting in many leaks and road failures. Design approved in FY10.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$175,000				
<b>TOTAL</b>					\$175,000
<b>Net Operating Financial Impact:</b> This will reduce annual maintenance cost by an estimated \$5,000.					

<b>McVay Road Drainage</b>					
<b>Description</b>					
This is a companion project to the Howard Road/Mimosa Gardens drainage project that is currently underway. The project will widen the existing pavement cross section across the frontage of 7175 McVay Road to support the drainage system and provide a consistent driving lane.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$30,000				
<b>TOTAL</b>					\$30,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

<b>Howard Rd./ Mimosa Gardens Drainage(Paving)</b>					
<b>Description</b>					
This is the final component of the Howard Road/Mimosa Gardens Drainage Project that is currently under construction. The entire subdivision will be resurfaced with new asphalt.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$156,000				
<b>TOTAL</b>					\$156,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

**TOTAL DRAINAGE**

**\$428,000**

**PARKS**

<b>Riverdale Elementary Playground Project</b>					
<b>Description</b>					
This project will be completed through a community partnership with Baptist Rehabilitation – Germantown, PlayCore Corporation, the City of Germantown, Riverdale Elementary School and various service organizations within Germantown. This is the first project of this kind which will incorporate a community build strategy with volunteers assisting in the park renovation. Approximately, \$300,000 in in-kind services will be provided by the Service agencies. The existing playground structures will be removed and donated to a program for underprivileged children with all costs assumed by PlayCore. The park will then be designed and renovated for individuals with special needs.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$21,000			\$59,000	
<b>TOTAL</b>					\$80,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$2,500.					

<b>Public Assembly Area - Amphitheatre</b>					
<b>Description</b>					
Phase I and II of the construction of an outdoor amphitheatre that will include the construction of an access road, pedestrian walkways, a boardwalk and a water main necessary fire protection.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$447,000				
<b>TOTAL</b>					\$447,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$7,000.					

<b>Bob Hailey Athletic Complex I – Walkway Lighting</b>					
<b>Description</b>					
The 800 foot walkway that connects the baseball fields over a bridge to the parking lot is not visible at night. This Project includes design and construction.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$72,000				
<b>TOTAL</b>					\$72,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$3,000.					

## PARKS

<b>Skate Park – Houston Levee</b>					
<b>Description</b>					
Repair the concrete work including the cracks and expansion joints and replace or retrofit the metal grinding rails.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
				\$100,000	
<b>TOTAL</b>					\$100,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

<b>Wolf River Blvd. Streetscape/Medians</b>					
<b>Description</b>					
Reconstruction of the median in Wolf River Boulevard from Germantown Road to the western City limits including new soil, landscaping and irrigation.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$28,000	\$112,000			
<b>TOTAL</b>					\$140,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$5,000.					

**TOTAL PARKS**

**\$ 839,000**

## GERMANTOWN ATHLETIC CLUB

### GERMANTOWN ATHLETIC CLUB

<b>Indoor Pool Dehumidifiers</b>					
<b>Description</b>					
The dehumidifiers have been in operation since the pool opened in 1990 and they have outlasted their useful life. The maintenance needed to keep the units operational has become so expensive that companies will no longer provide service agreements. The new units will provide better air quality, consistent pool water temperature and better humidity control.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$600,000				
<b>TOTAL</b>					\$600,000
<b>Net Operating Financial Impact:</b> This will decrease annual maintenance cost by an estimated \$10,000.					

<b>Germantown Athletic Club Parking Lot Resurfacing</b>					
<b>Description</b>					
Repaving the Exeter Road parking lot that is in disrepair with potholes and major cracks in the pavement. The project will consist of resurfacing with new asphalt and parking space striping. Funding will be provided by both the General Fund and the Athletic Club.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$195,000				
<b>TOTAL</b>					\$195,000
<b>Net Operating Financial Impact:</b> This will decrease annual maintenance cost by an estimated \$2,000.					

<b>Racquetball Court Flooring</b>					
<b>Description</b>					
The racquetball courts subflooring have aged and can no longer provide the adequate support needed to function properly. The project will consist of removal and disposal of the existing floor systems, installation of subflooring components and maple hardwood surface.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$15,000				
<b>TOTAL</b>					\$15,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

**TOTAL GERMANTOWN ATHLETIC CLUB**

**\$ 810,000**

**GREAT HALL FUND**

**GREAT HALL**

<b>Parking Lot Expansion</b>					
<b>Description</b>					
The project would add approximately 78 spaces to the existing 82 spaces and create a more aesthetic entrance to the Great Hall area. This expansion will provide additional parking at the Great Hall as well as functions in Municipal Park and the Athletic Club.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$300,000				
<b>TOTAL</b>					\$300,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$1,000.					

**TOTAL GREAT HALL**

**\$ 300,000**

## UTILITY FUND

### UTILITY FUND

<b>Southern Avenue Water Plant – Construction</b>					
<b>Description</b>					
Improvements to the Southern Avenue Water Plant including upgrading the electrical and mechanical control systems that govern plant operations, refurbishment of the aeration towers and a complete assessment of the pipe gallery control systems, valves and sensors.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$1,900,000				
<b>TOTAL</b>					\$1,900,000
<b>Net Operating Financial Impact:</b> No additional operating expenses associated with this project.					

<b>Water Main Extension – Arthur/Riggs Roads</b>					
<b>Description</b>					
Replacement of 1,500 feet of transite water main with ductile iron and install two additional fire hydrants. This project is a companion project to the Arthur/Riggs Neighborhood Planning Initiative.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$182,000				
<b>TOTAL</b>					\$182,000
<b>Net Operating Financial Impact:</b> This will decrease annual maintenance cost by an estimated \$3,000.					

<b>Miller Farms Lift Station Construction Phase II</b>					
<b>Description</b>					
This project is the result of a sewer basin study conducted by Allen & Hoshall to assess existing conditions within the Miller Farms Sewer Basin and the projected impact on the system with Smart Growth development. The project will address current and projected downstream deficiencies in the Miller Farms Basin with the construction of a sewer lift station and a force main paralleling the existing gravity sewer line and discharging into a 42 inch gravity sewer line.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$1,156,000				
<b>TOTAL</b>					\$1,156,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$1,700.					

## UTILITY FUND

Wolf River Boulevard Water Main - Extension					
<b>Description</b>					
Installation of approximately 1,200 linear feet of 12" water main from Kimbrough Road to Farmington Boulevard in conjunction with the extension of Wolf River Boulevard. This will complete a much needed loop and provide better service to the northeast part of the City.					
<b>Funding Sources:</b>	<b>Reserves</b>	<b>Grants</b>	<b>Bonds</b>	<b>Hall</b>	<b>State &amp; Federal</b>
	\$650,000				
<b>TOTAL</b>					\$650,000
<b>Net Operating Financial Impact:</b> This will increase annual maintenance cost by an estimated \$1,000.					

**TOTAL UTILITIES**

**\$ 3,888,000**

**CIP SUMMARY**

**CONTINGENCY** **\$200,000**

Funding: General Fund Reserves - \$200,000

Description: This is a continuation of the City's Financial Policy intended to help support higher bid cost estimates and to cover project cost overruns.

**TOTAL CONTINGENCY** **\$200,000**

**CIP SUMMARY**

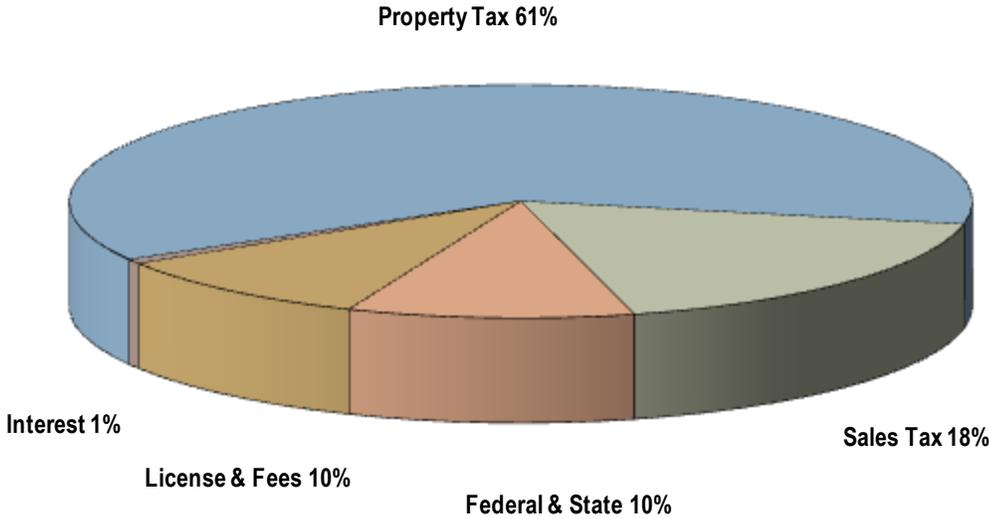
General Government	\$ 1,620,000
Major Roads	29,778,000
Intersections/Other	1,605,000
Drainage	428,000
Parks	839,000
Germantown Athletic Club	810,000
Great Hall	300,000
Utility	3,888,000
Contingency	200,000

**TOTAL FY11 CAPITAL IMPROVEMENTS PROGRAM** **\$39,468,000**

# GENERAL FUND REVENUE PROJECTIONS

This section presents an analysis of projected revenues for FY11 and a rationale for future projections. The information is a condensed extract from the City's Revenue Manual, which includes revenues for the General Fund, Utility Fund, Germantown Athletic Club Fund, Sanitation Fund, Great Hall Fund, Stormwater Management Fund and Special Revenue Funds (State Street Aid Fund, Drug Fund, Automated Enforcement Fund, Federal Asset Forfeiture, Pickering Center Fund, and Recreation Fund). The Pension Trust Fund, the Health Insurance Service Fund, and OPEB Fund projections are also included in this section.

## TOTAL FY11 GENERAL FUND PROJECTED REVENUES

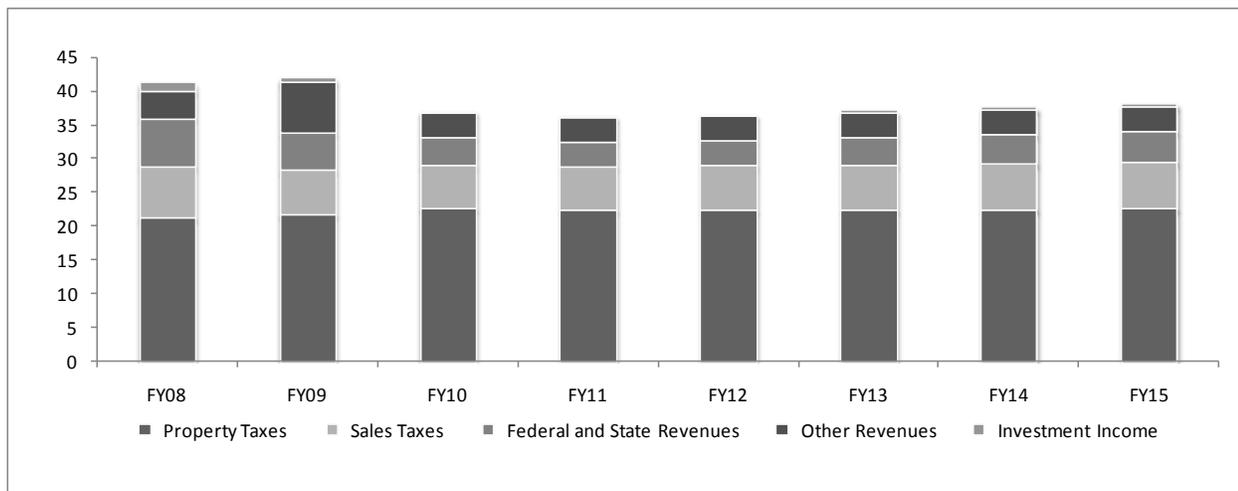


## GENERAL FUND REVENUE PROJECTIONS

The five major components of General Fund revenues and projected trends are presented below. The other revenues component is analyzed and projected through a revenue model, which is based on the rationales contained in this section.

### GENERAL FUND REVENUES

\$ MILLIONS



## GENERAL FUND

	<u>ACTUAL FY09</u>	<u>BUDGET FY10</u>	<u>Budget FY11</u>
Real Property Tax	\$ 20,360,352	20,420,000	20,536,238
Personal Property Tax	589,657	620,420	645,000
PILOT	-	348,509	361,772
Penalties and Interest	110,482	95,000	95,000
TVA	392,955	404,745	463,500
MLG&W	181,628	182,534	195,975
Local Option Sales Tax	5,077,240	5,100,000	4,974,250
Contra - 20 year Annex Local Option Sales	(19,859)	(10,000)	(20,000)
Wholesale Beer Tax	367,668	389,342	395,000
Wholesale Liquor Tax	247,012	251,639	250,000
Gross Receipts Business Tax	425,384	401,000	380,700
Gross Receipts Business Tax Refund	-	-	-
Business Tax Interest	1,196	1,000	1,000
State Business Tax Interest	-	-	-
Business Tax Penalty	5,823	6,000	3,800
State Business Tax Penalty	-	-	-
Cable TV and Telecommunication	535,423	500,000	540,000
Room Occupany Tax	441,838	525,000	473,280
Automobile Registration	872,196	886,965	892,000
Retail Beer Licenses	5,250	4,500	6,300
Retail Liquor Licenses	12,375	13,500	12,400
Animal Registration Fees	77,405	75,750	77,400
Fence and Sign Permits	5,655	5,000	4,000
Building Permits	65,588	25,000	25,000
Subdivision Engineering	19,570	10,000	12,000
Zoning Application Fees	17,760	10,000	15,000
Grants - Federal/State	157,194	100,000	100,000
State Sales Tax Allocation	2,688,079	2,715,000	2,571,920
State Income and Excise Tax (Hall)	2,514,017	655,000	875,000
State Beer Tax Allocation	21,374	24,000	22,000
State Liquor Tax Allocation	33,543	70,000	55,000
City Street and Transportation Tax Allocation	88,155	90,200	88,000
Emergency 911 Services Tax	16,805	19,997	-
Fire Inspection Fees	4,060	4,070	3,500
City Court Costs	272,107	490,000	500,000
City Court Fines	228,556	215,000	250,000
Fines and Forfeitures	17,900	19,000	5,000
Youth Services	-	-	-
Other Court Revenue	536,516	316,000	335,000
Animal Impoundment Fees	4,110	5,500	3,600
Fines - Library	54,343	51,000	55,000
Investment Income	675,324	427,000	179,400
Loan Interest - Civic Centre	69,288	74,250	56,880
Rental Revenue - WTF	290,540	308,414	335,000
Rental Revenue - GPAC	125,206	125,000	120,000
Library Materials	78,205	24,000	24,000
Parks	60	5,000	-
Parks - Taxable	8,409	-	5,000
Friends of Library	(2,898)	5,000	8,000
Senior Expo Revenue	17,202	16,000	15,000
Senior Programs Revenue	-	-	-
Playground Registrations Revenue	55,830	72,800	55,000
Gain/Loss Sale of Assets	(1,967)	-	-
Other Revenue	417,022	200,000	200,000
Surplus Equipment Sales - GovDeals	30,870	25,000	50,000
Library - Printing & Misc.	11,131	10,500	13,000
Library/Friends Book Sale	18,448	20,000	-
Debt Proceeds	3,635,000	-	-
Original Issue Premium	77,036	-	-
Other Financing Sources	-	-	-
Other - Library	553	3,000	-
Cash Short/Over	5	-	-
<b>TOTAL REVENUES</b>	<b>\$ 41,934,621</b>	<b>36,356,635</b>	<b>36,264,915</b>

## GENERAL FUND

**Current Real Property Tax** **\$20,536,238**

Property taxes are assessed on January 1, prior to each fiscal year in which taxes are recorded. Residential property is assessed at 25% and commercial at 40% of the appraised value. The current projections are based on the tax rate of \$1.425 per \$100 of assessed value. Key assumptions are a growth of 19 housing units per year for the next four years that are valued at \$350,000, a collection of 97% of taxes in the year assessed and a collection of 50% of all delinquent taxes each year.

