

CITY OF GERMANTOWN

FISCAL YEAR 2012 BUDGET

July 1, 2011 – June 30, 2012



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Germantown
Tennessee**

For the Fiscal Year Beginning

July 1, 2010

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, 2010.

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 FY12 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 FY12 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 FY12 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.

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 2012 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

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July 2011

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

The City's proposed budget for FY12 continues to support the vision, goals, and strategies identified in 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 that enable our community's transition from several decades in the growth/development mode to long-term sustainability. It promotes preservation, reinvestment, and redevelopment, all critical elements toward assuring a property tax base that continues to appreciate and provide adequate revenues to fund municipal services. Vision 2020 also looks at the other side of government finances: managing costs.

As in the past, your elected officials have identified priorities for FY12, at the same time making certain those priorities are consistent with long-term stability in service quality. This budget encompasses 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.

After eight years at the same or equalized rate, the FY12 general fund and capital fund budget does require a property tax increase. Actions during the past several years—restructuring divisions, consolidating and eliminating positions, redefining job responsibilities and other measures—have resulted in savings and efficiencies. The managed competition approach initiated during FY08 has set the pace and prospect for greater efficiency and effectiveness now and in the years ahead. However, the failure of the economy to rebound quickly from the recession leaves city government short of resources adequate to assure the quality and scope of services we believe our citizens expect and require.

The FY12 budget reflects the Board's thoughtful and careful decisions about services and infrastructure investment, the Financial Advisory Commission's diligent examination of revenue and expense projections and the professional staff's daily stewardship of citizen tax dollars. Driven by conservative fiscal policies, the City continues to merit the triple-A bond ratings of both Moody's and Standard & Poor's, established in FY94 and most recently reaffirmed during FY09.

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

Sharon Goldsworthy, Mayor



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May 2011

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

This letter transmits the Budget for the fiscal year beginning July 1, 2011. In setting the City's annual financial and spending plan, 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 the five-year planning period.

THE FISCAL YEAR 2012 BUDGET

The FY12 Budget is balanced and totals \$73.7 million for all funds with the City's General Fund totaling \$38.9 million. The balanced budget is the result of ongoing departmental cost control, efficiency measures implemented even before the start of the recession and a property tax increase of \$0.06, designed to ensure our financial health as the recovery continues to gather strength.

Significant elements in the budget include the design and construction of a new fleet maintenance shop, the design of the Germantown Community Library expansion and replacement of the public safety radio system. The last property tax adjustment was implemented in FY04 and was intended to last five years. However, careful management and strict financial policies have allowed the City to operate without a tax increase for eight instead of the intended five years.

Managing the tax rate over the past eight years has presented unique challenges including unanticipated expenditure increases and threats to our existing operating revenues. In 2004, Shelby County Government removed countywide funding and support for library services. Germantown residents place a premium on their community library and, as a result, Germantown City Government assumed full operation of the library under a contract with LSSI (an independent contractor) which added \$1.3 million to the City's operating expense budget. In 2008, the global economic meltdown manifested itself locally in the form of significant reductions in the City's operating revenues from state and local sales taxes and investment income. Finally, changes to financial reporting systems required all municipalities to come into compliance with GASB 45. The result was the creation of the OPEB trust fund requiring annual contributions from the City in the amount of \$923,696 in FY12.

The FY12 Budget continues to support the Vision 2020 plan adopted by the Board of Mayor and Aldermen. In January, the Board of Mayor and Aldermen revisited and refined this strategic plan and vision for our community. That effort reinforced our triple bottom line commitment to economic, environmental and social sustainability. The programs and services included in this year's budget continue to support this policy direction given by the Board of Mayor and Aldermen.

GERMANTOWN ECONOMY AND FINANCIAL OUTLOOK

Elastic tax revenues such as local and state sales taxes have snapped back nationally to almost prerecession levels, a strong indicator of economic health particularly in states like Tennessee that are so dependent on sales tax revenues. In Germantown, the local option sales tax revenue increased 9.7 percent in fiscal year 2011 from the prior year and the state sales tax allocation grew 3.7 percent for the same period. On the flip side of this good news is the fact that consumer prices rose in February and March and could possibly put a squeeze on the consumer spending necessary to fuel the recovery. Locally, we can expect to see this impact basic commodity and energy prices, in particular petroleum-based products such as gasoline, diesel fuel and asphalt. According to the Conference Board, increased gasoline prices, natural disasters and global political unrest has caused a once bright consumer confidence level to dim.

Although there is every indication that the economy is stronger and Germantown's financial outlook has improved dramatically from this time last year, the recovery still appears to be delicate. We will continue to rely on our financial indicators and monitor these leading economic indicators on a monthly basis.

FINANCIAL SUSTAINABILITY THROUGH ADVERSITY

At the start of fiscal year 2007 Germantown City officials began to see a retreat from what we considered "normal" for our community. Reduced housing starts and a decline in investment income and sales tax revenue caused us to critically examine our service delivery options and expenditures. As a result, we quickly embraced the practice of managed competition and applied those principles to a build-out scenario for our community. Our managed competition program focused on cost control and reductions and, when appropriate, reengineering procedures or outsourcing. Annual budgets are now driven by cost savings with an emphasis on City departments operating as a business with a focus on customers and quality of service. From fiscal year 2007 through the recession and continuing into the proposed fiscal year 2012 budget, the City has made a commitment to taxpayers to control and reduce costs without sacrificing core services or service quality. The following are examples of cost saving measures resulting in over \$3.1 million in ongoing annual savings.

• Reduced staff by 18.60 FTEs through a re-examination of cost efficient alternatives	(\$ 963,000)
• Wage freeze for all executive management staff in fiscal year 2009	(\$ 38,000)
• Modification to health insurance benefits	(\$1,200,000)
• Reduced operating expenses in major expenditure categories such as professional fees, other maintenance, supplies and capital outlay	(\$ 614,300)
• Debt service savings and refinancing	(\$ 307,000)
	TOTAL (\$3,122,300)

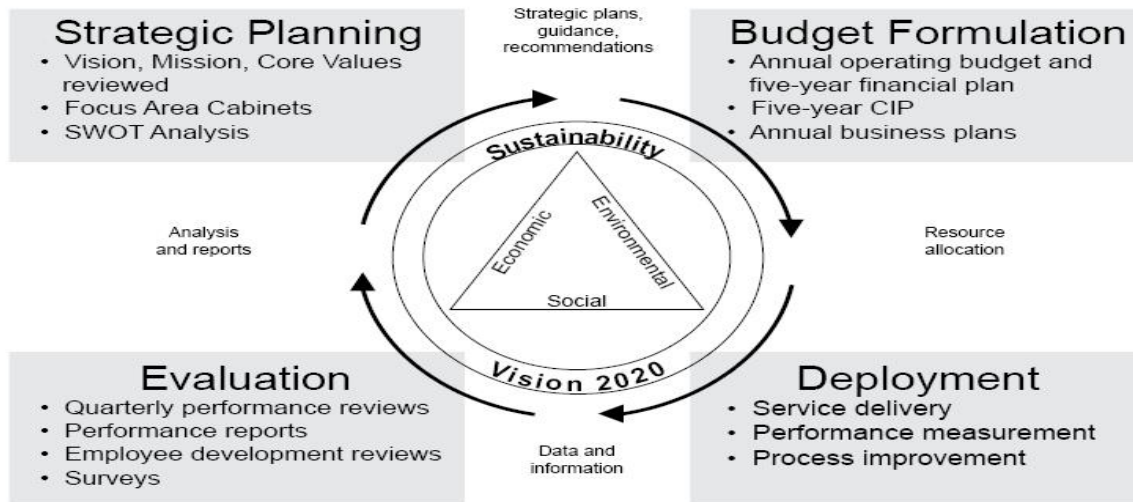
Without these cost saving measures the property tax adjustment adopted for fiscal year 2004 would have been unsustainable, resulting in dramatic cost and service delivery reductions. A property tax adjustment during the worst recession in forty years would have been unavoidable. But that was not the case. Residents have witnessed numerous capital and service enhancement initiatives move forward during this challenging period of time at the same tax rate. Examples of these activities include:

- Police Department Uniform Patrol Division – Added seven new police officers and created a sixth district to enhance law enforcement services citywide
- Fire Station 4 Replacement – Replacing the station on Forest Hill constructed in the 1960s with a state-of-the-art facility built to LEED standards, it is scheduled to open September 2011. The new station and training facility will also house the City's backup 911 center.
- Purchase of 77-foot aerial ladder truck – Designed to enhance our fire fighting capabilities, this truck will handle emergency response for multistory buildings and other high risk structures.
- Neighborhood Planning Initiative – Upgrades to the public infrastructure in several older neighborhoods, including new water and sewer lines, road reconstruction and street signs were designed and constructed.
- Johnson Road Water Treatment Plant Expansion – This 12 million gallon per day water distribution facility was brought on line in fiscal year 2010 with minimal impact on the operating cost for water treatment and production.
- Technology Upgrade and New Services – A new internal work order and monitoring system was deployed to improve customer service and increase efficiencies in tracking day to day work activities
- New City Website – The new website provides with quick and reliable information on City services. Effective communication with our residents is essential to maintain trust, openness and transparency.
- Wolf River Boulevard – The design of this two mile segment of roadway, providing a critical transportation connection in our community, was completed. Construction is underway.

STRATEGIC PLANNING

The Board of Mayor and Aldermen spent a considerable amount of time discussing and reviewing the Vision 2020 plan during its annual retreat in January. The result is an update to the strategic plan for fiscal year 2012, the framework for this year's budget development. Figure 1 outlines the strategic process employed by the City incorporating the annual operating budget, the capital improvements plan and long range financial plan.

Figure 1



City of Germantown
Strategic Planning Process

The Vision 2020 goals established by the Board of Mayor and Aldermen during the retreat formed the focus areas. Focus areas are designed to ensure that the policies and priorities identified by the Board are incorporated into the annual budget and addressed during this fiscal year. A complete outline of the five focus areas, supporting policy agenda and performance measures follows this budget transmittal letter. Vision 2020 goals identified by the Board of Mayor and Aldermen this year include the following:

Public Safety

- Safest City in the southeast
- Proactive approach to community safety
- Effective emergency response
- Safe buildings and homes
- Top quality police and fire workforce

Community Vitality

- Germantown – the preferred place to live
- Enhanced residential neighborhoods
- Development consistent with Germantown character
- Connectivity and ease of movement
- Beautiful community

Board of Mayor and Aldermen
Financial Advisory Commission
May 2011

Quality of Life

- Vibrant community
- Lifelong learning
- Parks, greenspaces and natural areas
- Recreation and entertainment opportunities
- Cultural arts and enrichment
- Personal wellness of residents

City Services and Finances

- Financial sustainability
- Services excellence
- Services valued by our customers
- Services delivered in most cost effective manner
- Civic Involvement

Environmental Quality

- Pure water
- Reduced energy consumption
- Waste reduction and resource recovery
- Stormwater pollution prevention

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 59% of overall operating revenues. The property tax increase in FY04 was established to create a five-year tax stability period. A proposed tax rate for FY12 is set at \$1.485.

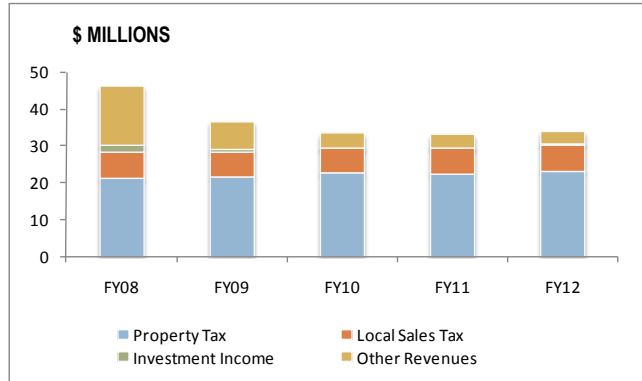
However, the uncertain economic times required an in-depth review of all revenue assumptions in formulating the budget. Additionally, a thorough expense review was conducted and included local issues of growth, new operating services, neighborhood preservation and quality of life.

- The State Economy – The slow economic recovery continued to impact cities across the state during FY11. 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. FY11 is anticipated to be better than budget and local sales are projected to slightly increase in FY12 over FY11 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 FY12 budget continues to dedicate the revenues received from the Hall Income Tax to fund capital improvements projects. This action continues to position the City to respond effectively if this revenue source changes either due to economic conditions or by state sharing policy.

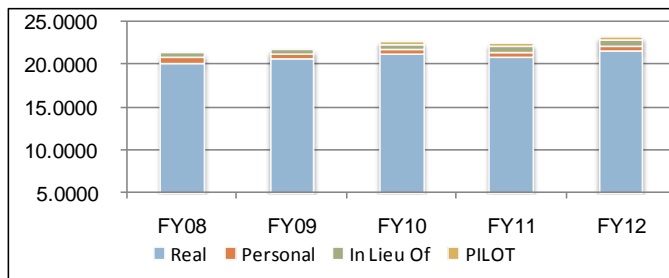
GENERAL FUND

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 FY08 was higher than other years due to the inclusion of debt issuance proceeds.



\$ MILLIONS



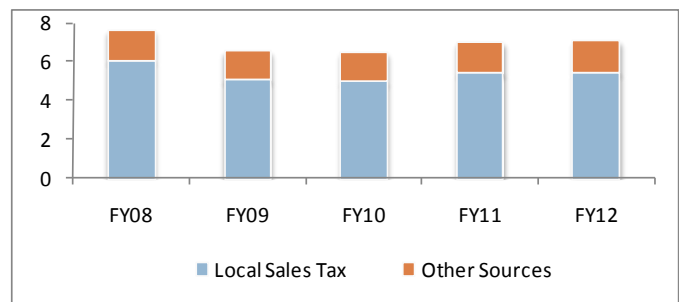
PROPERTY TAXES

The proposed property tax rate for the City of Germantown is \$1.485 per \$100 of assessed valuation. In the FY12 budget, real, personal, in-lieu-of-property taxes and PILOT are projected to generate approximately \$23.1 million, 59% of the total revenue budget for the City.

LOCAL SALES TAXES

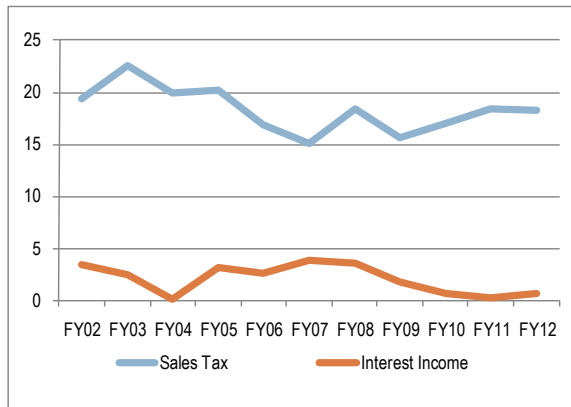
Local sales tax collections contribute 18% of the total revenue for the operations of the City. This category includes the local sales tax, the wholesale beer tax, the wholesale liquor tax, gross receipts business taxes and hotel/motel occupancy tax. The FY12 Budget anticipates \$7.1 million in local sales tax revenue.

\$ MILLIONS



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

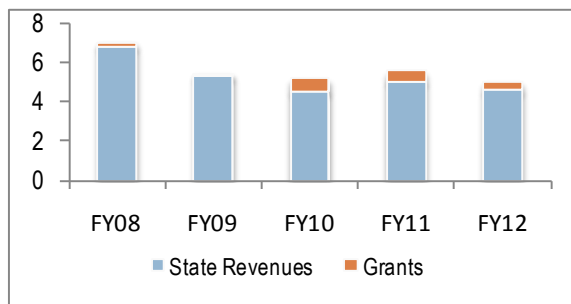
PERCENT



INTEREST INCOME

Interest on the City's investments contributes 1% of total revenues for the City of Germantown. The FY12 Budget projects income from investments at \$235,480. Both the State of Tennessee and the City of Germantown have regulations regarding authorized investments. The level of interest income fluctuates depending on interest rates and amount of funds held in reserve.

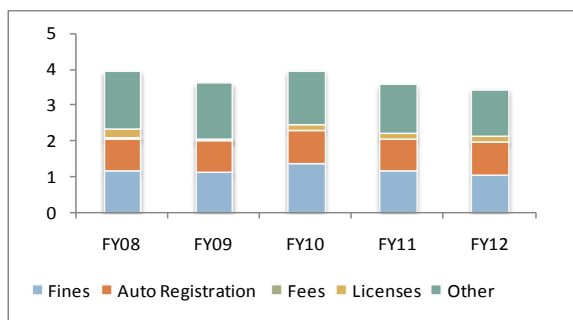
\$ MILLIONS



STATE REVENUES AND GRANTS

State shared revenues and state and federal grants make up 12% 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 \$5.1 million in FY12. With the exception of the income and excise tax, state revenues are allocated on a per capita basis with Germantown's population at 38,844, per 2010 federal certified census. This source of revenue fluctuates depending on the statewide economy and certified population counts.

\$ MILLIONS



OTHER LOCAL REVENUE SOURCES

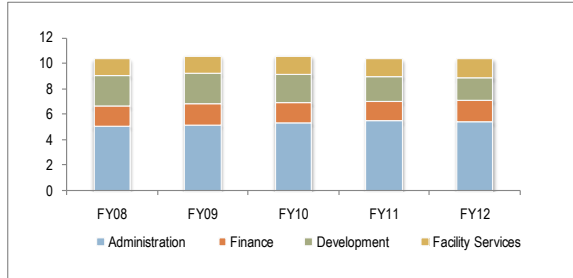
Other local revenue sources generate approximately 9% of the overall revenue for the City. This category includes automobile registration fees, local cable franchise fees, city court fees and an assortment of other smaller fees collected by municipalities. Licenses and fees are a fairly stable source of revenue for the City. However, revenues are budgeted to be down for FY12 with projections of \$3.4 million from fees.

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 2012 and an overview of the Financial Policies as adopted by the Board of Mayor and Aldermen are provided following this section.)

\$ MILLIONS



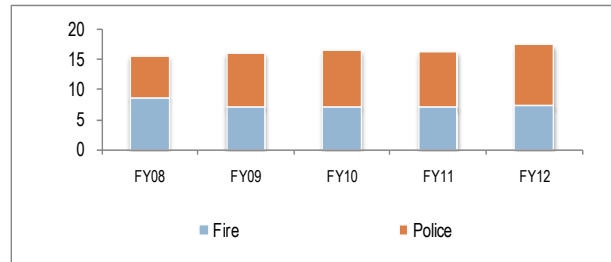
GENERAL GOVERNMENT EXPENDITURES

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 now included within Administration in FY12. FY12 expenditures for these functions decreased by \$44,648 or less than 1% from the FY11 estimate, despite increases in Finance, Information Technology, and Court.

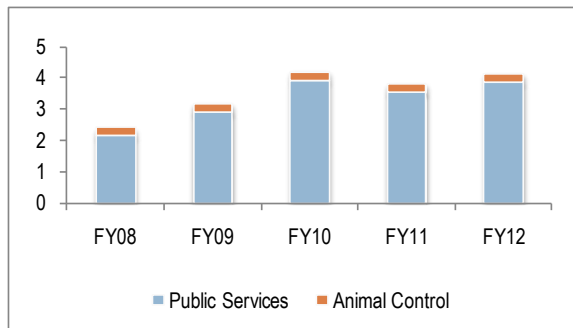
PUBLIC SAFETY EXPENDITURES

Total expenditures for Police and Fire Departments increased by \$827,927 or 5% from the FY11 estimate. During the past five years, public safety costs have risen primarily due to the additional safety personnel and ancillary costs. FY12 shows an increase over FY11 estimate due primarily to the replacement of public safety vehicles in FY12.

\$ MILLIONS



\$ MILLIONS



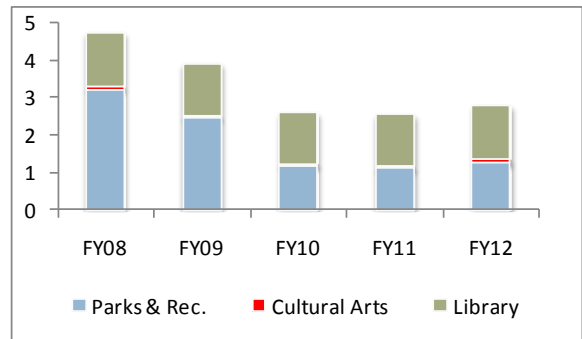
TRANSPORTATION AND ENVIRONMENT EXPENDITURES

The category includes the Department of Public Services and Animal Control. Total FY12 expenditures for this category increase by \$325,016 or 9% from the FY11 estimate. FY12 expenses are higher than FY11 estimate due to the replacement of maintenance equipment in Public Services.

COMMUNITY SERVICES EXPENDITURES

The category includes the Parks and Recreation Department, Library Services, and Cultural Arts. The FY12 expenditures decrease by \$244,224 or 10% above the FY11 estimate. This increase is due partially to the movement of civic support expenditures to other general fund departments in FY12.

\$ MILLIONS



SUMMARY OF FY12 APPROVED EXPENDITURE HIGHLIGHTS

TOTAL BUDGET - GENERAL FUND

(in thousands)

	Original Budget FY11	Estimated FY11	Budget FY12	Variance - Est. FY11 Budget FY12	% Variance Estimated FY11	% Variance Budget FY12
Operating Budget*	36,611	37,163	38,878	1,714	-4.6%	-4.4%
Capital	-	-	-	-	0.0%	0.0%
Total	36,611	37,163	38,878	1,714	-4.6%	-4.4%

TOTAL BUDGET - ALL FUNDS

(in thousands)

	Original Budget FY11	Estimated FY11	Budget FY12	Variance - Est. FY11 Budget FY12	% Variance Estimated FY11	% Variance Budget FY12
Operating Budget*	54,581	54,831	58,722	3,891	-7.1%	-6.6%
Capital	39,468	28,837	14,996	(13,841)	-48.0%	-92.3%
Total	94,049	83,668	73,718	(9,950)	-11.9%	-13.5%

BY PROGRAM:	Increase (in thousands)	Percent of Total	Percent Inc. to Estimate
Community Services	\$ 244	-2.5%	9.5%
General Debt Service	904	-9.1%	29.9%
General Government	45	-0.4%	0.4%
Transportation & Environment	325	-3.3%	8.6%
Athletic Club	564	-5.7%	16.4%
Great Hall	510	-5.1%	-9537.0%
Contingencies	50	-0.5%	0.0%
Other Programs	(12,140)	122.1%	-42.8%
Public Safety	1,069	-10.7%	6.4%
Sanitation	(328)	3.3%	-8.3%
Stormwater	(20)	0.2%	-1.9%
Utilities	(1,173)	11.8%	-11.0%
TOTAL	\$ (9,950)	100.0%	-11.9%

BY CATEGORY:			
Personnel	\$ 1,153	-11.6%	4.1%
Debt Service	869	-8.8%	25.8%
Contingencies	50	-0.5%	0.0%
Communications	26	-0.3%	6.8%
Rents	44	-0.4%	8.2%
Contract Services	(85)	0.8%	-1.8%
Professional Fees	(247)	2.5%	-6.3%
Supplies	144	-1.4%	7.0%
Capital Outlay	781	-7.8%	146.9%
All Other Categories	(12,685)	127.6%	-32.0%
TOTAL	\$ (9,950)	100.0%	-11.9%

* 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, 2010 totaled \$22.4 million. The underlying purpose and rationale for these reserves are described in the Financial Policies contained in this section of the document.

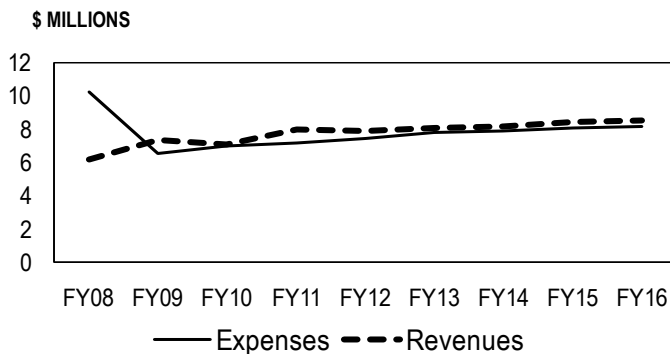
Following a review of the Financial Policies with the Financial Advisory Commission and the Board of Mayor and Aldermen, the Financial Policies were updated as detailed in this section of the Budget.

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.

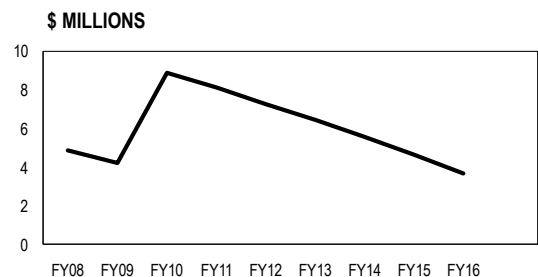
**UTILITY FUND
 REVENUES OVER EXPENSES**



The chart on the left graphically illustrates the revenue and expenditure trends over a 9-year planning period. Utility revenues and expenses reflect the fluctuation common to a Utility Fund.

OUTSTANDING UTILITY DEBT

Outstanding Utility Debt of \$7.3 million at the start of FY12 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 is fairly stable. FY12 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.

FY12 CAPITAL BUDGET

The FY12 capital budget totals \$14,738,000. The transfer to capital projects from the General Fund totals \$3.611 million. Those projects incorporated in the CIP are consistent with the Board of Mayor and Aldermen’s Policy Agenda and funding priorities.

The FY12 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.

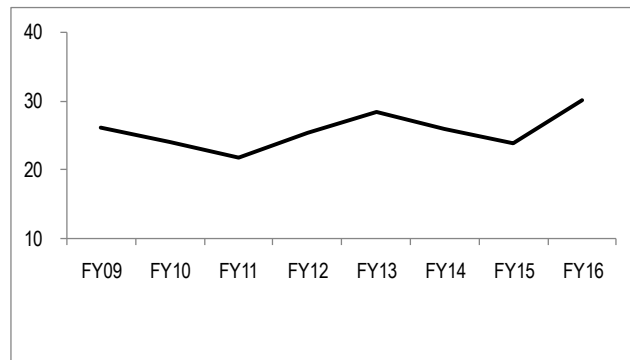
DEBT ANALYSIS

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

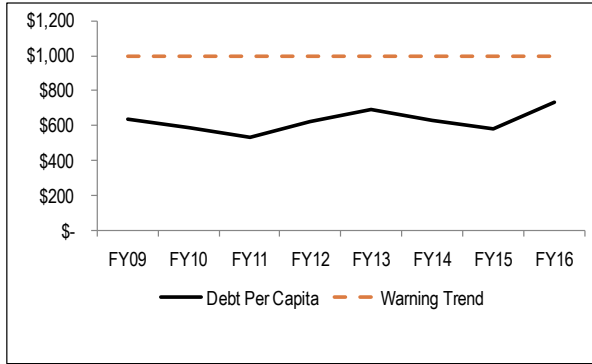
The outstanding general obligation debt chart depicts the level of indebtedness over an 8-year period. In FY09 \$9.635 million of G.O. debt was issued. Of this amount \$6.0 million was new debt and \$3.635 million was the refunding of Bond Series 2000 and 2002. The five-year planning period anticipates the following bond issuances: \$5.8 million in FY12, \$5.2 million in FY13 and \$8.0 million in FY16, which are included in the graph to the right.

OUTSTANDING G.O. DEBT

\$ MILLIONS



\$ PER CAPITA G.O. DEBT 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 FY12 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.

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 FY12 Budget for the Sanitation Fund reflects costs of the first year of a five year contract with All-Star Corporation. The revenue side includes a rate that remains the same as last year for solid waste collection in FY12 and should remain in effect in FY13. The new contract includes backdoor household trash collection with curbside option, weekly recyclables collection with incentive program and unlimited resident generated yard debris collection and composting.

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 provides citizens with improved health and safety, protection of property value, and cleaner and safer streets.

SPECIAL THANKS:

The FY12 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 FY12 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

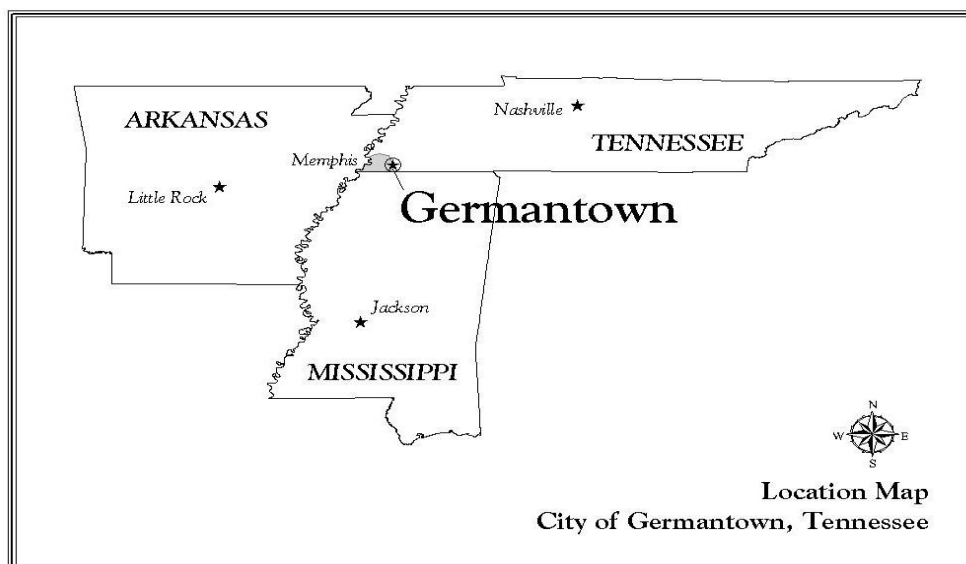
In 1960, the City had 1,101 residents. In the 1970s, Germantown began to grow rapidly and by 1980 the population had grown to 20,459. Today, the City's population is 38,844 per 2010 Federal Census. The City is primarily residential in character, but continues to expand in commercial businesses and professional services.

GERMANTOWN DEMOGRAPHICS

Population	38,844*	Education (persons 25 years of age or older)	
Male	48.7%	High School graduate or higher	98%
Female	51.3%	Bachelor's degree or higher	60%
Age		Occupation	
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%
Race		Other	
White	92.9%	Homeownership rate	89%
Black or African American	2.3%	Number of households	14,635*
Asian	3.5%	Median household income	125,514*
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 2009 State certified census.

*Per 2010 Federal Census



GENERAL INFORMATION AND STATISTICAL DATA

City of Germantown, Tennessee Principal Property Taxpayers

The Village at Germantown Inc.
Belz Investment Company (PSO)
UT Medical Group Inc.
Empirian Colonneade LLC 75%/Bushreal
Vinyards Apartments Inc.
Senter Crook Taylor Et Al
Sherriff LLC
BIC-MTS Partners (PSO)
CH Realty III/Germantown LLC
SWC Poplar FHI Partners 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
O.R. Nurses
Orgill, Inc.
El Porton
Schnucks
Stern Cardiovascular

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, 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.

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	205
Number of Street Lights	5,115

Fire Protection:

Number of Stations	4
Number of Regular Firefighters	70
Number of Volunteer Firefighters	25
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	27
Acreage	748
Number of Libraries	2
	(Germantown Community Library and Genealogy Center)
Volumes	149,974

Education (1) :

Number of Schools	8 (Shelby County)
Number of Students	7,927

Water System:

Number of Consumers	13,277
Miles of Water Main	206
Well Capacity	25 million gallons per day
Treatment Plant Capacity	24 million gallons per day
Storage Capacity	7.875 million gallons
Average Daily Consumption	7.500 million gallons
Peak Day Pumpage	15.120 million gallons
Residential Rate in Force	\$6.75 for first 5,000 gallons (minimum) \$1.65 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:

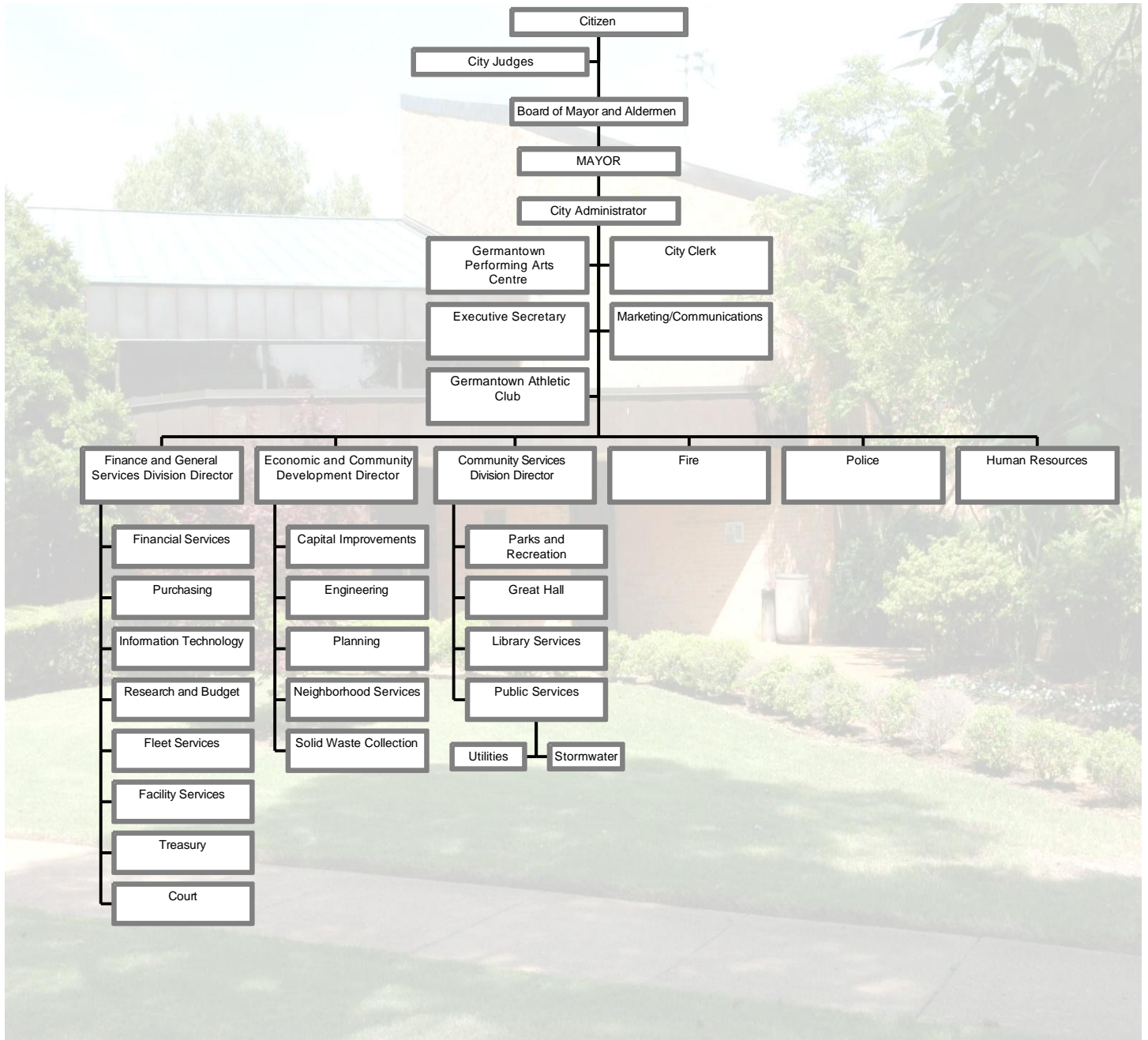
Number of Consumers	13,074
Miles of Sewer Main	209
Treatment	Provided by City of Memphis
Residential Rate in Force	\$3.90 for first 3,000 gallons (minimum) \$1.53 per additional 1,000 gallons (\$3.90 minimum and \$31.20 maximum)

CONTACT INFORMATION

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

CITY OF GERMANTOWN, TENNESSEE

Organization Chart



LIST OF CITY OFFICIALS

**CITY OF GERMANTOWN
CITY OFFICIALS**

MAYOR

Honorable Sharon Goldsworthy (2014*)

ALDERMEN

John Drinnon (Vice Mayor – 2014*)

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

Greg Marcom (2014*)
Mark Billingsley (2012*)

CITY ADMINISTRATOR

Patrick J. Lawton

CITY ATTORNEY

C. Thomas Cates

CITY JUDGES

Bob Brannon
Raymond S. Clift

EXECUTIVES

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

BUDGET PREPARATION STAFF

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

*(Date elected term expires)

City of Germantown Core Values

We, the Germantown Managers and Employees,

Strive for **S**ERVICE Excellence

PRODUCE “A+” Results

Take the **I**NITIATIVE

Are **R**ESPONSIBLE

Are **I**NNOVATIVE

Practice **T**EAMWORK

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

ORDINANCE NO. 2011 - 4

AN ORDINANCE TO ADOPT THE 2011 - 2012 BUDGET

WHEREAS, the City of Germantown desires to ordain its budget for the fiscal year July 1, 2011 through June 30, 2012; 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, 2011 through June 30, 2012, 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/Expenditures

A. Total Revenues and Available Funds

General Fund Revenues		\$39,411,623
Special Revenue Funds Revenues		2,308,852
Intergovernmental Revenues		3,586,000
Contributions		0
Utility Fund Revenues		7,865,000
Germantown Athletic Club Fund Revenues		3,720,822
Great Hall Fund Revenues		161,700
Sanitation Fund Revenues		3,647,940
Stormwater Management Fund Revenues		1,151,800

Decreases (Increases) in Fund Balances:

General Fund		(533,808)
Special Revenue Funds		485,385
Capital Projects Funds		9,813,027
Utility Fund		1,577,653
Internal Service Funds		68,000
Germantown Athletic Club Fund		293,262
Great Hall Fund		342,860
Sanitation Fund		(25,539)
Stormwater Management Fund		(156,346)
TOTAL		<u>\$73,718,231</u>

B. Expenditures

General Fund		\$38,877,815
Special Revenue Funds		2,794,237
Capital Projects Funds		13,399,027
Utility Fund		9,442,653
Internal Service Funds		68,000
Germantown Athletic Club Fund		4,014,084
Great Hall Fund		504,560
Sanitation Fund		3,622,401
Stormwater Management Fund		995,454
TOTAL		<u>\$73,718,231</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.

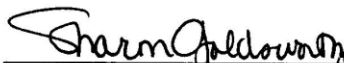
Section 6-805 Effective Date

This Ordinance shall take effect July 1, 2011, the public welfare requiring it.