**Current Personal Property** **\$645,000**

This rate is set by the same ordinance as real property. It represents a 30% assessment on personal property owned by commercial entities. This assessment is taxed at the same rate and handled in the same manner as the real estate assessment. Personal property taxes are erratic and difficult to evaluate when the assessment is made. Some growth is expected in this line item due to new office development now underway. Key assumptions are that 92% of assessments will be collected in the year assessed, and that 50% of delinquents will be collected each year.

**PILOT** **\$361,772**

A payment that a property owner, who is not subject to taxation, makes to compensate the City for services that the property owner receives that are normally financed through property taxes. Public utility property is assessed at 55% of its value. The current projection is based on the tax rate of \$1.425 per \$100 of assessed value.

**Penalties & Interest** **\$95,000**

After February 28, 5% penalty accrues immediately, the following month an additional penalty of 2% accrues and with each additional month 1% accrues to a maximum of a 10% penalty. Interest is charged at 1% each month until paid.

**TVA Payments in Lieu** **\$463,500**

T.C.A. 67-9-101 et. Seq. collects 5% of TVA gross sales. A total of 48% is allocated back to local governments with cities getting 30% of that on a per capita basis. Collected quarterly (October, January, April and June) as a direct deposit to the City's Local Government Investment Pool (LGIP) account on the 20<sup>th</sup> of the month. The most recent federal census establishes a population of 37,348. A special census completed in 2009 resulted in a total census figure of 41,011. This revenue has been up approximately 5% per year for the last two years. Future projections are based on 3% per capita growth.

**MLGW Payments in Lieu** **\$195,975**

The 1987 Municipal Electric Systems Tax Equivalent Law established maximum in lieu of tax payments. It is the equivalent payment that would be made for MLGW plant and equipment in Germantown assessed at 55%. Payments are to be received in two equal installments in November and April for the MLGW fiscal year, which is the calendar year. This revenue has been erratic due to tax increases, rollback tax rates and changes to state law. Therefore, it is not easy to establish a predictable trend.

**Local Sales Taxes** **\$4,974,250**

Half of the 2.25% local tax on each purchase of merchandise made in Germantown is collected by the State and returned to Germantown. It is collected monthly approximately 65 days after the end of the tax month (i.e. 50% of October's collections would be received in the first five days of January). A 2.375% commission fee is paid to the County. Future projections of sales tax revenue is based on a 2% growth rate.

**Contra – 20 Year Annex Agreement** **\$(20,000)**

Local sales tax collected from the tax on each purchase of merchandise within the annexed area are remitted to the City of Memphis. This remittance is based on the 20-year agreement signed between the City of Germantown and the City of Memphis upon annexation in 1999.

## GENERAL FUND

**Wholesale Beer Taxes** **\$395,000**

A 17% Wholesale Beer Tax is authorized by the State. It is collected from wholesalers based on their sales to retailers in the City and is collected monthly on about the 22<sup>nd</sup> directly from wholesalers. The revenue has increased steadily the last several years. Projections are based on a 1% annual growth.

**Wholesale Liquor Taxes** **\$250,000**

City Ordinance No. 1980-6. The State authorized a 5% inspection fee on the wholesale sale of alcoholic beverages in the City. It is collected from wholesalers based on sales to retail liquor stores in the City and is collected monthly. Projections are based on a 1% annual increase.

**Gross Receipts Business** **\$380,700**

Ordinance No. 1971-8. Authorized by Chapter 387 of the Public Acts of 1971. It is collected annually from retail sales and service businesses based on different percentages of the gross sales. Five due dates are spread throughout the year. The largest taxpayers are in the last quarter of the fiscal year. The tax base for the revenue is slightly different from local sales tax, but growth generally tracks that revenue. This revenue source is projected to increase at the same rate as local sales tax. Public Chapter 530 provides for the State of Tennessee to collect the business tax and remit this to the City.

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

Interest collected by the State of Tennessee on the gross receipts for late tax fillings.

**Penalty – Business** **\$3,800**

Penalties collected by the State of Tennessee on the gross receipts for late tax fillings.

**Cable TV Franchise Fee** **\$540,000**

Ordinance No. 1980-2. Authorizes the granting of a cable communication system franchise. The fees are collected quarterly and have decreased for the last three years. Projections are projected at a 3% increase.

**\$473,280**

**Hotel/Motel Occupancy Tax**

The City adopted, by ordinance, a Hotel/Motel Occupancy Tax in FY96. This tax is a privilege tax on transient occupancy (occupancy for a period of less than 30 days). Collections from the customer are remitted to the City by the 20<sup>th</sup> of each month for the preceding month. The rate originally adopted by the City was 3%. With the adoption of the FY98 Budget, this rate was established at 5% (the maximum rate available). Five hotel/motel facilities are now open and in full operation within the City's boundaries. Projections are made at 2%.

**Automobile Registration** **\$892,000**

Ordinance No. 1980-9. The rate is \$25 per automobile of which \$1.25 covers a collection fee. Projections are based on the number of registered vehicles in FY07 plus an annual increase of 2.65 autos per living unit, times growth in living units projected at 20 per year.

**Retail Beer Licenses** **\$6,300**

A fee of \$250 per application and \$100 for each permit is collected annually. A total of 67 licenses are in effect now, and projected growth is about two per year.

**Retail Liquor Licenses** **\$12,400**

Ordinance No. 1973-23. Privilege Tax Liquor by the Drink is based on a scale of \$100 to \$1,000, depending on the type of establishment or seating capacity. It is collected in January and February, except for new establishments, and is projected to continue at the current level.

## GENERAL FUND

**Animal Registration** **\$77,400**

Ordinance No. 1979-13. The license fee for any dog over six months of age, unneutered or unspayed, is \$15.00. Neutered or spayed is \$10.00 as set by the Resolution on Revenue. Throughout the year, veterinarians and the Animal Shelter collect this fee. Revenue from animal registration fees is leveling out due to the emphasis placed on spaying and neutering dogs.

**Fence & Sign Permits** **\$4,000**

Ordinance Sec. 14-8 and Sec. 6-108. The fees are \$30 for temporary signs and \$30 for residential fences. Commercial fences are \$50.

**Building Permits** **\$25,000**

Under contract with Shelby County, these fees are collected and a 25% surcharge is added to the total and remitted to the City of Germantown generally in August, October, February and April. Non-residential fees are assessed per \$1,000 of construction costs and rates vary between \$1.50 and \$4.00 depending upon the total value of construction. Residential construction and addition fees are assessed at \$.05 per square foot.

**Subdivision Engineering** **\$12,000**

The current Subdivision Development Contract requires the payment of \$500 per commercial development and \$500 per residential development plus \$80 per residential lot to cover inspection by the City. The projections are based on the level of new development required to achieve the real estate growth projected for real property taxes.

**Zoning Application Fee** **\$15,000**

Zoning application fees range from \$600 to \$3,600 depending on size and proposed use.

**Grants – Federal, State** **\$100,000**

Grants received from the State of Tennessee or the Federal Government.

**State Sales Tax Allocation** **\$2,571,920**

T.C.A. 67-6-103 (3) (A). The State allocates back to all municipalities slightly more than 4.5% of the 5.5% tax rate, based on population as of a certified census. Three special censuses can be conducted each decade and a census of annexed areas can be made each year. It is collected monthly and directly deposited to the LGIP on the 20<sup>th</sup> of each month. A 4% annual increase in per capita allocation is projected and the population is 41,011. The State budget cut the allocation to local municipalities by 7.5% in FY04. Half of the cut was restored in FY06 with full restoration in FY07.

**State Income & Excise Tax** **\$875,000**

T.C.A. 67-2601. This tax is collected by the State as a tax on income from dividends and interest on certain investments and is allocated back to the City at 3/8 of the amount collected from Germantown taxpayers. It is collected in August and direct deposited to the LGIP. The allocation is affected by fluctuations in the growth in number of taxpayers and investment earnings. The State General Assembly cut this allocation by 33.3% in 2003 with the adoption of the FY04 Budget. In FY06, the state approved the restoration of this cut with half restored in FY06 and the balance in FY07.

**State Beer Taxes Allocation** **\$22,000**

T.C.A. 57-5-201. A 10.05% allocation of the tax of \$3.90 per barrel paid by manufacturers or distributors is made to municipalities and collected semiannually in October and April. It is a direct deposit to the LGIP on the 20<sup>th</sup> of each month. The projections are based on the same housing patterns as previously described and cut 9% in adoption of the State budget. In FY06, the state approved the restoration of this cut with half restored in FY06 and the balance in FY07.

## GENERAL FUND

**State Liquor Taxes Allocation** **\$55,000**

T.C.A. 57-4-301. This revenue is collected monthly and directly deposited to the LGIP on the 20<sup>th</sup> of the month. Projections are based on the same housing patterns as previously described and cut 9% in adoption of the State budget in FY04. In FY06, the state approved the restoration of this cut with half restored in FY06 and the balance in FY07.

**City Street & Transportation System** **\$88,000**

T.C.A. 67-3-904. State allocation is \$0.01 per gallon for gasoline and other fuel in the state and is based on population. It is collected monthly and is directly deposited to the LGIP on the 20<sup>th</sup> of the month. Growth in this revenue is from the growth in housing as described earlier.

**Fire Inspection Fees** **\$3,500**

Fire inspection fees are collected on a variety of services performed by Germantown's Fire Department and range between \$10 and \$150.

**City Court Costs** **\$500,000**

This revenue is from Court Costs assessed in Municipal Court and is collected daily by the City Court clerk's office. This revenue, like court fines, has been erratic and it will vary in direct proportion to court fines. Projections are based on a .7% annual growth factor.

**City Court Fines** **\$250,000**

Fines are assessed by Municipal Court and collected daily by the Court Clerk's office. In the past, this revenue has been erratic. Approximately 15% of all fines assessed are deferred and only about half of the 15% deferrals are collected in the year assessed. Projections are based on a 3% annual growth factor.

**City Fines Forfeitures** **\$5,000**

Municipal Court Judges set bonds for defendants to appear before court. If a defendant fails to appear in court, the cash bond is forfeited to the City. Projections are based on a 3% annual growth factor.

**Court – Other Revenue** **\$335,000**

Other court revenue includes miscellaneous fees charged by City Court, including accident reports, bond filing, expungement, license clearance, returned check and warrant recall fees, returned check fees, warrant recall fees and offense reports.

**Animal Impoundment Fee** **\$3,600**

A charge of \$35 (first time), \$70 (second time), \$90 (third or more times) impoundment fees and a \$9 per day boarding fee is collected. The objective of Animal Control is to reduce the number of animals running loose. Projections are at current levels.

**Fines - Library** **\$55,000**

Library fines are assessed as follows: \$.10 per day per item for juvenile print and audio materials, \$.20 per day per item for adult print and audio materials, \$1.00 per day per item for adult/juvenile visual materials, and \$1.00 per day per item for interlibrary loan materials.

**Investment Income** **\$179,400**

This revenue is from the investment of the pooled funds of the City, including all funds except enterprise, Drug Asset Forfeiture and fiduciary. Both gains and losses on sales of investment securities and interest earned on investments are included in this account. Projections are based on cash flows in the budget and an average investment rate of less than 1.0%. The LGIP account will be reduced to the minimum required to pay current bills, and all excess funds will be invested at the long-term rate.

## GENERAL FUND

**Loan Interest – Germantown Athletic Club** **\$56,880**

This revenue is the interest owed to the City by the Germantown Athletic Club annually on the loan of \$2.5 million issued to the Germantown Athletic Club Fund in 2000.

**Rental Revenues - WTF** **\$335,000**

In addition to miscellaneous rental income, the City rents property under long-term contracts. There are several long-term contracts for wireless transmission facilities.

**Rental Revenues - GPAC** **\$120,000**

This income is from rental revenue generated at the Germantown Performing Arts Centre.

**Library Materials** **\$24,000**

Fees received for library materials. Some of the fees include: \$2.00 for VHS/DVDs, \$2.00 for book-on-tape/CD, \$.50 for music CDs/tapes per item, \$5.00 processing fee in addition to the cost for lost or damaged items, \$2.00 processing fee for replacement of plastic magazine covers and \$1.00 per library card replacement.

**Parks** **\$5,000**

Rental revenue received from the pavilions.

**Friends of Library** **\$8,000**

Money collected from the "Friends of the Library" on the sales of donated books. This money helps to support the Germantown Community Library.

**Senior Expo** **\$15,000**

Rental revenue received from booths at the annual Senior Expo at the Germantown Athletic Club.

**Playground Program** **\$55,000**

Program fees collected for the Summer Playground program. There are two types of summer playground programs. "Camp Riverdale" is an all day summer program (resident fee is \$700/child, non-resident fee is \$1,001/child). The "Summer Playground Program" is a partial day program (resident fee is \$420/child, non-resident fee is \$601/child). The activities fee is \$95 per child for both programs.

**Other Revenues** **\$200,000**

This item increases and decreases from the sale of leased vehicles when the police fleet is replaced based on Vehicle Maintenance records and depreciation schedules. Other revenues collected are on routine items such as charges for copies of public records and donations.

**Surplus Equipment Sales - GovDeals** **\$50,000**

Monies collected from the disposition of surplus or confiscated items.

**Library – Printing & Misc.** **\$13,000**

The library charges \$.25 per page for black and white copies and \$1.00 per page for color copies.

**TOTAL GENERAL FUND REVENUES** **\$36,264,915**

## SPECIAL REVENUE FUNDS REVENUE PROJECTIONS

### STATE STREET AID FUND

	Actual FY08	Budget FY09	Estimated FY09	% Chg.	Budget FY10
State Gasoline Tax Allocation	\$ 1,080,315	1,100,000	1,200,000	0.00%	1,200,000
Investment Income	29,352	23,700	13,100	-40.46%	7,800
General Fund Transfer	1,450,000	600,000	500,000	20.00%	600,000
TOTAL REVENUES	\$ 2,559,667	1,723,700	1,713,100	5.53%	1,807,800

#### State Gasoline Tax Allocation

**\$1,200,000**

A population based allocation of the state \$0.20 gasoline tax and \$0.18 diesel fuel tax is accounted for in the separate State Street Aid Fund. A special petroleum tax of \$0 .01 is also included. It is collected monthly and directly deposited to the LGIP on the 20<sup>th</sup>. These projections are based on the same housing growth as described for other state allocations. State collections have been erratic, and per capita collections are projected at the current rate of \$29.26.

#### Interest Income

**\$7,800**

Interest on funds held in State Street Aid Fund.

#### Transfer In- General Fund

**\$600,000**

Funds transferred from the General Fund to cover additional expenses.

### AUTOMATED ENFORCEMENT FUND

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Red Lights	\$ 258,650	456,000	225,000	9.33%	246,000
General Fund Transfer	-	-	67,949	35.40%	92,000
TOTAL REVENUES	\$ 258,650	456,000	292,949	15.38%	338,000

#### Red Lights

**\$246,000**

This category includes fines captured on the automated enforcement cameras installed at Germantown Road/Wolf River Boulevard and Farmington/Poplar Avenue. The fine for each violation is \$50.00.

#### Transfer In- General Fund

**\$92,000**

Funds transferred from the General Fund to cover additional expenses.

## SPECIAL REVENUE FUNDS REVENUE PROJECTIONS

### DRUG ASSET FORFEITURE FUND

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Grants	\$ 3,128	-	13,326	-100.00%	-
Drug Enforcement Revenues	136,460	300,000	300,000	16.67%	350,000
Investment Income	-	-	-	-	-
TOTAL REVENUES	<u>\$ 139,588</u>	<u>\$ 300,000</u>	<u>\$ 313,326</u>	<u>11.70%</u>	<u>350,000</u>

### Drug Enforcement Revenues

**\$350,000**

Funds received from court fines and seizures.

### PICKERING COMPLEX FUND

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Classes Revenues	\$ 25,484	27,210	25,500	5.88%	27,000
Senior Events Revenues	10,436	9,500	6,000	58.33%	9,500
Other Revenue	1,509	2,500	-	-	-
Other Revenue - Taxable	29,715	35,000	34,000	0.00%	32,000
Surplus Equip Sale - GovDeals	1,030	-	-	-	-
TOTAL REVENUES	<u>\$ 68,174</u>	<u>74,210</u>	<u>65,500</u>	<u>4.58%</u>	<u>68,500</u>

### Classes

**\$27,000**

Included in this category are revenues received from cultural arts and senior classes offered in the Pickering Community Center. Instructors receive 70% of the revenue and the City receives 30%.

### Senior Events

**\$9,500**

Funds received for senior events, including special events, day trips, and commissions.

### Other Revenue – Taxable

**\$32,000**

This category represents revenue that is taxable from the rental of the Pickering Complex.

# SPECIAL REVENUE FUNDS REVENUE PROJECTIONS

## FEDERAL ASSET FORFEITURE FUND

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Other Revenue/Forfeitures	\$ -	-	-	100%	100,000
TOTAL REVENUES	\$ -	\$ -	\$ -	100%	100,000

### Federal Asset Forfeiture

**\$100,000**

Funds received from the sale of seized assets by the federal government.

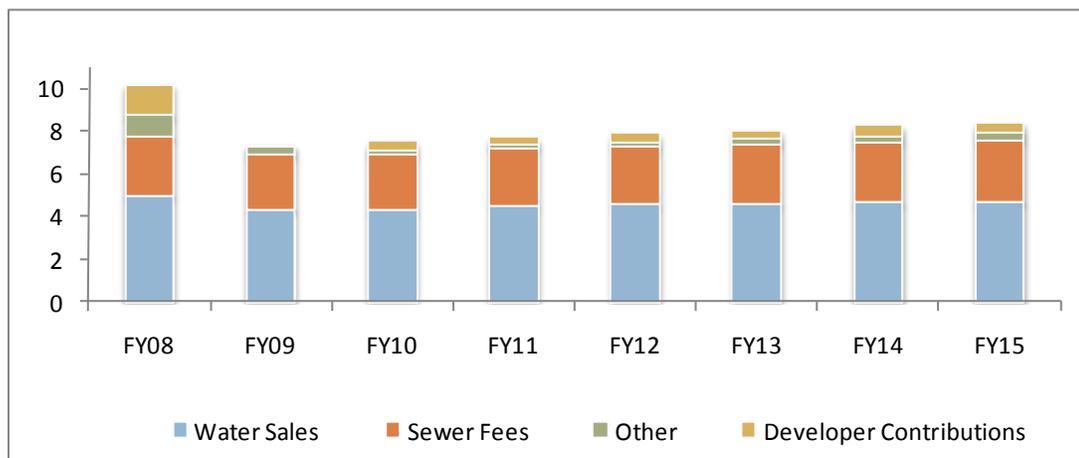
## UTILITY FUND REVENUE PROJECTIONS

This section presents the projected Utility Fund revenues for FY11. An analysis chart of revenue components and projected trends through FY15 is presented below.

	<u>Actual FY09</u>	<u>Budget FY10</u>	<u>Estimated FY10</u>	<u>% Chg.</u>	<u>Budget FY11</u>
Metered Water Sales	\$ 4,321,582	4,900,000	4,293,828	4.80%	4,500,000
Forfeited Discounts	62,060	75,000	67,500	3.70%	70,000
Other Revenue	12,576	15,000	22,550	10.86%	25,000
Developer Installation	9,910	18,000	5,500	81.82%	10,000
Water Connection Fees	32,628	35,000	40,075	-0.19%	40,000
Sewer Connection Fees	39,351	60,000	35,950	-2.64%	35,000
Sewer Service Fees	2,552,604	2,800,000	2,566,000	5.22%	2,700,000
<b>OPERATING REVENUES</b>	<b><u>\$ 7,030,711</u></b>	<b><u>7,903,000</u></b>	<b><u>7,031,403</u></b>	<b><u>4.96%</u></b>	<b><u>7,380,000</u></b>
Investment Income	\$ 222,502	150,200	72,800	-10.71%	65,000
Contributions from Developers	96,502	200,000	417,437	-23.34%	320,000
Surplus Equip Sale - GovDeals	29,760	-	51,173	-100.00%	-
Credit Card Fees/Gain/Loss	125	-	-	-	-
<b>NONOPERATING REVENUES</b>	<b><u>\$ 348,889</u></b>	<b><u>350,200</u></b>	<b><u>541,410</u></b>	<b><u>-28.89%</u></b>	<b><u>385,000</u></b>

## UTILITY REVENUES

\$ MILLIONS



# REVENUE ANALYSIS AND PROJECTIONS RATIONALE

## **Metered Water Sales**

**\$4,500,000**

Residential charges are \$6.75 for the first 5,000 gallons, \$1.65 for each additional 1,000 gallons up to 15,000 gallons, \$1.90 for each additional 1,000 gallons up to 50,000 gallons and \$2.40 per 1,000 gallons thereafter. Commercial charges are 50% higher than residential. These are net charges collected monthly by the City. The current rates became effective in FY09 and represented an average decrease of 5%.

## **Forfeited Discounts**

**\$70,000**

By ordinance, when water and sewer bills are not paid within the ten-day discount period, the gross amount of the bill becomes due. On the average, this revenue is 3% of total water billings and is higher when water usage is greater.

## **Other Revenues**

**\$15,000**

This category includes all revenues not otherwise classified- reimbursement for repair, supplies and labor, fire hydrant usage permits and vendor compensation for sales tax of approximately \$1,200 per year. This revenue source is projected to increase at 25% per year.

## **Sewer Service Fee**

**\$2,700,000**

This revenue is based on metered water service. Residential charges are \$3.90 for the first 3,000 gallons, \$1.53 for each additional 1,000 gallons up to a maximum charge of \$31.20. There is a nominal surcharge for restaurants. These are net charges collected monthly by the City. The current rates became effective in FY06 and represented an average increase of 160%.

## **Developer Installation**

**\$10,000**

The City charges \$300 per residential lot for water system expansion and for reimbursement of the City's cost when an existing line originally installed by the City will serve the development. The recoveries for existing lines are currently a smaller projection than in previous years.

## **Water Connection Fees**

**\$40,000**

Charges in this category are \$750 for residential (5/8-inch x 3/4-inch meter) with higher scheduled charges for larger meters. Collected monthly, this revenue is also affected by lower growth rate.

## **Sewer Connection Fees**

**\$35,000**

Residential fees are \$600 per lot. The commercial charges are based on the development's frontage or acreage. This revenue is collected monthly and with the City installing the outfall lines, this revenue will accrue primarily to the City.

## **Interest Income**

**\$65,000**

Interest earned on investments and gains and losses on sales of securities are allocated to the Utility Fund based on the average daily balance of cash in the fund. These funds are invested in the LGIP at an average projected rate of 1.5%.

## **Contributions from Developers**

**\$320,000**

Assets received from private developers when the installation of water and sewer mains within the newly completed project is completed.

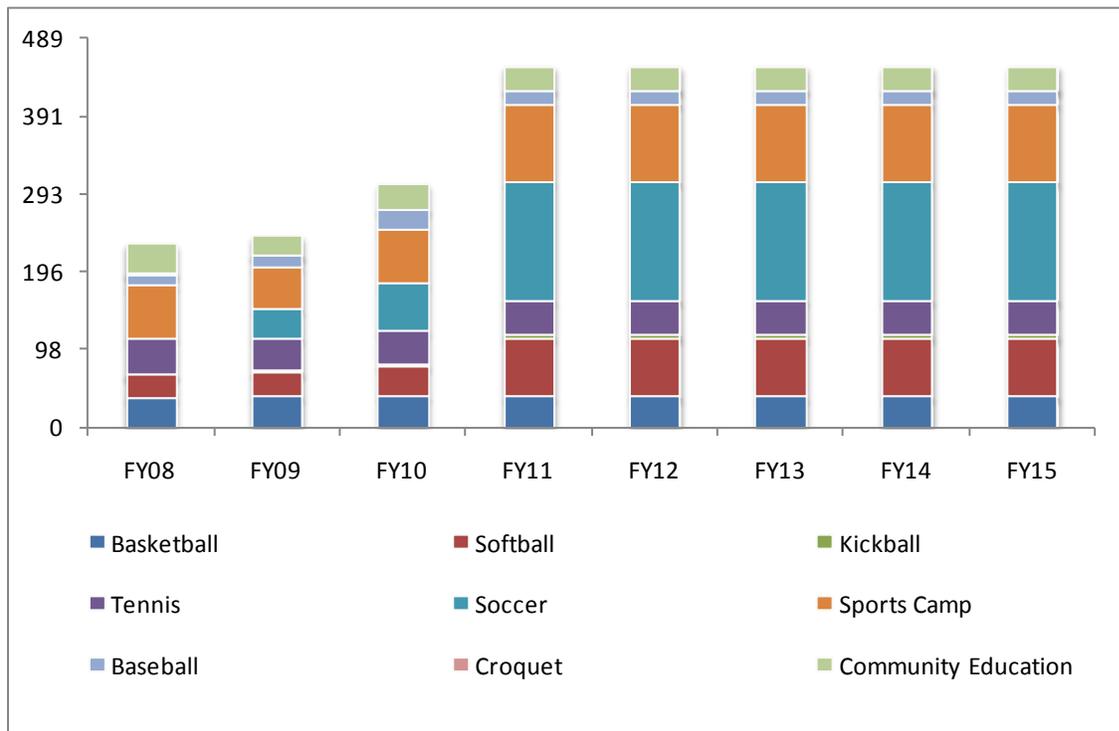
## RECREATION FUND REVENUE PROJECTIONS

This section presents the projected Recreation Fund revenues for fiscal year 2011. An analysis chart of revenue components for the Recreation Fund is presented below.