First Reading: May 09, 2011

Second Reading: June 13, 2011

Third Reading: June 27, 2011


Sharon Goldsworthy, Mayor


Betty Johnson
City Clerk/Recorder

The five plans set forth in Vision 2020 provide focus areas and are divided among the three triple bottom line categories. Vision 2020's City Services and Finances focus area helps support the economic sustainability of the City. Environmental sustainability is supported by the Environmental Quality focus area. Social sustainability is supported by the Quality of Life, Community Vitality and Public Safety focus areas.

A system has been put in place to guide the City's progress toward making the Vision 2020 plans a reality. Goals are designated for each focus area. Policy agendas help to ensure that goals are met. Performance measures, tracked quarterly, indicate progress toward the policy agenda. Performance measures are combined to produce results and reported quarterly as key indicators to the public to ensure transparency and commitment to Vision 2020.

2012 Focus Areas

Supporting Sustainability in Germantown

The five plans set forth in Vision 2020 provide focus areas and are divided among the three triple bottom line categories. Vision 2020's City Services and Finances focus area helps supports the economic sustainability of the City. Environmental sustainability is supported by the Environmental Quality focus area. Social sustainability is supported by the Quality of Life, Community Vitality and Public Safety focus areas.

A system has been put in place to guide the City's progress toward making the Vision 2020 plans a reality. Goals are designated for each focus area. Policy agendas help to ensure that goals are met. Performance measures, tracked quarterly, indicate progress toward the policy agenda. Performance measures are combined to produce results and reported quarterly as key indicators to the public quarterly so ensure transparency and commitment to Vision 2020.

Triple Bottom Line

Economic Sustainability	Environmental Sustainability	Social Sustainability
City Services and Finances Plan	Environmental Quality Plan	Quality of Life Plan Community Vitality Public Safety

Focus Areas

City Services and Finances Supporting Financial Sustainability

The City of Germantown has significant physical assets including streets, utility system for water and sewer, drainage system, City Hall and adjacent buildings, fire stations, Germantown Athletic Club, Community Library, parks, streetscapes, medians and others. This City infrastructure is aging which means increased maintenance levels and costs. In addition, the city has future infrastructure needs such as additional fire stations and upgrade and expansion of parks. The quality of the City infrastructure impacts the city's quality of life, community vitality and community safety. The City must have long-term sustainable revenues to support defined services and service levels. Balancing current needs with future obligations, the city performs a wide variety of services in order to sustain consistent performance.

Goals

- Financial sustainability
- Service excellence
- Services valued by customers
- Services delivered in the most cost effective manner
- Civic involvement

Key Indicators

- Citizen satisfaction
- Fiscal health

Policy Agenda 2012

• Maintain sufficient funds to meet obligations and maintain service levels	Balanced budget Target - Yes
• Maintain Triple A bond rating	Triple A bond rating Target - Yes
• Departments meet budgeted expenses and revenues	Departmental expenses compared to budget Target - Spending at or below budgeted levels
• Financial reserves are consistent or expanding	General fund reserves compared to fiscal year Target - Per financial policies and sustainability standards
• Grow a diverse and well balanced tax base	% of tax base per categories Target - Decrease % of property tax
• Provide timely response to customer needs	% of customer requests acknowledged within one business day Target - 98%
• Have limited amount of "rework" on City services	% of work orders requiring rework Target - 0
• Achieve 85% customer service satisfaction level	Satisfaction rating from citizen survey Target - 85% or higher somewhat or very satisfied
• Provide City services that are valued by citizens	Response rate to over-all value of services in the citizen survey Target - 85% or higher
• Improve cost effective service delivery	Number of workplace injuries that result in workers' compensation claims Target - Fewer than same quarter previous fiscal year
• Increase citizen involvement in governance through boards and commissions	Commission turnover rate Target - 25%
• Increase website visitors and better inform our residents	Increase website visitors Target - 10% increase over FY2011
• Engage citizens in the discussion of issues facing the BMA using Open City Hall	Number of open city hall users Target - 300 by June 30, 2012

Focus Areas

Environmental Quality Supporting Environmental Sustainability

The environmental quality plan is designed to provide a comprehensive approach to protect the natural resources of our community. The goals and objectives identified in the plan reflect the ideal future we strive to achieve. These include the implementation of energy conservation practices, reduction of solid and hazardous waste and the protection of the water supply. Many of these goals are the result of proactive planning practices and others are mandated by federal and state law.

Goals

- Reduce energy consumption
- Pure water
- Waste reduction and resource recovery
- Stormwater pollution prevention
- Enhance natural resources management

Key Indicators

- CO2 emissions
- Drinking water quality index
- Refuse reduction
- Wolf River quality index
- Natural resources management plan completion

Policy Agenda 2012

• Reduce CO2 emissions by reducing electric use	Annual electrical usage consumption Target – reduce usage by 1% by June 30, 2012
• Reduce CO2 emissions by reducing natural gas use	Annual natural gas consumption Target – reduce total mcf used by 1% by June 30, 2012
• Develop strategy to reduce gasoline and diesel fuel consumption	Annual gasoline and diesel fuel Target – reduce usage by 3% by June 30, 2012
• Meet or exceed state and federal drinking water standards with no violations	State annual water quality report Target – 99% compliance rating
• Develop strategy to enhance compliance with back flow prevention program	Number of residential and commercial back flow prevention devices tested and in compliance Target – 90% commercial, 70% residential
• Develop strategy to reduce the volume of waste entering the landfill	Landfill tonnage Target – reduce 15% by June 30, 2012
• Develop strategy to increase residential recycling rate	Percent of household participation Target – increase 10% over FY2011 by June 30, 2012
• Develop strategy to improve water quality index on Wolf River	Wolf River water quality index Target – “good” or blue rating
• Complete natural resources management plan	Natural resources management plan Target – complete by June 30, 2012

Focus Areas

Quality of Life Supporting Social Sustainability

The foundation of a strong community exists in Germantown as a result of common community values and natural assets. Residents take ownership of the community and contribute time and resources to community betterment. The City's top quality parks, preserved open spaces and natural areas provide a beautiful setting for residents to live, work, relax and play. A wide variety of leisure and cultural activities are available through Germantown Community Library Germantown Athletic club and the Germantown Performing Arts Centre. The ultimate goal is to add value to the lives of Germantown residents.

Goals

- Vibrant community
- Lifelong learning
- Parks, green spaces and natural areas
- Recreation and entertainment opportunities
- Cultural and arts enrichment
- Personal wellness for residents

Key Indicators

- Resident participation
- Community investment
- Citizen satisfaction

Policy Agenda 2012

Performance Measures

• Benchmark with exceptional libraries nationally	The IMLA index Target – Top five in Tennessee
• Complete process and procedures for national accreditation for Parks and Recreation	Accreditation achieved Target – Yes by November 2011
• Develop parks condition rating system	Number of parks in good or excellent condition Target - 90%
• Survey park and recreation participants to determine program satisfaction	Citizen satisfaction with parks and recreation programs Target – 80%
• Survey patrons of GPAC to determine satisfaction with program	Satisfaction rating of major season genres Target – 80%
• Increase the number of Germantown residents who are members at Germantown Athletic Club	Number of members who are Germantown residents Target – 2% increase over FY2011
• Public art project implementation	Project implementation complete Target – June 30, 2012
• Increase the number of Germantown residents attending GPAC events	Number of patrons who are Germantown residents Target – 2% increase over FY2011
• Maintain parks and recreation program participation GPAC events	Number of participants in parks and recreation programs Target – meet or exceed 2011 participation
• Increase monetary and in-kind contributions received by City and affiliated non-profit groups	Monetary value of donations received Target – 2% increase over FY2011
• Increase number of hours that volunteers contribute to City sponsored events and commissions	Number of service hours donated to City Target – 3% increase over FY2011

Focus Areas

Community Vitality Supporting Social Sustainability

Neighborhood preservation, development consistent with Germantown’s character and well maintained public infrastructure help define community vitality. The City strives to maintain the quality of existing residential and commercial areas through strong property maintenance codes and a dependable and well maintained system infrastructure. Value is placed also on new growth and development consistent with Germantown codes through the adherence to exemplary planning and design standards.

Goals

- Germantown is the preferred place to live
- Enhanced residential neighborhoods
- Development and redevelopment consistent
- Connectivity and ease of movement
- Beautiful community

Key Indicators

- Home ownership
- Citizen satisfaction
- Property values
- Infrastructure condition
- Business vitality

Policy Agenda 2012

- | | |
|---|---|
| <ul style="list-style-type: none"> • Perform trend analysis on how the recession has affected home ownership | <ul style="list-style-type: none"> Percent of homes that are owner occupied according to the most recent census
Target – 90% Percent of homes that are owner occupied according to Shelby County Assessor’s data
Target - 95% |
| <ul style="list-style-type: none"> • Conduct housing condition survey | <ul style="list-style-type: none"> Survey 6,400 properties in 2012
Target – 100% |
| <ul style="list-style-type: none"> • Analyze residential property value trends | <ul style="list-style-type: none"> Change in residential property valuation
Target - 3% annual increase Change in price per square foot of residential sales
Target - 3% annual increase |
| <ul style="list-style-type: none"> • Develop infrastructure management rating system | <ul style="list-style-type: none"> Street miles paved
Target – 10 per year Annual street condition survey
Target - 80% in good or excellent condition Development of water system condition rating
Target - 100% complete by June 30, 2012 Inspection and service of sewer lift stations
Target - 4 inspections and services per station per year |
| <ul style="list-style-type: none"> • Expand decorative street sign program | <ul style="list-style-type: none"> Increase participating neighborhoods
Target - 8 new neighborhoods by June 30, 2012 |

- Improve code enforcement compliance rateAverage number of days out of compliance following notice of violation
Target – 5% reduction over FY2011

- Monitor customer satisfactionSurvey results
 - Satisfaction with City services
Target – 98% somewhat or very satisfied
 - Responsiveness to citizens
Target – 93% somewhat or very satisfied
 - Administrative leadership
Target – 91% somewhat or very satisfied
 - Efficiency
Target – 82 % somewhat or very satisfied
 - Online customer service center satisfaction survey
Target - 4.3 or higher
 - Rating for City's communication with businesses from business survey
Target - 70% good or excellent
 - Percent of business survey responders who report knowing where to call with questions
Target - 70% yes

Focus Areas

Public Safety Supporting Social Sustainability

Germantown residents enjoy a low crime rate and affordable homeowner and business insurance premiums due to the efforts of the police and fire departments. Both departments have excellent emergency response times and provide enhanced services in addition to traditional public safety services. The public safety plan focuses on sustaining Germantown as a safe community with an approach to public safety that incorporates essential emergency services tailored to the community's risk.

Goals

- Safest city in southeast
- Proactive approach to community safety
- Effective emergency response
- Safe buildings and homes
- Top quality police and fire workforce

Key Indicators

- Low crime rate
- Citizen satisfaction
- Fire service index

Policy Agenda 2012

Policy Agenda 2012	Performance Measures
• Improve solvability rate for violent crimes	Percent of Part I Crimes assigned to investigators that are cleared Target - 90% cleared
• Survey residents to determine safety rating in neighborhoods, day or night	Reported level of safety when walking alone in Germantown Neighborhood at any time of day or night Target – 90% very or somewhat satisfied
• Benchmark crime rate with cities in Tennessee and southeast participating in established performance measurement programs	Uniform crime rate as reported by selected cities Target – lowest total crime index among participating cities
• Fully staffed police and fire departments	Position vacancy rate Target – 0%
• Effective structure fire containment	Percent of structure fires contained to room of origin Target – 40%
• Effective fire department emergency response	First unit arrives on scene in six and one-half minutes or less Target – 90%
• Fire safe commercial properties	Percent of fire code violations corrected within 90 days Target – 90%
• Keep police response time on emergencies to four minutes or less violations	Four minutes or less response time for police emergencies Target - 95%
• Customer satisfaction with fire services	Percent of customers rating fire services as above average on after-action surveys Target - 90%

POLICY AGENDA AND PERFORMANCE MEASUREMENT – FY12

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. The chart below and on the following page lists the departmental performance measure for each of the BMA long-range goals. During FY12 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	FY11 Results
Actively Involved Citizens - Strong Community Partnerships			
	Administration		
	Percent of Commission members' attendance	> 75% Per Quarter	82%
	GPAC		
	Amount of donations received compared to prior fiscal year	2% increase	5%
	Sanitation		
	Amount of recycling material collected annually	2,500 tons	2,345 tons
Enhanced Neighborhoods			
	Facilities Management		
	Number of preventative maintenance/repairs performed by outside company	< 10%	6%
	Percent of total repairs that are non-scheduled	< 25%	11%
	Community Development		
	Number of complaints received	Track and Report	2,569
	Percent of complaints addressed within 24 hours	100%	98%
	Number of building permits issued	Track and Report	37
	State Street Aid		
	Percent of roadways scoring 70 or greater on the City’s Street Index	> 75%	81%
Great Public Education			
	Administration		
	Recognition of Teacher and Student of the Month	Monthly Presentations	100%
	Animal Control		
	Number of Presentations and Tours Given Annually	> 30	32
	GPAC		
	Number of Educational Programs Offered Annually	> 20	20
	Library Services		
	Total Circulation	Track and Report	367,495
	Total Library Visits	Track and Report	230,359
	Total Program Attendance	Track and Report	16,733
	Number of Interlibrary Loan Requests	Track and Report	443
	Operating Cost Per Hour	Track and Report	\$391
	Cost Per Circulation	Track and Report	\$3.60
	Number of New Materials	Track and Report	12,420
Preferred Place to Live			
	Animal Control		
	Percent of Service Requests Responded to Within 1 hour	> 95%	95%
	City Court		
	Number of Overtime Hours By Cases Per Docket (OT Factor)	OT Factor < 10%	6%
	Community Development		
	Percent of Inquires Resolved in Customer Service Center Within 5 Days	> 80%	93%
	Public Services		
	Percent of Non-emergency Requests Responded to Within 24 Hours	> 95%	97%
	Percent of Emergency Requests Responded to Within 1 Hour	> 95%	99%

POLICY AGENDA AND PERFORMANCE MEASUREMENT – FY12

BMA Long-Range Goals	Department and Measure	Target	FY11 Results
Preferred Place to Live			
	Finance		
	Process and Mail Utility Bills by Fourth Business Day of Each Week	> 92%	91%
	Time Required to Process Purchase Orders	< 3 Days	1.95
	Great Hall		
	Average Number of Rentals Per Quarter	>840	652
	Comparison of Previous Year's Revenue to Current Year	>3%	2%
	Germantown Athletic Club - Aquatics		
	Number of Classes Added/Changed Annually	> 10 Classes	8
	Percent Increase in Participation Over Previous Fiscal Year	> 2%	1%
	Percent Capacity of Each Program	> 80%	81%
	Germantown Athletic Club - Recreation		
	Percent Increase in Overall Memberships	>5%	10%
	Retention Rate of Current Members	>85%	78%
	Average Number of Fitness Class Participants	> 21	21
	GPAC		
	Percent of Ticket Sales Over Previous Fiscal Year	> 5%	-7%
	I.T.		
	Percent of System Downtime Monthly	< 0.5%	0.2%
	Human Resources		
	Percent Variance in Total Benefit Costs Over Previous Fiscal Year	< 3%	26%
	Recreation		
	Percent Increase in Participation Over Previous Fiscal Year	> 5%	2%
	Percent Capacity of Each Program	> 80%	76%
	Research and Budget		
	Distribution of Monthly Financial Reports by Second Week	100%	100%
	Response to Inquires and Completion of Analytical Requests as Scheduled	100%	100%
	Sanitation		
	Percent of Requests Responded to Within 24 Hours	> 95%	98%
	Sewer		
	Percent of Sewer Backups Responded to Within 1 Hour	> 95%	100%
	Percent of Non-emergency Requests Responded to Within 24 Hours	> 95%	100%
	Water		
	Percent of Non-emergency Requests Responded to Within 24 Hours	> 95%	98%
	Percent of Emergency Requests Responded to Within 30 Minutes	> 95%	99%
Safest City in the Southeast			
	City Court		
	Number of Days to Initiate Failure to Comply With Court Orders	< 5 Days	100%
	Fire		
	Number of Emergency Medical Responses	Track and Report	1,835
	Number of Structure Fire Responses	Track and Report	62
	Number of Other Fire Responses	Track and Report	47
	All Other Responses	Track and Report	983
	Total Responses	Track and Report	2,927
	Fire Inspections by Fire Marshall's Office	Track and Report	391
	Fire Inspections by Engine Company Inspectors	Track and Report	689
	Number of Fire Code Violations Found	Track and Report	588
	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	4:39
	Percent of Fire Causes Determined	Track and Report	76%
	Total Year to Date Fire Damage Loss	Track and Report	\$978,307
	Fire Loss Per Capita	Track and Report	\$25.18
	Total Number of Ambulance Responses	Track and Report	1,667
	Percent of Response Times Below 9 Minutes	Track and Report	90%
	Human Resources		
	Number of Training Seminars Annually	> 12	12
	Police		
	Number of Prevention Talks Annually	> 120	79
	Average Response Time to Emergency Calls	< 3 Minutes	3:43
	Average Response Time to Non-emergency Calls	< 5 Minutes	4:57
	Fleet Services		
	Number of Total Repairs Annually	Track and Report	6,321
	Percent of Repairs Non-scheduled	< 25%	19%
	Percent of Repairs by an Outside Company	< 3%	1.1%
	Percent of Repairs Done in the Field	< 2%	1.4%

FINANCIAL POLICIES

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

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

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 Intersections & Other 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 Fund contains 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

- 1/14/11 Budget Material distributed to Departments
- 1/24/11 **Board Meeting** - Budget Calendar review and approval by the Board of Mayor and Aldermen
- 1/28/11 External agencies are notified of submission deadline of 2/11/11 for funding requests

February

- 2/01/11 Special Revenue Funds FY12 submissions due to Research and Budget
- 2/04/11 Capital Improvements Program applications deadline
- 2/08/11 **Financial Advisory Commission – First Meeting:** Introduction, Debt Policy and FY11 Update
- 2/11/11 FY12 Budget materials due to Research and Budget; Funding requests by external agencies due to City Administrator
- 2/18/11 Vehicle and equipment replacement schedule review with City Administrator
- 2/21/11 Enterprise Fund FY12 Budget submissions due to Research & Budget
- 2/21-3/04/11 FY12 Budget review with departments
- 2/22/11 **Financial Advisory Commission – Second Meeting:** Review of FY12 Budget Revenue Projections for the General Fund Revenues, Special Revenues and Sanitation

March

- 3/22/11 **Financial Advisory Commission – Third Meeting:** Review of FY12 Budget Enterprise Funds (Utility, Germantown Athletic Club, Great Hall, Stormwater and Sanitation) and CIP
- 3/25/11 Review of Preliminary General Fund Revenues and Expenses; Enterprise Funds
- 3/28/11 Board of Mayor and Aldermen – work session on CIP

April

- 4/12/11 **Financial Advisory Commission – Fourth Meeting:** Review of FY12 Infrastructure Replacement Program
- 4/22/11 Proposed FY12 Budget and Capital Plan delivered to Department Directors for final comment and review
- 4/26/11 **Financial Advisory Commission – Fifth Meeting:** Review of FY12 Expenditure Projections for the General Fund and Ambulance Services
- 4/29/11 Proposed FY12 Budget delivered to Board of Mayor and Aldermen
Budget in Brief prepared

May

- 5/03/11 Document printing RFP due to Purchasing
- 5/04/11 Board of Mayor and Aldermen work session on FY12 Budget
- 5/09/11 **Board Meeting - First Reading on FY12 Budget Ordinance 2011-2**
Schedule meetings with Chamber, Homeowner Associations and Civic Clubs;
Distribute *Budget in Brief*, Press Conference; Neighborhood News (Budget and Property Tax Rate)

June

- 6/13/11 **Board Meeting - Public Hearing on FY12 Budget; Second Reading on FY12 Budget Ordinance 2011-2**
- 6/27/11 **Board Meeting - Third and Final Reading on FY12 Budget Ordinance 2011-2**



This section consists of summaries of the FY12 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 FY12. It is compared to the estimated total for FY11. 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 FY11 and five years of projections including FY12, 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.

List of Major Funds

Governmental		Proprietary		Fiduciary	
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		

TOTAL EXPENDITURE BUDGET

	General Fund	Utility Fund	Germantown Athletic Club	Great Hall Fund	Sanitation Fund	Stormwater Fund
REVENUES:						
Property Taxes	\$ 23,092,489	-	-	-	-	-
Sales Taxes	7,132,350	-	-	-	-	-
Federal and State Revenues	5,062,304	-	-	-	7,500	-
Metered Water Sales	-	4,600,000	-	-	-	-
Sewer Service Fees	-	2,700,000	-	-	-	-
Membership Fees	-	-	2,985,000	-	-	-
Aquatics Revenues	-	-	141,000	-	-	-
Business Revenues	-	-	-	161,700	-	-
Sanitation Fees	-	-	-	-	3,582,540	-
State Gasoline Tax Allocation	-	-	-	-	-	-
Automated Enforcement Revenues	-	-	-	-	-	-
Drug Enforcement Revenues	-	-	-	-	-	-
Federal Asset Forfeiture Revenues	-	-	-	-	-	-
Pickering Complex Revenues	-	-	-	-	-	-
Recreation Revenues	-	-	-	-	-	-
Stormwater Fee	-	-	-	-	-	1,150,000
Other Revenues	3,439,000	500,000	592,222	-	57,000	1,800
Investment Income	235,480	65,000	2,600	-	900	-
Funds from Prior Periods	450,000	-	-	-	-	-
FY12 Total Revenues:	39,411,623	7,865,000	3,720,822	161,700	3,647,940	1,151,800
Expenditures/Expenses by Category:						
Personnel	24,776,553	1,547,906	1,466,857	148,487	41,439	595,850
Communications	333,306	64,100	2,600	900	4,300	5,400
Utilities	1,026,667	703,600	355,625	39,428	1,442	-
Professional	2,597,384	104,790	681,802	53,000	-	20,000
Grants	446,900	-	-	-	-	-
Other Maintenance	1,872,114	85,000	208,075	35,230	-	75,000
Vehicle Maintenance	-	-	-	-	-	-
Street Maintenance	-	-	-	-	-	235,000
Mains Maintenance	-	146,000	-	-	-	-
Supplies	1,354,936	180,700	237,100	19,289	32,000	39,000
Contract Services	-	1,200,000	-	-	3,543,220	-
Insurance	86,500	15,000	-	-	-	-
Rent	110,848	1,100	178,555	84,461	-	-
Debt Service	3,921,149	264,350	34,416	13,384	-	-
Capital Outlay	1,103,014	-	-	-	-	-
Depreciation	-	1,662,486	688,241	46,404	-	-
Contingency	50,000	-	-	-	-	-
Operating Transfer	900,000	-	-	-	-	-
Allocation/PILOT	1,251,034	1,460,621	160,813	53,977	-	25,204
Expense Reimbursement	(952,590)	-	-	-	-	-
FY12 Total Expenditures/Expenses	38,877,815	7,435,653	4,014,084	494,560	3,622,401	995,454
Excess (Deficit)/Income (Loss)	533,808	429,347	(293,262)	(332,860)	25,539	156,346
Fund Balance/Net Assets:						
Beg. Fund Bal./Net Assets	3,581,291	47,355,949	13,049,494	62,603	406,672	378,116
Transfer to CIP/IRP	(3,708,000)	-	-	-	-	-
End Fund Bal./Net Assets	\$ 407,098	47,785,297	12,756,232	(270,256)	432,211	440,397
Capital Outlay/Infrastructure/CIP	-	2,007,000	-	10,000	-	-
COMPARISON TO PRIOR YEAR'S BUDGET						
ALL FUNDS:		BUDGET '11	BUDGET '12	CHANGE	% CHANGE	
Operating Budget*	\$	54,579,615	58,722,203	4,142,588	7.6%	
Capital Budget		39,468,000	14,996,028	(24,471,972)	-62.0%	
TOTAL BUDGET	\$	94,047,615	73,718,231	(20,329,384)	-21.6%	

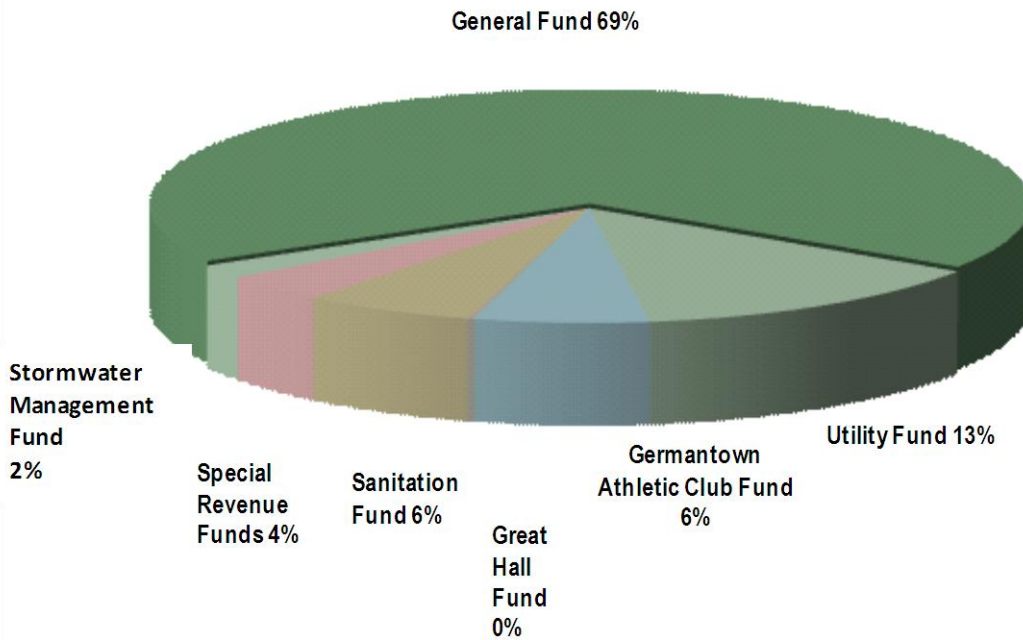
* Includes Capital Outlay and Infrastructure.

GENERAL FUND BUDGET SUMMARY

	Special Revenue	Veh. Maint./ Alloc.	Capital Projects	Total	FY12	Increase/ Decrease	Estimated FY11	Actual FY10
REVENUES:								
Property Taxes	\$ -	-	-	23,092,489	3.5%	22,301,254	21,453,446	
Sales Taxes	-	-	-	7,132,350	0.8%	7,075,042	6,821,515	
Federal and State Revenues	-	-	-	5,069,804	-9.7%	5,613,534	5,431,967	
Metered Water Sales	-	-	-	4,600,000	-6.2%	4,904,500	4,500,000	
Sewer Service Fees	-	-	-	2,700,000	-0.7%	2,720,000	5,390,000	
Membership Fees	-	-	-	2,985,000	6.0%	2,815,000	-	
Aquatics Revenues	-	-	-	141,000	-2.5%	144,600	-	
Business Revenues	-	-	-	161,700	-34.8%	247,956	-	
Sanitation Fees	-	-	-	3,582,540	-6.7%	3,839,699	-	
State Gasoline Tax Allocation	1,041,877	-	-	1,041,877	-9.9%	1,156,848	1,088,368	
Automated Enforcement Revenues	375,000	-	-	375,000	4.2%	360,000	296,415	
Drug Enforcement Revenues	350,000	-	-	350,000	0.0%	350,000	131,199	
Federal Asset Forfeiture Revenues	100,000	-	-	100,000	0.0%	100,000	-	
Pickering Complex Revenues	65,600	-	-	65,600	5.8%	62,000	67,191	
Recreation Revenues	368,575	-	-	368,575	0.7%	365,927	824,022	
Stormwater Fee	-	-	-	1,150,000	13.7%	1,011,500	-	
Other Revenues	-	-	-	4,590,022	2.7%	4,469,714	5,098,256	
Investment Income	7,800	-	-	311,780	377.2%	65,330	136,586	
Funds from Prior Periods	-	-	-	450,000	-	450,000	-	
FY12 Total Revenues:	2,308,852	-	-	58,267,737	0.4%	58,052,904	51,238,965	
Expenditures/Expenses by Category:								
Personnel	249,286	656,826	-	29,483,203	4.1%	28,329,942	29,214,363	
Communications	1,000	1,600	-	413,206	6.8%	386,888	290,066	
Utilities	835,150	8,981	-	2,970,893	-0.3%	2,981,268	2,497,435	
Professional	244,268	-	-	3,701,244	-6.3%	3,948,308	3,014,040	
Grants	23,000	-	-	469,900	0.2%	469,167	834,809	
Other Maintenance	5,000	87,300	-	2,367,719	6.4%	2,224,471	1,945,960	
Vehicle Maintenance	-	108,000	-	108,000	0.0%	108,000	101,876	
Street Maintenance	1,583,000	-	-	1,818,000	2.3%	1,777,447	1,000,535	
Mains Maintenance	-	-	-	146,000	81.4%	80,500	67,605	
Supplies	325,833	17,650	-	2,206,508	7.0%	2,062,545	1,573,394	
Contract Services	-	-	-	4,743,220	-1.8%	4,827,724	928,265	
Insurance	-	712,000	-	813,500	0%	787,015	688,191	
Rent	201,800	1,700	-	578,464	8.2%	534,626	446,771	
Debt Service	-	-	-	4,233,299	25.8%	3,364,746	3,310,012	
Capital Outlay	209,000	-	-	1,312,014	146.9%	531,413	1,017,621	
Depreciation	-	39,470	-	2,436,601	6.9%	2,278,668	2,082,874	
Contingency	-	-	-	50,000	0%	-	-	
Operating Transfer	(900,000)	-	-	-	0%	(1,123,101)	(812,944)	
Allocation	16,900	(1,633,527)	-	1,335,022	-9.2%	1,470,952	1,219,822	
Expense Reimbursement	-	-	-	(952,590)	-10.0%	(1,058,882)	-	
FY12 Total Expenditures/Expenses	2,794,237	-	-	58,234,204	7.9%	53,981,697	48,820,695	
Excess (Deficit)/Income (Loss)	(485,385)	-	-					
Fund Balance/Retained Earnings:								
Beg. Fund Bal./Retained Earnings	2,247,378	35,561	-					
Transfer to CIP/IRP	-	-	-					
End Fund Bal./Ret. Earnings	\$ 1,761,993	35,561	-					
Capital Outlay/Infrastructure/CIP	-	68,000	13,399,027					
COMPARISON TO PRIOR YEAR'S BUDGET								
GENERAL FUND:				BUDGET '11	BUDGET '12	CHANGE	% CHANGE	
Operating Budget*				\$ 36,611,122	38,877,815	2,266,693	6.2%	
Capital Budget				-	-	-	0.0%	
TOTAL BUDGET				\$ 36,611,122	38,877,815	2,266,693	6.2%	

* Includes Capital Outlay and Infrastructure.

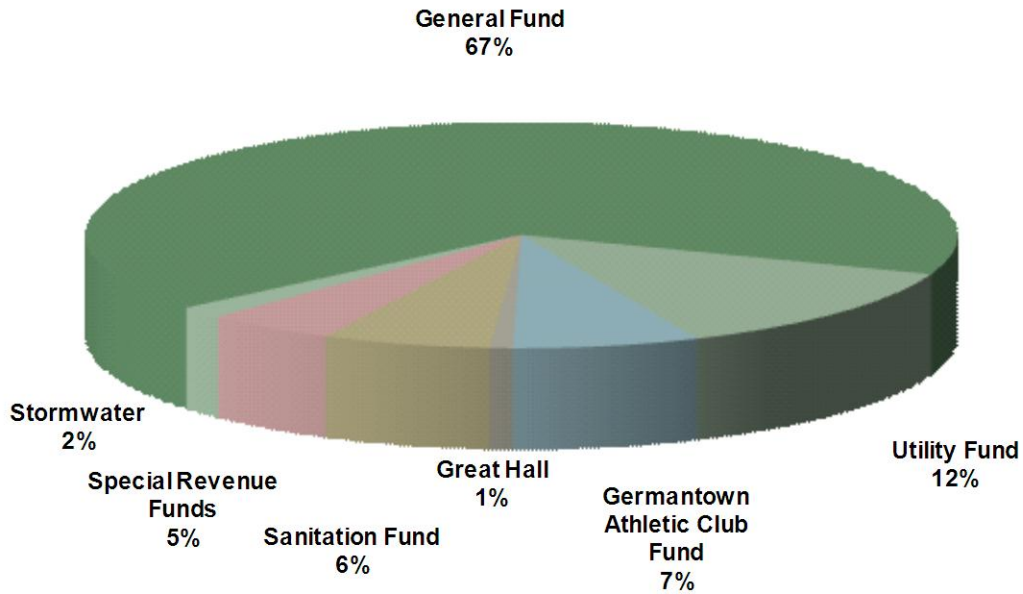
ALL FUND REVENUES FY12



ALL FUND REVENUES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
General Fund	\$ 38,967	67%	\$ 39,412	69%
Utility Fund	7,977	14%	7,865	13%
Germantown Athletic Club Fund	3,556	6%	3,721	6%
Great Hall	169	0%	162	0%
Sanitation Fund	3,973	7%	3,648	6%
Special Revenue Funds	2,400	4%	2,309	4%
Stormwater Management Fund	1,012	2%	1,152	2%
TOTAL REVENUES	\$ 58,053	100%	\$ 58,268	100%

ALL FUND EXPENSES FY12



ALL FUND EXPENDITURES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
General Fund	\$ 37,163	69%	\$ 38,878	67%
Utility Fund	7,189	13%	7,436	12%
Germantown Athletic Club Fund	2,717	5%	4,014	7%
Great Hall	(410)	-1%	495	1%
Sanitation Fund	3,950	7%	3,622	6%
Special Revenue Funds	2,357	4%	2,794	5%
Stormwater	1,015	2%	995	2%
TOTAL EXPENDITURES	\$ 53,982	100%	\$ 58,234	100%

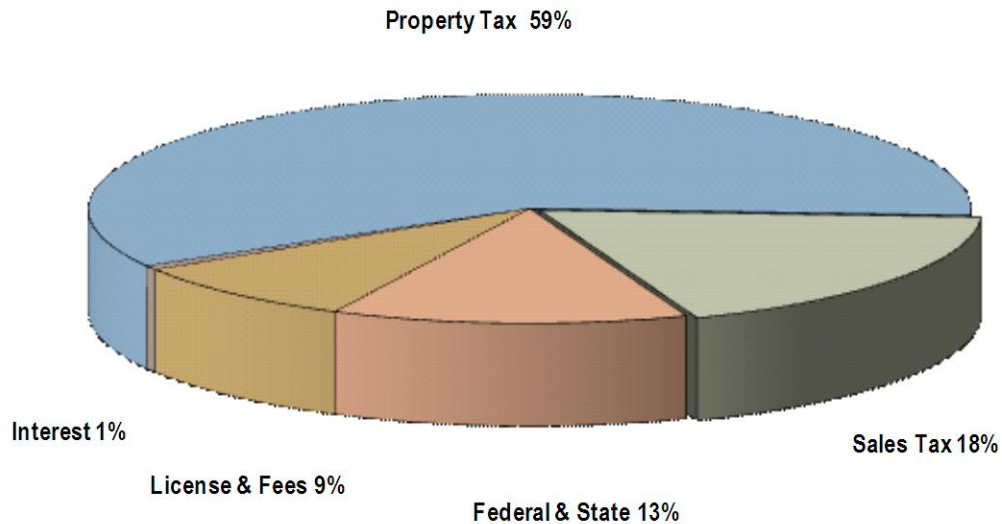
GENERAL FUND BUDGET SUMMARY

REVENUES:	Actual FY09	Actual FY10	Original FY11 Budget
Property Taxes	\$ 21,635,074	22,581,468	22,297,485
Sales Taxes	6,546,302	6,570,007	6,458,030
Federal and State Revenues	5,502,362	5,219,372	3,711,920
Other Revenues	7,506,271	3,950,438	3,561,200
Investment Income	744,612	225,283	236,280
Funds from Prior Periods	-	-	450,000
TOTAL GENERAL FUND REVENUES	41,934,621	38,546,568	36,714,915
EXPENDITURES:			
General Government:			
Aldermen	137,089	162,905	172,575
Civic Support	687,547	815,559	300,625
City Court	470,362	506,868	599,848
Administration	1,408,706	1,180,412	1,464,451
Germantown Performing Arts Centre	943,883	962,003	944,301
Information Technology	825,186	1,047,371	998,127
Human Resources	659,248	620,445	701,597
Finance	1,427,913	1,360,157	1,330,263
Community Development	2,426,876	2,264,169	1,976,516
Facilities Services	1,362,847	1,433,116	1,531,640
Research & Budget	232,010	229,228	259,301
Total General Government	10,581,667	10,582,233	10,279,244
Public Safety:			
Police	9,096,734	9,474,262	9,795,735
Fire	7,153,074	7,236,320	7,145,427
Total Public Safety	16,249,808	16,710,582	16,941,162
Transportation & Environment:			
Public Services	2,896,615	3,911,422	3,519,244
Animal Control	277,811	271,903	285,070
Total Transportation & Environment	3,174,426	4,183,325	3,804,314
Community Services:			
Parks & Recreation	2,469,962	1,209,646	1,100,472
Genealogy Center	82,318	65,776	67,154
Library Services	1,316,127	1,296,740	1,333,682
Cultural Arts Programs	51,277	47,989	53,835
Total Community Services	3,919,684	2,620,151	2,555,143
General Debt Service	6,543,985	2,952,181	3,018,141
Other Expenditures:			
Transfer to Great Hall Fund	300,000	19,000	300,000
Transfer to Sanitation	20,000	21,206	-
Transfer to Germantown Athletic Club Fund	-	700,000	30,000
Transfer to Automated Enforcement	-	112,944	92,000
Transfer to State Street Aid	1,450,000	600,000	600,000
Transfer to Stormwater Management	-	7,450	-
Transfer to Ambulance	-	-	-
Contingencies	311	3,926	50,000
Expense Reimbursement	(1,270,533)	(1,273,522)	(1,058,882)
Roll Forward Enc.- Prior Year	450,000	450,000	450,000
Roll Forward Enc.- Next Year	(450,000)	(450,000)	(450,000)
TOTAL GENERAL FUND EXPENDITURES	40,969,348	37,239,476	36,611,122
Excess of Revenues Over/(Under) Expenditures	\$ 965,273	1,307,092	103,793
Fund Balance - Beginning	25,751,351	24,066,624	20,285,312
Transfer to Capital Projects	(2,650,000)	(2,964,050)	(875,000)
CIP Reserve Increase (Decrease)	-	-	(2,200,000)
Prior Period Adjustment	-	-	-
Fund Balance - Ending	\$ 24,066,624	22,409,666	17,314,105