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Basketball Fees and Sponsorships	\$ 38,045	39,090	32,002	17.34%	37,550
Softball Fees	29,458	36,040	36,427	2.95%	37,500
Kickball Fees	2,509	4,065	3,617	0.00%	4,750
Tennis Classes and Other Fees	41,600	42,000	39,000	11.54%	43,500
Sports Camps Fees	52,905	67,933	66,237	47.95%	98,000
Volleyball Fees	-	-	-	-	-
Soccer	36,734	59,820	70,000	-4.71%	66,700
Baseball	13,850	23,300	16,000	6.25%	17,000
Croquet Fees	640	950	640	0.00%	640
Competitive Soccer	-	-	24,700	0.00%	82,300
Youth Softball	-	-	28,670	0.00%	36,000
Cheerleading	-	-	68,405	0.00%	27,000
Community Education	25,859	33,000	29,500	1.69%	30,000
TOTAL REVENUES	<u>\$ 241,600</u>	<u>306,198</u>	<u>415,198</u>	<u>15.83%</u>	<u>480,940</u>

## RECREATION REVENUES

\$ THOUSANDS



## REVENUE ANALYSIS AND PROJECTIONS RATIONALE

**Basketball Fees and Sponsors** **\$37,550**

Youth participant fees are \$90 per player for residents and \$128 for non-residents. The league is expecting over 400 youths and 17 adult teams, due to forming a high school age league and an increase in Challenger league.

**Softball Fees** **\$37,500**

This category includes adult softball teams with various divisions including men, women and coed. Forty-five teams are expected at a fee of \$425 per team.

**Kickball Fees** **\$4,750**

Revenues are generated through 7 expected Adult coed kickball teams participating in our league at a fee of \$275 per team.

**Tennis Classes and Rentals** **\$43,500**

Revenues generated through leagues, lessons, and tournaments.

**Sports Camps** **\$98,000**

Revenues are generated through Sports Camps for Grizzlies Basketball (\$150), Baseball (\$150), Soccer (\$100-\$175), Tennis (\$125), Lacrosse (\$150-\$175), and Volleyball (\$75).

**Soccer** **\$66,700**

Youth participant fees are \$85 per player for residents and \$121 for non-residents. The league is expecting over 630 youths.

**Baseball Fees** **\$17,000**

This category includes nine adult baseball teams at \$1,200 per team.

**Croquet** **\$640**

Revenue generated through lessons, leagues, and tournaments, as well as court rentals.

**Competitive Soccer** **\$82,300**

Revenue generated through lessons, leagues, and tournaments, as well as court rentals.

**Youth Softball** **\$36,000**

Revenue generated through lessons, leagues, and tournaments, as well as court rentals.

**Cheerleading** **\$27,000**

Revenue generated through lessons, leagues, and tournaments, as well as court rentals.

**Community Education** **\$30,000**

Revenue for this account comes from after school activities and educational courses.

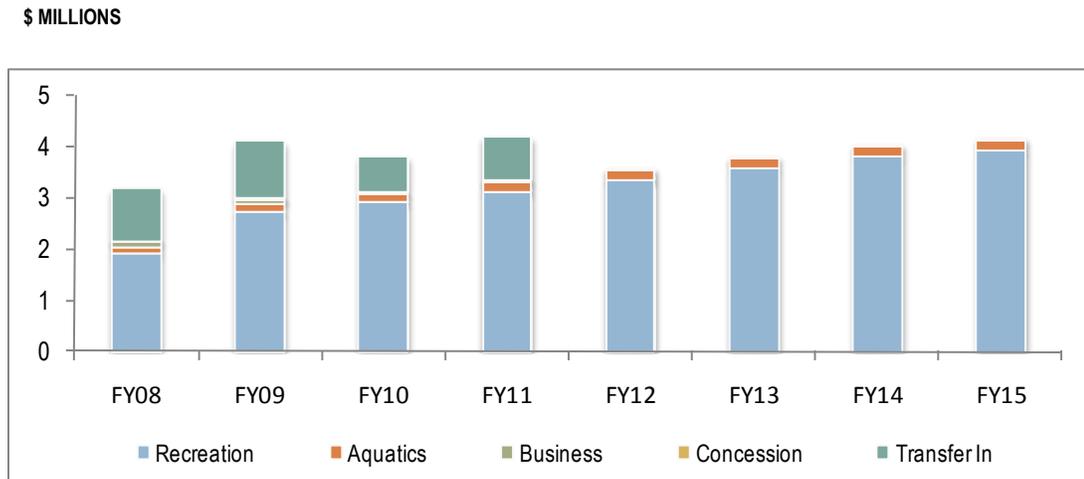
## GERMANTOWN ATHLETIC CLUB PROJECTIONS

This section presents the projected Germantown Athletic Club Fund revenues for FY11. The graph of revenue components and projected trends through FY15 is presented below.

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Membership Fees	\$ 2,117,181	2,600,000	2,400,000	9.38%	2,625,000
Membership Application Fee	119,381	85,000	85,000	-41.18%	50,000
Daily Fees	19,209	15,000	15,000	0.00%	15,000
Classes - Club Programs	23,328	25,000	17,000	17.65%	20,000
Classes - Contract Programs	59,343	50,000	50,000	0.00%	50,000
Concessions - Recreation	28,561	110,000	50,000	0.00%	50,000
Vendor Commissions	3,764	-	-	-	-
Concessions - Aquatics	-	25,000	-	-	-
Rent - Taxable Recreation	3,975	10,000	6,500	-100.00%	-
Rent - Taxable Business	86,124	-	-	-	-
Rent - Nontaxable Business	33,052	-	80,722	-1.86%	79,222
Rent - Nontaxable Recreation	1,005	1,000	8,000	87.50%	15,000
State Grants	11,361	-	-	-	-
Non-Member Surcharge	14,968	10,000	8,500	17.65%	10,000
Other Revenues	39,609	10,000	4,000	0.00%	4,000
Nursery	5,984	1,500	200	0.00%	200
Catering	-	-	-	-	-
Fitness Programs	870	-	-	-	-
Water Exercise	-	-	-	-	-
Swim Team	78,051	80,000	66,000	13.64%	75,000
Swimming Lessons	61,016	60,000	51,000	21.57%	62,000
Swim Meet Fees	15,700	15,000	13,000	15.38%	15,000
Aquatics Rental	11,222	15,000	8,000	37.50%	11,000
Personal Trainer	222,174	192,000	235,000	6.38%	250,000
Pro Shop	-	13,000	12,000	41.67%	17,000
Marketing	39,395	-	-	-	-
Catered Events	6,173	7,500	9,500	0.00%	9,500
Miscellaneous Aquatic Revenue	-	-	-	-	-
<b>OPERATING REVENUES</b>	<b>\$ 3,001,446</b>	<b>3,325,000</b>	<b>3,119,422</b>	<b>7.65%</b>	<b>3,357,922</b>
Investment Income	\$ 6,538	4,100	1,900	36.84%	2,600
Credit Card Over/Short	147	-	209	-100.00%	-
Surplus Equip Sale - GovDeals	2,305	-	-	-	-
<b>NONOPERATING REVENUES</b>	<b>\$ 8,990</b>	<b>\$ 4,100</b>	<b>\$ 2,109</b>	<b>23.28%</b>	<b>\$ 2,600</b>

# REVENUE ANALYSIS AND PROJECTIONS RATIONALE

## GERMANTOWN ATHLETIC CLUB OPERATING REVENUES



**Membership Fees** **\$2,625,000**

Membership fee revenues are based on an average annual membership of 4,100. The membership fee structure includes adult/couple/single parent + 1/single parent + multiple/family/ youth (16 & 17)/senior (62+), and family 4 plus.

**Membership Application Fees** **\$50,000**

Membership application fee revenues are based on a \$59-\$99 nonrefundable, administrative, processing fee.

**Daily Fees** **\$15,000**

Based on daily guest fees to residents and nonresidents for use of the Germantown Athletic Club.

**Classes – Club Programs** **\$20,000**

Staff organized programs such as: group exercise special events, Gobble Wobble, Luau, kids programs, Father daughter dance, dodge ball, etc..

**Classes – Contract Programs** **\$50,000**

Taekwondo, Ballroom dancing, summer camps, winter camps.

**Concessions - Recreation** **\$50,000**

Profits received from the sale of food/menu items at the Germantown Athletic Club concessions that include birthday parties.

**Rent – Nontaxable Business** **\$79,222**

Revenue received from space rented/leased to the Great Hall for occupancy.

**Rent – Nontaxable Recreation** **\$15,000**

Revenue received from gym or other room rentals.

**Non-Member Surcharge** **\$10,000**

Revenue collected from non-member participation in programs.

## REVENUE ANALYSIS AND PROJECTIONS RATIONALE

<b><u>Other Revenues</u></b>	<b><u>\$4,000</u></b>
This line includes revenue from food and drink machines at the Germantown Athletic Club, purchase of replacement ID and return check fees.	
<b><u>Nursery</u></b>	<b><u>\$200</u></b>
Income generated from kids Klub and kids zones.	
<b><u>Swim Team</u></b>	<b><u>\$75,000</u></b>
Includes charges for participants in the Swim Team, Masters Swim Team and coaching clinic.	
<b><u>Swimming Lessons</u></b>	<b><u>\$62,000</u></b>
Includes charges for all regular and special swimming lessons.	
<b><u>Swim Meet Fees</u></b>	<b><u>\$15,000</u></b>
Revenues generated from hosting United States Swimming Meets and Memphis Swim Conference Meets.	
<b><u>Aquatics Rental</u></b>	<b><u>\$11,000</u></b>
Income generated from rentals of lanes and open swim for the indoor and outdoor pools.	
<b><u>Personal Trainer</u></b>	<b><u>\$250,000</u></b>
Revenue generated from personal training and pilates sessions.	
<b><u>Pro Shop</u></b>	<b><u>\$17,000</u></b>
Revenues from the sale of Germantown Athletic Club merchandise.	
<b><u>Catered Events</u></b>	<b><u>\$9,500</u></b>
Profits received from the sale of food/menu items for birthday parties.	
<b><u>Investment Income</u></b>	<b><u>\$2,600</u></b>
Interest earned on available cash from investments in the State of Tennessee LGIP account.	

## GREAT HALL PROJECTIONS

This section presents the projected Great Hall Fund revenues for FY11.

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Rent - Business	\$ -	115,000	61,929	134.14%	145,000
Private Concessions	-	7,500	-	100%	20,000
OPERATING REVENUES	\$ -	122,500	61,929	166.43%	165,000
Investment Income	\$ -	1,500	300	-100.00%	-
Credit Card Over/Short	-	-	-	-	-
NONOPERATING REVENUES	\$ -	1,500	300	-100.00%	-

**Rent - Business**

**\$145,000**

Revenue received from the Great Hall rentals. These rentals include the multi-media room and Great Hall banquet rooms.

**Private Concessions**

**\$20,000**

Profits received from the sale of food/menu items at the Great Hall.

## SANITATION FUND REVENUE PROJECTIONS

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Sanitation Service Fees	\$ 3,773,782	3,912,935	3,869,759	-0.8%	3,839,699
Forfeiture Discounts	36,644	30,000	39,600	-19.2%	32,000
OPERATING REVENUES	\$ 3,810,426	3,942,935	3,909,359	-1.0%	3,871,699
Investment Income	\$ 11,803	7,400	4,100	-36.6%	2,600
Grants	5,175	11,000	9,400	-4.3%	9,000
Recycling Reimbursement	-	-	4,000	100.0%	8,000
NONOPERATING REVENUES	\$ 16,978	18,400	17,500	12.0%	19,600

**Sanitation Fees**

**\$3,839,699**

This revenue source is associated with garbage collection and disposal. A monthly service fee was set by resolution, which requires the following payment from all residential sites:

Single Family	\$24.50
Multi-Family	14.65

**Forfeiture Discounts**

**\$32,000**

This source represents the additional rates that customers pay when they do not pay their sanitation fees on time.

**Interest Income**

**\$2,600**

This source represents interest earned on LGIP accounts and treasury notes.

**Grants**

**\$9,000**

This source represents federal and state grants Germantown receives for operations and promotion of its recycling program.

**Recycling Reimbursement**

**\$8,000**

This source represents monies received from recycling facilities from the sale of collected recyclable materials.

## STORMWATER MANAGEMENT FUND REVENUE PROJECTIONS

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Stormwater Management Fee	\$ -	-	-	100%	985,000
OPERATING REVENUES	\$ -	-	-	100%	985,000
Investment Income	-	-	-	-	-
NONOPERATING REVENUES	\$ -	-	-	-	-

**Stormwater Management Fee**

**\$985,000**

This revenue source represents a set fee designated to cover the costs of the stormwater management program. The fee charged to residents and commercial properties is based on a gross area methodology.

## PENSION FUND REVENUE PROJECTION

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Contributions	\$ 2,495,185	3,042,000	2,435,515	8.48%	2,642,000
Fair Value Appreciation (Depreciation)	(5,322,221)	2,532,220	7,170,282	-64.68%	2,532,220
Interest and Dividends	(175,208)	278,128	950,000	-70.72%	278,128
TOTAL REVENUES	\$ (3,002,244)	5,852,348	10,555,797	-48.35%	5,452,348

### **Contributions**

**\$2,642,000**

The actual contributions each year are determined by actuarial data compiled by the Actuarial Services Group, Inc. The City budget contribution for FY11 is projected to be \$1,996,000. In addition, emergency services personnel contribute a determined percent of their salary. The employee contributions are determined by a payroll calculation. Employee contributions for FY11 are \$721,797.

### **Fair Value Appreciation (Depreciation)**

**\$2,532,220**

The plan's assets are stated at fair value. The increase (or decrease) includes unrealized appreciation or depreciation in the value of the plan assets; that is, the difference between the value of the plan assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year.

### **Interest and Dividends**

**\$278,128**

The Retirement Plan Administration Commission (RPAC) reviews the operations and activities of the City's pension plan including evaluation of its financial performance.

The City engages the services of a professional investment advisor, Gerber/Taylor Associates, Inc. to advise the City and RPAC regarding investment objectives and strategies and to assess the performance of the plan's money managers. The plan employs four money managers to invest the plan assets according to the investment objectives established by the City and RPAC. To provide a reasonable investment diversification, the plan assets are allocated to the two money managers who invest the funds according to the objectives for large and small capital stocks, international stocks and fixed income instruments.

During the calendar year 2010, the overall rate of return for plan investments was 23.5%. For the six months ended June 30, 2010, the overall fund has returned negative 2.3%. The FY11 projections herein are based on a 7.1% rate of return.