GENERAL FUND BUDGET SUMMARY

	Estimate FY11	Budget FY12	Projected			
			FY13	FY14	FY15	FY16
\$	22,301,254	23,092,489	23,150,145	23,227,032	23,309,339	23,428,023
	7,075,042	7,132,350	7,299,139	7,439,030	7,585,192	7,724,380
	5,606,034	5,062,304	4,931,278	4,937,379	4,997,702	5,059,232
	3,477,627	3,439,000	3,561,672	3,581,173	3,651,296	3,728,088
	56,880	235,480	375,480	400,480	420,120	439,760
	450,000	450,000	450,000	450,000	450,000	450,000
	38,966,837	39,411,623	39,767,714	40,035,094	40,413,650	40,829,484
	203,992	207,033	209,730	212,561	216,184	219,306
	305,931	-	-	-	-	-
	579,509	618,400	639,926	657,605	676,367	695,692
	1,680,756	1,628,757	1,718,561	1,760,492	1,807,953	1,853,681
	977,451	981,664	1,024,844	1,058,017	1,092,964	1,128,947
	1,034,358	1,232,973	1,175,816	1,193,282	1,217,996	1,236,967
	665,829	693,671	720,432	743,317	767,816	792,791
	1,316,479	1,422,095	1,485,915	1,531,457	1,580,821	1,630,468
	1,945,585	1,807,217	1,743,126	1,827,304	1,864,712	1,929,243
	1,350,926	1,485,931	1,561,311	1,576,339	1,623,906	1,672,416
	269,518	297,243	323,035	331,905	341,513	351,183
	10,330,334	10,374,982	10,602,696	10,892,278	11,190,232	11,510,694
	9,368,809	10,257,136	10,845,341	10,788,226	10,917,770	11,379,498
	7,213,462	7,393,784	7,633,432	7,749,700	7,952,074	8,180,479
	16,582,271	17,650,920	18,478,772	18,537,926	18,869,844	19,559,977
	3,520,891	3,830,802	3,661,946	3,946,443	4,297,864	4,253,562
	276,899	292,004	306,604	316,527	351,996	337,791
	3,797,790	4,122,806	3,968,550	4,262,970	4,649,860	4,591,353
	1,124,438	1,285,070	1,236,514	1,243,852	1,308,895	1,319,029
	62,102	68,580	69,928	69,914	71,384	72,848
	1,323,209	1,374,571	1,377,976	1,415,691	1,454,680	1,494,634
	56,575	82,327	82,327	82,348	82,546	82,568
	2,566,324	2,810,548	2,766,746	2,811,804	2,917,506	2,969,079
	3,017,641	3,921,149	3,776,891	3,768,255	3,361,466	3,662,805
	525,000	-	25,000	350,000	350,000	350,000
	-	-	-	-	-	-
	300,000	-	-	200,000	100,000	100,000
	3,000	-	-	-	-	-
	1,100,000	900,000	450,000	800,000	800,000	800,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	50,000	50,000	50,000	50,000	50,000
	(1,058,882)	(952,590)	(936,152)	(953,776)	(971,868)	(990,443)
	450,000	450,000	450,000	450,000	450,000	450,000
	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
	37,163,479	38,877,815	39,182,503	40,719,457	41,317,039	42,603,465
\$	1,803,358	533,808	585,211	(684,364)	(903,389)	(1,773,981)
	21,959,666	20,238,024	16,613,832	14,529,043	8,934,679	3,581,291
	(875,000)	(1,683,000)	(1,760,000)	(1,760,000)	(1,760,000)	(1,760,000)
	(2,200,000)	(2,025,000)	(460,000)	(2,700,000)	(2,240,000)	(1,990,000)
	-	-	-	-	-	-
\$	20,688,024	17,063,832	14,979,043	9,384,679	4,031,291	(1,942,691)

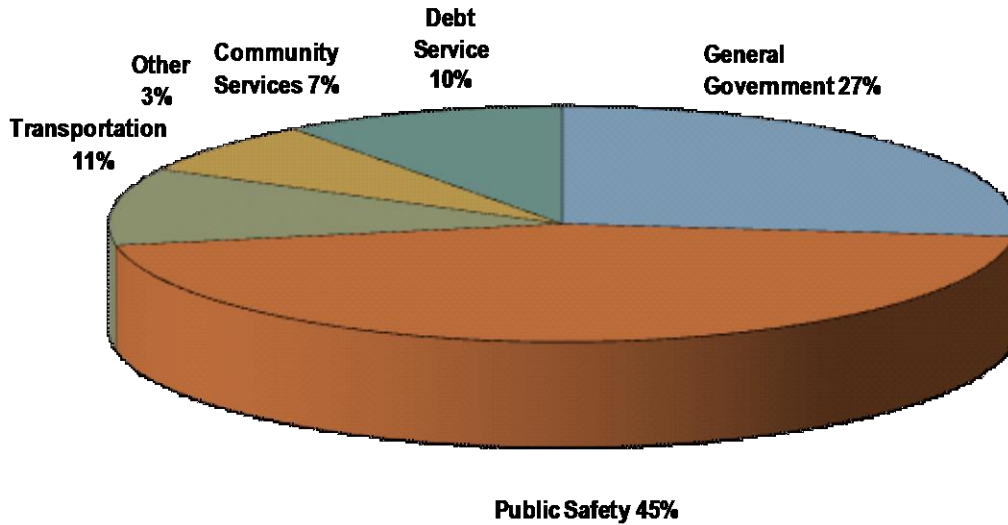
GENERAL FUND REVENUES FY12



GENERAL FUND REVENUES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Property Taxes	\$ 22,301	59%	\$ 23,092	59%
Sales Taxes	7,075	18%	7,132	18%
Federal & State Revenues	5,606	15%	5,062	13%
License, Fees & Other	3,478	9%	3,439	9%
Investment Income	57	0%	235	1%
TOTAL REVENUES	\$ 38,517	100%	\$ 38,962	100%

GENERAL FUND EXPENDITURES FY12



GENERAL FUND EXPENDITURES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
General Government	\$ 10,330	29%	\$ 10,375	27%
Public Safety	16,582	45%	17,651	45%
Transportation	3,798	10%	4,123	11%
Community Services	2,566	7%	2,811	7%
Debt Services	3,018	8%	3,921	10%
Other Expenses (Reimb.)	869	2%	(3)	3%
TOTAL EXPENDITURES	\$ 37,163	100%	\$ 38,878	100%

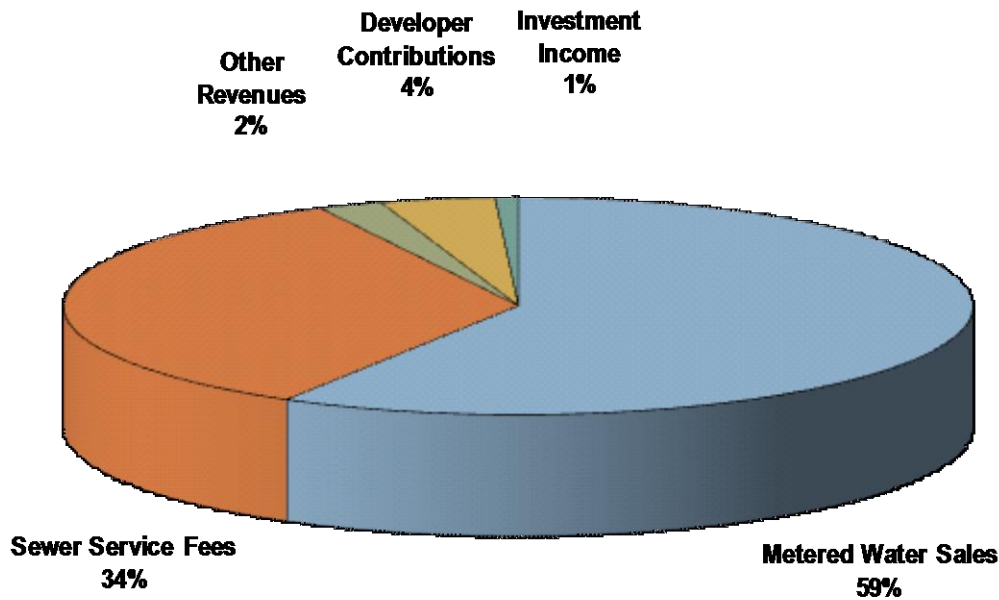
UTILITY FUND BUDGET SUMMARY

	Actual FY09	Actual FY10	Budget FY11
OPERATING REVENUES			
Metered Water Sales	\$ 4,321,582	3,970,827	4,500,000
Sewer Service Fees	2,552,604	2,444,113	2,700,000
Other Revenue	186,241	234,362	180,000
Total Operating Revenues	7,060,427	6,649,302	7,380,000
OPERATING EXPENSES			
Water	3,928,694	4,050,631	4,304,216
Sewer	1,488,286	1,726,558	1,648,609
Sewage Treatment	872,447	928,265	1,100,000
Total Operating Expenses	6,289,427	6,705,454	7,052,825
OPERATING INCOME	771,000	(56,152)	327,175
NONOPERATING REVENUES (EXPENSES)			
Contributions from Developers	96,502	417,437	320,000
Investment Income	222,671	51,037	65,000
Gain/loss on disposal of assets	-	-	-
Utility Debt Service	(255,419)	(318,623)	(301,025)
Net Non-Operating Revenues (Expenses)	63,754	149,851	83,975
NET INCOME	834,754	93,699	411,150
Other Receipts			
Debt Proceeds	5,000,000	-	-
Depreciation	1,293,426	1,489,495	1,567,255
Total Other Receipts	6,293,426	1,489,495	1,567,255
Other Expenditures			
Bonds Payable	776,025	826,025	775,000
Major Construction	4,620,300	1,638,440	3,888,000
Infrastructure (Water & Sewer)	639,318	939,920	420,000
Total Other Expenditures	6,035,643	3,404,385	5,083,000
Working Capital - Beginning	5,997,981	6,994,016	7,548,159
Working Capital - Ending	6,994,016	4,755,388	4,123,564
Contributed Capital	17,833,462	17,833,462	17,833,462
Retained Earnings Reserved for:			
Emergencies	600,000	600,000	600,000
Contingencies	51,000	51,000	51,000
Capital Replacement	800,000	800,000	800,000
Total Reserved	1,451,000	1,451,000	1,451,000
Retained Earnings Unreserved	26,235,516	26,329,215	27,717,931
Retained Earnings at Beginning of Year	26,851,762	27,686,516	28,757,781
Retained Earnings at End of Year	27,686,516	27,780,215	29,168,931
Total Net Assets - Beginning	44,685,232	45,519,986	46,591,255
Total Net Assets - Ending	\$ 45,519,986	45,613,695	47,002,405

UTILITY FUND BUDGET SUMMARY

	Budget		Projected			
	FY11	FY12	FY13	FY14	FY15	FY16
\$	4,904,500	4,600,000	4,625,000	4,671,250	4,717,963	4,765,142
	2,720,000	2,700,000	2,725,000	2,779,500	2,835,090	2,891,792
	209,930	180,000	180,000	205,000	235,000	240,000
	7,834,430	7,480,000	7,530,000	7,655,750	7,788,053	7,896,934
	4,343,830	4,406,709	4,615,028	4,719,938	4,828,381	4,939,319
	1,576,582	1,564,594	1,730,778	1,718,436	1,755,480	1,769,443
	975,000	1,200,000	1,236,000	1,272,000	1,308,000	1,344,000
	6,895,412	7,171,303	7,581,806	7,710,375	7,891,860	8,052,762
	939,018	308,697	(51,806)	(54,625)	(103,808)	(155,828)
	142,907	320,000	420,000	420,000	520,000	520,000
	-	65,000	105,000	120,250	135,000	146,250
	-	-	-	-	-	-
	(293,425)	(264,350)	(233,713)	(200,700)	(165,688)	(128,050)
	(150,518)	120,650	291,288	339,550	489,313	538,200
	788,500	429,347	239,481	284,925	385,505	382,372
	-	-	-	-	-	-
	1,649,819	1,662,486	1,705,186	1,713,086	1,718,686	1,726,586
	1,649,819	1,662,486	1,705,186	1,713,086	1,718,686	1,726,586
	825,000	855,000	880,000	920,000	955,000	990,000
	2,962,923	1,597,000	1,805,000	-	-	-
	463,924	410,000	330,000	395,000	280,000	455,000
	4,251,847	2,862,000	3,015,000	1,315,000	1,235,000	1,445,000
	4,755,388	2,798,953	1,708,786	218,453	481,464	830,655
	2,798,953	1,708,786	218,453	481,464	830,655	974,612
	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
	27,117,715	27,547,062	27,786,544	28,071,469	28,456,974	28,839,346
	27,780,215	28,568,715	28,998,062	29,237,544	29,522,469	29,907,974
	28,568,715	28,998,062	29,237,544	29,522,469	29,907,974	30,290,346
	45,613,695	46,402,195	46,831,542	47,071,024	47,355,949	47,741,454
\$	46,402,195	46,831,542	47,071,024	47,355,949	47,741,454	48,123,826

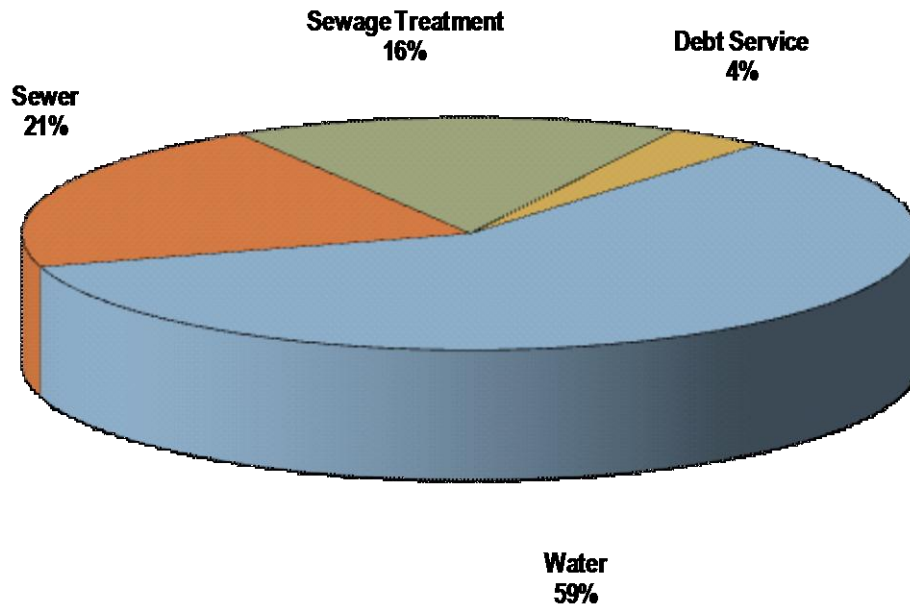
UTILITY FUND REVENUES FY12



UTILITY FUND REVENUES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Metered Water Sales	\$ 4,905	61%	\$ 4,600	59%
Sewer Service Fees	2,720	34%	2,700	34%
Other Revenue	210	3%	180	2%
Contributions from Developers	143	2%	320	4%
Investment Income	-	-	65	1%
TOTAL REVENUES	\$ 7,977	100%	\$ 7,865	100%

UTILITY FUND EXPENDITURES FY12



UTILITY FUND EXPENDITURES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Water	\$ 4,344	60%	\$ 4,407	59%
Sewer	1,577	22%	1,565	21%
Sewage Treatment	975	14%	1,200	16%
Utility Debt Service	293	4%	264	4%
TOTAL EXPENDITURES	\$ 7,189	100%	\$ 7,436	100%

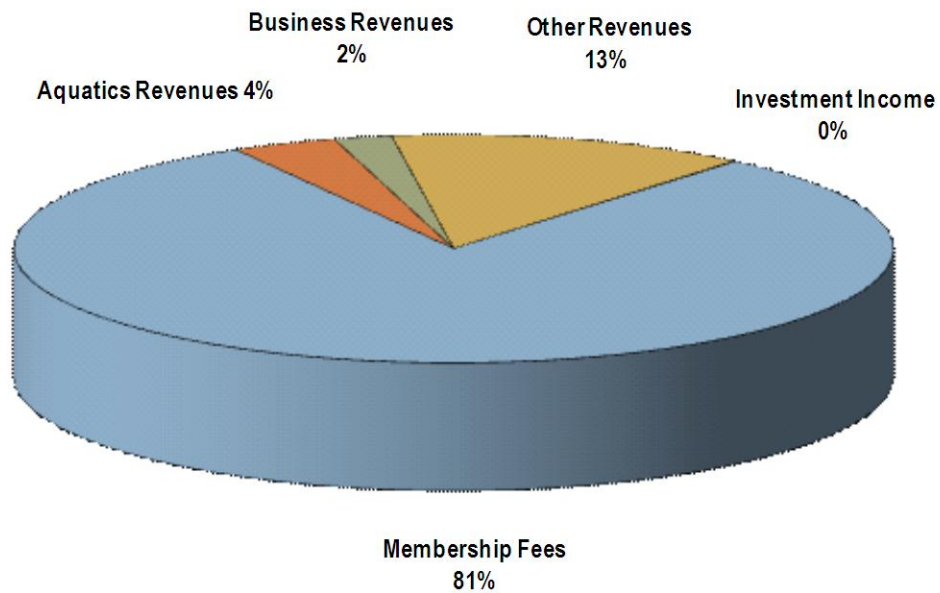
GERMANTOWN ATHLETIC CLUB FUND BUDGET SUMMARY

	Actual FY09	Actual FY10	Budget FY11
OPERATING REVENUES			
Membership Fees	\$ 2,255,771	2,510,712	2,690,000
Aquatics Revenues	165,989	147,204	163,000
Business Revenues	119,176	79,222	79,222
Other Revenues	462,962	486,905	425,700
TOTAL OPERATING REVENUES	3,003,898	3,224,043	3,357,922
OPERATING EXPENDITURES			
Recreation	2,544,082	2,657,590	3,052,654
Business	252,491	-	-
Aquatics	750,767	776,651	783,422
TOTAL OPERATING EXPENSES	3,547,340	3,434,241	3,836,076
OPERATING INCOME	(543,442)	(210,198)	(478,154)
NONOPERATING REVENUES (EXPENSES)			
Investment Income	6,538	(2,144)	2,600
Interest Payment	(66,201)	(39,208)	(40,954)
Contribution from other funds	800,000	700,000	840,000
Total	740,337	658,648	801,646
NET INCOME (LOSS)	196,895	448,450	323,492
Other Receipts			
Depreciation	105,423	561,511	614,928
Total Other Receipts	105,423	561,511	614,928
Other Expenditures			
Debt Payable	125,000	125,000	125,000
Infrastructure	7,305	-	195,000
Other Assets	227,532	779,769	615,000
Total Other Expenditures	359,837	904,769	935,000
NET CHANGE IN WORKING CAPITAL	(57,519)	105,192	3,420
Working Capital - Beginning	(113,259)	(170,778)	204,987
Working Capital - Ending	(170,778)	(65,586)	208,407
Retained Earnings at Beginning of Year	1,118,166	1,315,061	204,987
Retained Earnings at End of Year	1,315,061	1,763,511	528,479
Total Net Assets-Beginning	12,213,429	12,410,324	12,828,036
Total Net Assets-Ending	\$ 12,410,324	12,858,774	13,151,528

GERMANTOWN ATHLETIC CLUB FUND BUDGET SUMMARY

Estimate FY11	Budget FY12	Projected			
		FY13	FY14	FY15	FY16
\$ 2,815,000	3,000,000	3,205,850	3,411,984	3,618,414	3,725,158
144,600	144,000	146,175	148,383	150,624	152,900
79,222	79,222	79,222	79,222	79,222	79,222
514,250	495,000	530,200	560,994	587,974	608,893
3,553,072	3,718,222	3,961,447	4,200,582	4,436,235	4,566,173
2,878,235	3,117,400	3,390,046	3,486,648	3,589,000	3,671,846
-	-	-	-	-	-
832,878	862,267	883,498	906,935	931,324	956,538
3,711,113	3,979,669	4,273,543	4,393,582	4,520,324	4,628,384
(158,041)	(261,447)	(312,096)	(193,000)	(84,090)	(62,211)
2,600	2,600	4,200	4,810	5,400	5,850
(38,650)	(34,416)	(30,557)	(26,698)	(22,896)	(19,224)
1,033,000	-	-	200,000	100,000	100,000
996,950	(31,816)	(26,357)	178,112	82,504	86,626
838,910	(293,263)	(338,453)	(14,888)	(1,586)	24,415
592,575	688,241	728,241	728,241	728,241	728,241
592,575	688,241	728,241	728,241	728,241	728,241
125,000	125,000	125,000	125,000	125,000	125,000
195,000	-	-	-	-	-
538,000	-	-	-	-	-
858,000	125,000	125,000	125,000	125,000	125,000
573,484	269,978	264,788	588,354	601,655	627,656
(65,586)	507,898	777,878	1,042,666	1,631,019	2,232,675
507,898	777,878	1,042,666	1,631,019	2,232,675	2,860,331
1,763,511	2,602,421	2,309,158	1,970,705	1,955,817	1,954,231
2,602,421	2,309,158	1,970,705	1,955,817	1,954,231	1,978,646
12,858,774	13,697,684	13,404,421	13,065,968	13,051,080	13,049,494
\$ 13,697,684	13,404,421	13,065,968	13,051,080	13,049,494	13,073,909

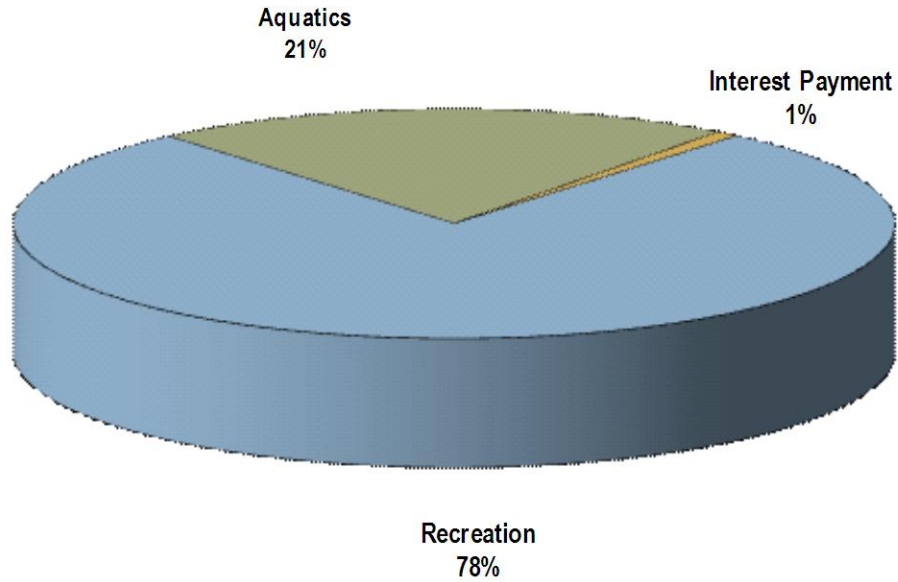
GERMANTOWN ATHLETIC CLUB FUND REVENUES FY12



GAC FUND REVENUES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Membership Fees	\$ 2,815	78%	\$ 3,000	81%
Aquatics Revenues	145	4%	144	4%
Business Revenues	79	2%	79	2%
Other Revenues	514	14%	495	13%
Investment Income	3	0%	3	0%
TOTAL REVENUES	\$ 3,556	100%	\$ 3,721	100%

GERMANTOWN ATHLETIC CLUB FUND EXPENDITURES FY12



GAC FUND EXPENDITURES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Recreation	\$ 2,878	77%	\$ 3,117	78%
Business	-	-	-	-
Aquatics	833	22%	862	21%
Interest Payment	39	1%	34	1%
TOTAL EXPENDITURES	\$ 3,750	100%	\$ 4,014	100%

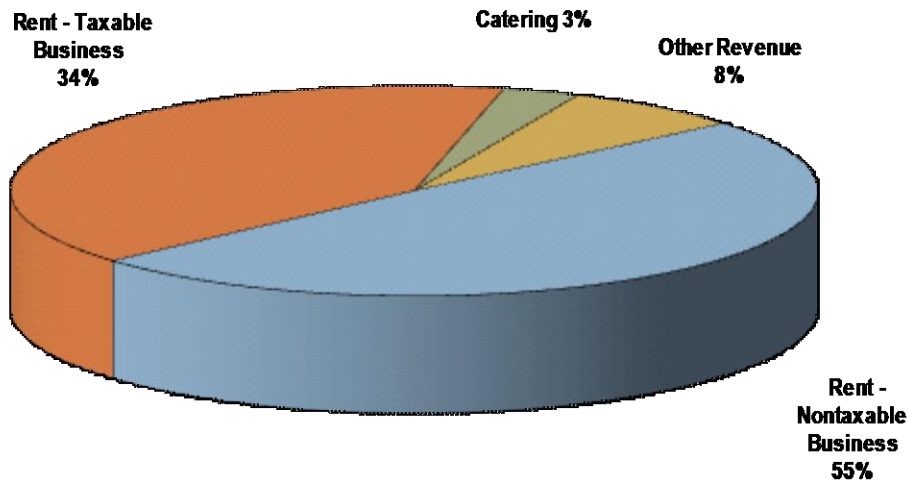
GREAT HALL FUND BUDGET SUMMARY

	Actual FY09	Actual FY10	Budget FY11
OPERATING REVENUES			
Rent - Nontaxable Business	\$ -	67,937	115,000
Rent - Taxable Business	-	46,861	30,000
Other Revenue	-	-	-
Catering Revenue	-	-	20,000
TOTAL OPERATING REVENUES	-	114,798	165,000
OPERATING EXPENDITURES			
Communications		15	900
Allocations	-	53,700	56,703
Other Maint.	-	16,380	35,230
Personnel	-	137,802	140,346
Professional Fees	-	4,749	85,000
Supplies	-	5,411	12,309
Utilities	-	36,139	31,786
Rent		79,378	80,722
Grants	-	-	-
Depreciation	-	5,516	24,386
TOTAL OPERATING EXPENSES	-	339,090	467,382
OPERATING INCOME	-	(224,292)	(302,382)
NONOPERATING REVENUES (EXPENSES)			
Investment Income	-	506	-
Interest Payment	-	(20,790)	(15,926)
Contribution from other funds	300,000	49,000	600,000
Total	300,000	28,716	584,074
NET INCOME (LOSS)	300,000	(195,576)	281,692
Other Receipts			
Depreciation	-	5,516	24,386
Total Other Receipts	-	5,516	24,386
Other Expenditures			
Debt Payable	-	-	-
Infrastructure	-	-	-
Other Assets	-	-	300,000
Total Other Expenditures	-	-	300,000
NET CHANGE IN WORKING CAPITAL	300,000	(190,060)	6,078
Working Capital - Beginning	-	300,000	(311,664)
Working Capital - Ending	300,000	109,940	(305,586)
Retained Earnings at Beginning of Year	-	300,000	10,449
Retained Earnings at End of Year	300,000	104,424	292,141
Total Net Assets-Beginning	-	300,000	10,449
Total Net Assets-Ending	\$ 300,000	104,424	292,141

GREAT HALL FUND BUDGET SUMMARY

	Estimate FY11	Budget FY12	Projected			
			FY13	FY14	FY15	FY16
\$	97,104	80,000	80,000	80,000	80,000	80,000
	54,535	65,000	65,000	65,000	65,000	65,000
	14,641	11,700	11,700	11,700	11,700	11,700
	2,454	5,000	5,000	5,000	5,000	5,000
	168,734	161,700	161,700	161,700	161,700	161,700
	771	900	900	900	900	900
	55,120	53,977	53,977	53,977	53,977	53,977
	37,900	35,230	30,986	31,760	32,554	33,369
	147,726	148,487	152,813	158,491	164,444	170,632
	108,317	52,500	52,500	52,500	53,025	53,025
	11,412	19,289	18,336	18,439	18,544	18,651
	40,463	39,428	40,217	41,021	41,841	42,679
	84,446	84,461	84,461	84,592	84,726	84,864
	-	500	515	515	515	515
	3,904	46,404	46,404	46,404	46,404	46,404
	490,059	481,176	481,108	488,598	496,930	505,016
	(321,325)	(319,476)	(319,408)	(326,898)	(335,230)	(343,316)
	-	-	-	-	-	-
	(15,030)	(13,384)	(11,883)	(10,382)	(8,904)	(7,476)
	915,101	-	25,000	350,000	350,000	350,000
	900,071	(13,384)	13,117	339,618	341,096	342,524
	578,746	(332,860)	(306,292)	12,719	5,866	(792)
	3,904	46,404	46,404	46,404	46,404	46,404
	3,904	46,404	46,404	46,404	46,404	46,404
	-	-	-	-	-	-
	-	10,000	-	-	-	-
	404,665	-	-	-	-	-
	404,665	10,000	-	-	-	-
	177,985	(296,456)	(259,888)	59,123	52,270	45,612
	109,940	287,925	(8,531)	(268,419)	(209,296)	(157,026)
	287,925	(8,531)	(268,419)	(209,296)	(157,026)	(111,414)
	104,424	683,170	350,310	44,018	56,737	62,603
	683,170	350,310	44,018	56,737	62,603	61,811
	104,424	683,170	350,309	44,017	56,736	62,602
\$	683,170	350,309	44,017	56,736	62,602	61,810

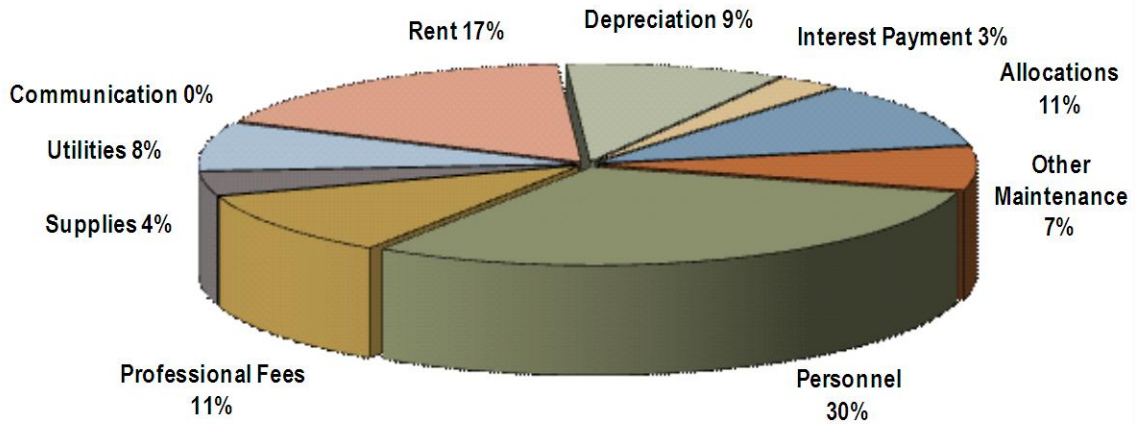
GREAT HALL FUND REVENUES FY12



GREAT HALL FUND REVENUES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Rent - Nontaxable Business	\$ 97	58%	\$ 80	49%
Rent - Taxable Business	55	32%	65	40%
Catering Revenue	2	1%	5	3%
Other Revenue	15	9%	12	7%
Investment Income	-	-	-	-
TOTAL REVENUES	\$ 169	100%	\$ 162	100%

GREAT HALL FUND EXPENDITURES FY12



GREAT HALL FUND EXPENDITURES (\$000)

	2011 ESTIMATED		2012 BUDGET	
	Amount	Percent	Amount	Percent
Allocations	\$ 55	11%	54	11%
Other Maintenance	38	8%	35	7%
Personnel	148	29%	148	30%
Professional Fees	108	21%	53	11%
Communication	1	0%	1	0%
Supplies	11	2%	19	4%
Utilities	40	8%	39	8%
Rent	84	17%	84	17%
Depreciation	4	1%	46	9%
Interest Payment	15	3%	13	3%
TOTAL EXPENDITURES	\$ 505	100%	494	100%

SANITATION FUND BUDGET SUMMARY

	Actual FY09	Actual FY10	Budget FY11
OPERATING REVENUES			
Sanitation Fees	\$ 3,773,782	3,864,615	3,839,699
Grants	5,175	5,074	9,000
Recycling Reimbursement	-	16,870	8,000
Other Revenues	36,644	40,827	32,000
TOTAL OPERATING REVENUES	3,815,601	3,927,386	3,888,699
OPERATING EXPENSES			
Communication	535	2,625	9,350
Other Maintenance	-	-	-
Personnel	40,096	43,152	51,578
Professional Fees	-	1,522	15,000
Supplies	28,123	23,102	25,000
Utilities	1,648	1,136	1,236
Depreciation	-	-	-
Contract Services	3,754,683	3,814,282	3,903,747
TOTAL OPERATING EXPENSES	3,825,085	3,885,819	4,005,911
OPERATING INCOME	(9,484)	41,567	(117,212)
NONOPERATING REVENUES (EXPENSES)			
Investment Income	11,803	2,558	2,600
Operating Transfer	20,000	21,206	-
Total Nonoperating Revenues	31,803	23,764	2,600
NET INCOME/(LOSS)	22,319	65,331	(114,612)
Other Receipts			
Depreciation	-	-	-
NET CHANGE IN WORKING CAPITAL	22,319	65,331	(114,612)
Working Capital Fund - Beginning	224,692	247,011	127,712
Working Capital Fund - Ending	247,011	312,342	13,100
Total Retained Earnings - Beginning	294,047	316,366	345,997
Total Retained Earnings - Ending	\$ 316,366	381,697	231,385
Total Net Assets-Beginning	294,047	316,366	345,997
Total Net Assets-Ending	\$ 316,366	381,697	231,385

SANITATION FUND BUDGET SUMMARY

	Estimate FY11	Budget FY12	FY13	FY14	FY15	FY16
\$	3,839,699	3,582,540	3,582,540	3,711,817	3,812,132	3,933,406
	7,500	7,500	7,500	7,500	7,500	7,500
	87,000	22,000	22,000	22,000	22,000	22,000
	38,000	35,000	35,000	35,000	35,000	35,000
	3,972,199	3,647,040	3,647,040	3,776,317	3,876,632	3,997,906
	9,700	4,300	4,300	4,300	4,300	4,300
	-	-	-	-	-	-
	43,884	41,439	43,054	44,996	46,885	49,045
	16,500	-	-	-	-	-
	26,000	32,000	28,000	28,000	28,000	28,000
	1,400	1,442	1,485	1,311	1,311	1,311
	-	-	-	-	-	-
	3,852,724	3,543,220	3,603,826	3,689,490	3,787,916	3,907,030
	3,950,208	3,622,401	3,680,666	3,768,097	3,868,412	3,989,686
	21,991	24,639	(33,626)	8,220	8,220	8,220
	850	900	1,000	1,000	1,000	1,000
	-	-	-	-	-	-
	850	900	1,000	1,000	1,000	1,000
	22,841	25,539	(32,626)	9,220	9,220	9,220
	-	-	-	-	-	-
	22,841	25,539	(32,626)	9,220	9,220	9,220
	312,342	335,183	360,722	328,097	337,317	346,537
	335,183	360,722	328,097	337,317	346,537	355,757
	381,697	404,538	430,077	397,452	406,672	415,892
\$	404,538	430,077	397,452	406,672	415,892	425,112
	381,697	404,538	430,077	397,452	406,672	415,892
\$	404,538	430,077	397,452	406,672	415,892	425,112

STORMWATER MANAGEMENT FUND BUDGET

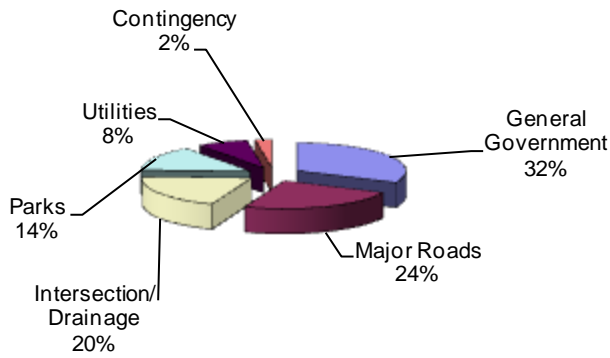
	Actual FY09	Actual FY10	Budget FY11
OPERATING REVENUES			
Stormwater Management Fee	\$ -	-	985,000
Stormwater Permits	-	200	-
TOTAL OPERATING REVENUES	-	200	985,000
OPERATING EXPENSES			
Communication	-	-	5,200
Other Maintenance	-	-	77,592
Personnel	-	-	558,124
Professional Fees	-	7,650	-
Supplies	-	-	45,000
Utilities	-	-	-
Roads and Mains	-	-	215,000
Allocations	-	-	40,400
Depreciation	-	-	-
TOTAL OPERATING EXPENSES	-	7,650	941,316
OPERATING INCOME	-	(7,450)	43,684
NONOPERATING REVENUES (EXPENSES)			
Investment Income	-	-	-
Operating Transfer	-	7,450	-
Total Nonoperating Revenues	-	7,450	-
NET INCOME/(LOSS)	-	-	43,684
NET CHANGE IN WORKING CAPITAL	-	-	43,684
Working Capital Fund - Beginning	-	-	(24,100)
Working Capital Fund - Ending	-	-	19,584
Total Retained Earnings - Beginning	-	-	-
Total Retained Earnings - Ending	\$ -	-	43,684
Total Net Assets-Beginning	-	-	(24,100)
Total Net Assets-Ending	\$ -	-	19,584

STORMWATER MANAGEMENT FUND BUDGET

	Estimate FY11	Budget FY12	Projected			
			FY13	FY14	FY15	FY16
\$	1,010,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
	1,500	1,800	1,800	1,800	1,800	1,800
	1,011,500	1,151,800	1,151,800	1,151,800	1,151,800	1,151,800
	5,000	5,400	5,500	5,603	5,708	5,815
	72,500	75,000	76,875	78,797	80,767	82,786
	557,428	595,850	614,633	637,575	661,688	686,765
	19,850	20,000	20,000	20,000	20,200	20,200
	40,000	39,000	39,825	40,704	41,608	42,538
	-	-	-	-	-	-
	294,553	235,000	240,875	246,897	253,069	259,396
	25,677	25,204	25,204	25,834	26,480	27,142
	-	-	-	-	-	-
	1,015,008	995,454	1,022,912	1,055,409	1,089,519	1,124,643
	(3,508)	156,346	128,888	96,391	62,281	27,157
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	(3,508)	156,346	128,888	96,391	62,281	27,157
	(3,508)	156,346	128,888	96,391	62,281	27,157
	-	(3,508)	152,838	281,726	378,116	440,397
	(3,508)	152,838	281,726	378,116	440,397	467,554
	-	(3,508)	152,838	281,726	378,116	440,397
\$	(3,508)	152,838	281,726	378,116	440,397	467,554
	-	(3,508)	152,838	281,726	378,116	440,397
\$	(3,508)	152,838	281,726	378,116	440,397	467,554

CAPITAL IMPROVEMENTS PROGRAM

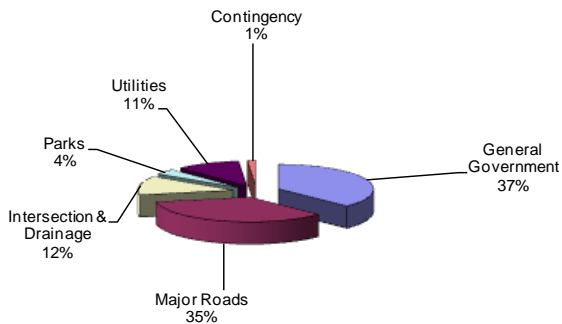
The Capital Improvements Program (CIP) is a plan for capital expenditures over a fixed period of several years. The CIP identifies capital projects, the expected beginning and ending for each project, the funds to be expended each year and the method of financing projects. The six-year program is based 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	\$ 15,625
Major Roads	11,648
Intersection/Drainage	9,664
Parks	7,042
Utilities	3,652
Contingency	1,200
TOTAL	\$ 48,831

The six-year CIP total has increased over last year's total. Approximately \$18,074,000 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 \$4,786,000 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)	FY12 CIP
General Government	\$ 5,490
Major Roads	5,108
Intersection & Drainage	1,804
Parks	539
Utilities	1,597
Contingency	200
TOTAL	\$ 14,738

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 FY12 project is provided under the Capital Improvements Program tab.

CAPITAL IMPROVEMENTS PROGRAM

CITY OF GERMANTOWN Capital Improvements Program - 2011 to 2017

(in thousands)	EXPENDITURES							FUNDING SOURCES				STATE & FEDERAL PROJECTS	
	FY11	TOTAL	FY12	FY13	FY14	FY15	FY16	FY17	Reserves	Grants	Bonds		Hall
GENERAL GOVERNMENT:													
Community Development Roof	-	60	60	-	-	-	-	-	-	-	-	60	-
Depot Renovation	60	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Operations Center	25	170	170	-	-	-	-	-	-	-	-	170	-
Fire Department Air Pack	416	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology Upgrade	-	300	150	150	-	-	-	-	-	-	-	300	-
Information Technology Document Mgmt	-	75	75	-	-	-	-	-	-	-	-	75	-
Fire Station 2	-	2,800	-	-	-	-	-	2,800	2,425	-	-	375	-
Fire Station 4	120	-	-	-	-	-	-	-	-	-	-	-	-
Fire Station 4 - FF&E	100	85	-	-	-	-	-	85	-	-	-	85	-
GPAC - Parking Lot Resurfacing	105	-	-	-	-	-	-	-	-	-	-	-	-
Library Expansion	-	6,825	525	6,300	-	-	-	-	475	-	5,223	1,127	-
Library Restroom - TNGEN	-	60	60	-	-	-	-	-	-	-	-	60	-
Municipal Center Complex - Security	152	-	-	-	-	-	-	-	-	-	-	-	-
NPI Phase III	3	250	250	-	-	-	-	-	-	-	-	250	-
Public Safety Radio System	100	2,800	2,800	-	-	-	-	-	-	-	2,800	-	-
Public Services Land Acquisition	260	-	-	-	-	-	-	-	-	-	-	-	-
Public Services - PH II Fleet Shop	-	1,300	1,300	-	-	-	-	-	-	-	1,300	-	-
Public Services - PH III Roadway	-	800	-	-	800	-	-	-	400	-	-	400	-
Smart Growth - Municipal Square	-	100	100	-	-	-	-	-	-	-	-	100	-
Total General Government:	1,436	15,625	5,490	6,450	800	-	-	2,885	3,300	-	9,323	3,002	-
MAJOR ROADS:													
Devonshire Gardens Roadway	-	650	650	-	-	-	-	-	-	460	-	190	-
Farmington Blvd Rehabilitation Phase II	183	3,120	3,120	-	-	-	-	-	-	2,400	720	-	-
Gtown Rd - Stout/City Limits*	-	40	-	2,140	-	-	-	-	40	-	-	-	2,100
Gtown Rd Realignment - Construction	-	3,000	-	-	-	3,000	-	-	1,000	-	2,000	-	-
Gtown Rd Realignment - ROW	-	2,000	-	-	2,000	-	-	-	2,000	-	-	-	-
Germantown Road Streetscape	-	88	88	-	-	-	-	-	38	-	-	50	-
Poplar Avenue Culvert - Phase I	83	500	500	-	-	-	-	-	-	400	-	100	-
Poplar Avenue Culvert - Phase II	-	500	-	500	-	-	-	-	-	400	-	100	-
Poplar Avenue Culvert - Phase III	-	500	-	-	500	-	-	-	-	400	-	100	-
Poplar Avenue Culvert - Phase IV	-	500	-	-	-	500	-	-	-	400	-	100	-
Poplar Ave - Miller Farms/Dogwood	-	750	750	-	-	-	-	-	-	-	632	118	-
Wolf River Blvd. - Design/Construction	21,900	-	-	-	-	-	-	-	-	-	-	-	-
Wolf River Blvd. - ROW	6	-	-	-	-	-	-	-	-	-	-	-	-
Total Major Roads:	22,172	11,648	5,108	540	2,500	3,500	-	-	3,078	4,460	3,352	758	2,100
INTERSECTIONS & OTHER:													
Bike Lane Development	-	150	-	50	50	50	-	-	50	-	-	100	-
Decorative Street Signage	-	350	100	50	-	100	-	100	150	-	-	200	-
Gtown Road/Methodist Hospital Signal	-	241	241	-	-	-	-	-	-	111	-	130	-
RR Crossing - West St./Poplar Pike	-	30	30	-	-	-	-	-	-	-	-	30	-
Signal - Wolf River Blvd/Forest Hill	243	-	-	-	-	-	-	-	-	-	-	-	-
Signal - Forest Hill Irene/Poplar & Rdwy	400	-	-	-	-	-	-	-	-	-	-	-	-
Signal - Poplar Avenue/Oakleigh	-	230	230	-	-	-	-	-	9	215	-	6	-
Signal - LED Upgrade	-	104	104	-	-	-	-	-	-	-	-	104	-
Traffic Calming Program	30	200	-	50	50	50	50	-	50	-	-	150	-
Traffic Congestion Remediation Project	45	-	-	-	-	-	-	-	-	-	-	-	-
Total Intersections/Other:	718	1,305	705	150	100	200	50	100	259	326	-	720	-
* State funding is excluded in totals.													
DRAINAGE:													
English Meadows	-	610	-	-	610	-	-	-	-	-	-	610	-
Grove Park/Dogwood Creek Drainage	25	-	-	-	-	-	-	-	-	-	-	-	-
Howard Rd/Mimosa Gardens Imprvmts	225	-	-	-	-	-	-	-	-	-	-	-	-
Lateral D - Phase II	67	2,399	1,140	-	-	1,000	-	1,000	1,000	-	399	1,000	741
Lateral E - Upper Reach Study	-	-	-	-	-	-	-	-	-	-	-	-	-
Lateral F	-	650	-	-	650	-	-	-	-	-	-	650	-
McVay Road Interceptor Replacement	175	-	-	-	-	-	-	-	-	-	-	-	-
Miller Farms - Phase II	-	4,000	-	-	-	-	4,000	-	520	-	2,000	1,480	-
Shady Creek Weir	-	700	700	-	-	-	-	-	700	-	-	-	-
Total Drainage:	492	8,359	1,099	-	1,260	1,000	4,000	1,000	2,220	-	2,399	3,740	741

CAPITAL IMPROVEMENTS PROGRAM

(in thousands)	EXPENDITURES								FUNDING SOURCES				STATE & FEDERAL PROJECTS
	FY11	TOTAL	FY12	FY13	FY14	FY15	FY16	FY17	Reserves	Grants	Bonds	Hall	
PARKS:													
Bob Hailey Complex - Walkway Lighting	38	-	-	-	-	-	-	-	-	-	-	-	-
Bobby Lanier Park	-	400	400	-	-	-	-	-	400	-	-	-	-
Cameron Brown Playground	-	40	40	-	-	-	-	-	-	-	-	40	-
Farmington Park - New Field	-	250	-	250	-	-	-	-	-	-	-	250	-
Greenway Connection	-	152	99	53	-	-	-	-	99	-	-	53	-
Greenway Phase V	-	3,000	-	-	-	-	3,000	-	1,470	-	1,500	30	-
Greenway Phase VI	-	3,000	-	-	-	3,000	-	-	240	-	1,500	1,260	-
Riverdale Playground Project	80	-	-	-	-	-	-	-	-	-	-	-	-
Skate Park - Houston Levee	100	-	-	-	-	-	-	-	-	-	-	-	-
Sports Lighting & Control Upgrades	-	200	-	200	-	-	-	-	170	-	-	30	-
WRB Streetscape/Medians	86	-	-	-	-	-	-	-	-	-	-	-	-
Total Parks:	304	7,042	539	503	-	3,000	3,000	-	2,379	-	3,000	1,663	-
GERMANTOWN ATHLETIC CLUB FUND:													
Dehumidifiers	488	-	-	-	-	-	-	-	-	-	-	-	-
GAC - Parking Lot Resurfacing	195	-	-	-	-	-	-	-	-	-	-	-	-
Racquetball Court Flooring	50	-	-	-	-	-	-	-	-	-	-	-	-
Total GAC Fund:	733	-	-	-	-	-	-	-	-	-	-	-	-
GERMANTOWN GREAT HALL:													
Parking Lot Expansion - Germantown Rd	404	-	-	-	-	-	-	-	-	-	-	-	-
Total GGH Fund:	404	-	-	-	-	-	-	-	-	-	-	-	-
UTILITY FUND:													
Germantown Road South - Sewer	-	50	-	50	-	-	-	-	50	-	-	-	-
Germantown Road South - Water	-	200	-	200	-	-	-	-	200	-	-	-	-
Retrofit Sewer Pumping	-	115	115	-	-	-	-	-	115	-	-	-	-
Lateral D - Sewer	-	1,805	-	1,805	-	-	-	-	1,805	-	-	-	-
Miller Farms Sewer Lift Station - PH 2	-	1,300	1,300	-	-	-	-	-	1,300	-	-	-	-
Southern Ave Water Plant Refurbishment	2,578	-	-	-	-	-	-	-	-	-	-	-	-
Water Extension - Arthur/Riggs	-	182	182	-	-	-	-	-	182	-	-	-	-
Total Utility Fund:	2,578	3,652	1,597	2,055	-	-	-	-	3,652	-	-	-	-
CONTINGENCY:													
		1,200	200	200	200	200	200	200	600	-	-	600	-
Total Contingency:	-	1,200	200	200	200	200	200	200	600	-	-	600	-
CIP SUMMARY													
General Government	1,436	15,625	5,490	6,450	800	-	-	2,885	-	-	-	-	-
Major Roads	22,172	11,648	5,108	540	2,500	3,500	-	-	-	-	-	-	-
Intersec/Other/Drainage	1,210	9,664	1,804	150	1,360	1,200	4,050	1,100	-	-	-	-	-
Parks	304	7,042	539	503	-	3,000	3,000	-	-	-	-	-	-
Utilities	2,578	3,652	1,597	2,055	-	-	-	-	-	-	-	-	-
Germantown Athletic Club	733	-	-	-	-	-	-	-	-	-	-	-	-
Germantown Great Hall	404	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	1,200	200	200	200	200	200	200	-	-	-	-	-
Total CIP:	28,837	48,831	14,738	9,898	4,860	7,900	7,250	4,185	-	-	-	-	-
FUNDING SUMMARY													
Reserves: General	24,247	11,836	2,021	460	2,700	2,240	1,990	2,425	-	-	-	-	-
Utility	2,578	3,652	1,597	2,055	-	-	-	-	-	-	-	-	-
Germantown Athletic Club	733	-	-	-	-	-	-	-	-	-	-	-	-
Great Hall	404	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental/Grant:		4,786	3,586	400	400	400	-	-	-	-	-	-	-
Bonds: General	-	18,074	5,851	5,223	-	3,500	3,500	-	-	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
Hall: General	875	10,483	1,683	1,760	1,760	1,760	1,760	1,760	-	-	-	-	-
Total Funding:	28,837	48,831	14,738	9,898	4,860	7,900	7,250	4,185	-	-	-	-	-

INFRASTRUCTURE REPLACEMENT PROGRAM - 2012 to 2021

City of Germantown
INFRASTRUCTURE REPLACEMENT PROGRAM DETAIL
 (in thousands)

AREA & TYPE OF INFRASTRUCTURE	Budget FY11	Estimate FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	10 YEAR TOTAL
GENERAL FUND:													
OTHER EQUIPMENT:													
FIRE:													
Power Hawk	15	15	-	-	-	-	-	-	-	-	-	-	-
Hurst Tool	-	-	-	35	-	-	-	-	-	-	-	-	35
Thermal Imaging Detectors	-	-	-	-	-	12	-	12	-	-	-	-	24
Emergency Warning Siren Controller	-	-	-	66	25	-	-	-	-	-	-	-	91
TOTAL FIRE	15	15	-	101	25	12	-	12	-	-	-	-	150
POLICE:													
In-Car Video Systems - 6 Police Vehicles	34	27	30	-	-	-	-	-	-	-	-	-	30
TOTAL POLICE	34	27	30	-	-	-	-	-	-	-	-	-	30
TOTAL OTHER EQUIPMENT	49	42	30	101	25	12	-	12	-	-	-	-	180
MAINTENANCE EQUIPMENT:													
PUBLIC SERVICE AND GROUNDS:													
Turf Aerator	26	15	-	-	-	-	-	-	-	-	-	-	-
Bulk Spreader	-	-	-	-	45	-	-	-	45	-	-	-	90
Z-Trak Mower	-	-	-	-	15	15	-	-	-	-	-	-	30
Crack Sealer	-	-	-	-	-	-	50	-	-	-	-	-	50
Tarco Leaf Vac	-	-	-	-	-	-	50	40	-	-	-	-	90
Ingersoll Rand Roller	-	-	-	-	55	-	60	-	-	-	-	-	115
DXT Loader	-	-	-	-	-	-	-	95	-	-	-	-	95
Bob-Cat X331 Compact Excavator	-	-	-	55	-	-	-	-	-	-	-	-	55
Aera-Vator	-	-	-	-	-	-	-	-	-	-	-	-	-
Gradall Rubber Tire Excavator	-	-	-	-	-	350	-	-	-	-	-	-	350
DR Brush & Field Mower	-	-	-	-	-	-	-	-	-	-	-	-	-
Bob-Cat Skid Loader	-	-	-	-	-	50	-	-	-	-	-	-	50
Tri Axle Dump Truck	-	-	-	-	-	-	-	-	-	-	-	-	-
Top Dresser	-	-	-	-	-	-	-	-	-	-	-	-	-
Grasshopper Mower	-	-	-	-	-	-	-	30	-	-	-	-	30
Track Loader	-	-	180	-	-	-	-	-	-	-	-	-	180
Field Rake	-	-	15	-	15	-	15	-	-	-	-	-	45
Walker Mower	-	-	-	15	20	-	-	-	-	-	-	-	35
Vac - Litter	-	-	-	-	-	-	-	-	-	-	-	-	-
Tractor	-	-	-	-	40	35	26	-	-	26	-	-	127
Gator	-	-	15	-	-	-	-	-	-	-	-	-	15
TOTAL PUBLIC SVCS.	26	15	210	70	190	450	201	165	45	26	-	-	1,357
TOTAL MAINTENANCE EQUIPMENT	26	15	210	70	190	450	201	165	45	26	-	-	1,357
ADMINISTRATION:													
Taurus	-	-	28	-	-	-	-	-	-	-	28	-	56
Charger	-	-	-	-	-	-	-	28	-	-	-	-	28
TOTAL ADMINISTRATION	-	-	28	-	-	-	-	28	-	-	28	-	84
ANIMAL CONTROL:													
Ford Ranger	-	-	-	-	-	25	-	-	-	-	-	-	25
TOTAL ANIMAL CONTROL	-	-	-	-	-	25	-	-	-	-	-	-	25
FACILITIES MANAGEMENT:													
Chevy S-10	-	-	27	-	-	-	-	-	-	-	-	-	27
Dodge 2500 w/ Service Body	-	-	-	30	-	-	-	-	-	-	-	-	30
Ford E-150 Van	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford F-250 Pickup	-	-	-	-	-	-	-	-	-	90	-	30	120
Ford Ranger	-	-	-	-	-	-	-	-	30	-	-	-	30
GMC 2500 w/ Service Body	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FACILITIES MAINT.	-	-	27	30	-	-	-	-	30	90	-	30	207
DEVELOPMENT:													
Chevy S-10 (1)	20	16	22	-	-	-	-	-	-	-	-	50	72
Ford Explorer	-	-	28	-	-	-	-	-	-	-	-	-	28
Ford Ranger	-	-	-	-	25	-	-	-	-	25	-	-	50
Ford Crown Vic	-	-	-	-	-	-	-	-	-	-	-	-	-
Jeep Cherokee	-	-	56	-	-	-	-	-	-	-	-	-	56
TOTAL DEVELOPMENT	20	16	106	-	25	-	-	-	-	25	-	50	206

INFRASTRUCTURE REPLACEMENT PROGRAM - 2012 to 2021

AREA & TYPE OF INFRASTRUCTURE	Budget FY11	Estimate FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	10 YEAR TOTAL
PUBLIC SERVICE AND GROUNDS:													
Dodge 2500 Pickup	32	27	-	-	-	-	-	32	-	30	30	-	92
Dodge Durango	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford F-350 w/ Service Body	32	47	-	-	-	-	30	-	-	-	-	30	60
Ford F-450 Dump Truck	-	-	-	-	-	40	40	45	-	-	-	-	125
Ford F-750 Flat Bed	-	-	-	-	-	-	-	-	-	55	55	-	110
Ford F-250 Crew Cab	-	-	-	-	-	-	-	-	94	-	-	-	94
GMC Dump Truck	-	-	-	-	-	-	-	-	-	100	-	-	100
Ford Expedition	-	-	-	30	-	-	-	-	-	-	-	-	30
Ford F-450 Crew Cab	-	-	-	-	-	-	45	-	-	40	-	-	85
Ford F-350 Extended Cab	-	-	-	-	75	-	-	-	-	-	-	-	75
Ford Escape	-	-	-	-	-	-	-	-	-	-	-	-	-
Sterling Dump Truck	-	-	-	-	-	-	-	100	-	100	-	-	200
TOTAL PUBLIC SVCS.	64	74	-	30	75	40	115	177	94	325	85	30	971
FINANCE:													
Dodge Pickup Truck	-	-	-	-	-	-	-	-	-	21	-	-	21
TOTAL FINANCE	-	-	-	-	-	-	-	-	-	21	-	-	21
FIRE:													
Ford Crown Vic	35	35	80	30	-	-	-	65	80	-	-	-	255
TOTAL FIRE	35	35	80	30	-	-	-	65	80	-	-	-	255
PARKS AND RECREATION:													
Ford Explorer	-	-	-	-	-	-	-	28	-	-	-	-	28
Ford Escape	-	-	-	28	-	28	-	-	-	-	-	-	56
Ford Ranger	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PARKS AND REC.	-	-	-	28	-	28	-	28	-	-	-	-	84
POLICE:													
Police Fleet - Crown Vic - new (6)	186	198	210	490	161	35	140	210	175	280	137	210	2,048
Police Fleet - Crown Vic (K-9)	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Fleet - Taurus	-	-	28	-	-	-	-	-	-	-	-	-	28
Police Fleet - Impala (3)	-	-	84	-	-	-	-	28	60	-	149	-	321
Police Fleet - Ford F-350	-	-	-	-	-	-	-	-	-	-	-	63	63
Police Fleet - Dodge Charger	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Fleet - Ford Explorer	-	-	-	65	35	-	30	-	105	-	-	-	235
Police Fleet - Ford F-150	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Fleet - Chevrolet Malibu	-	-	-	-	-	-	-	28	-	-	-	-	28
TOTAL POLICE	186	198	322	555	196	35	170	266	340	280	286	273	2,723
TOTAL AUTOS & TRUCKS	305	323	563	673	296	128	285	564	544	741	399	383	4,576
COMPUTER EQUIPMENT:													
INFORMATION TECHNOLOGY:													
File Server	11	18	10	-	-	-	-	-	-	-	-	-	10
SunGard Upgrade	-	18	-	-	-	-	-	-	-	-	-	-	-
Code Red	23	20	-	-	-	-	-	-	-	-	-	-	-
TOTAL I.T.	34	56	10	-	-	-	-	-	-	-	-	-	10
INFORMATION TECHNOLOGY:													
Firehouse Software	-	-	15	-	-	-	-	-	-	-	-	-	15
TOTAL I.T.	-	-	15	-	-	-	-	-	-	-	-	-	15
TOTAL GENERAL FUND	414	436	828	844	511	590	486	741	589	767	399	383	6,138
PICKERING CENTER FUND:													
BUILDING IMPROVEMENTS:													
Park Lighting	-	-	-	10	-	-	-	-	-	-	-	-	-
Building Improvements	-	-	78	-	-	-	-	-	-	-	-	-	-
TOTAL PICKERING FUND	-	-	78	10	-	-	-	-	-	-	-	-	-
RECREATION FUND:													
OTHER ASSETS:													
Tennis Courts	-	-	80	-	-	-	-	-	-	-	-	-	-
Lighting at Soccerplex	-	-	35	-	-	-	-	-	-	-	-	-	-
Fencing at Farmington	-	-	16	-	-	-	-	-	-	-	-	-	-
TOTAL RECREATION FUND	-	-	131	-	-	-	-	-	-	-	-	-	-
GREAT HALL FUND:													
BUILDING IMPROVEMENTS:													
Electric Dividing Accordion Walls	-	-	10	-	-	-	-	-	-	-	-	-	-
TOTAL GREAT HALL FUND	-	-	10	-	-	-	-	-	-	-	-	-	-

INFRASTRUCTURE REPLACEMENT PROGRAM - 2012 to 2021

AREA & TYPE OF INFRASTRUCTURE	Budget FY11	Estimate FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	10 YEAR TOTAL
(in thousands)													
UTILITY FUND:													
LINES, WELLS AND STATION IMPROVEMENTS:													
SEWER:													
Sewer Lift Station Rewiring	10	10	10	10	10	10	10	10	10	10	10	10	10
Maintenance of Sewer Collection System	250	240	250	250	250	250	250	250	250	250	250	250	2,500
TOTAL SEWER	260	250	260	260	260	260	260	260	260	260	260	260	2,600
WATER:													
Water Mains Maintenance	100	-	100	-	-	-	-	-	-	-	-	-	100
Maintenance of Water WellField System	20	-	20	20	20	20	20	20	20	20	20	20	200
TOTAL WATER	120	-	120	20	20	20	20	20	20	20	20	20	300
TOTAL LINES, WELLS & STATION IMPROVEMENTS	380	250	380	280	280	280	280	280	280	280	280	280	2,900
MAINTENANCE EQUIPMENT:													
SEWER:													
Backhoe	-	-	-	-	-	-	80	-	-	-	-	-	80
Ingersoll Rand Compressor	-	-	-	-	-	-	35	-	-	-	-	-	35
TOTAL SEWER	-	-	-	-	-	-	115	-	-	-	-	-	115
WATER:													
Backhoe	-	-	-	-	85	-	-	-	-	-	-	-	85
Excavator	-	-	-	-	-	-	-	-	-	-	-	250	250
TOTAL WATER	-	-	-	-	85	-	-	-	-	-	-	250	335
TOTAL MAINT. EQUIPMENT	-	-	-	-	85	-	115	-	-	-	-	250	450
AUTOS AND TRUCKS:													
SEWER:													
Chevy 3500 Pickup	-	-	-	-	30	-	-	-	-	-	-	-	30
Ford F-350 Crew Cab	-	-	-	-	-	-	-	-	-	33	-	-	33
Ford F-450 Truck	-	-	-	-	-	-	-	-	-	-	55	-	55
TOTAL SEWER	-	-	-	-	30	-	-	-	-	33	55	-	118
WATER:													
Chevy 1500 Pickup	-	-	-	25	-	-	-	-	-	-	-	-	25
Ford F-150 Truck	-	-	-	-	-	-	30	30	-	-	30	-	90
Dodge Ram Pick-up	-	-	30	-	-	-	-	30	-	-	-	-	60
Dodge Dakota Pick-up	40	35	-	-	-	-	30	25	-	-	-	80	135
Ford F-350 Crew Cab	-	-	-	-	-	-	-	35	-	-	-	-	35
Ford LNT-8000 Dump Truck	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford Ranger	-	-	-	25	-	-	-	-	-	-	-	-	25
TOTAL WATER	40	35	30	50	-	-	60	120	-	-	30	80	370
TOTAL AUTOS & TRUCKS	40	35	30	50	30	-	60	120	-	33	85	80	488
TOTAL UTILITY FUND	420	285	410	330	395	280	455	400	280	313	365	610	3,838
VEHICLE MAINTENANCE FUND:													
AUTOS AND TRUCKS:													
Dodge 2500 Pick-up	-	-	-	-	30	-	30	-	-	-	-	-	60
Ford Crown Vic	-	-	23	22	-	-	-	25	-	-	-	-	70
TOTAL AUTOS & TRUCKS	-	-	23	22	30	-	30	25	-	-	-	-	130
OTHER ASSETS:													
Daewoo Forklift	-	-	-	-	-	-	50	-	-	-	-	-	50
Software	-	-	20	-	-	-	-	-	-	-	-	-	20
Fuel/UST Monitor Upgrade - FS 2	-	-	25	-	-	-	-	-	-	-	-	-	25
TOTAL OTHER ASSETS	-	-	45	-	-	-	50	-	-	-	-	-	95
TOTAL VEHICLE MAINT. FUND	-	-	68	22	30	-	80	25	-	-	-	-	225
GRAND TOTAL - ALL FUNDS	834	721	1,525	1,206	936	870	1,021	1,166	869	1,080	764	993	10,201

DISCUSSION OF GENERAL FUND RESERVES

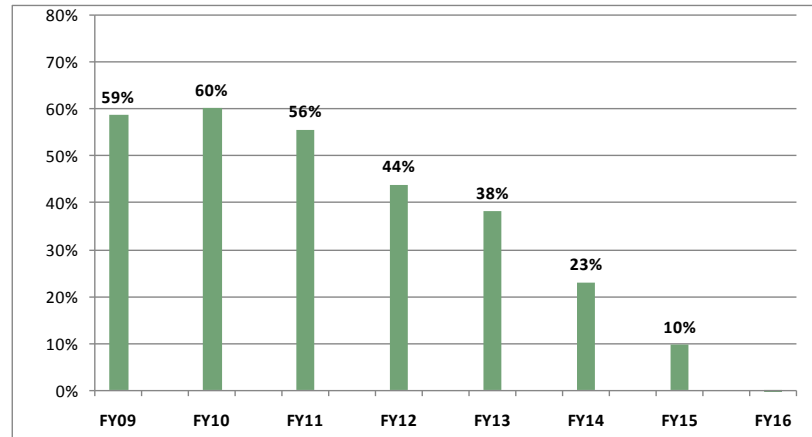
During the City's high growth period, excess revenues over expenditures were used for capital projects not funded by bond proceeds. In the past several years, General Fund reserves were used to fund a significant portion of the capital projects. Beginning in FY04, revenues from the Hall Income and Excise 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.

	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
CIP	\$3,075,000	3,708,000	2,220,000	4,460,000	4,000,000	3,750,000

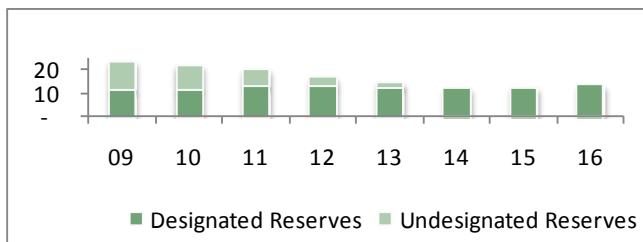
FUND BALANCE % TOTAL EXPENDITURES

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

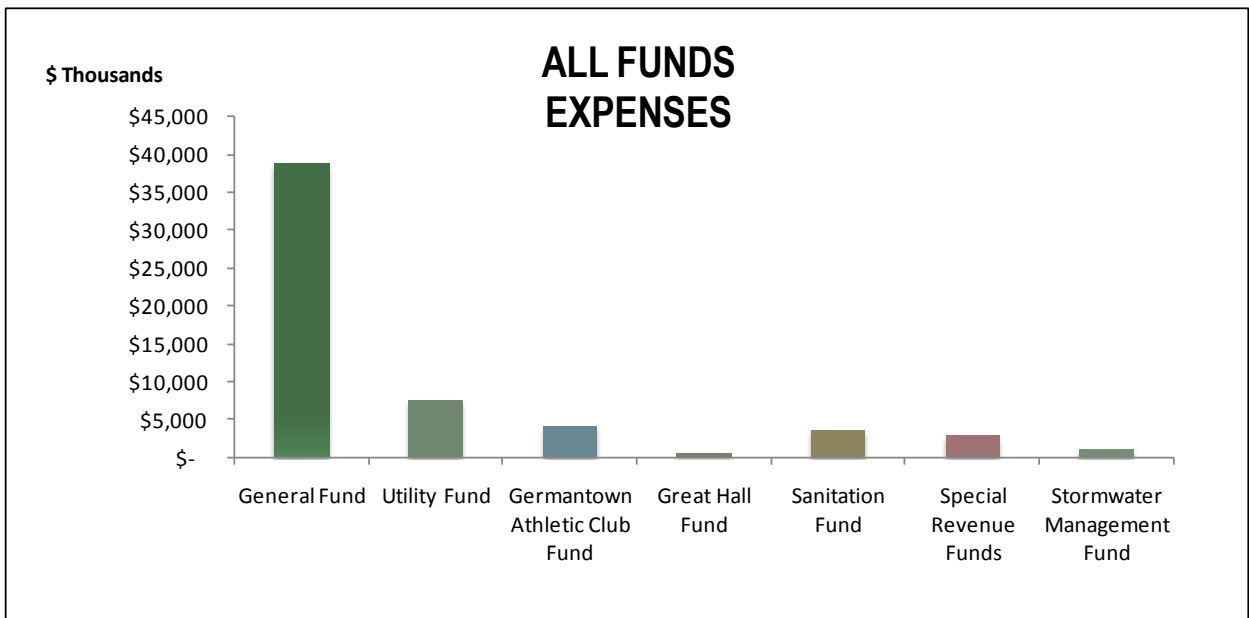
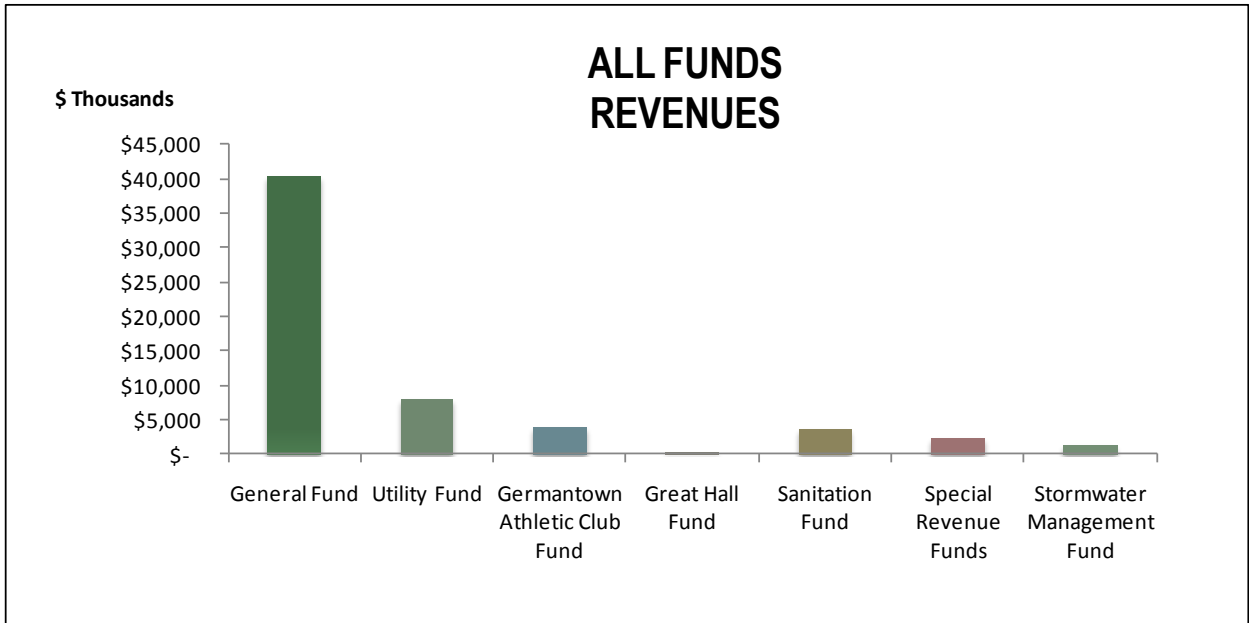


Details of both the designated and undesignated reserve levels are illustrated in the chart at the left:

	Actual FY09	Actual FY10	Estimated FY11	Budget FY12	Projected			
					FY13	FY14	FY15	FY16
Emergencies & Catastrophes	\$ 900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Capital Asset Repl. Infrastructure	282,000	436,000	828,000	844,000	511,000	590,000	486,000	741,000
Designation for Tax Anticipation	7,139,574	7,451,884	7,620,521	7,639,548	7,664,921	7,692,082	7,731,248	7,885,872
Designation for General Debt	3,264,000	3,016,142	3,921,149	3,776,891	3,768,255	3,361,466	3,662,805	4,200,927
Total Reserves	11,585,574	11,804,026	13,269,670	13,160,439	12,844,176	12,543,548	12,780,053	13,727,800
Unreserved Fund Balance	12,481,050	10,605,640	7,418,354	3,903,393	2,134,867	(3,158,869)	(8,748,762)	(15,670,490)
Total Fund Balance	24,066,624	22,409,666	20,688,024	17,063,832	14,979,043	9,384,679	4,031,291	(1,942,691)
Operating Expenditures	\$ 40,969,348	37,239,476	37,163,479	38,877,815	39,182,503	40,719,457	41,317,039	42,603,465
Fund Balance as % of Expenditures	59%	60%	56%	44%	38%	23%	10%	-5%

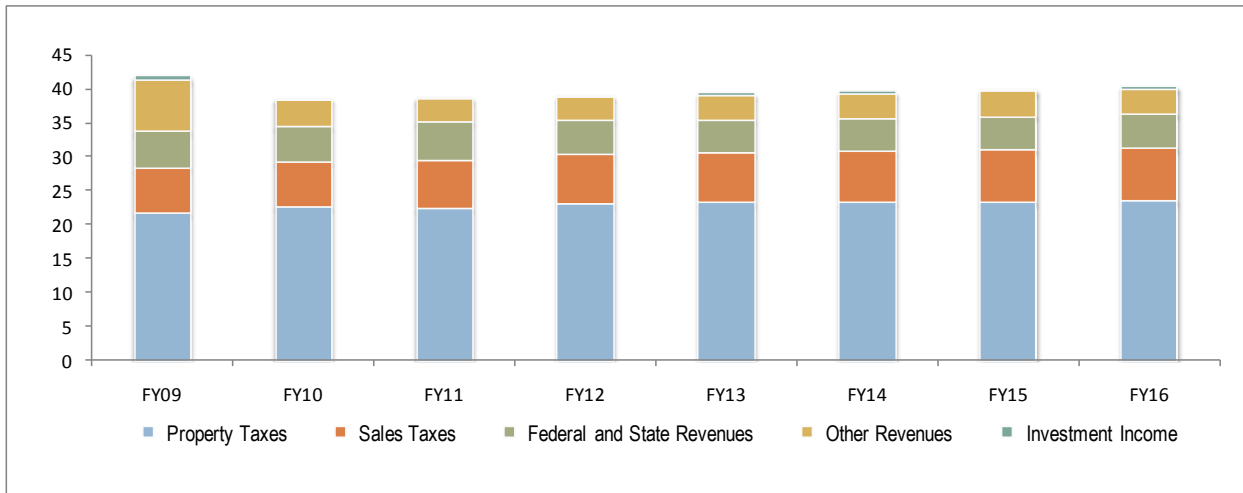
The two charts below illustrate revenues and expenses for all major funds. The section following these charts consist of budget projection summaries of revenues and expenditures by major categories, along with fund balances as of June 30, for the fiscal years 2009–2016. The graphs illustrate 8 years 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 FY11 and FY12.