## HEALTH FUND REVENUE PROJECTIONS

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Contributions	\$ 3,698,177	4,296,084	3,781,800	-0.08%	3,778,752
TOTAL REVENUES	\$ 3,698,177	4,296,084	3,781,800	-0.08%	3,778,752

### Contributions

**\$3,778,752**

**Health Insurance Transfer** – effective January 1, 1993, employees began funding medical benefits, based on family size. The City's contribution is \$8,567 per employee and subscriber for FY11 with a total contribution of \$3,132,254 approximately 87% of medical costs. Recipients of the City's health benefits account for approximately 13% of the estimated contributions for FY11, \$451,561.

**Dental Insurance Transfer** – effective February 1, 1986 the City chose to self-fund the employees and dependents dental benefits. The City revised the policy effective July 1, 2003 to offset rising medical costs by having the fund's recipients contribute for dental benefits. In FY11, the City will contribute \$294 per employee with a total contribution of \$94,463 approximately 48%. Recipients of the City's dental benefits fund approximately 52% of the estimated dental contributions for FY11, \$100,473.

## OPEB FUND REVENUE PROJECTIONS

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Contributions	\$ 1,044,192	1,021,700	1,028,514	-1.61%	1,012,000
Fair Value Appreciation	(107,497)	49,879	200,000	0.00%	200,000
Interest and Dividends	4,340	49,879	30,000	-66.67%	10,000
TOTAL REVENUES	\$ 941,035	1,121,458	1,258,514	-2.90%	1,222,000

### Contributions

**\$1,012,000**

Starting in FY08, the City began funding Other Post-employment Benefits (OPEB). This represents the City's Annual Required Contribution (ARC) as determined actuarially and is required by the Governmental Accounting Standard Board Statement 45.

### Fair Value Appreciation (Depreciation)

**\$200,000**

The plan's assets are stated at fair value. The increase (or decrease) includes unrealized appreciation or depreciation in the value of the plan assets; that is, the difference between the value of the plan assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year.

## OPEB FUND REVENUE PROJECTIONS

### Interest and Dividends

\$10,000

The Other Postemployment Benefits Commission (OPEBC) reviews the operations and activities of the City's OPEB plan including evaluation of its financial performance.

The City engages the services of a professional investment advisor, Gerber/Taylor Associates, Inc. to advise the City and OPEB regarding investment objectives and strategies and to assess the performance of the plan's money managers. The plan employs two money managers to invest the plan assets according to the investment objectives established by the City and OPEBC. To provide a reasonable investment diversification, the plan assets are allocated to the two money managers who invest the funds according to the objectives for large and small capital stocks, international stocks and fixed income instruments.

During the calendar year 2010, the overall rate of return for plan investments was 28.8%. For the six months ended June 30, 2010, the overall fund has returned negative 2.8%. The FY11 projections herein are based on a 10% rate of return.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 1 from June 30, 2010 Comprehensive Annual Financial Report condensed:

### Reporting entity

The City of Germantown, Tennessee (the "City") was chartered in 1841 and incorporated in 1903 under the provisions of Chapter 550 of the Private Acts of the General Assembly of the State of Tennessee. The City operates under a Board of Mayor and Aldermen form of government. The Executive Branch is organized into the following departments: Finance and General Services, Development, Community Services, Fire, Police, Human Resources, Germantown Athletic Club and Germantown Performing Arts Centre.

As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. However, currently there are no component units.

### Measurement focus, basis of accounting, and financial statement presentation

The government-wide and fiduciary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized at the time when a liability is incurred, regardless of the timing of related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except for investment earnings) are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The General Fund is the primary operating fund of the City and accounts for all financial resources of the general government not specifically provided for in other funds. Most of the essential governmental services such as police and fire protection, community services, and general administration are reported in the General Fund.

The City reports the following major proprietary funds:

The Utility Fund accounts for water and sewer fees in connection with the operation of the City's water and sewer system. The proceeds of several bond issues and intergovernmental loans have been used specifically for the construction or acquisition of water and sewer systems and facilities. Since it is the intention of the City to repay these bonds and loans through the operations of this fund, these obligations are classified as debt of this fund.

The Germantown Athletic Club Fund accounts for the operations of the Germantown Athletic Club, a recreation and cultural facility. The Athletic Club facility was financed through general obligation bonds and General Fund operating transfers. The City's intent is to operate the facility in a manner in which revenues cover operating expenses plus depreciation of the facility. However, the outstanding debt is to be paid by the General Fund and is therefore not carried as debt of the Germantown Centre Fund. The General Fund made an intragovernmental loan to the Athletic Club facility for a 20-year term.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sanitation Fund accounts for all expenditures and revenues associated with garbage collection and disposal.

Additionally, the City reports the following fund types:

Internal service funds account for health insurance and vehicle maintenance services provided to other departments or agencies of the government on a cost reimbursement basis.

Fiduciary Fund Types include private Purpose Trust Funds and Agency Funds. The Private Purpose Trust Funds and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and other governments.

Private Purpose Trust Funds are accounted for on the accrual basis. Agency Funds are custodial in nature (assets equal liabilities) and generally are accounted for on the cash basis, which approximates the modified accrual basis of accounting.

The Pension Fund, a pension trust fund, is used to account for the accumulation of resources to be used to provide defined retirement benefits to all qualified employees upon retirement.

The Other Post Employment Benefits Fund, a private purpose trust fund, is used to account for the accumulation of resources to be used to provide health and dental benefits to all qualified retired employees.

The Bail Deposit Fund, an agency fund, is used to account for bail funds deposited by persons awaiting trial in City Court. The fund is purely custodial and thus does not involve measurement of results of operation.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government – wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Utility Fund, Athletic Club Fund, and the Sanitation Fund are charges to customers for sales and services.

The Utility Fund also recognizes, as operating revenue, the portion of tap fees intended to recover the cost of connecting new customers to the system.

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Assets, liabilities and fund equity**

#### *1. Deposits and investments*

The City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash and cash equivalents.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

Investments are stated at fair value. Cash equivalents held by the trustee of the Pension Fund are included in cash and cash equivalents.

### 2. *Receivables and payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property taxes receivable are shown net of an allowance for uncollectibles.

Taxes are due December 1 (levy date) and are considered delinquent after February 28 (lien date), at which time penalties and interest are assessed.

### 3. *Inventories*

Inventories are valued at cost (first-in, first-out). Inventory in all funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as an asset at the time individual inventory items are purchased. The reserve for inventories in the General Fund represents a portion of the fund balance that is applicable to future accounting periods.

### 4. *Restricted assets*

Restricted assets in proprietary funds represent cash on deposit with paying agents primarily restricted for the principal and interest requirements of long-term debt.

### 5. *Capital assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., streets, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets in excess of \$5,000 are recorded at historical cost or estimated historical cost if purchased or constructed. Contributed capital assets are recorded at estimated fair market value at the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Buildings	25-50 years
Improvements	10-60 years
Infrastructure	50 years
Machinery and equipment	3-15 years

### 6. *Compensated absences*

Compensated absences for accumulated unpaid vacation are accrued when incurred in all funds. Employees earn 10 or more days of vacation each year depending on length of service. The amount is provided for in current liabilities of the appropriate funds, as it does not exceed a normal year's accumulation. Compensated absences are paid out of the employee's cost center

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accumulated unpaid overtime is also accrued when incurred in all funds. Sick leave is not accrued except at the governmental-wide presentation.

### 7. *Post Employment Benefits*

In addition to providing pension benefits, the City provides health insurance coverage for current and future retirees and their spouses as described at Note 11.

### 8. *Long-term obligations*

In the governmental-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

### 9. *Fund equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

### 10. *Fair Value Measurement*

Effective July 1, 2008, the City adopted the provisions of the Financial Accounting Standards Board's Statement No. 157 – Fair Value Measurement (SFAS 157). SFAS 157 defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into the following three broad levels:

- Level 1 – Quoted prices in active markets for identical assets or liabilities the City has the ability to access.
- Level 2 – Inputs (other than quoted prices within level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3 – Inputs which are unobservable for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability.

For assets and liabilities that are measured at fair value on a recurring basis, this statement requires disclosure of information that enables financial statement users to assess the inputs used to develop those measurements. The only assets the City measures at fair value on a recurring basis are investments. See Note 4 for the required disclosure information.

## GLOSSARY OF TERMS

2004 Plan	The 20-year Comprehensive Plan approved by the BMA and Planning Commission in 1984.
Accrual Basis	A method of accounting in which each item is entered as it is earned or incurred regardless of when actual payments are received or made.
Adopted Budget	The budget approved by the BMA and enacted by budget appropriation ordinance, on or before June 30 of each year.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes such value is stated as of the last countywide reappraisal date.
Appropriation	An authorization made by the BMA, which permits the City administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
Balanced Budget	A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest/principal.
BMA	Board of Mayor and Alderman.
Bond(s)	A certificate of debt (usually interest-barring or discounted) that is issued by a government or corporation in order to raise money.
Budget	A plan of financial operations comprised of an estimate of expenditures for a fiscal year and the means of financing those expenditures (revenue estimates).
Budget Appropriation Ordinance	The official enactment by the BMA establishing the legal authority for City administrative staff to obligate and expend funds.
Budget Calendar	The schedule of key dates or milestones that the City follows in the calendar preparation and adoption of the budget.
Budget Document	The official written statement prepared by the City's staff that presents the budget to the BMA.
CAFR	Comprehensive Annual Financial Report.
Capital Outlay	The purchase of items of significant value (more than \$5,000) and having a useful life of several years, also referred to as fixed assets.
Capital Projects	Projects established to account for the cost of capital improvements. Typically a capital project encompasses a purchase of land and/or the construction of or improvements to a building or infrastructure.
CIP	Capital Improvements Program.
Contingency Fund	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

## GLOSSARY OF TERMS

Cost Center	An organizational budget and operating unit within a City department.
Debt Service	Payment of interest and repayment of principal on City debt.
Depreciation	A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.
Department	A management unit of closely associated City activities headed by a director or chief.
Direct Debt	The sum total of bonded debt issued by the City.
Distinguished Budget Presentation Award	A GFOA sponsored program award presented to a qualifying governmental unit that publishes a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.
EMS	Emergency Medical Services.
EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	A type of proprietary fund used to account for the financing of goods or services to the public where all or most of the operating expenses involved are recovered in the form of user charges. This category includes the Germantown Centre Fund, the Great Hall Fund, the Utility Fund and the Sanitation Fund.
Expenditures	The cost of goods received or services rendered whether payment for such goods and services has been made or not.
FAC	Financial Advisory Commission – A citizen’s advisory committee made up of business executives and professionals from the community and one alderman.
FASB	Financial Accounting Standards Board.
Fiduciary Funds	Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Fiscal Year (FY)	An accounting period extending from July 1 to the following June 30.
Fund	A fiscal entity with a self-balancing set of accounts used to account for an activity(s) with common objectives.
Fund Balance	The cumulative excess of revenues over expenditures in a fund at a point in time. With certain limitations, a fund balance may be used to balance the subsequent year’s budget.
GAAP	Generally Accepted Accounting Principles are uniform standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity.

## GLOSSARY OF TERMS

GASB	The Governmental Accounting Standards Board, established in 1984 and comprised of five members, is the highest source of accounting and financial reporting guidance for state and local governments.
General Fund	The principal fund operating the City, it accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, and other types of revenues. This fund usually includes most of the basic operating services, such as fire and police, finance, administration, parks and recreation and environmental services.
General Obligation (GO) Bonds	When a government pledges its full faith and credit and unlimited taxing power for repayment of the bonds it issues. A GO Bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.
GFOA	Government Finance Officers Association of the United States and Canada.
Goal	The underlying reason(s) for the provision of essential City services.
GPAC	Germantown Performing Arts Centre.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.
Interfund Transfers	Amounts transferred from one fund to another.
Inter-governmental Revenue	Revenue received from another government for general purposes or a special purpose.
Internal Service	A type of proprietary fund used to account for the financing of goods or services provided by one City activity to other City activities on a cost-recovery basis.
IRP	Infrastructure Replacement Program.
LEAA	Law Enforcement Assistance Administration, a grant or agency.
LGIP	An investment mechanism authorized by the 91 <sup>st</sup> General Assembly, which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
Line Item Budget	A budget summarizing the detailed categories of expenditures for goods and services the City intends to purchase during the fiscal year.
LSSI	Library Systems & Services, LLC

## GLOSSARY OF TERMS

Moody's Investor Services, Inc.	A recognized bond-rating agency.
MSA Air Mask Objective	Mine Safety Appliance – used as a self-contained breathing apparatus.
MUNIES System	Municipal Impact Evaluation System.
Net Assets	Total assets minus the total liabilities of an organization.
Objective	A measurable statement of the actual results which a City activity expects to achieve in support of a stated goal.
Policy Agenda	The BMA's long-range goals for the City of Germantown.
Program Change	Alteration or enhancement of current services or the provision of new services.
Proprietary Fund	A distinct business entity, which is responsible for its liabilities and entitled to its profits.
Proposed Budget	The budget proposed by the city administrator to the BMA for adoption.
Purchase Order	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor becomes a contract. Its main function is to expedite and control buying by the City.
Reserves	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
Retained Earnings	An equity account reflecting the accumulated earnings of an enterprise or internal service fund.
Revenue	A term used to represent actual or expected income to a specific fund.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical methods.
RPAC	The Retirement Plan Administrator Commission is a citizen advisory committee made up of three citizens, the Mayor, the city administrator, the finance director, the risk manager and one alderman.
SCAT	Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center, which includes all warrants and local driving registration information.