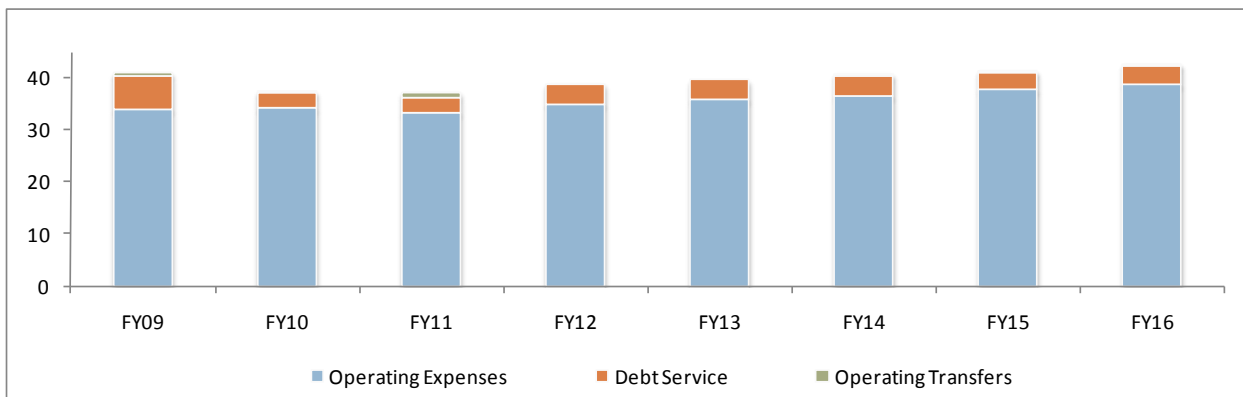
GENERAL FUND REVENUES

\$ Millions



GENERAL FUND EXPENDITURES

\$ Millions



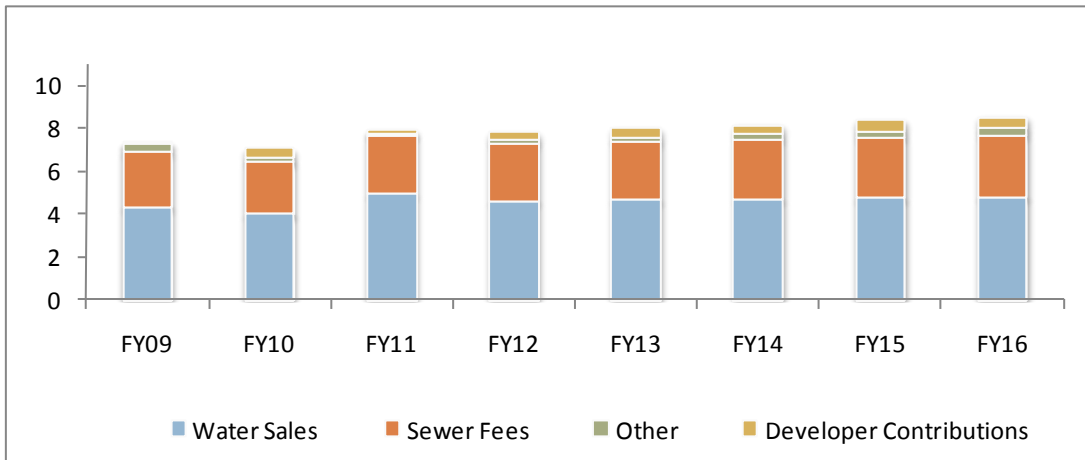
GENERAL FUND

BUDGET PROJECTION SUMMARY

(\$000)	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
GENERAL REVENUES:									
Auto Registration	\$ 872	905	892	884	898	916	934	953	972
Court Fines	1,055	1,317	1,090	1,027	995	995	1,024	1,048	1,073
Franchise Fees	535	605	540	552	586	586	604	622	640
Grants	157	630	100	513	431	153	100	100	100
Interest	675	162	179	-	185	325	350	375	400
Licenses	204	155	152	179	164	161	163	166	169
Other Income	4,909	1,031	944	893	848	955	908	908	914
Property Taxes	21,635	22,581	22,297	22,301	23,092	23,150	23,227	23,309	23,428
Sales Taxes	6,546	6,570	6,458	7,075	7,132	7,299	7,439	7,585	7,724
State Taxes	5,345	4,590	3,612	5,093	4,632	4,778	4,837	4,898	4,959
Fund From Prior	-	-	450	450	450	450	450	450	450
REVENUE TOTAL	41,935	38,547	36,715	38,967	39,412	39,768	40,035	40,414	40,829
EXPENDITURE BY CATEGORY:									
Personnel	25,290	25,284	24,536	23,862	24,777	25,959	26,796	27,630	28,541
Communication	298	232	317	302	333	336	340	345	349
Prof. Fees	2,351	2,171	2,669	2,786	2,597	2,591	2,641	2,702	2,754
Other Maint.	1,432	1,647	1,755	1,714	1,872	1,905	1,939	1,979	2,014
Supplies	1,297	1,077	1,270	1,337	1,355	1,325	1,355	1,387	1,419
Insurance	97	40	92	103	87	87	87	87	87
Rent	62	56	109	99	111	110	110	110	110
Allocations	1,186	1,148	1,220	1,170	1,251	1,184	1,217	1,257	1,295
Capital Outlay	357	794	414	439	1,103	844	511	590	486
Road & Mains	-	-	-	-	-	-	-	-	-
Contingency	0	4	50	-	50	50	50	50	50
Grants	688	816	301	446	447	554	568	583	598
Debt Service	6,544	2,952	3,018	3,018	3,921	3,777	3,768	3,361	3,663
Operating Transfers	1,770	1,461	1,022	1,928	900	475	1,350	1,250	1,250
Sanitation	-	-	-	-	-	-	-	-	-
Expense Reimburs.	(1,271)	(1,274)	(1,059)	(1,059)	(953)	(936)	(954)	(972)	(990)
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	868	833	898	1,017	1,027	923	941	959	978
EXPENDITURE TOTAL	40,969	37,239	36,611	37,163	38,878	39,183	40,719	41,317	42,603
Excess (Deficit)	965	1,307	104	1,803	534	585	(684)	(903)	(1,774)
FUND BALANCE									
Beginning	25,751	24,066	20,285	21,960	20,238	16,614	14,529	8,935	3,581
Transf. to CIP	(2,650)	(2,964)	(875)	(875)	(1,683)	(1,760)	(1,760)	(1,760)	(1,760)
Transf. to Infrs.	-	-	-	-	-	-	-	-	-
CIP Res Inc (Dec)	-	-	(2,200)	(2,200)	(2,025)	(460)	(2,700)	(2,240)	(1,990)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-
Ending	\$ 24,066	22,409	17,314	20,688	17,064	14,979	9,385	4,031	(1,943)

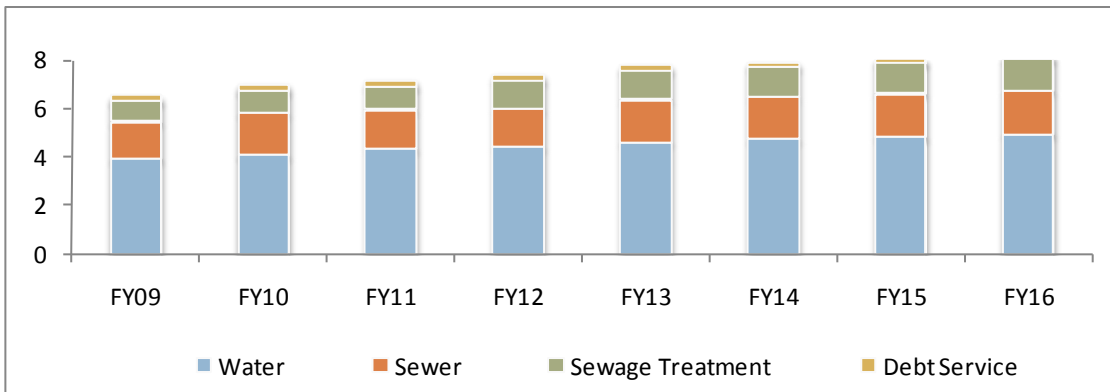
UTILITY REVENUES

\$ Millions



UTILITY EXPENDITURES

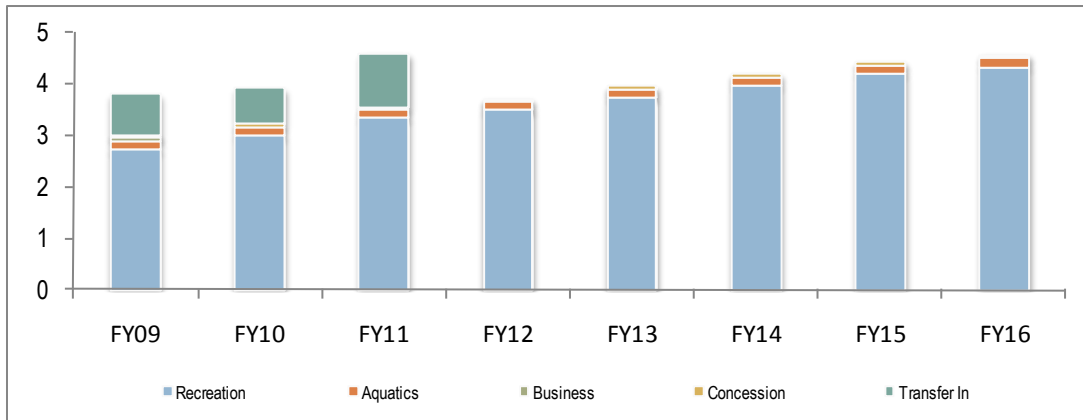
\$ Millions



(\$000)	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY09	FY10	FY11	FY11	FY12	FY13	FY14	FY15	FY16
REVENUES:									
Allocations	\$ 30	51	-	19	-	-	-	-	-
Installation Charges	82	102	95	86	95	95	115	130	135
Interest	223	51	65	-	65	105	120	135	146
Contrib. Developers	97	417	320	143	320	420	420	520	520
Other Income	13	16	15	15	15	15	20	25	25
Sewer Fees	2,553	2,444	2,700	2,720	2,700	2,725	2,780	2,835	2,892
Water Sales	4,384	4,033	4,570	4,995	4,670	4,695	4,741	4,798	4,845
TOTAL REVENUES	7,380	7,114	7,765	7,977	7,865	8,055	8,196	8,443	8,563
EXPENSES BY CATEGORY:									
Allocations	1,399	1,378	1,200	1,170	1,091	1,373	1,371	1,421	1,445
Communication	55	57	64	64	64	66	67	69	70
Debt Service	255	319	301	293	265	234	201	166	128
Depreciation	1,293	1,489	1,567	1,650	1,662	1,705	1,713	1,719	1,727
Other Maintenance	71	50	130	129	85	91	93	95	98
Personnel	1,560	1,587	1,491	1,447	1,547	1,594	1,653	1,716	1,781
Professional Fees	93	77	150	104	104	75	75	76	76
Rents	-	0	1	0	1	1	1	1	1
Insurance	17	(2)	15	6	15	15	15	15	15
Mains Maintenance	98	68	84	81	146	150	154	157	161
Contract Services	872	928	1,100	975	1,200	1,236	1,272	1,308	1,344
Supplies	159	144	181	153	181	185	190	194	199
Utilities	672	574	709	748	704	718	732	747	762
PILIOT	-	354	362	369	369	374	374	374	374
TOTAL EXPENSES	6,544	7,024	7,354	7,189	7,436	7,816	7,911	8,058	8,181
NET INCOME (LOSS)	835	93	411	788	429	239	285	386	382
RETAINED EARNINGS:									
Beginning	26,853	27,688	28,760	27,781	28,569	28,998	29,238	29,523	29,908
Ending	<u>\$ 27,688</u>	<u>27,781</u>	<u>29,171</u>	<u>28,569</u>	<u>28,998</u>	<u>29,238</u>	<u>29,523</u>	<u>29,908</u>	<u>30,291</u>
Capital Outlay	\$ 5,260	2,578	4,308	4,263	957	2,135	395	280	455

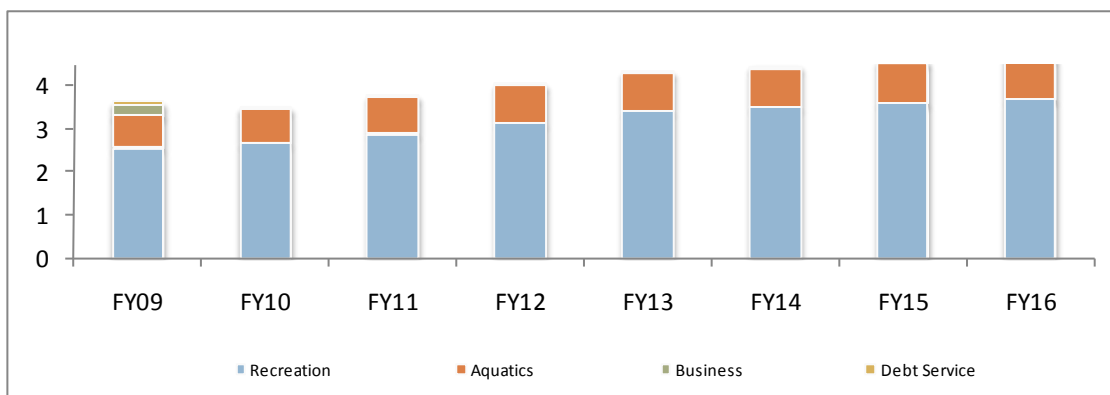
GERMANTOWN ATHLETIC CLUB REVENUES

\$ Millions



GERMANTOWN ATHLETIC CLUB EXPENDITURES

\$ Millions



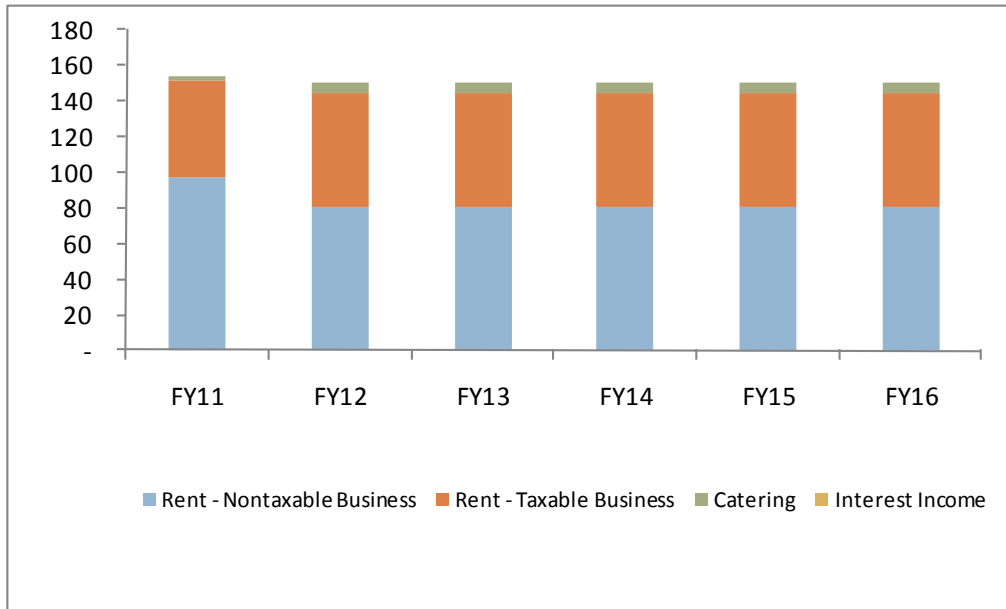
GERMANTOWN ATHLETIC CLUB FUND

BUDGET PROJECTION SUMMARY

(\$000)	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Centre Revenue	\$ 2,724	3,003	3,138	3,355	3,510	3,750	3,984	4,215	4,339
Aquatics Revenue	172	159	173	151	151	153	155	157	160
Business Revenue	86	-	-	-	-	-	-	-	-
Concession Revenue	29	60	50	50	60	63	66	69	73
Transfer In	800	700	840	1,033	-	-	200	100	100
TOTAL REVENUE	3,811	3,922	4,201	4,589	3,721	3,966	4,405	4,542	4,672
EXPENSES:									
Allocations	197	198	187	187	161	176	178	180	182
Communication	1	1	3	3	3	3	3	3	3
Debt Service	66	39	41	39	34	31	27	23	19
Other Maint.	193	163	259	179	208	221	238	256	262
Personnel	1,427	1,341	1,464	1,434	1,467	1,488	1,549	1,613	1,679
Professional Fees	540	554	648	646	682	879	903	929	945
Rents	134	132	133	133	179	179	183	188	192
Insurance	-	22	4	-	-	-	-	-	-
Supplies	144	157	213	182	237	234	239	243	248
Depreciation	553	562	615	593	688	728	728	728	728
Utilities	359	305	312	356	356	366	373	381	389
TOTAL EXPENSES	3,616	3,473	3,877	3,750	4,014	4,304	4,420	4,543	4,648
EXCESS (DEFICIT)	196	448	323	839	(293)	(338)	(15)	(2)	24
RETAINED EARNINGS:									
Beginning	1,118	1,315	1,396	1,763	2,602	2,309	1,970	1,955	1,954
Ending	<u>\$ 1,315</u>	<u>1,763</u>	<u>1,719</u>	<u>2,602</u>	<u>2,309</u>	<u>1,970</u>	<u>1,955</u>	<u>1,954</u>	<u>1,978</u>
Capital Outlay	\$ 278	780	770	733	-	-	-	-	-

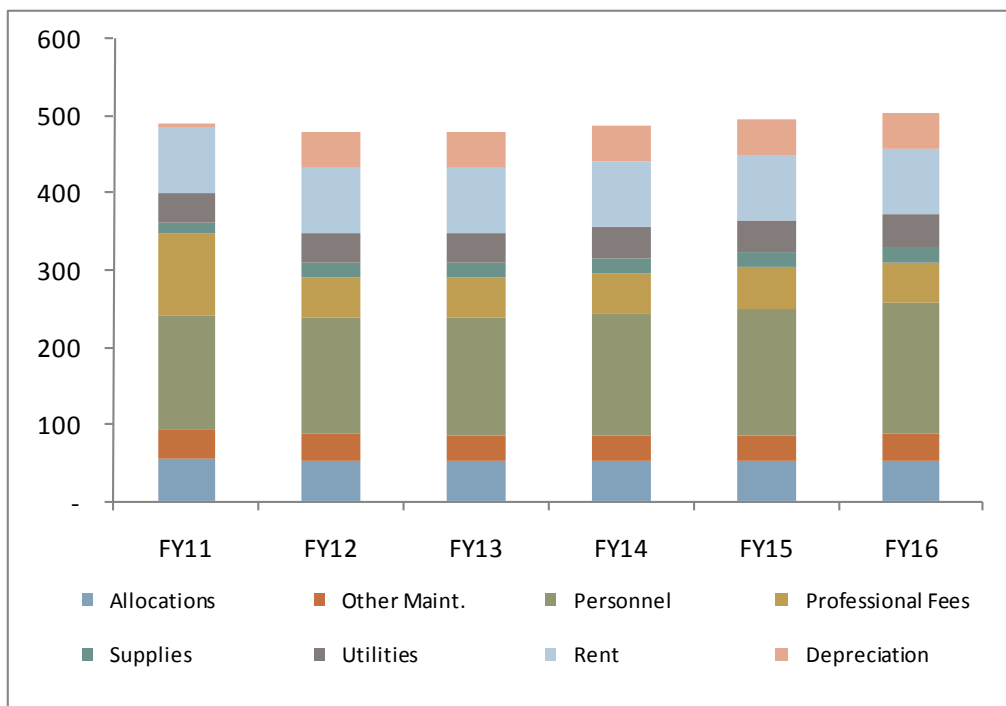
GREAT HALL REVENUES

\$ Thousands



GREAT HALL EXPENDITURES

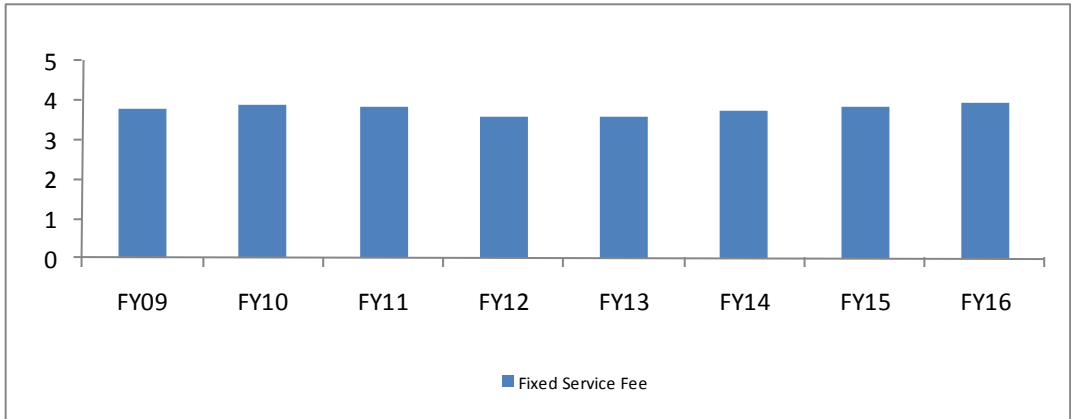
\$ Thousands



(\$000)	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Business Revenue	\$ -	115	165	169	162	162	162	162	162
Transfer In	300	49	600	915	-	25	350	350	350
TOTAL REVENUE	300	164	765	1,084	162	187	512	512	512
EXPENSES:									
Allocations	-	54	57	55	54	54	54	54	54
Communication	-	0	1	1	1	1	1	1	1
Debt Service	-	21	16	15	13	12	10	9	7
Other Maint.	-	16	35	38	35	31	32	33	33
Personnel	-	138	140	148	148	153	158	164	171
Professional Fees	-	5	85	108	53	53	53	53	53
Rents	-	79	81	84	84	84	85	85	85
Supplies	-	5	12	11	19	18	18	19	19
Depreciation	-	6	24	4	46	46	46	46	46
Utilities	-	36	32	40	39	40	41	42	43
TOTAL EXPENSES	-	360	483	505	494	492	498	506	512
EXCESS (DEFICIT)	300	(196)	282	579	(332)	(306)	13	5	(0)
RETAINED EARNINGS:									
Beginning	-	300	10	104	683	350	44	57	62
Ending	\$ 300	104	292	683	350	44	57	62	62
Capital Outlay	\$ 18	-	300	405	10	-	-	-	-

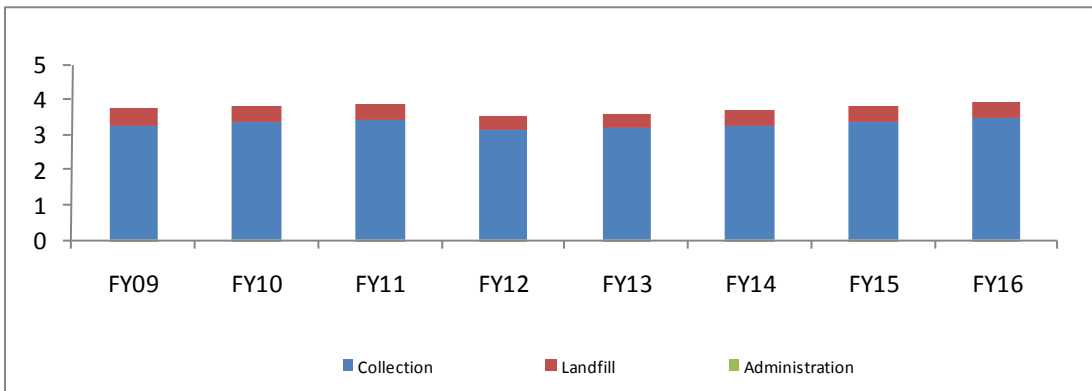
SANITATION REVENUES

\$ MILLIONS



SANITATION EXPENDITURES

\$ MILLIONS



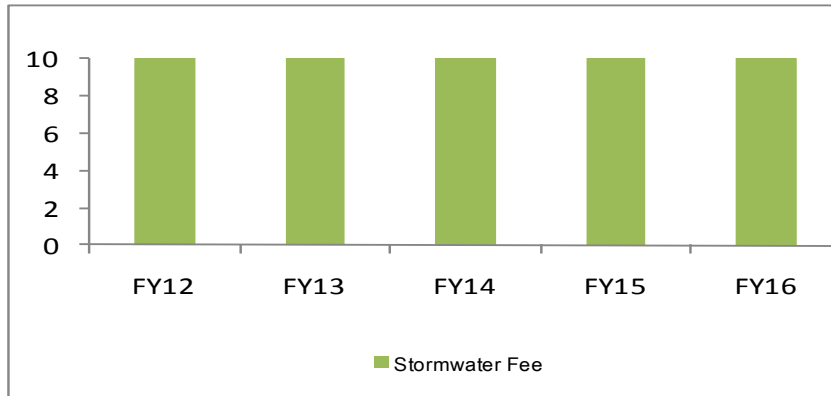
SANITATION FUND

BUDGET PROJECTION SUMMARY

(\$000)	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY09	FY10	FY11	FY11	FY12	FY13	FY14	FY15	FY16
REVENUES:									
Fixed Service Fee	\$ 3,774	3,865	3,840	3,840	3,583	3,583	3,712	3,812	3,933
Other Revenues	54	65	52	133	65	66	66	66	66
Transfer In	20	21	-	-	-	-	-	-	-
TOTAL REVENUES	3,848	3,951	3,891	3,973	3,648	3,648	3,777	3,878	3,999
EXPENSES BY CATEGORY:									
Communication	1	3	10	10	4	4	4	4	4
Other Maintenance	-	-	-	-	-	-	-	-	-
Personnel	40	43	44	44	41	43	45	47	49
Prof. Fees	-	2	17	17	-	-	-	-	-
Supplies	28	23	26	26	32	28	28	28	28
Depreciation	-	-	-	-	-	-	-	-	-
Contract Services	3,755	3,814	3,853	3,853	3,543	3,604	3,689	3,788	3,907
Utilities	2	1	1	1	1	1	1	1	1
TOTAL EXPENSES	3,825	3,886	3,950	3,950	3,622	3,681	3,768	3,868	3,990
EXCESS (DEFICIT)	23	65	(59)	23	26	(33)	9	9	9
RETAINED EARNINGS:									
Beginning	293	316	344	382	404	430	397	407	416
Ending	<u>\$ 316</u>	<u>382</u>	<u>285</u>	<u>404</u>	<u>430</u>	<u>397</u>	<u>407</u>	<u>416</u>	<u>425</u>
Capital Outlay	\$ -	-	-	-	-	-	-	-	-

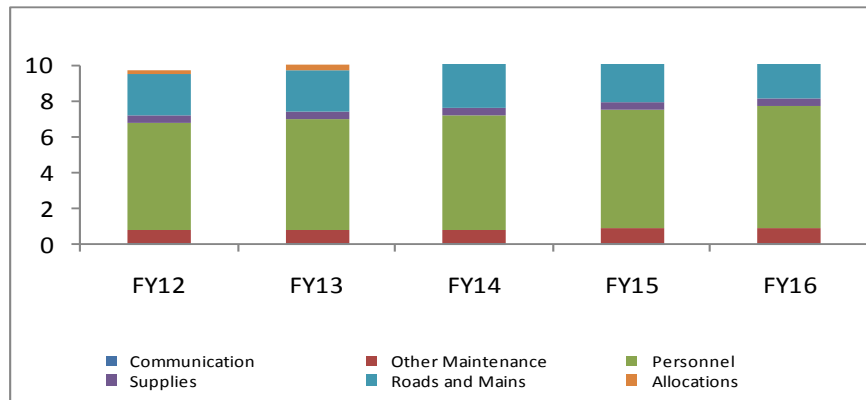
STORMWATER MANAGEMENT REVENUES

\$ MILLIONS



STORMWATER MANAGEMENT EXPENSES

\$ MILLIONS



STORMWATER MANAGEMENT FUND

BUDGET PROJECTION SUMMARY

(\$000)	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Stormwater Management Fee	\$ -	-	985	1,010	1,150	1,150	1,150	1,150	1,150
Other Revenues	-	0	-	2	2	2	2	2	2
Transfer In	-	7	-	-	-	-	-	-	-
TOTAL REVENUES	-	8	985	1,012	1,152	1,152	1,152	1,152	1,152
EXPENSES BY CATEGORY:									
Communication	-	-	5	5	5	6	6	6	6
Other Maintenance	-	-	78	73	75	77	79	81	83
Personnel	-	-	558	557	596	615	638	662	687
Prof. Fees	-	8	-	20	20	20	20	20	20
Supplies	-	-	45	40	39	40	41	42	43
Roads and Mains	-	-	215	295	235	241	247	253	259
Allocations	-	-	40	26	25	25	26	26	27
TOTAL EXPENSES	-	8	941	1,015	995	1,023	1,055	1,090	1,125
EXCESS (DEFICIT)	-	-	44	(4)	156	129	96	62	27
RETAINED EARNINGS:									
Beginning	-	-	(24)	-	(4)	153	282	378	440
Ending	\$ -	-	20	(4)	153	282	378	440	468
Capital Outlay	\$ -	-	-	-	-	-	-	-	-

SPECIAL REVENUE FUNDS

BUDGET PROJECTION SUMMARY

(\$000)

STATE STREET AID

	Actual FY09	Actual FY10	Budget FY11	Estimated FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
State Street Aid	\$ 1,080	1,244	1,200	1,157	1,042	1,210	1,220	1,230	1,240
Interest	29	17	8	5	8	13	14	16	18
Transfer In-Gen. Fund	1,450	600	600	1,100	900	450	800	800	800
TOTAL REVENUES	2,560	1,862	1,808	2,262	1,950	1,673	2,034	2,046	2,058
EXPENSES BY CATEGORY:									
Other Maintenance	45	-	50	50	200	200	200	200	200
Electricity & Gas	812	768	800	800	824	847	864	881	898
Str. Contract Maint	1,127	677	625	873	1,033	750	750	750	750
City Str. Maint	307	324	385	560	350	385	385	385	385
TOTAL EXPENSES	2,292	1,769	1,860	2,283	2,407	2,182	2,199	2,216	2,233
EXCESS (DEFICIT)	268	92	(52)	(21)	(457)	(510)	(164)	(171)	(176)
FUND BALANCE:									
Beginning of Year	1,243	1,511	1,040	1,604	1,584	1,127	617	453	282
Ending	<u>\$ 1,511</u>	<u>1,604</u>	<u>988</u>	<u>1,584</u>	<u>1,127</u>	<u>617</u>	<u>453</u>	<u>282</u>	<u>107</u>

(\$000)

AUTOMATED ENFORCEMENT

	Actual FY09	Actual FY10	Budget FY11	Estimated FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Red Lights	\$ 259	296	246	360	375	375	385	396	407
Transfer In-Gen. Fund	113	113	92	3	-	-	-	-	-
TOTAL REVENUES	372	409	338	363	375	375	385	396	407
EXPENSES BY CATEGORY:									
Personnel	377	316	112	116	123	125	130	134	139
Materials & Supplies	4	3	6	9	8	8	8	8	8
Rent	83	256	197	213	197	197	197	197	197
Other - Grants	24	19	23	23	23	23	23	23	23
Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	488	595	338	362	350	352	357	361	366
EXCESS (DEFICIT)	(116)	(186)	0	1	25	23	28	35	41
FUND BALANCE:									
Beginning of Year	391	275	5	89	91	116	139	167	202
Ending	<u>\$ 275</u>	<u>89</u>	<u>5</u>	<u>91</u>	<u>116</u>	<u>139</u>	<u>167</u>	<u>202</u>	<u>241</u>

SPECIAL REVENUE FUNDS

BUDGET PROJECTION SUMMARY

(\$000)

DRUG ASSET FORFEITURE FUND

	Actual	Actual	Budget	Estimated	Budget	Projected			
	FY09	FY10	FY11	FY11	FY12	FY13	FY14	FY15	FY16
REVENUES:									
Drug Enforcement	\$ 167	131	350	350	350	350	350	350	350
Interest	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	167	131	350	350	350	350	350	350	350
EXPENSES BY CATEGORY:									
Personnel	44	47	95	81	81	80	81	81	81
Communications	-	-	1	1	1	1	1	1	1
Professional Fees	5	7	24	24	24	24	24	24	24
Other Maintenance	-	-	5	5	5	5	5	5	5
Supplies	96	96	151	126	132	107	107	107	107
Utilities	0	1	1	1	1	1	1	1	1
Rents	-	-	1	-	1	1	1	0	1
Capital Outlay	34	43	-	38	-	-	-	-	-
TOTAL EXPENSES	180	194	278	276	245	219	220	219	220
EXCESS (DEFICIT)	(13)	(63)	72	74	105	131	130	131	130
FUND BALANCE:									
Beginning	164	151	196	88	162	267	400	530	661
Ending	\$ 151	88	268	162	267	400	530	661	792

(\$000)

PICKERING COMPLEX FUND

	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY09	FY10	FY11	FY11	FY12	FY13	FY14	FY15	FY16
REVENUES:									
Classes	\$ 25	26	27	26	27	27	27	27	27
Special Events	10	6	10	6	7	7	7	7	7
Rental	31	36	32	30	32	35	35	35	35
Transfer In-Gen. Fund	1	-	-	-	-	-	-	-	-
TOTAL REVENUES	68	68	69	62	66	69	69	69	69
EXPENSES BY CATEGORY:									
Allocations	2	2	2	2	3	2	2	2	2
Utilities	8	8	10	8	10	10	10	10	10
Capital Outlay	-	-	-	-	78	10	-	-	-
Professional Fees	22	20	25	21	23	23	23	23	23
Supplies	1	20	5	5	5	5	5	5	5
Other Maintenance	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	34	51	42	36	118	50	40	40	40
EXCESS (DEFICIT)	35	17	26	26	(53)	18	29	29	28
FUND BALANCE:									
Beginning	110	145	170	161	187	134	152	180	209
Ending	\$ 145	161	196	187	134	152	180	209	236

SPECIAL REVENUE FUNDS

BUDGET PROJECTION SUMMARY

(\$000)

RECREATION FUND

	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Basketball Fees	\$ 35	30	35	28	31	31	31	31	31
Softball Fees	29	37	38	34	37	37	37	37	37
Kickball Fees	3	4	5	2	3	3	3	3	3
Sports Camps	53	46	98	43	50	50	50	50	50
Tennis Classes	42	40	44	75	17	17	17	17	17
Basketball Sponsors	3	2	3	1	2	2	2	2	2
Soccer Fees	37	83	67	61	60	60	60	60	60
Baseball Fees	14	10	17	16	16	16	16	16	16
Croquet	1	1	1	1	1	1	1	1	1
Cheerleading	-	63	27	30	31	31	31	31	31
Competitive Soccer	-	29	82	37	91	91	91	91	91
Youth Softball	-	23	36	12	-	-	-	-	-
Community Education	25	30	30	25	28	28	28	28	28
TOTAL REVENUES	242	398	481	366	369	369	369	369	369
EXPENSES BY CATEGORY:									
Personnel	-	-	20	21	20	3	3	3	3
Allocations	14	16	18	18	14	23	24	25	26
Professional Fees	150	185	275	223	198	198	198	198	198
Supplies	37	63	95	81	107	71	71	71	71
Capital Outlay	47	181	-	55	131	-	355	-	-
Rents	1	1	7	3	4	4	4	4	4
TOTAL EXPENSES	249	444	415	401	475	300	656	302	303
EXCESS (DEFICIT)	(7)	(46)	65	(35)	(106)	69	(287)	67	66
FUND BALANCE:									
Beginning	315	308	228	262	227	121	190	(97)	(30)
Ending	<u>\$ 308</u>	<u>262</u>	<u>293</u>	<u>227</u>	<u>121</u>	<u>190</u>	<u>(97)</u>	<u>(30)</u>	<u>35</u>

(\$000)

FEDERAL ASSET FORFEITURE FUND

	Actual FY09	Actual FY10	Budget FY11	Estimated FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Forfeiture Revenue	\$ -	-	100	100	100	100	100	100	100
TOTAL REVENUES	-	-	100	100	100	100	100	100	100
EXPENSES BY CATEGORY:									
Personnel	-	-	25	25	25	25	25	25	25
Supplies	-	-	75	75	75	75	75	75	75
TOTAL EXPENSES	-	-	100	100	100	100	100	100	100
EXCESS (DEFICIT)	-	-	-	-	-	-	-	-	-
FUND BALANCE:									
Beginning	-	-	-	-	-	-	-	-	-
Ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(\$000)

FLEET SERVICES FUND

	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Transfers In	\$ 964	903	924	859	932	964	1,000	1,043	1,082
TOTAL REVENUES	964	903	924	859	932	964	1,000	1,043	1,082
EXPENSES BY CATEGORY:									
Allocations	9	9	11	11	10	11	12	12	13
Depreciation	32	32	32	32	39	43	48	58	64
Other Maintenance	182	187	193	195	195	200	205	210	216
Personnel	708	640	657	591	656	676	703	729	757
Communication	2	-	2	2	2	2	2	2	2
Rents	1	1	2	2	2	2	2	2	2
Supplies	19	14	18	16	18	18	19	19	20
Utilities	9	9	9	9	9	9	9	9	10
Vehicle Maint.	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	962	893	924	859	932	964	1,000	1,043	1,082
EXCESS (DEFICIT)	2	10	-	-	-	-	-	-	-
RETAINED EARNINGS:									
Beginning	23	25	26	36	36	36	36	36	36
Ending	25	36	26	36	36	36	36	36	36
Capital Outlay	\$ -	-	-	-	68	22	30	-	80

(\$000)

ALLOCATED EXPENSES

	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Transfers In	\$ 571	628	702	678	712	770	798	826	856
TOTAL REVENUES	571	628	702	678	712	770	798	826	856
EXPENSES BY CATEGORY:									
Insurance	571	628	702	678	712	770	798	826	856
TOTAL EXPENSES	571	628	702	678	712	770	798	826	856
EXCESS (DEFICIT)	-	-	-	-	-	-	-	-	-
RETAINED EARNINGS:									
Beginning	-	-	-	-	-	-	-	-	-
Ending	\$ -	-	-	-	-	-	-	-	-

PENSION AND HEALTH FUND

BUDGET PROJECTION SUMMARY

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PENSION FUND

	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
PENSION REVENUES:									
Contributions	\$ 2,495	2,992	2,642	2,937	3,012	3,042	3,042	3,042	3,042
Fair Value Appreciation (Depreciation)	(5,322)	3,517	2,532	6,730	2,735	1,189	2,532	2,686	2,839
Interest	(175)	935	278	1,295	1,225	393	422	448	473
TOTAL REVENUES	(3,001)	7,444	5,452	10,962	6,972	4,624	5,996	6,176	6,354
PENSION EXPENSES:									
Trustee Fees	224	219	230	232	229	230	230	230	230
Benefits	1,646	1,742	1,655	1,942	2,100	1,655	1,738	1,738	1,825
TOTAL EXPENSES	1,870	1,961	1,885	2,173	2,329	1,885	1,968	1,968	2,055
EXCESS (DEFICIT)	(4,872)	5,483	3,567	8,789	4,644	2,739	4,028	4,208	4,299
FUND BALANCE:									
Beginning	38,642	33,770	42,520	39,254	48,043	52,685	55,425	59,453	63,661
Ending	\$ 33,770	39,254	46,087	48,043	52,685	55,425	59,453	63,661	67,960

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HEALTH INSURANCE FUND

	Actual FY09	Actual FY10	Budget FY11	Estimate FY11	Budget FY12	Projected			
						FY13	FY14	FY15	FY16
REVENUES:									
Contributions	\$ 3,710	3,850	3,779	4,896	4,034	4,327	5,281	5,825	6,427
Transfer In	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	3,710	3,850	3,779	4,896	4,034	4,327	5,281	5,825	6,427
HEALTH PLAN EXPENSES:									
Health Claims	2,910	3,934	3,584	5,402	3,819	4,089	4,409	4,789	5,211
Dental Claims	192	189	195	212	215	225	236	247	260
TOTAL EXPENSES	3,102	4,123	3,778	5,614	4,034	4,315	4,645	5,036	5,470
EXCESS (DEFICIT)	608	(273)	-	(718)	-	12	636	788	957
RETAINED EARNINGS:									
Beginning	721	1,329	1,228	1,056	338	338	351	987	1,775
Ending	\$ 1,329	1,056	1,228	338	338	351	987	1,775	2,733

OPEB FUND

BUDGET PROJECTION SUMMARY

(\$000)

OPEB FUND

	Actual	Actual	Budget	Estimate	Budget	Projected			
	FY09	FY10	FY11	FY11	FY12	FY13	FY14	FY15	FY16
OPEB REVENUES:									
Contributions	\$ 1,044	1,046	1,012	1,069	1,035	1,621	1,686	1,754	1,035
Fair Value Appreciation	(107)	(107)	200	200	200	208	216	225	234
Interest	4	34	10	10	10	10	11	11	12
TOTAL REVENUES	941	973	1,222	1,280	1,245	1,840	1,913	1,990	1,281
OPEB EXPENSES:									
Trustee Fees	11	3	4	4	4	4	4	4	4
Benefits	465	789	566	565	735	765	767	827	861
Stop Loss	(46)	(210)	(50)	(50)	(50)	(52)	(54)	(56)	(58)
TOTAL EXPENSES	430	582	524	519	689	717	716	775	806
EXCESS (DEFICIT)	511	391	698	761	556	1,123	1,197	1,215	474
FUND BALANCE:									
Beginning	914	1,425	2,169	1,815	2,576	3,132	4,255	5,454	6,667
Ending	\$ 1,425	1,815	2,867	2,576	3,132	4,255	5,454	6,667	7,142

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 FY12 Budget. The total personnel budget increased over FY11 by \$511,890.

Other Compensation:

Other compensation includes overtime wages, extra duty wages, housing allowance and per diem expenses. Overtime is 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:

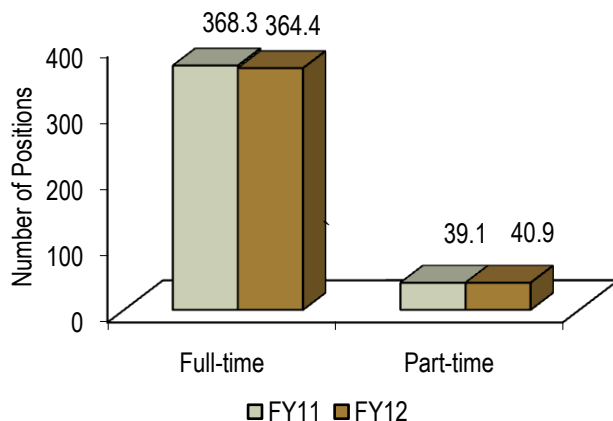
Fringe Benefits include the City's cost for FICA, medical, dental, life, long-term disability, retirement, OPEB, and Workers' Compensation insurance. FICA, set by the federal law, is 7.65% of salary. Increases in the City's health benefit costs necessitate a rate adjustment in the FY12 Budget. The new per-employee annual contribution is \$8,400 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 FY12 Budget shows change over the current fiscal year. The chart on the following page identifies the position changes; all associated with productivity improvement initiatives.

	FY10 Actual		FY11 Actual		FY12 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)								
GENERAL GOVERNMENT								
City Court*	7.0	0.0	7.0	0.0	7.0	0.0	0.0	
Administration	6.0	1.5	5.0	1.0	4.0	1.0	-1.0	
Human Resources	6.0	0.0	6.0	0.0	6.0	0.0	0.0	
Information Technology*	3.0	0.0	4.0	0.0	4.5	0.0	0.5	\$ 40,000
Finance*	14.4	0.5	14.4	0.5	14.6	0.5	0.2	
Community and Economic Development*	22.8	0.0	21.2	0.0	19.4	0.0	-1.8	\$ (164,977)
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	
PUBLIC SAFETY								
Police	107.0	1.3	109.0	1.3	109.0	1.3	0.0	
Fire*	68.0	1.0	69.0	1.0	69.0	1.0	0.0	
TRANSP. & ENVIRONMENT								
Public Services*	44.4	0.0	37.6	0.0	37.7	0.0	0.1	
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	
COMMUNITY SERVICES								
Parks & Recreation*	9.4	4.1	6.4	5.2	6.5	5.2	0.1	
Facilities Management	15.0	0.0	15.0	0.0	13.0	0.0	-2.0	\$ (79,484)
GERMANTOWN ATHLETIC CLUB								
Recreation*	10.0	11.9	10.0	11.9	10.0	11.9	0.0	
Aquatics	2.0	13.5	2.0	13.5	2.0	13.5	0.0	
GREAT HALL	2.0	1.0	2.0	1.0	2.0	1.0	0.0	
UTILITIES								
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	
STORMWATER	0.0	0.0	8.3	0.0	8.3	0.0	0.0	
RECREATION	0.0	0.0	0.0	1.0	0.0	1.0	0.0	
TOTAL	368.4	39.3	368.3	40.9	364.4	40.9	-3.9	\$ (204,461)

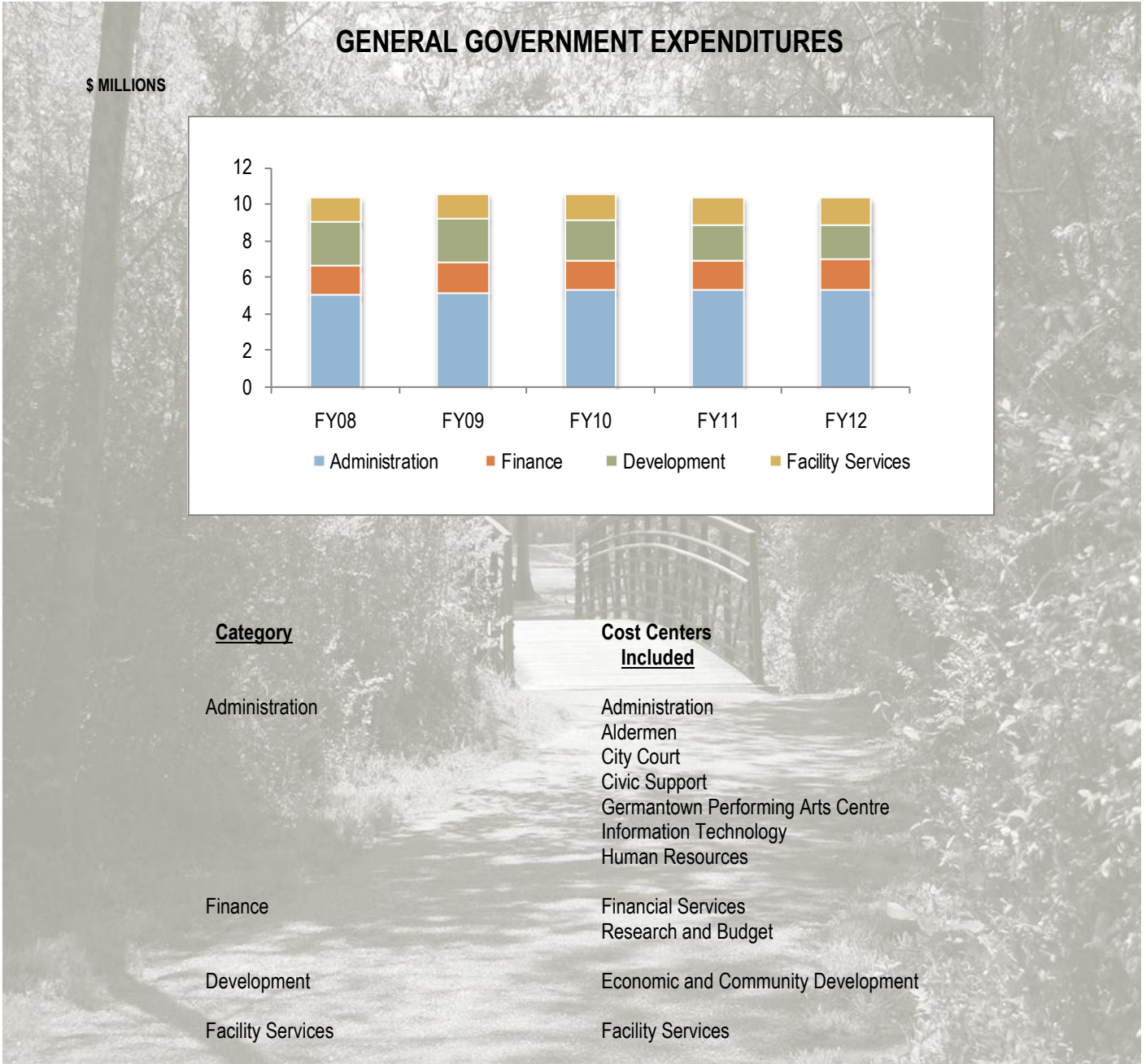
* Analysis of Increase/(Decrease):

Community and Economic Development	ECD Director	(1.0)
	Economic Development Coordinator	(1.0)
Facilities Services	Crew Supervisors	(2.0)
I.T.	I.T. Director	0.5



GENERAL GOVERNMENT FY12 BUDGET

The following section presents the operating budget for all General Government cost centers. Total operating expenditures for the four 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

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 112,179	108,375	108,459	5,474	5.05%	113,933
Communication	9,139	14,200	14,200	-	0.00%	14,200
Professional Fees	29,792	35,000	66,333	(1,333)	-2.01%	65,000
Supplies	11,795	15,000	15,000	(1,100)	-7.33%	13,900
TOTAL	\$ 162,905	172,575	203,992	3,041	1.49%	207,033

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget
Other Compensation	5.0	60,380	5.0	60,182	5.0
Fringe Benefits		51,799		48,277	53,933
DEPARTMENT TOTAL	5.0	\$ 112,179	5.0	108,459	5.0

Categories

Personnel - \$113,933 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 - \$65,000 This category covers funding for lobbying services at the state level and miscellaneous consulting services.

Supplies - \$13,900 This category covers funding for the City's Annual Commission Appreciation Reception, Principals' Luncheon, and recognition items.

Performance Measures

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of Commission Turnover Rate	n/a	n/a	10%	10%	10%

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 FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Grants	\$ 815,559	300,625	305,931	(305,931)	-100.00%	-
TOTAL	<u>\$ 815,559</u>	<u>300,625</u>	<u>305,931</u>	<u>(305,931)</u>	<u>-100.00%</u>	<u>-</u>

This department has been eliminated in FY12. The grants have been moved to the following departments: Administration, Parks and Recreation, Economic and Community Development, and Cultural Arts.



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

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 452,957	527,898	520,418	27,045	5.20%	547,463
Communication	696	4,000	1,200	1,800	150.00%	3,000
Professional Fees	17,126	31,000	19,000	7,000	36.84%	26,000
Other Maintenance	-	100	100	-	0.00%	100
Supplies	10,974	5,100	5,100	1,900	37.25%	7,000
Rent	4,088	5,390	8,300	-	0.00%	8,300
Allocations	2,793	3,100	3,100	100	3.23%	3,200
Utilities	18,234	23,260	22,291	1,046	4.69%	23,337
TOTAL	\$ 506,868	599,848	579,509	38,891	6.71%	618,400

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	1.0	\$ 35,438	1.0	51,950	1.0	53,040
Non-Exempt Wages	6.0	133,872	6.0	176,225	6.0	176,439
Other Compensation	6.0	127,967	6.0	126,126	6.0	139,340
Fringe Benefits		153,571		163,317		174,844
Other Personnel		219		1,000		3,800
DEPARTMENT TOTAL	7.0	\$ 451,067	7.0	518,618	7.0	547,463

Categories

Personnel - \$547,463 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 \$2,750 per month and assistant prosecutors at \$800 per month.

GENERAL FUND

Court

Communications - \$3,000 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 - \$26,000 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 - \$7,000 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 - \$8,300 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 - \$3,200 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Utilities - \$23,337 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Days to process warrants and signed	7	7	4	4	3

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Maintain <10% avg OT hours/no# cases on docket	<10%	6%	<10%	5%	<10%

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Maintain 70% collection rate on AE tickets	> 70%	90%	> 70%	90%	> 70 %

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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 769,814	727,408	684,078	(39,187)	-5.73%	644,892
Communication	88,316	92,971	99,040	(5,125)	-5.17%	93,915
Professional Fees	204,606	504,250	617,400	(262,900)	-42.58%	354,500
Other Maintenance	-	12,100	7,200	-	0.00%	7,200
Supplies	15,840	14,630	23,524	(8,264)	-35.13%	15,260
Rent	1,826	3,300	3,300	276	8.35%	3,576
Allocations	44,337	51,592	47,654	19,811	41.57%	67,465
Capital Outlay	-	-	-	28,000	100%	28,000
Utilities	55,673	58,200	58,324	25	0.04%	58,349
Grants	-	-	140,236	215,364	153.57%	355,600
TOTAL	\$ 1,180,412	1,464,451	1,680,756	(51,999)	-3.09%	1,628,757
Expense Reimbursement	\$ (45,896)	(34,768)	(34,768)	(2,143)	6.16%	(36,911)

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	4.0 \$ 412,793	3.0 348,207	2.0 258,834
Non-Exempt Wages	3.5 131,144	3.0 134,810	3.0 130,797
Other Compensation	28,243	28,600	28,600
Fringe Benefits	196,269	172,461	172,661
Other Personnel	-	-	54,000
DEPARTMENT TOTAL	7.5 \$ 768,449	6.0 684,078	5.0 644,892

GENERAL FUND

Administration

Categories

Personnel - \$644,892 This category includes staffing funds for the mayor, city administrator, 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 - \$93,915 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 - \$354,500 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.

Other Maintenance - \$7,200 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 - \$15,260 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 - \$3,576 This category includes rental costs associated with the copy machine.

Allocation - \$67,465 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance and vehicle maintenance.

Capital Outlay - \$28,000 This category includes the funding necessary to replace one vehicle.

Utilities - \$58,349 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Grants - \$355,600 This category includes funds budgeted for the following organizations:

GHS-TV	\$249,900
Project Graduation	4,250
Leadership Germantown	3,400
Germantown Education Foundation	85,000
Education Commission Grant	2,200
Miscellaneous/GAC Rental	10,850

Performance Measures

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Citizen Satisfaction Rating	n/a	n/a	80%	80%	80%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of Customer Requests Completed Within One Business Day	n/a	n/a	90%	100%	100%

GENERAL FUND

Administration

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % Increase of Website Visitors	n/a	n/a	10%	10%	10%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Number of Open City Hall Users	n/a	n/a	100	100	100

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Education Foundation - % of Matching Dollars for Schools	n/a	n/a	50%	50%	50%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Number of Participants in "Battle of the Brains"	n/a	n/a	150	150	150

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of Achieving Objectives of Focus Areas and Business Plans	n/a	n/a	100%	100%	100%

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of Documented Processes Completed	n/a	n/a	100%	100%	100%

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of Processes Reviewed or Enhanced that resulted in an Improvement of Service	n/a	n/a	n/a	n/a	100%

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: % of Agenda Sheets Completed on Time	n/a	n/a	100%	80%	100%



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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 582,513	571,914	579,546	(5,258)	-0.91%	574,288
Communication	10,093	29,500	19,100	10,400	54.45%	29,500
Professional Fees	13,695	77,000	45,000	2,000	4.44%	47,000
Other Maintenance	118	750	750	-	0.00%	750
Supplies	2,840	7,500	6,500	20,600	316.92%	27,100
Rent	671	3,133	3,133	-	0.00%	3,133
Allocations	3,604	4,000	4,000	100	2.50%	4,100
Utilities	6,911	7,800	7,800	-	0.00%	7,800
TOTAL	\$ 620,445	701,597	665,829	27,842	4.18%	693,671
Expense Reimbursement	\$ (43,629)	(42,626)	(42,626)	(2,691)	6.31%	(45,317)

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	4.0	\$ 320,196	4.0	328,313	4.0	314,764
Non-Exempt Wages	2.0	78,973	2.0	80,109	2.0	76,375
Other Compensation		-		-		2,000
Fringe Benefits		155,886		149,204		159,649
Other Personnel		27,143		21,500		21,500
DEPARTMENT TOTAL	6.0	\$ 582,198	6.0	579,126	6.0	574,288

Categories Personnel - \$574,288 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 - \$47,000 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 - \$27,100 This category includes funds for specialized supply requisitions and materials, book printing, and City holiday party.

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

Allocation - \$4,100 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

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Productivity					
Measure: Turnover Rates - Total	3.40%	4.00%	4.50%	4.50%	3.50%
- Non-Public Safety, excluding IT	4.60%	6.90%	7.00%	7.50%	6.00%
- Public Safety	2.60%	1%	1.50%	1.50%	2.00%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Productivity					
Measure: Turnover Rates - IT Employees	1.80%	0.00%	0.00%	0.00%	0.00%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Efficiency					
Measure: Sick Leave Hours Used per 1,000 Hours Worked	29.3	23	23.5	23.5	25

Triple Bottom Line Focus Area:	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type:					
Measure: Number of days lost to Injury per FTE	0.27	0.54	0.55	0.55	0.45

Triple Bottom Line Focus Area:	FY10		FY11		FY12
	IND STD	Actual	Goal	Estimate	Goal
Measurement Type:					
Measure: Average # of days to process a medical claim	14	10	12	10	12

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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 232,078	303,450	315,841	71,098	22.51%	386,939
Communication	150	2,150	150	2,150	1433.33%	2,300
Professional Fees	71,970	122,940	92,000	8,400	9.13%	100,400
Other Maintenance	534,706	436,447	436,447	118,097	27.06%	554,544
Supplies	63,238	83,000	116,111	(23,111)	-19.90%	93,000
Rent	-	100	-	-	-	-
Allocations	2,433	2,600	2,600	200	7.69%	2,800
Capital Outlay	128,836	34,000	56,284	21,716	38.58%	78,000
Utilities	13,960	13,440	14,925	65	0.44%	14,990
TOTAL	\$ 1,047,371	998,127	1,034,358	198,615	19.20%	1,232,973
Expense Reimbursement	\$ (45,830)	(34,161)	(34,161)	(863)	2.53%	(35,024)

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	3.0 \$ 133,359	3.0 183,188	3.0 227,004
Non-Exempt Wages	0.5 7,057	1.0 38,847	1.0 40,800
Other Compensation	-	-	-
Fringe Benefits	68,780	93,806	119,135
DEPARTMENT TOTAL	3.5 \$ 209,196	4.0 315,841	4.0 386,939

GENERAL FUND

Information Technology

Categories

Personnel - \$386,939 This category includes salaries, benefits and education expenses for the network/communication analysts, a technical services coordinator and computer support specialist.

Communications - \$2,300 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 - \$100,400 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 - \$554,544 This category includes maintenance charges for all computer equipment, the microfilm camera and production of related equipment.

Supplies - \$93,000 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.

Allocation - \$2,800 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Capital Outlay - \$78,000 This category funds IRP projects, which include file server, Firehouse software, and AVL software dispatch.

Utilities - \$14,990 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Efficiency					
IT Expenditures as total operating expenditures	1.29%	1.60%	1.29%	2.00%	1.29%

Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Efficiency					
IT Radio system problem resolution % corrected within 24 hours	84.50%	100.00%	100.00%	100.00%	100.00%

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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 806,210	764,207	788,132	(7,284)	-0.92%	780,848
Communication	7,963	12,430	12,880	(2,130)	-16.54%	10,750
Professional Fees	-	5,000	-	25,000	100%	25,000
Insurance	146	4,500	3,500	1,000	28.57%	4,500
Other Maintenance	6,629	14,900	28,294	(13,394)	-47.34%	14,900
Supplies	18,217	16,900	11,196	5,704	50.95%	16,900
Rent	1,016	4,200	2,000	2,200	110.00%	4,200
Allocations	20,387	23,164	24,252	189	0.78%	24,441
Utilities	101,435	99,000	107,197	(7,073)	-6.60%	100,125
TOTAL	\$ 962,003	944,301	977,451	4,212	0.43%	981,664

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	7.0	\$ 368,047	7.0	375,958	7.0	383,390
Non-Exempt Wages	6.5	214,133	6.5	215,896	6.5	206,147
Other Compensation		15,967		20,000		7,000
Fringe Benefits		208,063		175,278		181,311
Other Personnel		-		1,000		3,000
DEPARTMENT TOTAL	13.5	\$ 806,210	13.5	788,132	13.5	780,848

GENERAL FUND

GPAC

Categories

Personnel - \$780,748 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 - \$25,000 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 - \$24,441 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Utilities - \$100,125 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	Goal	Actual	Goal	Estimate	Goal
Measure: Total \$ amount of contributions meet or exceed projection	100%	100%	100%	100%	90-100%
Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of performances that meet or exceed attendance projections	N/A	N/A	85%	50%	85%
Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of performances that meet or exceed revenue projections	N/A	N/A	85%	50%	85%
Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	Goal	Actual	Goal	Estimate	Goal
Measure: % of Retention rate of donors who contribute \$1K/3 years	85%	100%	85%	100%	85%
Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Reach 30 Presenter Circle members per year	30	25	30	27	30
Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of participant increase on social media sites	N/A	N/A	25%	35%	25%
Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of Patron satisfaction rating of major season genre	N/A	N/A	85%	85%	85%

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, Financial 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 1,065,750	996,952	1,003,476	80,635	8.04%	1,084,111
Communication	57,889	64,500	67,646	1,854	2.74%	69,500
Professional Fees	152,236	146,000	125,000	31,500	25.20%	156,500
Other Maintenance	681	1,500	1,500	-	0.00%	1,500
Supplies	29,848	58,400	54,063	(7,463)	-13.80%	46,600
Rent	4,916	7,800	8,946	(1,122)	-12.54%	7,824
Allocations	25,362	27,611	28,052	189	0.67%	28,241
Utilities	23,475	27,500	27,796	23	0.08%	27,819
TOTAL	\$ 1,360,157	1,330,263	1,316,479	105,616	8.02%	1,422,095
Expense Reimbursement	\$ (197,029)	\$ (145,687)	\$ (145,687)	(14,553)	9.99%	(160,240)

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	5.4	\$ 456,577	5.6
Non-Exempt Wages	9.50	279,283	9.5
Other Compensation		730	1,400
Fringe Benefits		324,010	294,456
Other Personnel		-	-
DEPARTMENT TOTAL	14.90	\$ 1,060,600	14.9

GENERAL FUND

Finance

Categories

Personnel - \$1,084,111 This category includes salaries, wages, and benefits for the finance director, treasurer, accounting manager, purchasing officer, purchasing specialists, senior accounting clerks, accountant, clerk/courier, general clerks, part-time secretary and customer service clerk, and partial cost for the finance and general services division director.

Communications - \$69,500 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 - \$156,500 This category includes contract services for temporary word processing and other clerical personnel on an as needed basis. \$70,500 is budgeted for the fourth 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. 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 - \$46,600 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 - \$7,824 This category includes rental payments for the postage meter, copy machines, and an off-site storage facility to store permanent records.

Allocation - \$28,241 This category represents the department's portion of the shared cost of all funds, departments and cost centers including insurance.

Utilities - \$27,819 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Efficiency	MTAS Mean	Actual	Goal	Estimate	Goal
Measure: Invoices Processed	20,210	14,768	14,768	14,768	14,768

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Efficiency	MTAS Mean	Actual	Goal	Estimate	Goal
Measure: Collection as % billed (Utilities)	98%	95%	95%	95%	95%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Efficiency	MTAS Mean	Actual	Goal	Estimate	Goal
Measure: Collection as % billed (Property Tax)	97%	97%	97%	97%	97%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Efficiency	MTAS Mean	Actual	Goal	Estimate	Goal
Measure: Collection as % billed (Municipal Court)	20%	50%	50%	50%	50%

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

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Allocations	\$ (627,757)	(702,000)	(678,000)	(34,000)	5.01%	(712,000)
Insurance	627,757	702,000	678,000	34,000	5.01%	712,000
TOTAL	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Categories Allocations – (\$712,000) 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 - \$712,000 - This category includes: property insurance coverage (\$296,000) that is on an All Risk form, vehicle insurance (\$114,000), casualty or liability coverage (\$215,000) 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 (\$65,000).



General Debt

The General Debt Service cost center accounts for the principal and interest payments on: \$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 FY10 \$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 \$19.0 million. These projections include these issues: \$5.8 million in FY12, \$5.2 million in FY13, and \$8.0 million in FY16. The outstanding balance of General Obligation Debt at July 1, 2010 is \$21,825,000. During the year, principal of \$2,200,000 and interest of \$759,692 will be paid. The balance of existing debt remaining at June 30, 2012 will be \$19,625,000.

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Debt Service	\$ 2,950,703	3,016,141	3,016,141	903,508	29.96%	3,919,649
Agency Fees	1,478	2,000	1,500	-	0.00%	1,500
TOTAL	<u>\$ 2,952,181</u>	<u>3,018,141</u>	<u>3,017,641</u>	<u>903,508</u>	<u>29.94%</u>	<u>3,921,149</u>
<u>Security</u>	<u>Balance</u>	<u>Principal</u>	<u>Balance</u>	<u>Interest</u>		
	7/1/2011	Payment	6/30/2012	Expense		
Existing:						
Series 2002 Bonds	\$ 540,000	540,000	-	21,870		
Series 2005 Bonds	8,095,000	740,000	7,355,000	266,998		
Series 2006 Bonds	4,385,000	690,000	3,695,000	161,600		
Series 2009 Bonds	8,805,000	230,000	8,575,000	309,224		
Total FY10 Debt	<u>\$ 21,825,000</u>	<u>2,200,000</u>	<u>19,625,000</u>	<u>759,692</u>		
	<u>Existing</u>	<u>Existing</u>	<u>Future</u>	<u>Future</u>		
	Principal	Interest	Principal	Interest		
FY12	\$ -	-	205,094	203,000		
FY13	2,305,000	679,673	386,898	403,821		
FY14	2,375,000	601,036	401,312	389,407		
FY15	2,050,000	519,248	416,266	374,453		
FY16	1,830,000	451,931	700,434	678,939		
Thereafter	11,065,000	2,187,865	16,889,996	6,537,840		
Total Debt Service	<u>\$ 19,625,000</u>	<u>4,439,753</u>	<u>19,000,000</u>	<u>8,587,460</u>		

Budget Category Summary

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Debt Service	\$ 2,950,703	3,016,141	3,016,141	903,508	29.96%	3,919,649
Agency Fees	1,478	2,000	1,500	-	0.00%	1,500
TOTAL	<u>\$ 2,952,181</u>	<u>3,018,141</u>	<u>3,017,641</u>	<u>903,508</u>	<u>29.94%</u>	<u>3,921,149</u>

Categories

Debt Service - \$3,919,649 This category includes principal payments on the Series 2002 Bonds, the Series 2005 Bonds, the Series 2006 Bonds, the Series 2009 Bonds and the Series 2011 Bonds. Utility debt service is accounted for in a separate cost center in the Utility Fund.

Agency Fees - \$1,500 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 2,051,511	1,723,567	1,667,087	(257,706)	-15.46%	1,409,381
Communication	8,653	13,558	15,480	2,020	13.05%	17,500
Professional Fees	39,733	10,000	37,512	19,788	52.75%	57,300
Insurance	(8,987)	500	9,200	(9,200)	-100.00%	-
Other Maintenance	58,349	61,400	71,075	(9,075)	-12.77%	62,000
Supplies	17,109	26,075	25,425	13,375	52.61%	38,800
Rent	7,721	25,000	10,000	15,000	150.00%	25,000
Allocations	51,288	51,516	51,516	(5,476)	-10.63%	46,040
Capital Outlay	-	20,000	16,678	89,322	535.57%	106,000
Utilities	38,792	44,900	41,612	34	0.08%	41,646
Grants	-	-	-	3,550	100%	3,550
TOTAL	\$ 2,264,169	1,976,516	1,945,585	(138,368)	-7.11%	1,807,217
Expense Reimbursement	\$ (287,273)	(163,208)	(163,208)	90,396	-55.39%	(72,812)

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	14.8	\$ 1,025,723	11.5
Non-Exempt Wages	11.0	413,986	8.7
Other Compensation		-	-
Fringe Benefits		605,417	456,574
Other Personnel		820	500
DEPARTMENT TOTAL	25.8	\$ 2,045,946	20.2

GENERAL FUND

Economic and Community Development

Categories

Personnel - \$1,409,381 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, neighborhood services manager, neighborhood coordinator, community services coordinator, senior construction inspectors, construction inspector, administrative secretaries, code compliance officers, and senior code compliance officer.

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 - \$17,500 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 - \$57,300 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.

Other Maintenance - \$62,000 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 - \$38,800 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 - \$46,040 This category covers insurance and vehicle maintenance costs allocated to the department for its portion of the City's shared expenses.

Capital Outlay - \$106,000 This category provides funding for one Chevy S-10 truck, one Ford Explorer, and one Jeep Cherokee.

Utilities - \$41,646 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Grants - \$3,550 This category includes funds budgeted for the following organizations:

Economic Development Commission	\$1,000
Neighborhood Preservation Commission	2,550

GENERAL FUND

Economic and Community Development

Performance Measures

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Code Enforcement Expenditures per capita	5.74	4.81	3.9	3.9	4

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Number of administrative subdivision plans review	7.1	2	1	4	4

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Average cost per development plan review	N/A	\$ 6,700	\$ 6,600	\$ 6,750	\$ 6,600

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Average number of calendar days per administrative sign review	N/A	4.3	2	3	2

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Number of administrative sign reviews	N/A	4.3	2	3	2



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

<u>CATEGORY</u>	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 211,907	205,324	211,827	36,235	17.11%	248,062
Communication	607	6,000	2,220	8,280	372.97%	10,500
Professional Fees	-	30,000	30,000	(15,000)	-50.00%	15,000
Supplies	12,478	12,750	20,190	(1,800)	-8.92%	18,390
Allocations	451	500	500	-	0.00%	500
Utilities	3,785	4,727	4,781	10	0.21%	4,791
TOTAL	\$ 229,228	259,301	269,518	27,725	10.29%	297,243
Expense Reimbursement	\$ (15,565)	(14,547)	(14,547)	(1,338)	9.20%	(15,885)

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	2.4 \$ 149,470	2.4 149,527	2.4 172,709
Non-Exempt Wages	0.0 -	0.00 -	- -
Other Compensation		-	-
Fringe Benefits		61,597	57,610
Other Personnel		-	3,850
DEPARTMENT TOTAL	2.40 \$ 211,067	2.40 210,987	2.40 248,062

GENERAL FUND

Research & Budget

Categories

Personnel - \$284,062 This category includes salaries, wages and benefits for research and budget analysts and partial personnel cost for an assistant city administrator.

Communications - \$10,500 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 - \$15,000 This category provides funding for a community-wide survey.

Supplies - \$18,390 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 - \$4,791 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability Measurement Type: Efficiency	FY10		FY11		FY12
	Goal	Actual	Goal	Estimate	Goal
Measure: % of Budget Adjustments completed within one week*	85%	80%	85%	70%	85%

Triple Bottom Line Focus Area: Economic Sustainability Measurement Type: Efficiency	FY10		FY11		FY12
	Goal	Actual	Goal	Estimate	Goal
Measure: % of Agenda Budget Adjustments completed within four days of BMA approval	85%	80%	85%	50%	85%

*Within one allocation

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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 790,650	793,293	722,876	9,059	1.25%	731,935
Communication	320	850	925	(75)	-8.11%	850
Professional Fees	7,700	53,000	32,000	8,000	25.00%	40,000
Contract Services	225,106	281,900	276,607	5,293	1.91%	281,900
Insurance	1,523	2,000	5,911	(3,911)	-66.16%	2,000
Other Maintenance	154,094	256,500	160,200	98,420	61.44%	258,620
Supplies	80,766	90,900	93,120	(1,420)	-1.52%	91,700
Rent	3,899	4,000	11,000	(7,000)	-63.64%	4,000
Allocations	36,491	43,687	42,751	(367)	-0.86%	42,384
Capital Outlay	128,187	-	-	27,000	100%	27,000
Utilities	4,380	5,510	5,536	5	0.09%	5,542
TOTAL	\$ 1,433,116	1,531,640	1,350,926	135,004	9.99%	1,485,931
Expense Reimbursement	\$ (215,618)	(198,158)	(198,158)	28,568	-14.42%	(169,590)

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	1.0	\$ 78,351	1.0	81,992	1.0	79,844
Non-Exempt Wages	14.00	410,363	14.0	373,632	12.0	382,732
Other Compensation		17,443		20,000		25,000
Fringe Benefits		279,523		240,252		229,359
Other Personnel		-		4,500		15,000
DEPARTMENT TOTAL	15.00	\$ 785,680	15.0	720,376	13.0	731,935

Categories

Personnel - \$731,935 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 - \$40,000 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 - \$258,620 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 - \$91,700 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 - \$42,384 This line item contains Facility Services' portion of the shared costs of all funds, departments, and cost centers, including insurance and vehicle maintenance.

Capital Outlay - \$27,000 This category provides funding for one Chevy S-10 truck.

Utilities - \$5,542 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability		FY10		FY11		FY12
Measurement Type: Productivity		ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Custodial Expenditures per square foot for offices		\$1.72	\$1.29	\$1.29	\$1.33	\$1.33

Triple Bottom Line Focus Area: Economic Sustainability		FY10		FY11		FY12
Measurement Type: Productivity		ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Custodial Expenditures per sq ft for library/art		\$1.73	\$1.20	\$1.20	\$1.20	\$1.20

Triple Bottom Line Focus Area: Economic Sustainability		FY10		FY11		FY12
Measurement Type: Productivity		ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Custodial Expenditures per sq ft for rec/com center		\$2.02	\$1.84	\$1.84	\$1.91	\$1.91

Triple Bottom Line Focus Area: Economic Sustainability		FY10		FY11		FY12
Measurement Type: Productivity		ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Custodial Expenditures per sq ft for All Facilities		\$1.38	\$1.52	\$1.52	\$1.58	\$1.58

GENERAL FUND

Facility Services

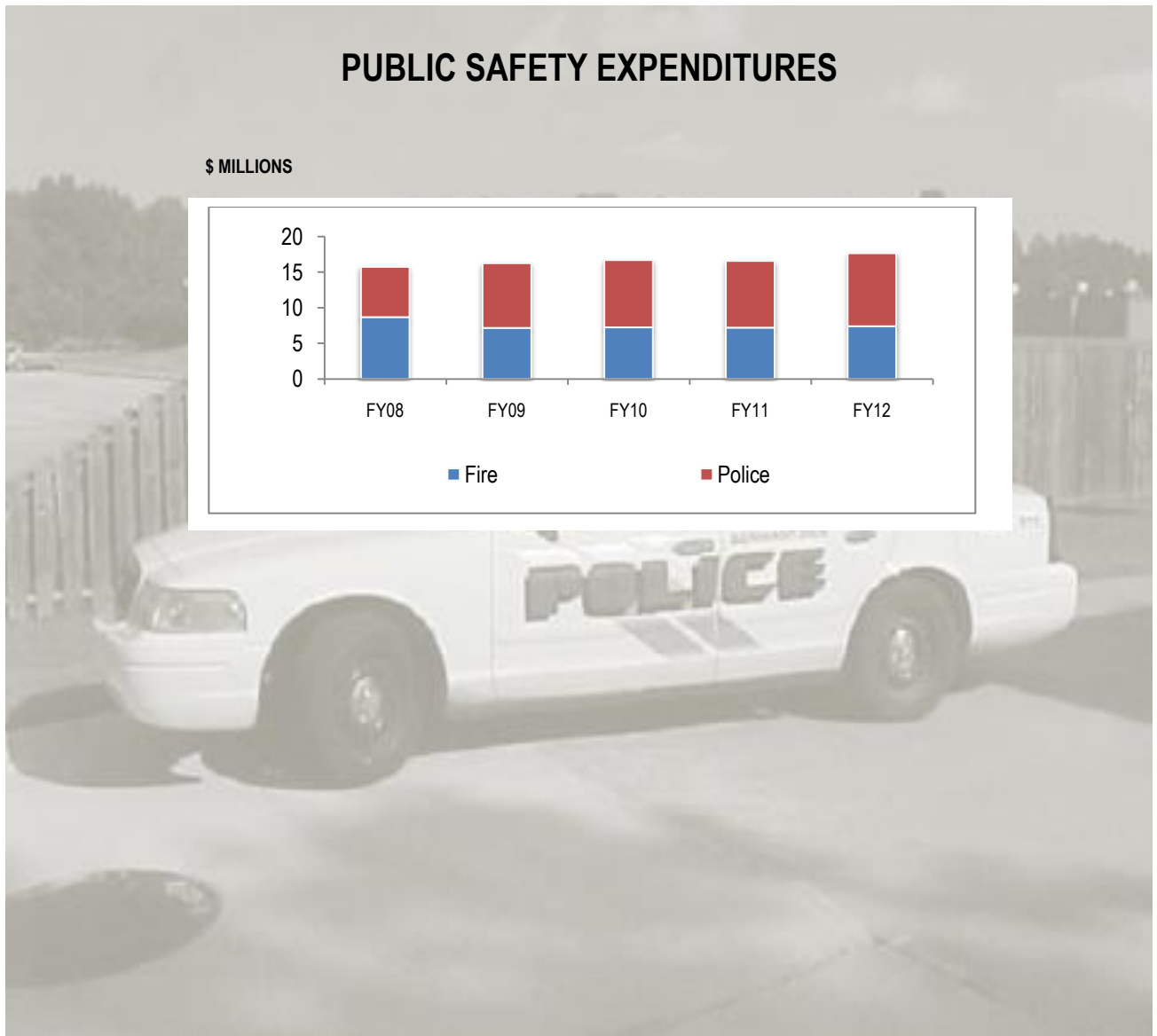
Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Repair Expenditure per square foot for offices	\$1.26	\$1.03	\$1.03	\$1.07	\$1.07

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Repair Expenditure per square foot for All Facilities	\$1.12	\$1.57	\$1.57	\$1.63	\$1.63



PUBLIC SAFETY FY12 BUDGET

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





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 - \$507,359 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 - \$11,847 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 - \$396,051 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 - \$352,000 This item includes the funding necessary to purchase police vehicles/related equipment, and in-car video systems.