## GLOSSARY OF TERMS

SCBA	Self-contained breathing apparatus is a piece of firefighting equipment critical to the personal safety of the City's Fire Department personnel.
Situs	The allocation formula of State shared revenue based on the population of each local municipality as a percent of the State population.
Standard & Poor's Corp.	A recognized bond-rating agency.
Tax Levy	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tax Rate	The level at which taxes are levied. The City of Germantown's tax rate is \$1.425 per \$100 of assessed value for FY10.
TFIRS	Tennessee Fire Incident Reporting System.
TGFOA	Tennessee Government Finance Officers Association.
TML	Tennessee Municipal League - a voluntary, cooperative organization established by the cities and towns of the state for mutual assistance and improvement.
TML Risk Management Pool	Self-insurance pool formed in 1981 by the TML.
Transmittal Letter	A general discussion of the budget presented to the BMA by the City Administrator as a part of the budget document. The transmittal letter explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the city administrator.
TVA	Tennessee Valley Authority.
Un-encumbered	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
Vision 2020	Strategic plan for the City of Germantown formulated by the citizens and approved by the Board of Mayor and Aldermen

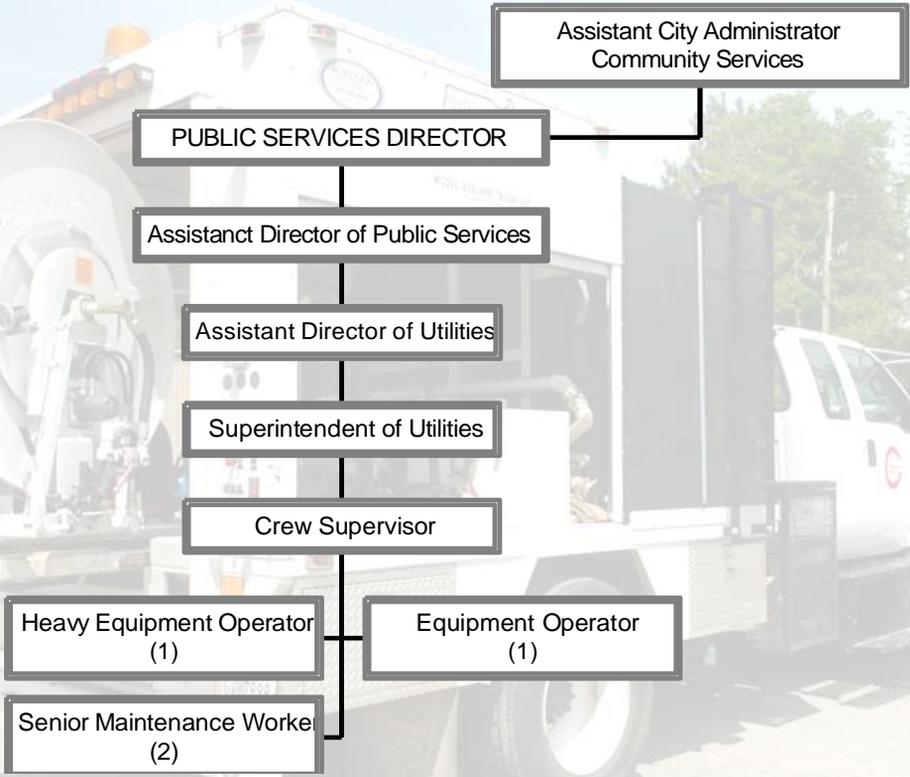
The most important ingredient in creating and maintaining a quality environment for the community is the people. The City of Germantown is very fortunate to have caring and concerned citizens whom volunteer their time to serve on boards and commissions.

There are 23 different groups of citizens who meet to discuss city business. They make suggestions to the Board of Mayor and Aldermen that shape the city's future and they make decisions that set standards and goals for the community. The volunteers put much time, talent and hard work into the task at hand. Their continued commitment is the reason for the quality of life that is uniquely Germantown.

- AUDIT COMMISSION
- BOARD OF ZONING APPEALS
- BEAUTIFICATION COMMISSION
- DESIGN REVIEW COMMISSION
- ECONOMIC DEVELOPMENT COMMISSION
- EDUCATION COMMISSION
- ENVIRONMENTAL COMMISSION
- FINANCIAL ADVISORY COMMISSION
- GERMANTOWN ATHLETIC CLUB COMMISSION
- GREAT HALL COMMISSION
- HISTORIC COMMISSION
- INDUSTRIAL DEVELOPMENT BOARD
- LIBRARY BOARD
- NEIGHBORHOOD PRESERVATION COMMISSION
- PARKS & RECREATION COMMISSION
- PERSONNEL ADVISORY COMMISSION
- PLANNING COMMISSION
- PUBLIC SAFETY EDUCATION COMMISSION
- RETIREMENT PLAN ADMINISTRATION COMMISSION
- OTHER POST EMPLOYMENT BENEFIT COMMISSION
- SENIOR CITIZENS ADVISORY COMMISSION
- TELECOMMUNICATIONS COMMISSION
- YOUTH COMMISSION

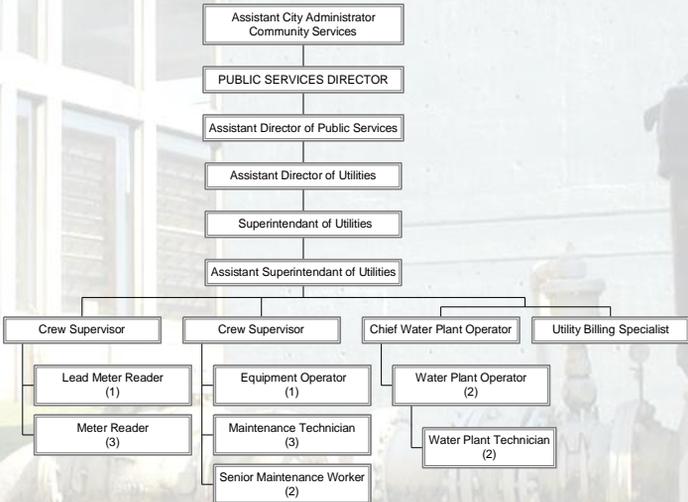
# SEWER OPERATIONS

## Organization Chart

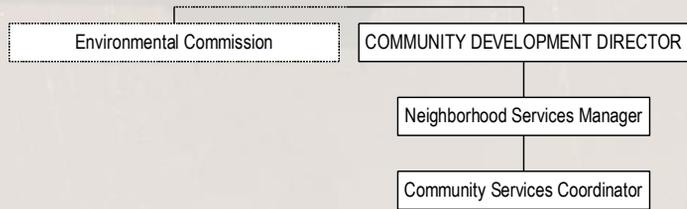


# WATER OPERATIONS

## Organization Chart



# SANITATION Organization Chart



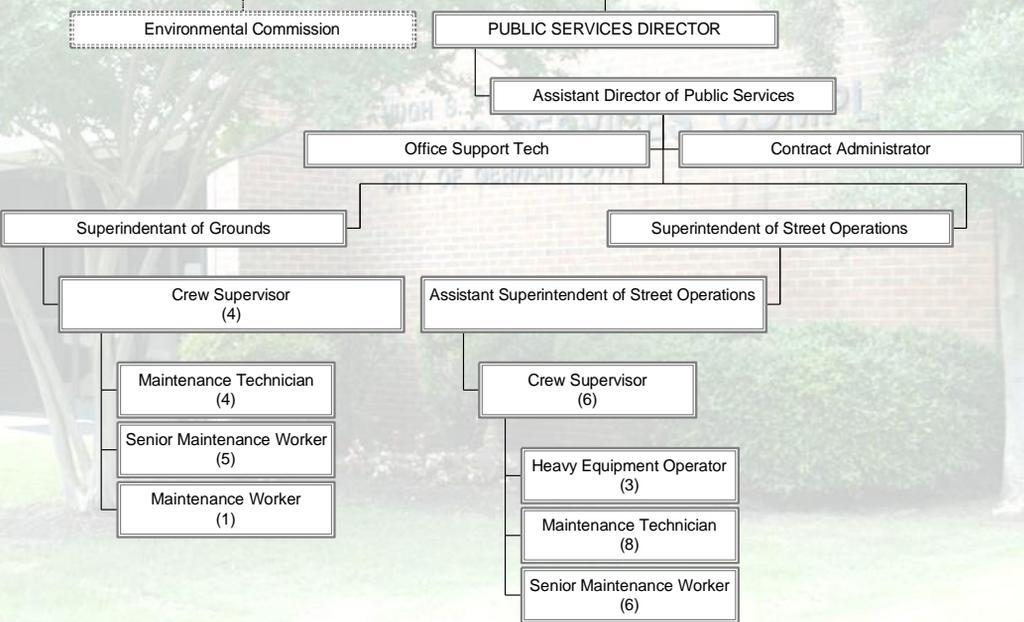
# ANIMAL CONTROL DIVISION

## Organization Chart



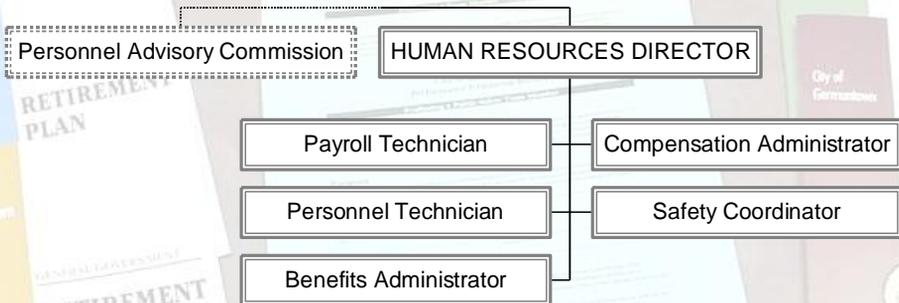
# PUBLIC SERVICES DEPARTMENT

## Organization Chart



# HUMAN RESOURCES

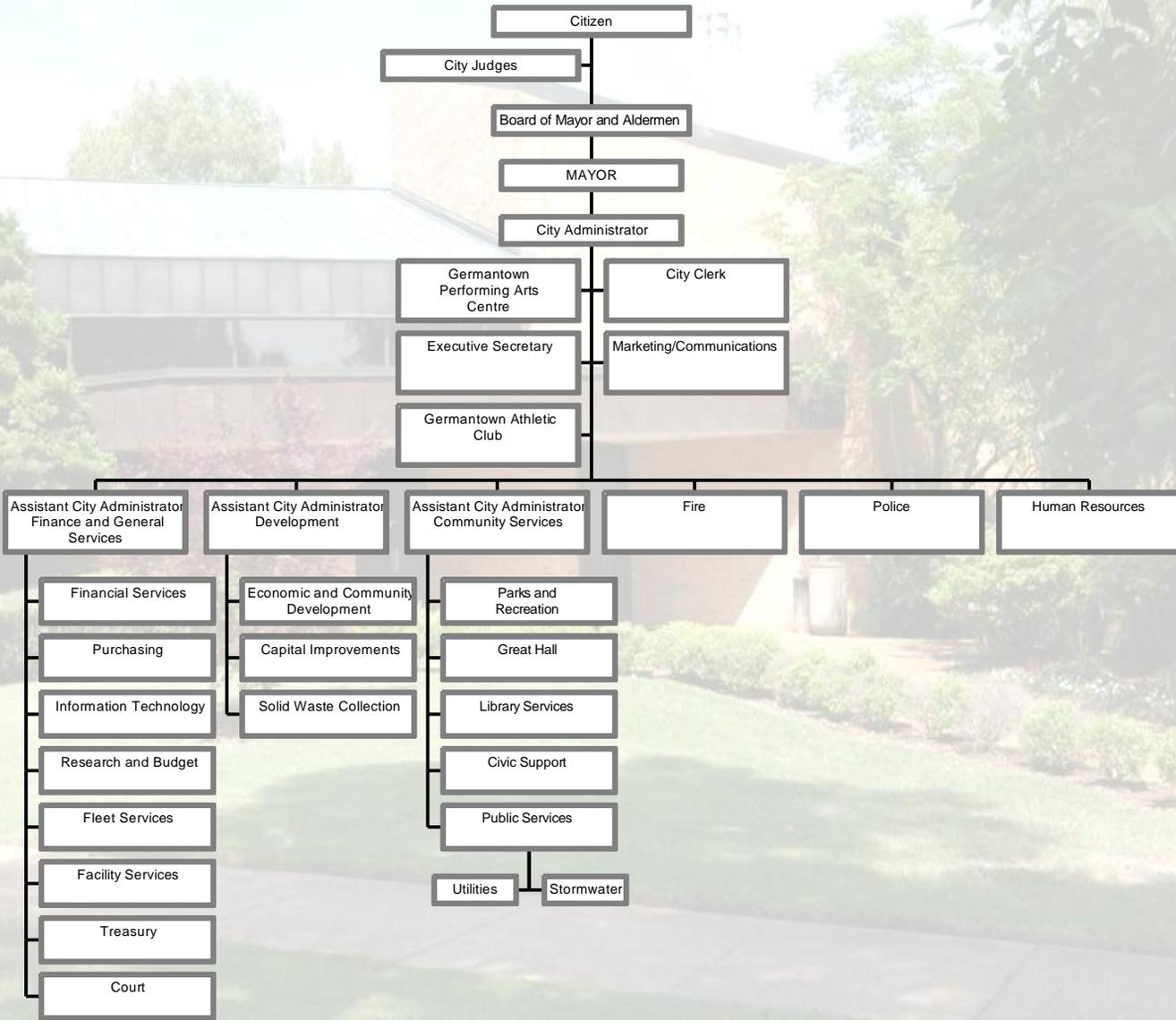
## Organization Chart





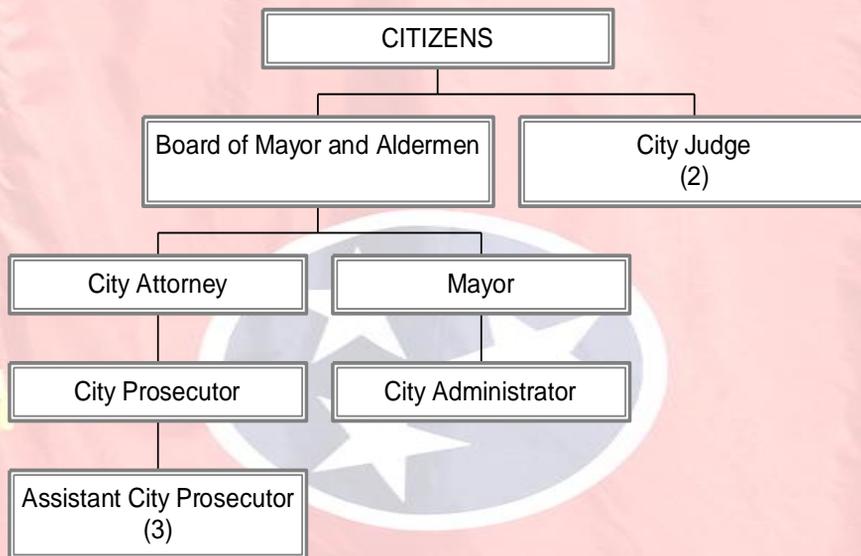
# CITY OF GERMANTOWN, TENNESSEE

## Organization Chart



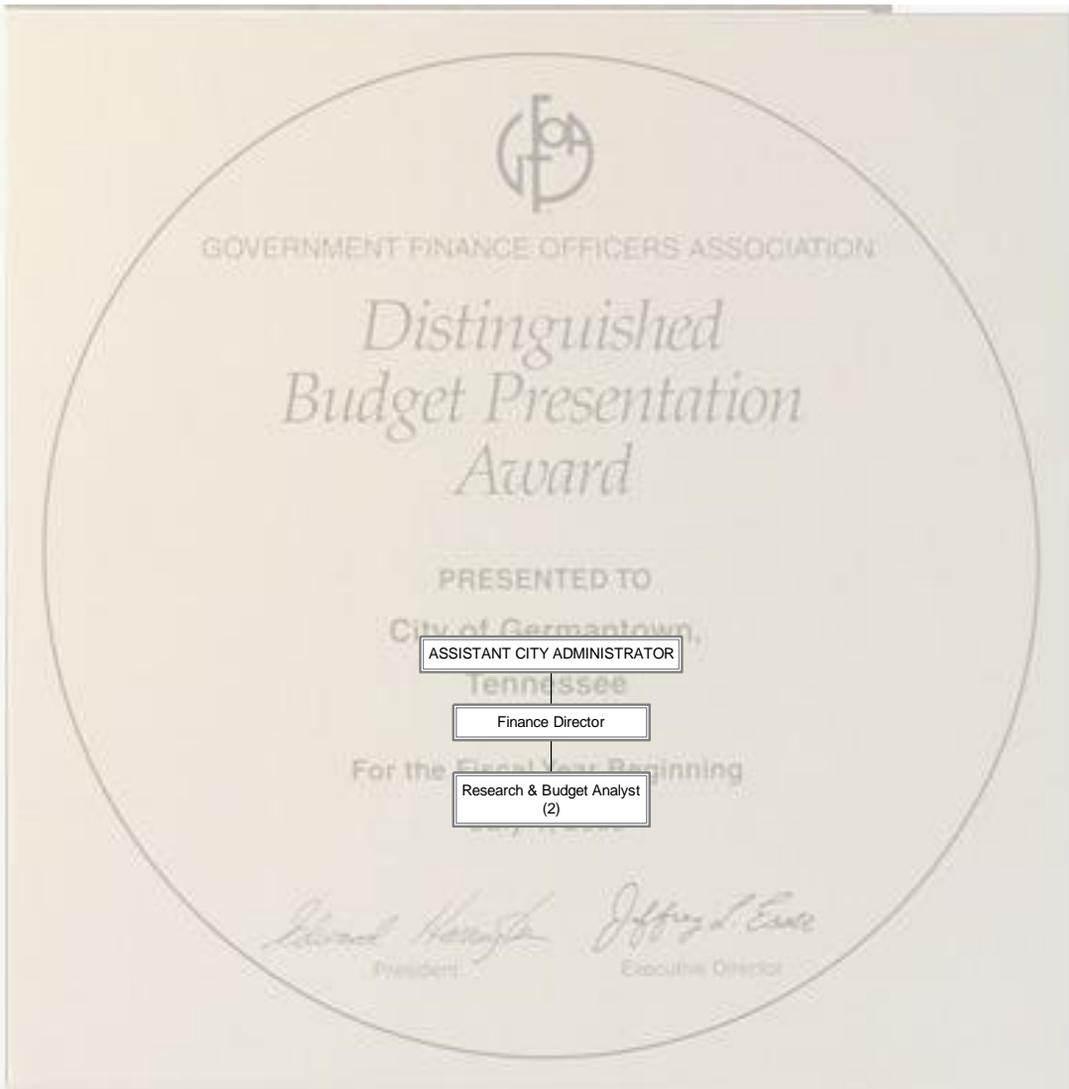
# ALDERMEN

## Organization Chart



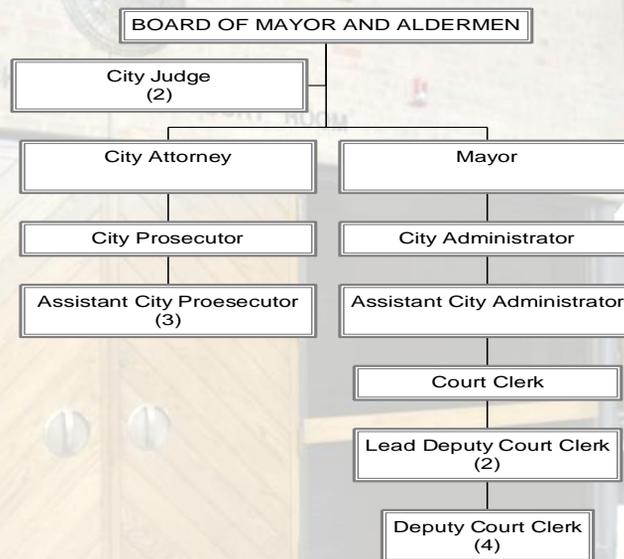
# RESEARCH & BUDGET

## Organization Chart



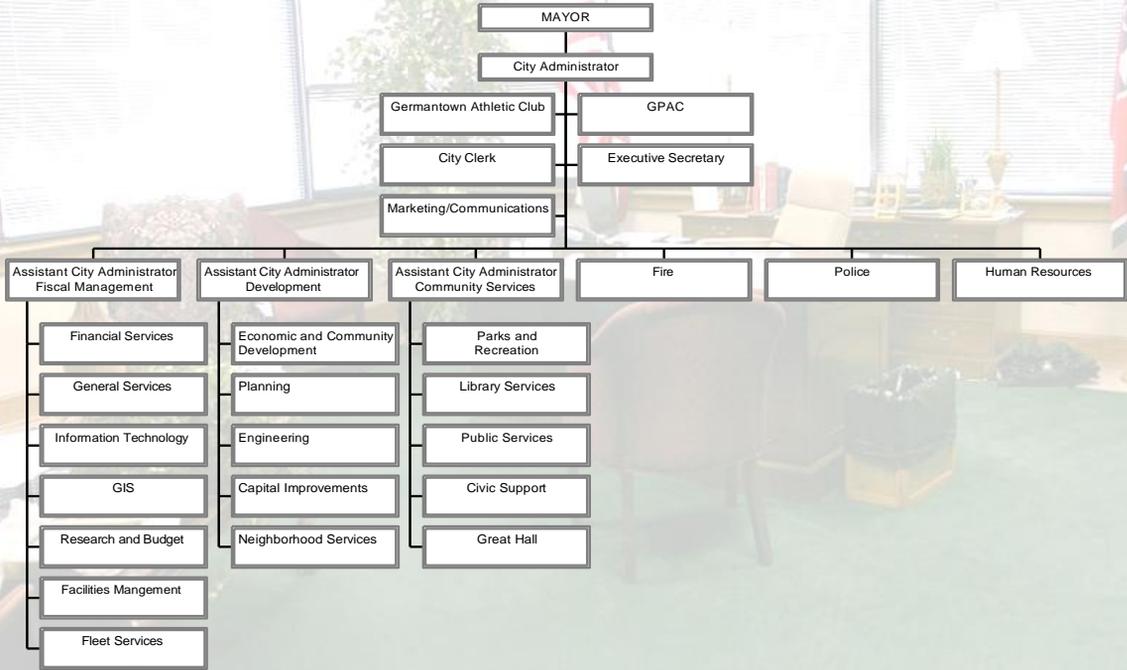
# CITY COURT

## Organization Chart



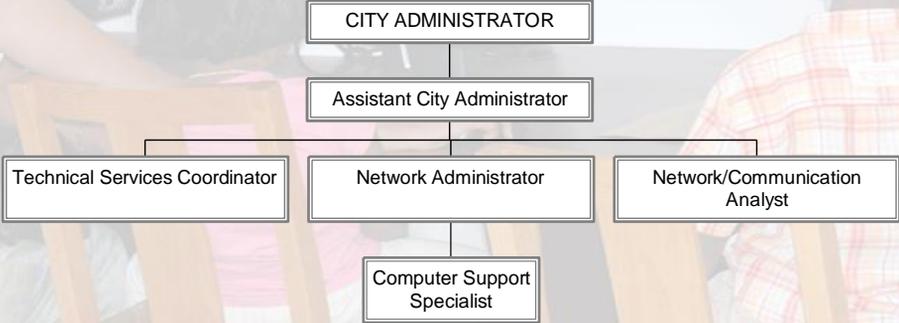
# ADMINISTRATION

## Organization Chart



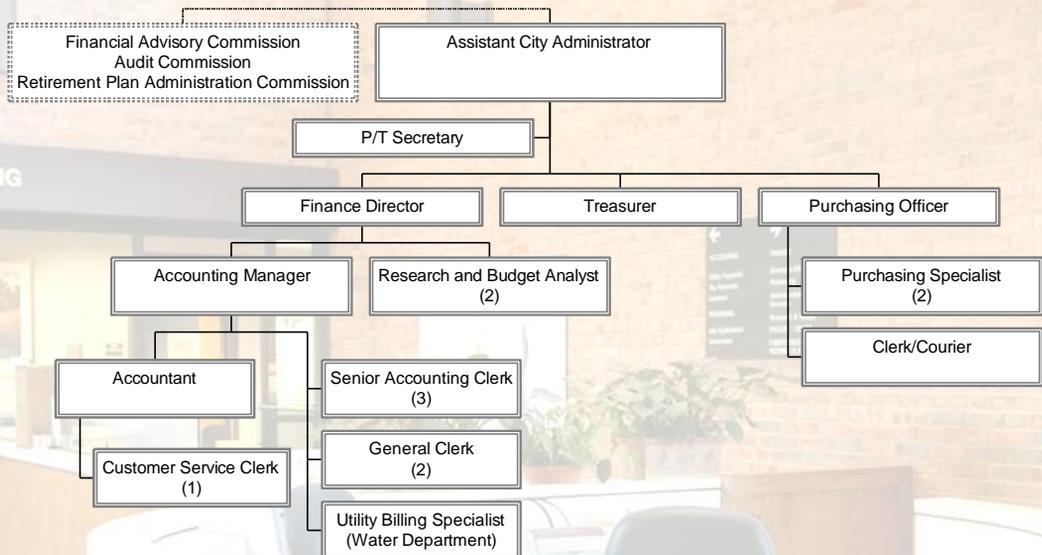