Utilities - \$113,085 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Effectiveness					
Measure: Sworn/Civilian FTE per 1,000 Population	2.16	2.87	2.87	2.87	2.87

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Efficiency					
Measure: Total Oper./Maintenance Expenditures Charged to the Police Department Per Capita	\$ 190	\$ 253	\$ 250	\$ 250	\$ 250

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Effectiveness					
Measure: Number of Top Priority Police Calls per 1,000 Population	85.8	10.28	10	10	10

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measurement Type: Effectiveness					
Measure: Response Time in Minutes to Top Priority Calls	4.17	3.5	3.5	3.5	3.5

GENERAL FUND

Police

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: UCR Part 1 Violent Crimes Reported per 1,000 Population	2.59	0.97	0.9	0.9	0.9

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Total Arrests for UCR Part 1 Crimes per 1,000 Population	9.6	3.4	3.75	3.75	4

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Total Arrests for UCR1 Crimes per Sworn FTE	5.69	1.43	1.75	1.75	2

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Juvenile Arrests for UCR Part 1 Crimes as % Total	16.59% /26.54%	28% /21.1%	20% /20%	20% /20%	15% /15%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Total Arrests per 1,000 population	57.6	64.4	65	65	66

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: % of UCR Part 1 Violent Crimes assigned to Investigators	99.9%	100%	100%	100%	100%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: % of UCR Part 1 Violent Crimes Cleared	79.6%	100%	100%	100%	100%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: UCR Part 1 Crimes Cleared per Sworn	1.2/5.9	.42/1.03	0.5/1.5	.5/1.5	.5/1.5

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Operating and Maintenance Expenditures Charged to the Police Department for UCR Part I Crimes Cleared	\$ 25,666	\$ 19,159	\$ 17,000	\$ 17,000	\$ 18,000

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Total Arrests for UCR Part II Drug Offenses per 1,000 Population	6.4	1.4	1.75	1.75	2

GENERAL FUND

Police

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Juvenile Arrests for Part II Drug Abuse Offenses as % of Total Arrests	13.82%	16.90%	15.00%	15.00%	12.00%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: DUI Arrests per 1,000 Population	5	1.9	2.25	2.25	2.5

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Fatal Traffic Accidents per 1,000 population	n/a	0.05	0	0	0



Drug Asset Forfeiture

Mission The expenditures in this cost center account for the use of the City's drug-related fines and confiscation. State law requires these resources be used in drug law enforcement.

Budget Category Summary

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 46,810	95,000	81,000	-	0.00%	81,000
Communication	-	1,000	1,400	(400)	-28.57%	1,000
Professional Fees	7,472	24,000	24,000	-	0.00%	24,000
Other Maintenance	-	5,000	5,000	-	0.00%	5,000
Supplies	96,029	151,000	126,000	6,000	4.76%	132,000
Rent	-	750	-	750	100%	750
Allocations	-	-	-	-	-	-
Capital Outlay	43,006	-	38,106	(38,106)	-100.00%	-
Utilities	841	1,000	1,000	-	0.00%	1,000
TOTAL	\$ 194,158	277,750	276,506	(31,756)	-11.48%	244,750

Categories Personnel - \$81,000 This category includes overtime for police officers assigned to drug enforcement and the employee education costs for those same officers.

Communications - \$1,000 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.

Professional Fees - \$24,000 This category includes the cost of providing High School Drug Tests.

Other Maintenance - \$5,000 This category covers maintenance costs for office equipment and the jail security system.

Supplies - \$132,000 This category includes expenditures associated with the Drug Fund dogs. This item also includes all Drug Fund expenditures associated with drug education, lab tests, the emergency storage facility and other supplies. Also included in this category are non-capital assets ranging in value from \$500 to \$4,999.

Rent - \$750 This category covers the cost of rental of cellular telephones and pages.

Utilities - \$1,000 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).



Federal Asset Forfeiture

Mission

The expenditures in this cost center account for the use of money obtained from asset forfeitures to be used by the Police department. The federal government requires money seized from assets to be placed in a separate fund and then used by the Police department.

Budget Category Summary

<u>CATEGORY</u>	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ -	25,000	25,000	-	0.00%	25,000
Supplies	-	75,000	75,000	-	0.00%	75,000
TOTAL	\$ -	100,000	100,000	-	0.00%	100,000

Categories

Personnel - \$25,000 This category funds employee education for police officers involved in criminal investigations. Police officers are sent to specialized police training schools.

Supplies - \$75,000 This category includes expenditures associated with the Federal Asset Forfeiture Fund. In addition to office supplies, this fund provides funding for related supplies and non-cap assets needed by police officers involved in criminal investigations.



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

<u>CATEGORY</u>	<u>Actual FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Personnel	\$ 6,120,674	6,064,038	5,968,454	204,631	3.43%	6,173,085
Communication	13,760	22,600	14,500	10,700	73.79%	25,200
Professional Fees	410,477	415,703	478,330	(46,087)	-9.63%	432,243
Insurance	24,567	25,000	20,000	-	0.00%	20,000
Other Maintenance	36,210	42,200	46,000	(3,800)	-8.26%	42,200
Supplies	184,990	182,528	276,460	(65,000)	-23.51%	211,460
Rent	3,525	3,370	3,660	785	21.45%	4,445
Allocations	227,549	229,688	247,377	26,240	10.61%	273,617
Capital Outlay	111,137	50,000	49,781	52,233	104.93%	102,014
Utilities	103,431	110,300	108,900	620	0.57%	109,520
TOTAL	\$ 7,236,320	7,145,427	7,213,462	180,322	2.50%	7,393,784

Budget Payroll Summary

	<u>FY10 Actual</u>	<u>FY11 Estimate</u>	<u>FY12 Budget</u>
Exempt Salaries	8.0 \$ 737,085	9.0 757,155	9.0 752,596
Non-Exempt Wages	61.0 3,297,982	61.0 3,304,713	61.0 3,327,325
Other Compensation		277,600	297,600
Fringe Benefits	1,770,831	1,575,886	1,751,964
Other Personnel	32,078	34,600	43,600
DEPARTMENT TOTAL	69.0 \$ 6,108,809	70.0 5,949,954	70.0 6,173,085

Categories

Personnel - \$6,173,085 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 - \$25,200 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 - \$432,243 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 - \$20,000 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 - \$211,460 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 - \$4,445 This category includes rental fees associated with the department's copy machines.

Allocation - \$273,617 Funds in this category are for the department's portion of shared insurance and vehicle maintenance costs.

Capital Outlay - \$102,014 This item includes the funding necessary to replace one vehicle and a UASI grant.

Utilities - \$109,520 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Per Capita Total Fire/EMS Expenditure (Some Volunteers)	\$ 165	\$ 175	\$ 174	\$ 173	\$ 178

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Workload	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Residential Structure Fires/1,000 Population	0.81	1.02	1.00	1.00	1.00

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Workload	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Commercial & Industrial Structure Fires/1,000 Population	4.36	1.09	1.00	1.00	1.00

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Workload	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Total Structure Fire Incidents per 1,000 Population	1.03	1.02	1.00	1.00	1.00

GENERAL FUND

Fire

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Outcome	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Residential Structural Fires 1 & 2 Family confined to room origin	61.7%	50.0%	70.0%	39.5%	70.0%

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Outcome	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Average Public Safety ans. Point to Arrival for EMS (seconds)	354.0	273.6	390.0	390.0	390.0

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Outcome	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Customer Satisfaction last 12 months % Quality Excellent	74.0%	96.3%	90.0%	96.0%	90.0%

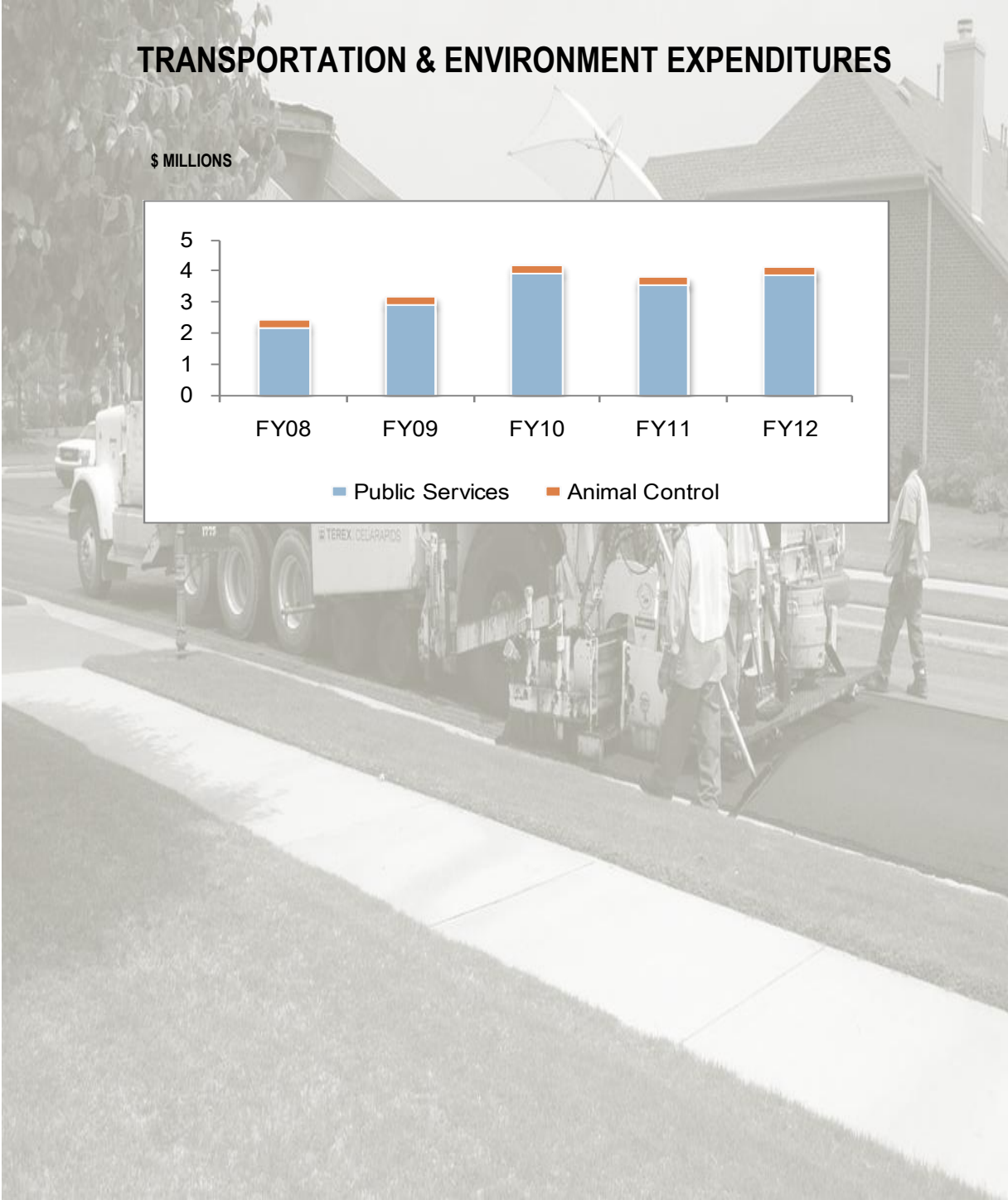
Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Outcome	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Prct. Calls0 <= 8 Minutes Call Entry to Arrival (Total Calls	80.2%	91.4%	90.0%	90.0%	90.0%

Triple Bottom Line Focus Area: Economic & Social	FY10		FY11		FY12
Measurement Type: Outcome	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Arson Clearance Rate	48.7%	100.0%	100.0%	100.0%	100.0%



TRANSPORTATION AND ENVIRONMENT FY12 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 2,761,636	2,292,081	2,291,113	38,520	1.68%	2,329,633
Communication	5,540	5,500	5,000	500	10.00%	5,500
Professional Fees	2,213	-	4,000	(4,000)	-100.00%	-
Contract Services	443,109	475,000	525,000	(39,800)	-7.58%	485,200
Insurance	(10,241)	20,000	36,000	(16,000)	-44.44%	20,000
Other Maintenance	153,462	143,500	143,403	(8,903)	-6.21%	134,500
Supplies	115,123	138,060	122,029	(2,069)	-1.70%	119,960
Rent	1,020	1,400	1,400	-	0.00%	1,400
Allocations	322,494	329,653	281,453	18,806	6.68%	300,259
Capital Outlay	95,974	90,000	89,368	320,632	358.78%	410,000
Utilities	21,092	24,050	22,125	2,225	10.06%	24,350
TOTAL	\$ 3,911,422	3,519,244	3,520,891	309,911	8.80%	3,830,802
Expense Reimbursement	\$ (422,682)	(425,727)	(425,727)	8,916	-2.09%	(416,811)

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	6.4 \$ 473,455	5.7 400,120	5.8 427,197
Non-Exempt Wages	38.0 1,331,292	32.0 1,136,266	32.0 1,108,701
Other Compensation	26,165	22,000	15,000
Fringe Benefits	923,273	724,947	774,735
Other Personnel	3,461	4,000	4,000
DEPARTMENT TOTAL	44.4 \$ 2,757,646	37.7 2,287,333	37.8 2,329,633

GENERAL FUND

Public Services

Categories

Personnel - \$2,329,633 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 - \$485,200 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 - \$134,500 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 - \$119,960 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 - \$300,259 This category represents the department's portion of the insurance and vehicle maintenance.

Capital Outlay - \$410,000 This category funds the purchase of a track loader, field rake, gator and Dogwood Park.

Utilities - \$24,350 This category includes the department's share of utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: ECONOMIC Measurement Type: EFFICIENCY	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Road Rehabilitation Expenditures per Paved Lane	\$3,678	\$4,200	\$4,800	\$4,215	\$4,800

Triple Bottom Line Focus Area: ECONOMIC Measurement Type: EFFICIENCY	FY10		FY11		FY12
	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Road Rehabilitation Expenditures per Capita	\$25.38	\$24.50	\$25.00	\$23.41	\$25.00

GENERAL FUND

Public Services

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Street-Sweeping Expenditures per Linear Mile Swept	\$65.83	\$180.000	\$180.000	\$165.000	\$180.000

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Street-Sweeping Expenditures per Capita	\$3.82	\$4.15	\$4.00	\$4.15	\$4.35

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Snow and Ice Control Expenditures per Capita Compared with Inches of Snowfall	\$11.77	\$4.00	\$4.00	\$5.25	\$4.00

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Expenditures per Capita for Road Rehabilitation, Street Sweeping, and Snow and Ice Control	\$32.33	\$62.40	\$60.00	\$68.00	\$60.00



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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 639,592	658,028	592,084	64,742	10.93%	656,826
Communication	-	1,600	1,600	-	0.00%	1,600
Professional Fees	-	-	93	(93)	-100.00%	-
Contract Services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Other Maintenance	187,734	193,000	195,295	5	0.00%	195,300
Supplies	14,386	17,650	16,300	1,350	8.28%	17,650
Rent	1,081	1,700	1,600	100	6.25%	1,700
Allocations	(894,077)	(913,417)	(848,712)	(72,815)	8.58%	(921,527)
Depreciation	31,868	31,969	32,370	7,100	21.93%	39,470
Utilities	8,822	9,470	9,370	(389)	-4.15%	8,981
TOTAL	\$ (10,594)	-	-	-	-	-

Budget Payroll Summary

	FY10 <u>Actual</u>	FY11 <u>Estimate</u>	FY12 <u>Budget</u>
Exempt Salaries	2.0 \$ 118,578	2.0 121,868	2.0 121,512
Non-Exempt Wages	8.0 305,437	8.0 280,545	8.0 316,249
Other Compensation	149	372	1,000
Fringe Benefits	189,998	186,729	216,065
Other Personnel	1,279	1,800	2,000
DEPARTMENT TOTAL	10.0 \$ 615,441	10.0 591,314	10.0 656,826

INTERNAL SERVICE FUND

Fleet Services

Categories

Personnel - \$656,826 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 - \$195,300 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 - (\$921,527) 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 - \$39,470 This category includes annual depreciated valuation of equipment used in daily operations.

Utilities - \$8,981 This category includes the division's utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Hours billed as % of hours available	69.9%	80.9%	75%	78%	75%

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: % of fleet maintenance contracted	17.3%	9.2%	12%	10%	15%

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Fleet maintenance expended/police vehicle	\$ 2,786	\$ 2,725	\$ 2,700	\$ 2,500	\$ 2,700

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Preventive maintenance expended/police vehicle	\$ 964	\$ 961	\$ 950	\$ 900	\$ 950

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Fleet maintenance expended/fire vehicle	\$ 10,806	\$ 9,594	\$ 9,500	\$ 9,000	\$ 9,500

INTERNAL SERVICE FUND

Fleet Services

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Preventive maintenance expended/fire vehicle	\$ 1,933	\$ 554	\$ 750	\$ 700	\$ 750

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Fleet maintenance expended/light weight 1 vehicle	\$ 1,140	\$ 1,117	\$ 1,000	\$ 900	\$ 1,000

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Fleet maintenance expended/light weight 2 vehicle	\$ 1,460	\$ 994	\$ 950	\$ 900	\$ 950

Triple Bottom Line Focus Area: ENVIRONMENTAL	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: % using alternative fuel	21%	1%	1%	1%	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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 215,590	212,561	210,721	10,033	4.76%	220,754
Communication	85	420	120	300	250.00%	420
Professional Fees	4,800	4,800	4,800	-	0.00%	4,800
Supplies	33,305	46,000	41,500	3,100	7.47%	44,600
Allocations	6,784	8,589	8,254	(129)	-1.56%	8,125
Capital Outlay	-	-	-	-	-	-
Utilities	11,339	12,700	11,504	1,801	15.66%	13,305
TOTAL	\$ 271,903	285,070	276,899	15,105	5.46%	292,004

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget
Non-Exempt Wages	4.0	137,845	4.0	138,004	4.0
Other Compensation		105		500	500
Fringe Benefits		76,800		71,377	77,417
Other Personnel		-		-	500
DEPARTMENT TOTAL	4.0	\$ 214,750	4.0	209,881	4.0

Categories

Personnel - \$220,754 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 - \$44,600 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 – \$8,125 This category includes the Animal Control Division’s portion of shared costs of all funds, including insurance and vehicle maintenance.

Utilities - \$13,305 This category includes the Division’s utility costs (electricity, gas, water, sewer and local telephone calls).

Performance Measures

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	Goal	Actual	Goal	Estimate	Goal
Percent of Services Responded to within One Hour	98%	95%	98%	98%	98%

SANITATION FY12 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 FY12 Sanitation Budget begins funding for a new contract. This includes backdoor trash collection with curbside option, weekly recyclables collection with incentive program and unlimited resident generated yard debris collection. This fund reflects the first year of a five year contract with All Star Waste Systems, LLC. The cost of residential collection for FY12 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 FY12.

The cost for collection service alone is \$3,143,950 with landfill fees projected to total \$399,270 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

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 43,152	51,578	43,884	(2,445)	-6%	41,439
Communication	2,625	9,350	9,700	(5,400)	-56%	4,300
Professional Fees	1,522	15,000	16,500	(16,500)	-100.00%	-
Contract Services	3,814,282	3,903,747	3,852,724	(309,504)	-8%	3,543,220
Supplies	23,102	25,000	26,000	6,000	23%	32,000
Utilities	1,136	1,236	1,400	42	3%	1,442
TOTAL	\$ 3,885,819	\$ 4,005,911	3,950,208	(327,807)	-8%	3,622,401

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	0.0	\$ -	0.0	-	0.0	-
Non-Exempt Wages	0.0	26,665	0.0	28,098	0.0	28,698
Other Compensation		-		14		-
Fringe Benefits		15,870		14,815		12,741
Other Personnel		-		-		-
DEPARTMENT TOTAL	0.0	\$ 42,535	0.0	42,927	0.0	41,439

SANITATION FUND

Sanitation

Categories

Personnel - \$41,439 This category contains funds to cover personnel costs for the sanitation program.

Communications - \$4,300 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.

Contract Services - \$3,543,220 This category reflects the cost for landfill charges (\$399,270) and collection charges for one year (\$3,143,950).

Supplies - \$32,000 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 - \$1,442 This category includes Sanitation's share of utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Average tons of refuse collected per refuse collection account-all account types	1.08	1.02	1.00	1.00	0.995

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Operating and maintenance expenditures for refuse collection per ton of refuse collected	\$ 79.92	\$ 139.98	\$ 120.00	\$ 120.00	\$ 125.00

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Operating and maintenance expenditures for refuse collection per refuse collected account	\$ 110.20	\$ 142.11	\$ 135.00	\$ 140.00	\$ 135.00

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Average tons of recyclable material collected per account	112	129.6	135	130	140

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Gross and net operating and maintenance expenditures for recycling services per ton of recyclable material collected	105.07	139.8	135	139	133

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

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ -	558,124	557,428	38,422	6.89%	595,850
Communication	-	5,200	5,000	400	8.00%	5,400
Professional Fees	7,650	-	19,850	150	0.76%	20,000
Other Maintenance	-	77,592	72,500	2,500	3.45%	75,000
Supplies	-	45,000	40,000	(1,000)	-2.50%	39,000
Allocations	-	40,400	25,677	(473)	-1.84%	25,204
Roads & Mains	-	215,000	294,553	(59,553)	-20.22%	235,000
TOTAL	<u>\$ 7,650</u>	<u>941,316</u>	<u>1,015,008</u>	<u>(19,554)</u>	<u>-1.93%</u>	<u>995,454</u>

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	0.0	\$ -	2.1
Non-Exempt Wages	0.0	-	6.3
Other Compensation	-	-	1,250
Fringe Benefits	-	-	169,520
Other Personnel	-	-	1,010
DEPARTMENT TOTAL	0.0	\$ -	8.4
		557,428	8.4
			160,601
			247,570
			250
			185,589
			1,840
			595,850

STORMWATER MANAGEMENT FUND

Stormwater Management

Categories

Personnel - \$595,850 This category contains funds to cover personnel costs for the stormwater program.

Communications - \$5,400 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.

Professional Fees - \$20,000 This category funds professional engineering services that may be needed, which includes design work prior to replacement or construction of a stormwater project.

Other Maintenance - \$75,000 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 - \$39,000 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 – \$25,204 This category includes the Stormwater's portion of shared costs of all funds, including insurance and vehicle maintenance.

Roads and Mains - \$235,000 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

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Wolf River Water Quality (Turbidity NTU's)	n/a	n/a	26	18	15

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % NPDES Stormwater Permit Compliance	n/a	n/a	21	18	26

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Environmental Laboratory maintains federal and state accreditation	n/a	n/a	1	1	2

Triple Bottom Line Focus Area: Economic	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Maintenance costs per surface water area	n/a	n/a	\$32,000.00	\$40,000.00	\$35,000.00

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: number of samples taken and processed that meets standard	n/a	n/a	4	8	8

Triple Bottom Line Focus Area: Environmental	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of number of FEMA questions/concerns resolved	n/a	n/a	23	41	28

COMMUNITY SERVICES FY12 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 795,789	744,107	656,644	75,562	11.51%	732,206
Communication	6,846	11,298	13,500	(1,150)	-8.52%	12,350
Professional Fees	70,145	51,400	46,400	1,000	2.16%	47,400
Contract Services	17,099	-	-	-	-	-
Insurance	(3,975)	5,000	3,000	2,000	66.67%	5,000
Other Maintenance	-	-	-	-	-	-
Supplies	13,669	18,300	18,427	2,173	11.79%	20,600
Rent	4,241	7,803	9,821	(2,018)	-20.55%	7,803
Allocations	27,790	28,414	27,486	1,225	4.46%	28,711
Capital Outlay	61,240	-	-	-	-	-
Utilities	216,802	234,150	349,160	12,590	3.61%	361,750
Grants	-	-	-	69,250	100%	69,250
TOTAL	\$ 1,209,646	1,100,472	1,124,438	160,632	14.29%	1,285,070

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	6.4	\$ 398,188	6.4
Non-Exempt Wages	7.1	172,872	5.1
Other Compensation		448	300
Fringe Benefits		221,831	157,406
Other Personnel		280	400
DEPARTMENT TOTAL	13.5	\$ 793,619	11.5

GENERAL FUND

Parks and Recreation

Categories

Personnel - \$732,206 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 - \$12,350 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 - \$47,400 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 - \$20,600 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 - \$28,711 This includes the Parks and Recreation Department's portion of the shared costs of all internal funds, including insurance and vehicle maintenance.

Utilities - \$361,750 This category includes the department's utility costs (electricity, gas, water, sewer and local and long distance telephone).

Grants - \$69,250 This category includes funding for City Beautification, Commission, Germantown Community Theatre, and Public Art Program.

Performance Measures

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Net Revenue per Capita	\$56.42	\$589.60	\$560.70	\$500.00	\$500.00

Triple Bottom Line Focus Area: Financial	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Revenue from Grants Endowments and Foundations	\$2.13	\$0.13	\$3.75	\$0.13	\$2.13

GENERAL FUND

Parks and Recreation

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Quality of Parks and Recreation Programs	77%	80%	77%	70%	77%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Satisfaction with Recreational Opportunities	60%	83%	70%	70%	70%



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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ -	20,489	21,608	(1,220)	-5.65%	20,388
Professional Fees	184,965	275,327	222,815	(25,047)	-11.24%	197,768
Supplies	62,849	94,908	81,672	25,161	30.81%	106,833
Rent	710	6,750	2,800	1,450	51.79%	4,250
Allocations	15,814	18,000	18,000	(3,600)	-20.00%	14,400
Capital Outlay	180,524	-	54,649	76,351	139.71%	131,000
TOTAL	\$ 444,862	415,474	401,544	73,095	18.20%	474,639

Categories

Personnel - \$20,388 Wages and benefits for a part-time soccer director, part-time basketball director, and a part-time softball director.

Professional Fees - \$197,768 This category pays referees who officiate in basketball, softball, baseball, soccer, kickball as well as the tennis instructor and sport camp directors.

Supplies - \$106,833 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 - \$4,250 This category includes fees paid to the Germantown Athletic Club for court time.

Allocations - \$14,400 This category covers insurance allocation for program participants.

Capital Outlay - \$131,000 This category provides funding for the following:

RF1201	Soccer Plex Lighting	\$35,000
RF1202	Tennis Fence at Farmington	16,000
RF1203	Tennis Court Resurfacing	80,000



Cultural Arts

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

Budget Category Summary

CATEGORY	Actual FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Professional Fees	14,994	15,575	15,489	2,211	14.27%	17,700
Supplies	30,295	34,940	39,661	3,146	7.93%	42,807
Rent	2,700	3,320	1,425	1,895	132.98%	3,320
Grants	-	-	-	18,500	100%	18,500
TOTAL	<u>\$ 47,989</u>	<u>53,835</u>	<u>56,575</u>	<u>25,752</u>	<u>45.52%</u>	<u>82,327</u>

Categories

Professional Fees - \$17,700 This category includes fees for instructors, entertainers, decorations, supplies, equipment, trophies and fliers for a variety of programs planned throughout the year.

Supplies - \$42,807 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.

Grants- \$18,500 This category includes the following:

Senior Expo	\$10,000
Movers Program	7,650
Senior Advisory Commission	850



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 FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Professional Fees	\$ 20,129	24,500	21,000	1,500	7.14%	22,500
Supplies	20,125	4,500	4,500	-	0.00%	4,500
Rent	-	-	-	-	-	-
Allocations	2,163	2,400	2,400	100	4.17%	2,500
Capital Outlay	-	-	-	78,000	100%	78,000
Utilities	8,158	10,100	8,370	1,780	21.27%	10,150
TOTAL	<u>\$ 50,575</u>	<u>41,500</u>	<u>36,270</u>	<u>81,380</u>	<u>224.37%</u>	<u>117,650</u>

Categories

Professional Fees - \$22,500 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 - \$2,500 This category includes shared costs of the City's insurance expenses for the Pickering Community Center building.

Capital Outlay - \$78,000 This category includes funding for the renovation of the Pickering Community Center building.

Utilities - \$10,150 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 2,020	2,000	1,500	500	33.33%	2,000
Communication	5,549	11,000	10,500	1,500	14.29%	12,000
Professional Fees	\$ 1,092,554	1,118,682	1,124,134	34,237	3.05%	1,158,371
Other Maintenance	10,884	21,000	10,000	11,000	110.00%	21,000
Supplies	56,013	30,000	25,000	5,000	20.00%	30,000
Rent	11,374	21,000	20,000	1,000	5.00%	21,000
Allocations	20,906	23,400	23,400	300	1.28%	23,700
Utilities	97,440	106,600	108,675	(2,175)	-2.00%	106,500
Grants	-	-	-	-	-	-
TOTAL	\$ 1,296,740	1,333,682	1,323,209	51,362	3.88%	1,374,571

- Categories**
- Personnel - \$2,000 This category funds the professional development and training of staff.
 - Communications - \$12,000 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 - \$1,158,371 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 - \$23,700 This category includes the Germantown Community Library's portion of insurance expenses.
 - Utilities - \$106,500 This category includes the department's utility costs (electricity and gas, water, sewer, local and long distance telephone).

GENERAL FUND

Library Services

Performance Measures

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Operating & Maintenance expenditures per registered borrower	\$ 54.65	\$ 51.25	\$ 54.65	\$ 50.74	\$ 54.65

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Material acquisition expenditures as a percentage of total expenditures	13.1%	16.7%	13%	17%	13%

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Operating and Maintenance expenditures per capita	\$ 30.38	\$ 32.18	\$ 30.38	\$ 31.86	\$ 30.38

Triple Bottom Line Focus Area: ECONOMIC	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Operating and Maintenance expenditures per item circulated	\$ 3.36	\$ 3.54	\$ 3.36	\$ 3.50	\$ 3.36

Triple Bottom Line Focus Area: SOCIAL	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Circulation Rate per Capita	10.2	9.1	10.2	9.2	10.1

Triple Bottom Line Focus Area: SOCIAL	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Circulation Rate per Borrower	17.3	14.5	17.3	14.6	17.3

Triple Bottom Line Focus Area: SOCIAL	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Registered borrowers as a percentage of service area population	62.0%	62.8%	62.0%	62.9%	62.0%

Triple Bottom Line Focus Area: SOCIAL	FY10		FY11		FY12
Measurement Type: EFFICIENCY	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Library visitation rates per registered borrower	11.3	9.0	11.3	9.1	11.3

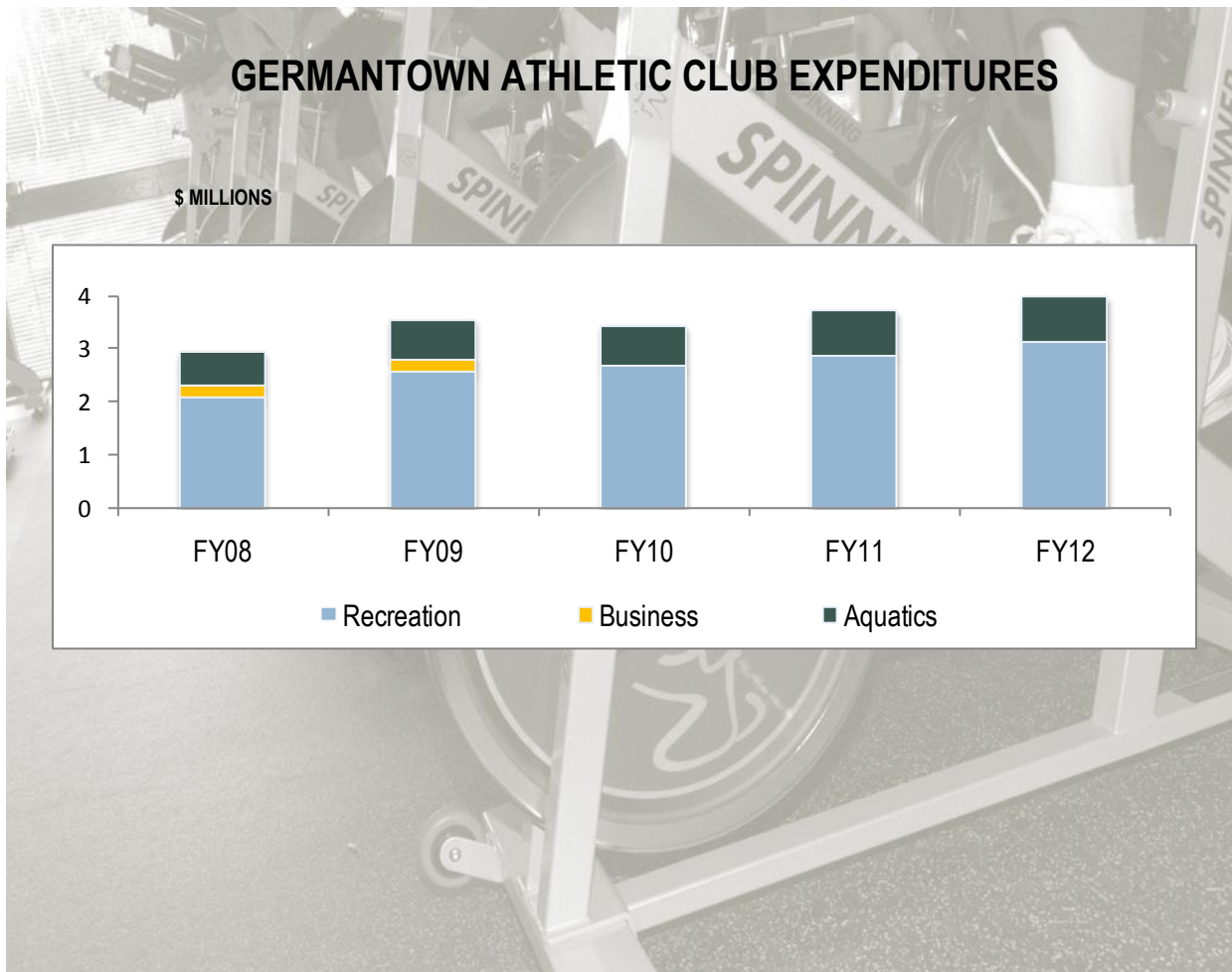


GERMANTOWN ATHLETIC CLUB FY12 BUDGET

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 Conference Center 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

CATEGORY	Actual	Budget	Estimated	Amt. Chg.	% Chg.	Budget
	FY10	FY11	FY11			FY12
Personnel	\$ 908,551	1,035,343	968,647	(1,086)	-0.11%	967,561
Communication	1,022	2,600	2,600	-	0.00%	2,600
Professional Fees	546,159	642,500	639,954	34,455	5.38%	674,410
Insurance	22,240	3,500	-	-	-	-
Other Maintenance	163,130	259,000	179,000	29,075	16.24%	208,075
Supplies	105,770	156,300	122,000	54,000	44.26%	176,000
Rent	132,278	132,700	133,000	45,555	34.25%	178,555
Allocations	170,088	157,586	157,586	(18,501)	-11.74%	139,085
Depreciation	397,500	449,250	431,873	95,667	22.15%	527,539
Utilities	208,547	213,875	243,575	-	0.00%	243,575
Grants	2,305	-	-	-	-	-
TOTAL	\$ 2,657,590	\$ 3,052,654	2,878,235	239,165	8.31%	3,117,400
Capital Outlay	\$ 779,769	770,000	733,000	(733,000)	-100.00%	-

Budget Payroll Summary

	FY10		FY11		FY12	
		Actual		Estimate		Budget
Exempt Salaries	6.0	\$ 296,794	6.0	297,583	6.0	341,245
Non-Exempt Wages	15.9	393,245	15.9	440,975	15.9	452,971
Other Compensation		1,461		300		1,000
Fringe Benefits		203,556		202,789		157,345
Other Personnel		5,865		27,000		15,000
DEPARTMENT TOTAL	21.9	\$ 900,921	21.9	968,647	21.9	967,561

Categories Personnel - \$967,561 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 - \$674,410 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.

Other Maintenance - \$208,075 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 - \$176,000 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 - \$178,555 This category provides rental of specialty and fitness equipment needed by the Germantown Athletic Club.

Allocations- \$139,085 This category includes the Germantown Athletic Club Recreation's portion of insurance expenses.

Depreciation - \$527,539 This category includes the annual depreciated valuation of the Germantown Athletic Club facilities and equipment.

Utilities - \$243,575 This category includes the cost center's utility costs (electricity, gas, water, sewer and local and long distance telephone).