# INFORMATION TECHNOLOGY

## Organization Chart



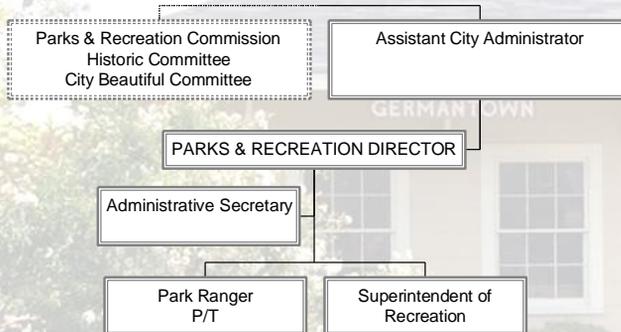
# FINANCIAL SERVICES

## Organization Chart

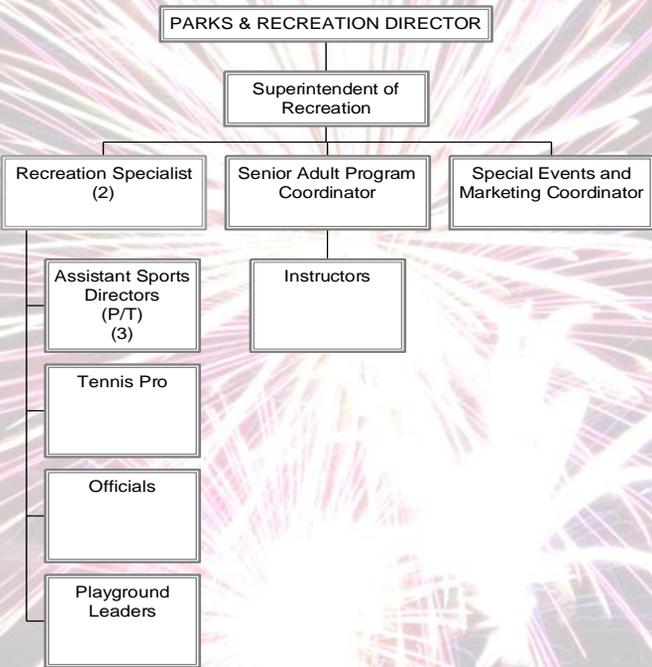


# PARKS & RECREATION

## Organization Chart

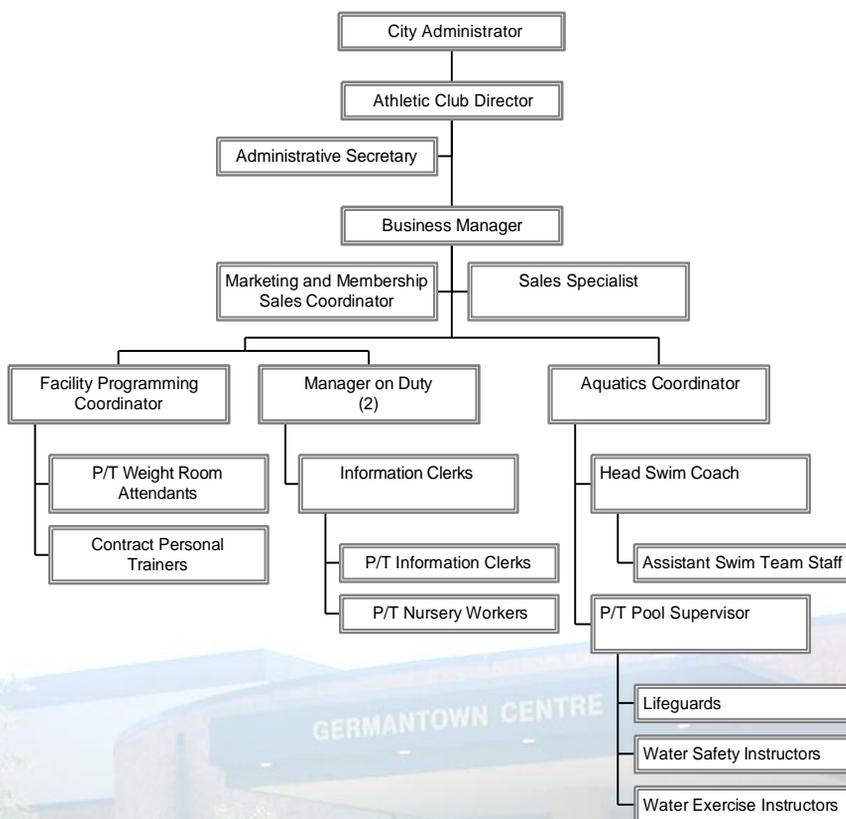


# RECREATION Organization Chart



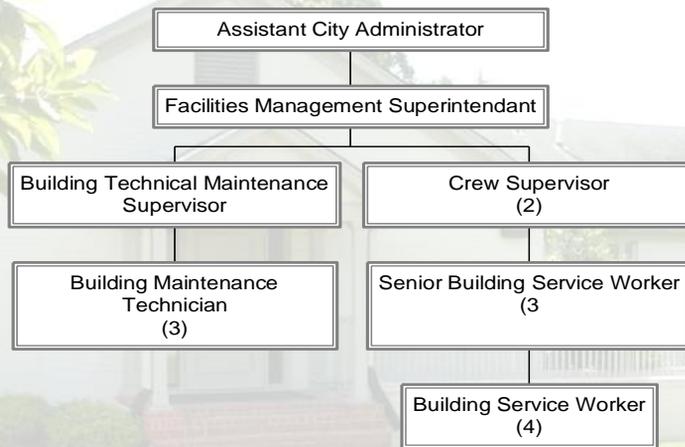
# GERMANTOWN ATHLETIC CLUB

## Organization Chart



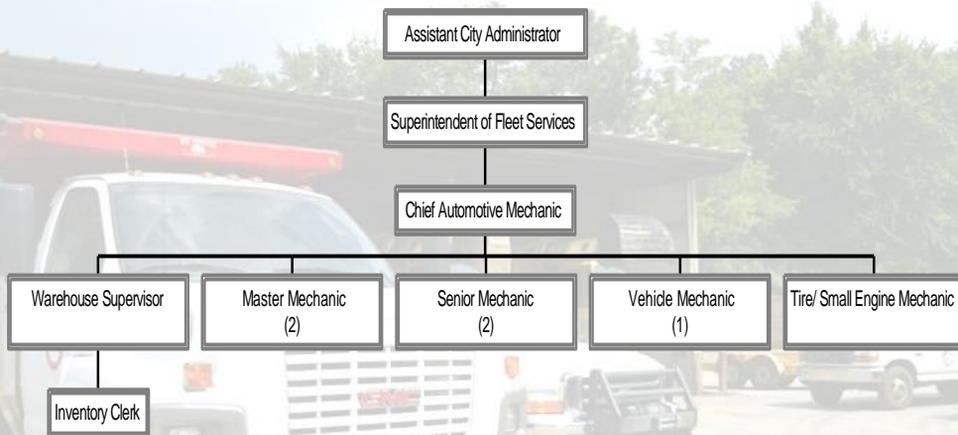
# FACILITY SERVICES

## Organization Chart



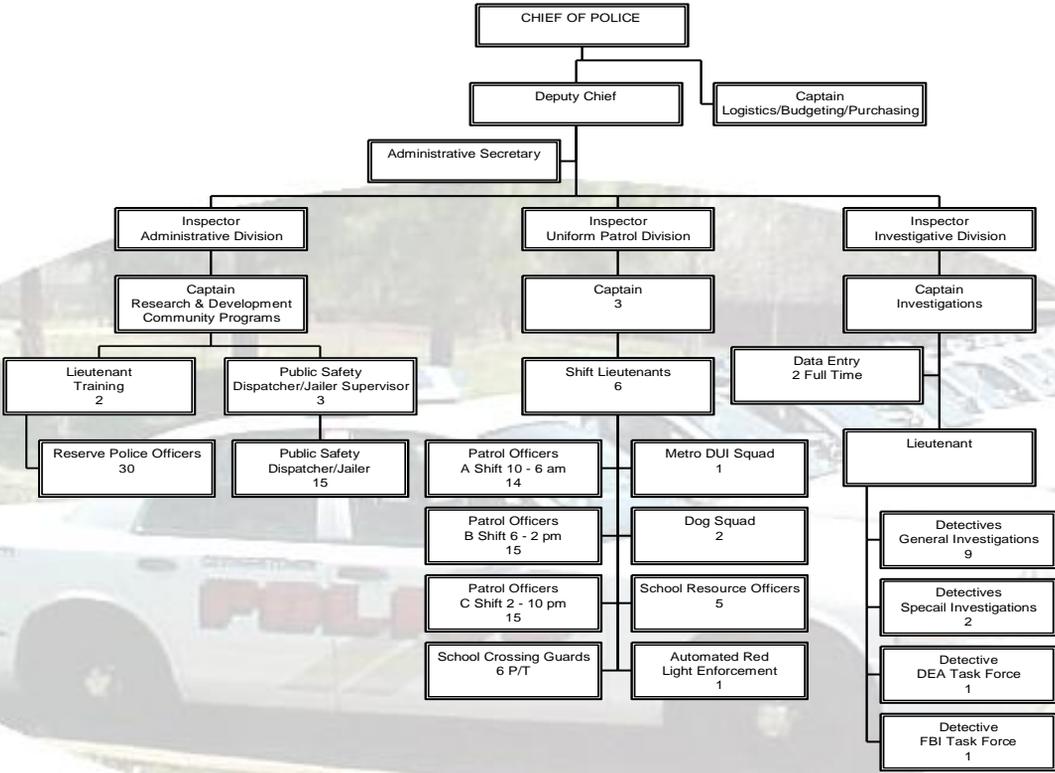
# FLEET SERVICES

## Organization Chart



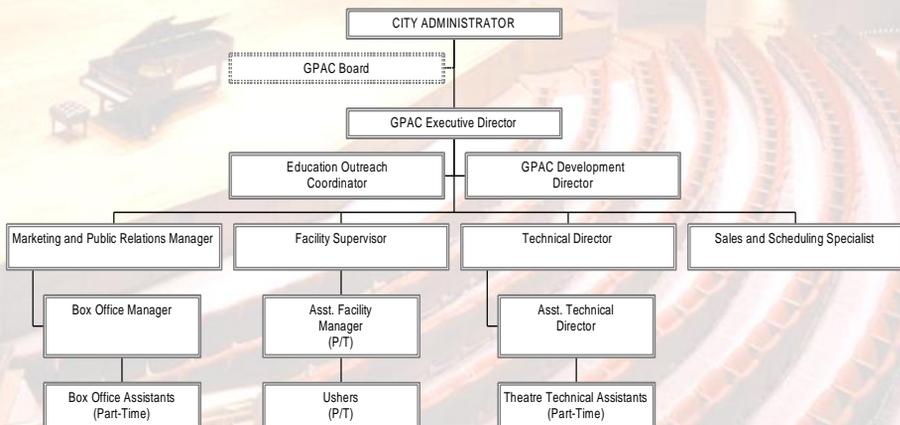
# GERMANTOWN POLICE DEPARTMENT

## Organization Chart

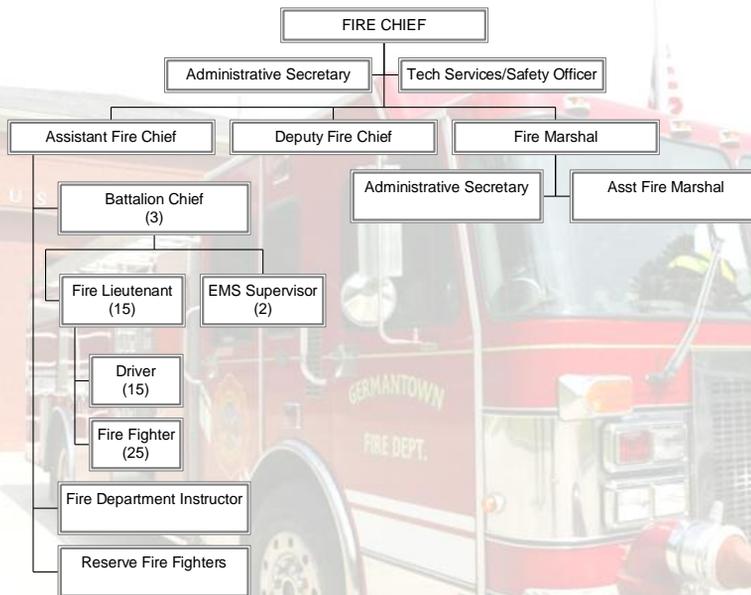


# GERMANTOWN PERFORMING ARTS CENTRE

## Organization Chart

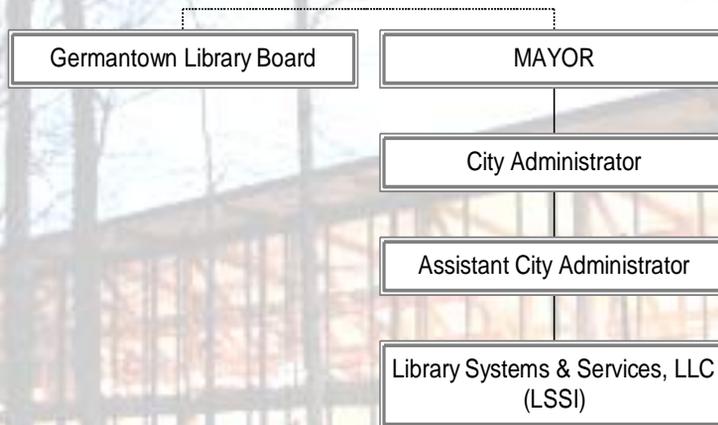


# GERMANTOWN FIRE DEPARTMENT Organization Chart



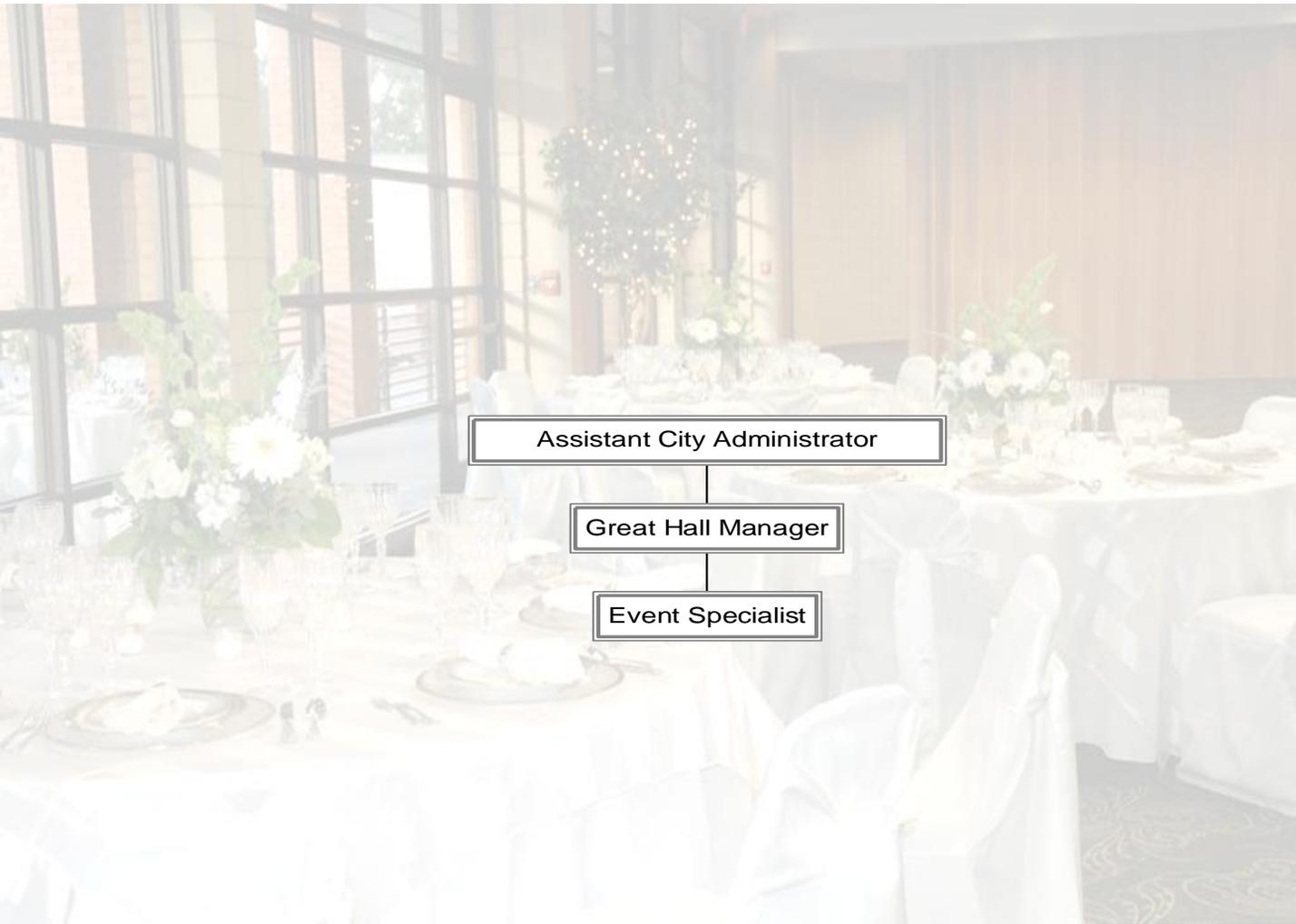
# LIBRARY SERVICES DEPARTMENT

## Organization Chart



# GREAT HALL

## Organization Chart



# STORMWATER

## Organization Chart