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	Goal	Actual	Goal	Estimate	Goal
Measure: % increase membership over previous year	n/a	n/a	2%	2%	2%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of member retention over previous year	n/a	n/a	75%	75%	75%

Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	Goal	Actual	Goal	Estimate	Goal
Measure: Satisfaction survey of GAC participants	n/a	n/a	80%	80%	80%

ENTERPRISE FUND

Athletic Club Recreation

Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Number of staff trainings per quarter	n/a	n/a	1	1	1

Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: Number of member referral programs per year	n/a	n/a	2	2	2

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	Goal	Actual	Goal	Estimate	Goal
Measure: Amount of increase in IPV revenue	n/a	n/a	\$0.10	\$0.10	\$0.10

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: ACH as % of monthly draft	n/a	n/a	5%	5%	5%

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
TOTAL	\$ 750,767	792,190	753,922	29,500	3.91%	783,422
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
DEPARTMENT TOTAL	15.5	\$ 410,889	15.5	406,131	15.5	428,692

Categories Personnel - \$428,692 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

Triple Bottom Line Focus Area: Social Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	Goal	Actual	Goal	Estimate	Goal
Measure: % of swim lesson participants who rate you as a 5 on a point scale	n/a	n/a	75%	75%	75%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	Goal	Actual	Goal	Estimate	Goal
Measure: amount of increase in aquatics revenue	n/a	n/a	0%	0%	2%

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 FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Debt Service	\$ 39,208	40,954	38,650	(4,234)	-10.95%	34,416
TOTAL	<u>\$ 39,208</u>	<u>40,954</u>	<u>38,650</u>	<u>(4,234)</u>	<u>-10.95%</u>	<u>34,416</u>

Categories

Debt Service - \$34,416 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 137,802	140,346	141,590	6,897	4.87%	148,487
Communication	15	900	800	100	12.50%	900
Professional Fees	4,749	85,000	82,500	(30,000)	-36.36%	52,500
Other Maintenance	16,380	35,230	31,000	4,230	13.65%	35,230
Supplies	5,411	12,309	11,156	8,133	72.90%	19,289
Rent	79,378	80,722	82,822	1,639	1.98%	84,461
Allocations	53,700	56,703	55,114	(1,137)	-2.06%	53,977
Depreciation	5,516	24,386	10,821	35,583	328.85%	46,404
Utilities	36,139	31,786	42,077	(2,649)	-6.30%	39,428
Grants	-	-	-	-	-	500
TOTAL	\$ 339,090	\$ 467,383	\$ 457,880	22,796	4.98%	481,176

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	1.0	39,783	1.0	45,053	1.0	45,954
Non-Exempt Wages	2.0	57,884	2.0	58,076	2.0	60,644
Fringe Benefits	-	36,343	-	34,503	-	41,889
DEPARTMENT TOTAL	3.0	134,010	3.0	137,632	3.0	\$ 148,487

Categories

Personnel - \$148,487 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 - \$52,500 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

ENTERPRISE FUND

Great Hall

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.

Supplies - \$19,289 This line includes funds for the purchase of general office supplies, cleaning supplies, food supplies, and miscellaneous supplies.

Rent- \$84,461 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- \$53,977 This line includes the Great Hall's portion of insurance costs.

Depreciation - \$46,404 Included in this category is the annual charge representing depreciated valuation of the Great Hall.

Utilities - \$39,428 This line includes the Great Hall's share of utility expenses (electricity, gas, water, sewer and local and long distance telephone).

Grants - \$500 This line includes funding for the following for bad debt expense.

Performance Measures

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Entire GHCC Hrs Billed as a % of Hrs Available	n/a	n/a	20%	20%	23%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Efficiency	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: GHCC Hrs Billed as a % of Hrs Available	n/a	n/a	29%	29%	35%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Effectiveness	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: % of Repeat Customers	n/a	n/a	94%	94%	95%

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Net Income from Taxable Room Rental	n/a	n/a	\$ 115,000	\$ 87,000	\$ 100,000

Triple Bottom Line Focus Area: Economic Sustainability	FY10		FY11		FY12
Measurement Type: Productivity	ICMA Mean	Actual	Goal	Estimate	Goal
Measure: Net Income from Non-Taxable Room Rental	n/a	n/a	\$ 30,000	\$ 55,000	\$ 65,000

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 FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Debt Service	\$ 20,790	15,926	15,030	(1,646)	-10.95%	13,384
TOTAL	\$ 20,790	15,926	15,030	(1,646)	-10.95%	13,384

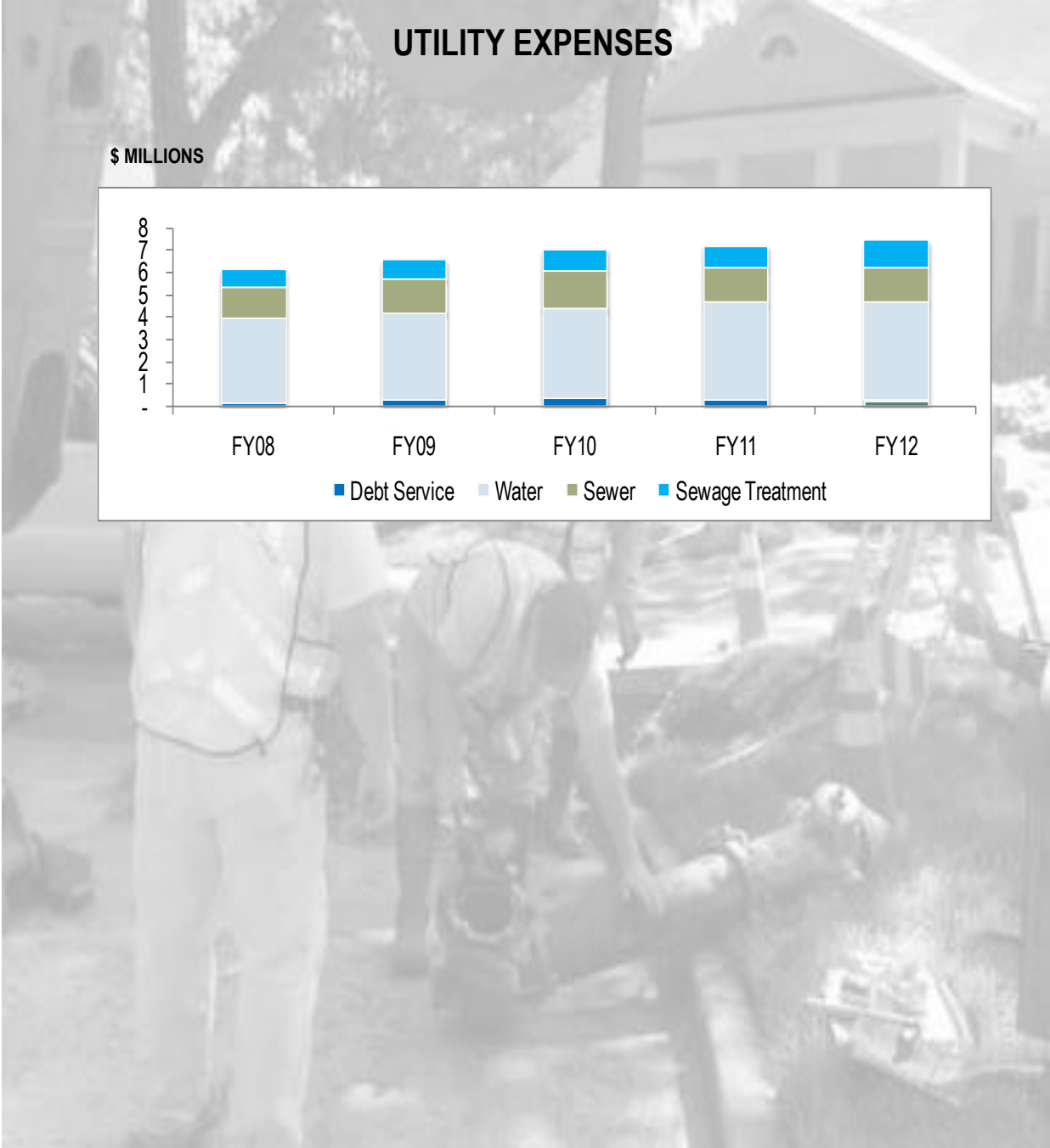
Categories

Debt Service - \$13,384 This category includes the Great Hall's interest portion of the \$2.5 million General Intergovernmental loan.



UTILITIES FY12 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 FY13-16. Outstanding principal of the Utility Fund at July 1, 2011 is \$7,300,000. During the year, principal of \$855,000 and interest of \$264,100 will be paid. The principal balance at June 30, 2011, will be \$6,445,000.

<u>Security</u>	<u>Balance 7/1/2011</u>	<u>Principal Payment</u>	<u>Balance 6/30/2012</u>	<u>Interest Expense</u>
<u>Existing:</u>				
2008 Water Revenue Bonds	\$ 4,145,000	460,000	3,685,000	145,800
2006 Water Revenue Bonds	\$ 3,155,000	395,000	2,760,000	118,300
Total FY11 Debt	<u>\$ 7,300,000</u>	<u>855,000</u>	<u>6,445,000</u>	<u>264,100</u>
<u>Proposed:</u>				
	<u>Existing Principal</u>	<u>Existing Interest</u>	<u>Future Principal</u>	<u>Future Interest</u>
FY13	\$ 880,000	233,462	-	-
FY14	920,000	200,450	-	-
FY15	955,000	165,438	-	-
FY16	990,000	127,800	-	-
Thereafter	2,700,000	144,200	-	-
Total Debt Service	<u>\$ 6,445,000</u>	<u>871,350</u>	<u>-</u>	<u>-</u>

Budget Category Summary

<u>CATEGORY</u>	<u>Actual FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Debt Service	\$ 318,373	300,775	293,175	(29,075)	-9.92%	264,100
Agency Fees	250	250	250	-	0.00%	250
TOTAL	<u>\$ 318,623</u>	<u>301,025</u>	<u>293,425</u>	<u>(29,075)</u>	<u>-9.91%</u>	<u>264,350</u>

Categories

Debt Service - \$264,100 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 - \$250 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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 1,219,295	1,139,358	1,104,141	120,746	10.94%	1,224,887
Communication	56,984	63,500	63,035	465	0.74%	63,500
Professional Fees	76,861	150,000	104,000	790	0.76%	104,790
Insurance	(2,944)	5,000	3,718	1,282	34.48%	5,000
Other Maintenance	48,021	125,000	125,000	(45,000)	-36.00%	80,000
Supplies	129,542	160,000	139,200	20,800	14.94%	160,000
Rent	-	1,000	-	1,000	100%	1,000
Allocations	879,976	763,847	751,841	(51,494)	-6.85%	700,347
Roads & Mains	37,757	58,000	63,000	57,000	90.48%	120,000
Depreciation	877,825	932,465	1,034,619	4,000	0.39%	1,038,619
Utilities	560,781	692,600	734,310	(46,710)	-6.36%	687,600
Pilot	166,533	213,446	220,966	-	0.00%	220,966
TOTAL	\$ 4,050,631	4,304,216	4,343,830	62,879	1.45%	4,406,709
Capital Outlay	\$ 2,136,968	2,892,000	2,613,000	4,547	0.17%	532,000

UTILITY FUND

Water

Budget Payroll Summary

	FY10 Actual		FY11 Estimate		FY12 Budget	
Exempt Salaries	3.0	\$ 150,533	2.0	152,505	2.0	187,713
Non-Exempt Wages	17.0	585,969	17.0	575,864	17.0	592,865
Other Compensation		71,030		46,746		80,000
Fringe Benefits		371,145		323,526		357,309
Other Personnel		5,261		5,500		7,000
DEPARTMENT TOTAL	20.0	\$ 1,183,938	19.0	1,104,141	19.0	1,224,887

Categories

Personnel - \$1,224,887 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 - \$104,790 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 - \$80,000 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 - \$700,347 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 - \$120,000 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 - \$1,038,619 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 - \$687,600 This category includes utility costs (electricity, gas, water, sewer and local and long distance telephone).

Pilot - \$220,966 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 - \$532,000 This category includes the costs associated with the IRP projects of well field maintenance, water mains maintenance, and one pickup.

Performance Measures

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Percent of Nonemergency customer requests responded within 24 hours	98%	98%	98%	95%	98%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Percent of Emergency customer requests responded in 30 minutes	95%	99%	95%	98%	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 FY10	Budget FY11	Estimated FY11	Amt. Chg.	% Chg.	Budget FY12
Personnel	\$ 367,956	351,300	343,240	(20,221)	-5.89%	323,019
Communication	50	600	500	100	20.00%	600
Professional Fees	-	-	-	-	-	-
Insurance	678	10,000	2,243	7,757	345.83%	10,000
Other Maintenance	2,201	5,000	3,500	1,500	42.86%	5,000
Supplies	14,441	20,700	13,977	6,723	48.10%	20,700
Rent	86	100	95	5	5.26%	100
Allocations	498,377	435,793	418,431	(27,449)	-6.56%	390,982
Roads & Mains	29,848	26,000	17,500	8,500	48.57%	26,000
Depreciation	611,670	634,790	615,200	8,667	1.41%	623,867
Utilities	13,459	16,000	13,570	2,430	17.91%	16,000
PILOT	187,792	148,326	148,326	-	0.00%	148,326
TOTAL	\$ 1,726,558	1,648,609	1,576,582	(11,988)	-0.76%	1,564,594
Capital Outlay	\$ -	1,416,000	326,922	1,348,078	412.35%	1,675,000

Budget Payroll Summary

	FY10 Actual	FY11 Estimate	FY12 Budget
Exempt Salaries	1.0 \$ 68,986	1.0 69,883	1.0 51,000
Non-Exempt Wages	5.0 159,201	5.0 154,760	5.0 146,121
Other Compensation	17,658	15,000	25,000
Fringe Benefits	109,896	103,197	100,398
Other Personnel	345	400	500
DEPARTMENT TOTAL	6.0 \$ 356,086	6.0 343,240	6.0 323,019

UTILITY FUND

Sewer

Categories

Personnel – \$323,019 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 - \$390,982 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 - \$623,867 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 - \$1,675,000 Funding in this category includes IRP projects for maintenance of the sewer collection system and lift stations rewiring for generator power. In addition, two CIP projects are included here: Miller Farms Lift Station II and Retrofit Sewer Pumping.

Performance Measures

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Percent of Nonemergency customer requests responded within 24 hours	95%	100%	95%	95%	95%

Triple Bottom Line Focus Area: Social	FY10		FY11		FY12
Measurement Type: Efficiency	Goal	Actual	Goal	Estimate	Goal
Measure: Percent of Emergency customer requests responded in 30 minutes	100%	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 FY12. 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 FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>Amt. Chg.</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Contract Services	\$ 928,265	1,100,000	975,000	225,000	23.08%	1,200,000
TOTAL	<u>\$ 928,265</u>	<u>1,100,000</u>	<u>975,000</u>	<u>225,000</u>	<u>23.08%</u>	<u>1,200,000</u>

Categories

Sewer Fees to Memphis - \$ 1,200,000 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.

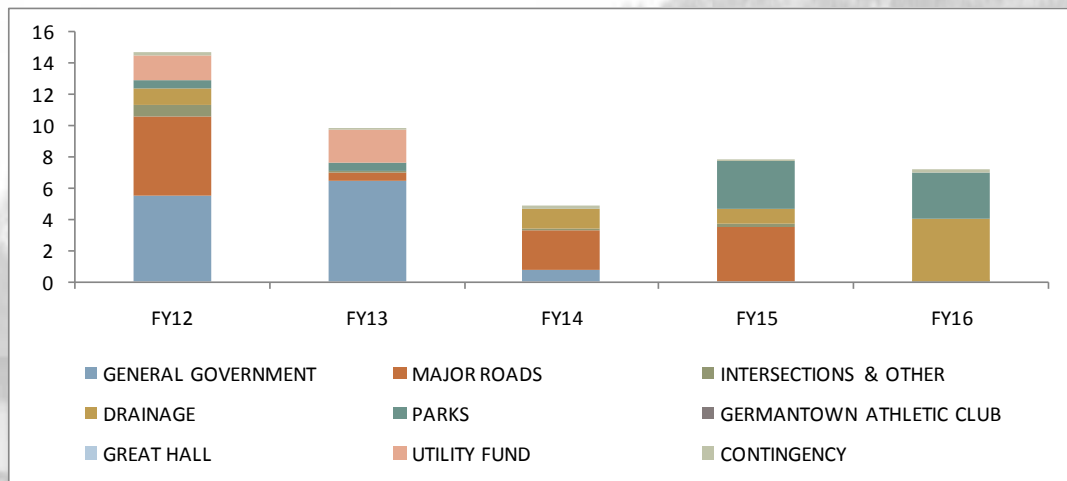


CAPITAL IMPROVEMENTS PROGRAM FY12 BUDGET

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, and Utilities. The Intersections/Other/Drainage category includes traffic signals, sidewalks and drainage projects. A comprehensive schedule of the FY12-16 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.
- 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 FY09 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

Library Expansion Design					
Description					
The expansion of approximately 10,000 sq. ft. will provide much needed space for the 1,000 people that visit the Library every day and will especially benefit the Children's area needs for programming and collection materials.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$475,000			\$50,000	
TOTAL					\$525,000

Information Technology Upgrade					
Description					
This project will replace the City's current desktops and laptops in use throughout the City over a two year period with computers to run on Windows 7 operating system.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$150,000	
TOTAL					\$150,000

Emergency Network, 911, Police & Court Systems - Fire Station 4					
Description					
Replication of the City's main network switches, 911 and the Police AS400 System at the new Fire station4 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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$170,000	
TOTAL					\$170,000

Economic Community Development Roof					
Description					
The metal roofing has multiple leaks and soffit voids. The metal roofing does not leak but the screws and overlaps allow rainwater to enter the building. Multiple repairs have been performed but rainwater leaks appear at various locations throughout the building. The project will consist of re-roofing with standing metal seams rather than metal roofing with screws.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$60,000	
TOTAL					\$60,000

GENERAL GOVERNMENT

Tennessee Genealogical Library Restroom Renovation					
Description					
Construction of an ADA compliant restroom that was not included in the 2006 and renovation of the facility.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$60,000	
TOTAL					\$60,000

Neighborhood Planning Initiative – Arthur/Riggs Roads					
Description					
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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$250,000	
TOTAL					\$250,000

Public Safety Radio System					
Description					
This project will convert all four public safety channels to P25 800 MHz conventional repeaters. Add simulcast capability to provide transmitters and receivers at the new site and a site on the far east side of the City. The project will also add a 5 th channel (Special Event) to the four channels to be shared between Police and Fire staff.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
			\$2,800,000		
TOTAL					\$2,800,000

New Vehicle Maintenance Shop Design & Construction					
Description					
A new vehicle maintenance facility will be constructed on the recently acquired 2.74 acres of land adjacent to Public Services. The new facility will increase the efficiency and effectiveness of the maintenance shop and eliminate environmental and safety concerns.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
			\$1,300,000		
TOTAL					\$1,300,000

GENERAL GOVERNMENT

Germantown Smart Growth Planning Services					
Description					
This project will engage Lawrence Group to provide on-call planning and design services to help implement the Smart Growth Plan adopted in 2007. These services are specifically identified as providing guidance for the Germantown Square and surrounding blocks including but not limited to the expansion of the Germantown Performing Arts Center (GPAC) and the potential public/private partnership opportunities for development/redevelopment of city property.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$100,000	
TOTAL					\$100,000

Document Management System					
Description					
This project will consolidate documents into an electronic format through a document management system. Staff will have the ability to retrieve all pertinent information for a location or topic from a city computer. The addition of this system will allow for the removal of hard copies to off-site locations for file redundancy, and enable back up protection of vital city documents.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$75,000	
TOTAL					\$75,000

TOTAL GENERAL GOVERNMENT

\$ 5,490,000

MAJOR ROADS

MAJOR ROADS

Farmington Boulevard Reconstruction Phase II					
Description					
Complete reconstruction of Farmington Blvd. from Allenby Road to Germantown Rd. 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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
			\$720,000		\$2,400,000
TOTAL					\$3,120,000

Poplar Avenue Culvert Replacement Phase II					
Description					
Repair and/or replacement of damaged culverts under Poplar Avenue identified in the recently completed Inspection and Evaluation Study. STP Project – 80% State Funds and 20% Local funds.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
		\$400,000		\$100,000	
TOTAL					\$500,000

Devonshire Gardens Street Repair					
Description					
Repair of street failures within the Subdivision under a cost sharing agreement with the Home Owners Association to provide \$ 460,000 of the estimated cost to make the repairs.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
		\$460,000		\$190,000	
TOTAL					\$650,000

Poplar Avenue – Miller Farms to Dogwood (Non-participating Items)					
Description					
This project funds non-participating items related to TDOT's Poplar widening project from Miller Farms to Dogwood including Bavarian Village Wall, Entrance feature at Germantown Heights, Decorative cross walks at Poplar/West Street and Poplar/ Germantown Road and relocating existing communication utilities at intersections underground.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
			\$632,000	\$118,000	
TOTAL					\$750,000

MAJOR ROADS

Germantown Road Streetscape (Median Development)					
Description					
Installation of a Median & Gateway sign on Germantown Rd. North of Neshoba Rd. Matching funds for TDOT Roadscape Grant.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$38,000			\$50,000	
TOTAL					\$88,000

TOTAL MAJOR ROADS

\$ 5,108,000

INTERSECTIONS/OTHER/DRAINAGE

INTERSECTIONS & OTHER

Decorative Street Signs					
Description					
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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$100,000				
TOTAL					\$100,000

Traffic Signal – Germantown Road @ Methodist Hospital					
Description					
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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
		\$111,000		\$130,000	
TOTAL					\$241,000

Traffic Signal –Poplar Avenue/Oakleigh Lane					
Description					
Installation of a new traffic signal at the intersection of Poplar Avenue and Oakleigh Lane. STP Traffic Signal Project – 100% State funded except for \$15,000 for upgraded mast arms.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$9,000	\$215,000		\$6,000	
TOTAL					\$230,000

Railroad Crossing Improvements – West Street/Poplar Pike					
Description					
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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$30,000	
TOTAL					\$30,000

INTERSECTIONS/OTHER/DRAINAGE

Traffic Signal LED Upgrade					
Description					
This Project will complete the conversion of incandescent traffic signal heads with energy efficient Light Emitting Diodes (LED). The LED signal heads will reduce energy consumption by 60 to 80 percent depending upon the intersection configuration.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$104,000	
TOTAL					\$104,000

TOTAL INTERSECTION/OTHER

\$705,000

DRAINAGE

DRAINAGE

Lateral D – Section 14 Corps of Engineers Match					
Description					
The City's share of the construction costs to protect the box culvert under Farmington Blvd. under a Section 14 Permit from the Corps of Engineers. The funding is 65% Federal and 35% Local.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
			\$399,000		\$741,000
TOTAL					\$1,140,000

Shady Creek Weir					
Description					
Reconstruction of an outlet weir that serves as a flood regulation device for the Lateral E and Shady Creek Retention Pond. This structure was constructed in 1998 and has deteriorated significantly the past several years.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$700,000				
TOTAL					\$700,000

TOTAL DRAINAGE

\$1,099,000

PARKS

Cameron Brown Playground					
Description					
This project will provide the funding to install a recyclable soft surface material that is poured in place. It will reduce the maintenance and upkeep on the most utilized playground in the City park system.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
				\$40,000	
TOTAL					\$40,000

Bobby Lanier Park					
Description					
The scope of the project is to produce a Park Master Plan for the new Bobby Lanier Park (Ocean View Farm) and adjacent park sites. The plan would include evaluating the needs of the community, determining the best use of that land and providing a plan to direct the future growth of park development.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$400,000				
TOTAL					\$400,000

Greenway Connection Project					
Description					
This project will provide funding to a construct a 225' long and 10' wide trail to connect the existing western terminus of the Wolf River Nature Area section of the Greenway to the new Memphis Greenway slated for completion in December 2011. A section of Boardwalk is also included and new signage.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$99,000				
TOTAL					\$99,000

TOTAL PARKS

\$ 539,000

UTILITY FUND

UTILITY FUND

Sewer Pumping Stations Retrofit – 2574 Moore Road & 7600 Stout Road					
Description					
These pumping stations are both 38 years old and the operating systems and mechanical components have reached the end of their useful life. The current suction type pumps will be replaced with push type pumps and the old float switch systems will be replaced with modern transducer systems.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	\$115,000				
TOTAL					\$115,000

Water Main Extension – Arthur/Riggs Roads					
Description					
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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	182,000				
TOTAL					\$182,000

Miller Farms Lift Station Construction Phase II					
Description					
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 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.					
Funding Sources:	Reserves	Grants	Bonds	Hall	State & Federal
	1,300,000				
TOTAL					\$1,300,000

TOTAL UTILITIES

\$ 1,597,000

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	\$ 5,490,000
Major Roads	5,108,000
Intersections/Other	705,000
Drainage	1,099,000
Parks	539,000
Utility	1,597,000
Contingency	200,000

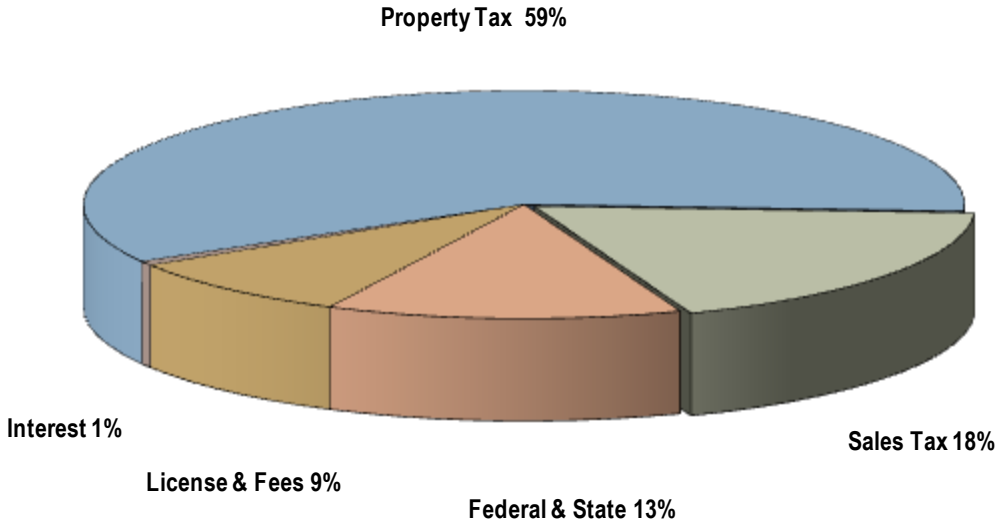
TOTAL FY12 CAPITAL IMPROVEMENTS PROGRAM **\$14,738,000**



GENERAL FUND REVENUE PROJECTIONS

This section presents an analysis of projected revenues for FY12 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 FY12 GENERAL FUND PROJECTED REVENUES

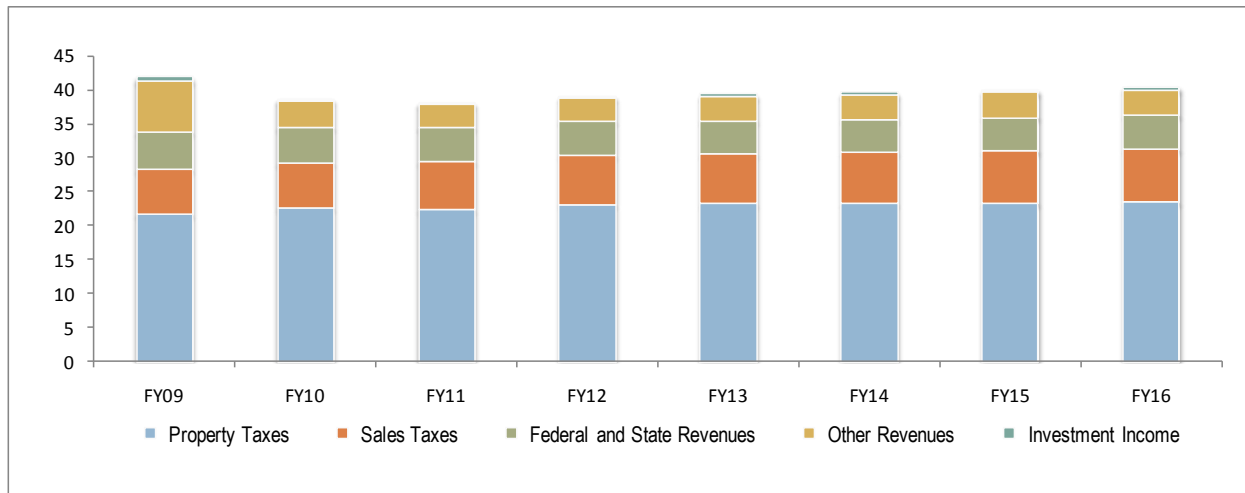


GENERAL FUND REVENUE PROJECTIONS

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

	ACTUAL FY10	BUDGET FY11	Budget FY12
Real Property Tax	\$ 20,853,830	20,536,238	21,392,262
Personal Property Tax	590,242	645,000	555,000
PILOT	-	361,772	368,000
Penalties and Interest	135,988	95,000	125,000
TVA	450,768	463,500	451,927
MLG&W	196,315	195,975	200,300
Local Option Sales Tax	4,986,271	4,974,250	5,465,000
Contra - 20 year Annex Local Option Sales	(25,120)	(20,000)	(20,000)
Wholesale Beer Tax	439,142	395,000	447,000
Wholesale Liquor Tax	246,671	250,000	249,600
Gross Receipts Business Tax	392,573	380,700	438,400
Gross Receipts Business Tax Refund	-	-	-
Business Tax Interest	384	1,000	350
State Business Tax Interest	-	-	-
Business Tax Penalty	3,393	3,800	1,200
State Business Tax Penalty	-	-	-
Cable TV and Telecommunication	605,398	540,000	586,000
Room Occupancy Tax	526,693	473,280	550,800
Automobile Registration	905,025	892,000	897,600
Retail Beer Licenses	6,662	6,300	7,200
Retail Liquor Licenses	12,167	12,400	12,500
Animal Registration Fees	76,787	77,400	79,400
Fence and Sign Permits	3,892	4,000	4,000
Building Permits	32,510	25,000	33,280
Subdivision Engineering	12,017	12,000	13,000
Zoning Application Fees	11,229	15,000	15,000
Grants - Federal/State	629,533	100,000	430,555
State Sales Tax Allocation	2,699,584	2,571,920	2,779,549
State Income and Excise Tax (Hall)	1,718,973	875,000	1,683,000
State Beer Tax Allocation	20,307	22,000	20,000
State Liquor Tax Allocation	62,982	55,000	61,200
City Street and Transportation Tax Allocation	87,993	88,000	88,000
Emergency 911 Services Tax	-	-	-
Fire Inspection Fees	4,075	3,500	4,800
City Court Costs	409,930	500,000	430,000
City Court Fines	264,870	250,000	230,000
Fines and Forfeitures	-	5,000	-
Youth Services	-	-	-
Other Court Revenue	642,229	335,000	335,000
Animal Impoundment Fees	4,584	3,600	3,700
Fines - Library	55,112	55,000	52,000
Investment Income	162,168	179,400	185,000
Loan Interest - Civic Centre	63,115	56,880	50,480
Rental Revenue - WTF	318,700	335,000	318,000
Rental Revenue - GPAC	114,730	120,000	-
Library Materials	25,058	24,000	25,000
Parks	-	5,000	-
Parks - Taxable	7,055	-	7,500
Friends of Library	13,048	8,000	5,000
Senior Expo Revenue	16,450	15,000	18,000
Senior Programs Revenue	-	-	-
Playground Registrations Revenue	51,978	55,000	52,000
Gain/Loss Sale of Assets	(19)	-	-
Other Revenue	276,197	200,000	250,020
Surplus Equipment Sales - GovDeals	66,441	50,000	50,000
Library - Printing & Misc.	14,275	13,000	10,000
Library/Friends Book Sale	47	-	-
Debt Proceeds	-	-	-
Original Issue Premium	-	-	-
Other Financing Sources	-	-	-
Other - Library	2	-	-
Cash Short/Over	(11)	-	-
TOTAL REVENUES	\$ 38,192,243	36,264,915	38,961,623

GENERAL FUND

Current Real Property Tax

\$21,392,262

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 \$1.485 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

\$555,000

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

\$368,000

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 \$1.485 per \$100 of assessed value.

Penalties & Interest

\$125,000

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

\$451,927

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 20th of the month. The most recent federal census establishes a population of 38,844. 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

\$200,300

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

\$5,465,000

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 **\$447,000**

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 22nd directly from wholesalers. The revenue has increased steadily the last several years. Projections are based on a 1% annual growth.

Wholesale Liquor Taxes **\$249,600**

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 **\$438,400**

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 **\$350**

Interest collected by the State of Tennessee on the gross receipts for late tax fillings.

Penalty – Business **\$1,200**

Penalties collected by the State of Tennessee on the gross receipts for late tax fillings.

Cable TV Franchise Fee **\$586,000**

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.

\$550,800

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 20th 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 **\$897,600**

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 **\$7,200**

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 **\$12,500**

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 **\$79,400**

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 **\$33,280**

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 **\$13,000**

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 **\$430,555**

Grants received from the State of Tennessee or the Federal Government.

State Sales Tax Allocation **\$2,779,549**

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 20th of each month. A 4% annual increase in per capita allocation is projected and the population is 38,844. 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 **\$1,683,000**

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 **\$20,000**

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 20th 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 **\$61,200**

T.C.A. 57-4-301. This revenue is collected monthly and directly deposited to the LGIP on the 20th 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 20th of the month. Growth in this revenue is from the growth in housing as described earlier.

Fire Inspection Fees **\$4,800**

Fire inspection fees are collected on a variety of services performed by Germantown's Fire Department and range between \$10 and \$400.

City Court Costs **\$430,000**

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 **\$230,000**

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.

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 **\$3,700**

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 **\$52,000**

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 **\$185,000**

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.

Loan Interest – Germantown Athletic Club **\$50,480**

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.

GENERAL FUND

Rental Revenues - WTF **\$318,000**

In addition to miscellaneous rental income, the City rents property under long-term contracts. There are several long-term contracts for wireless transmission facilities.

Library Materials **\$25,000**

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 **\$7,500**

Rental revenue received from the pavilions.

Friends of Library **\$5,000**

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 **\$18,000**

Rental revenue received from booths at the annual Senior Expo at the Germantown Athletic Club.

Playground Program **\$52,000**

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 **\$250,020**

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. **\$10,000**

The library charges \$.25 per page for black and white copies and \$1.00 per page for color copies.

TOTAL GENERAL FUND REVENUES **\$38,961,623**

SPECIAL REVENUE FUNDS REVENUE PROJECTIONS

STATE STREET AID FUND

	Actual FY08	Budget FY09	Estimated FY09	% Chg.	Budget FY10
State Gasoline Tax Allocation	\$ 1,088,368	1,200,000	1,156,848	-9.94%	1,041,877
Investment Income	17,243	7,800	5,000	56.00%	7,800
General Fund Transfer	600,000	600,000	1,100,000	-18.18%	900,000
TOTAL REVENUES	<u>\$ 1,705,611</u>	<u>1,807,800</u>	<u>2,261,848</u>	<u>-13.80%</u>	<u>1,949,677</u>

State Gasoline Tax Allocation

\$1,041,877

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 20th. 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

\$900,000

Funds transferred from the General Fund to cover additional expenses.

AUTOMATED ENFORCEMENT FUND

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Red Lights	\$ 296,415	246,000	360,000	4.17%	375,000
General Fund Transfer	112,944	92,000	3,000	-100.00%	-
TOTAL REVENUES	<u>\$ 409,359</u>	<u>338,000</u>	<u>363,000</u>	<u>3.31%</u>	<u>375,000</u>

Red Lights

\$375,000

This category includes fines captured on the automated enforcement cameras installed at Germantown Road/Wolf River Boulevard, Farmington/Poplar Avenue, and Germantown Road/Poplar Avenue. The fine for each violation is \$50.00.

SPECIAL REVENUE FUNDS REVENUE PROJECTIONS

DRUG ASSET FORFEITURE FUND

	Actual FY09	Budget FY10	Estimated FY10	% Chg.	Budget FY11
Grants	\$ 13,326	-	-	-	-
Drug Enforcement Revenues	161,172	350,000	300,000	16.67%	350,000
Investment Income	-	-	-	-	-
TOTAL REVENUES	<u>\$ 174,498</u>	<u>\$ 350,000</u>	<u>\$ 300,000</u>	<u>16.67%</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	\$ 26,127	27,000	26,000	1.92%	26,500
Senior Events Revenues	5,857	9,500	6,000	16.67%	7,000
Other Revenue	-	-	-	-	-
Other Revenue - Taxable	35,207	32,000	30,000	0.00%	32,100
Surplus Equip Sale - GovDeals	-	-	-	-	-
TOTAL REVENUES	<u>\$ 67,191</u>	<u>68,500</u>	<u>62,000</u>	<u>5.81%</u>	<u>65,600</u>

Classes

\$26,500

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

\$7,000

Funds received for senior events, including special events, day trips, and commissions.

Other Revenue – Taxable

\$32,100

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	\$ -	100,000	100,000	0.00%	100,000
TOTAL REVENUES	\$ -	\$ 100,000	\$ 100,000	0.00%	100,000

Federal Asset Forfeiture

\$100,000

Funds received from the sale of seized assets by the federal government.



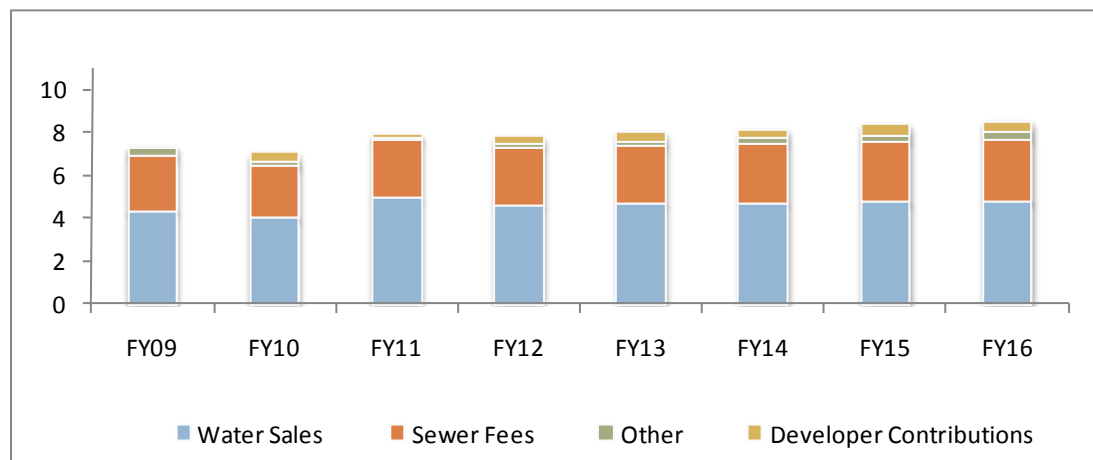
UTILITY FUND REVENUE PROJECTIONS

This section presents the projected Utility Fund revenues for FY12. An analysis chart of revenue components and projected trends through FY16 is presented below.

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Metered Water Sales	\$ 3,970,827	4,500,000	4,904,500	-6.21%	4,600,000
Forfeited Discounts	61,933	70,000	90,000	-22.22%	70,000
Other Revenue	15,578	15,000	28,000	-10.71%	25,000
Developer Installation	4,687	10,000	5,000	100.00%	10,000
Water Connection Fees	48,650	40,000	48,000	-16.67%	40,000
Sewer Connection Fees	39,900	35,000	20,000	75.00%	35,000
Sewer Service Fees	2,444,113	2,700,000	2,720,000	-0.74%	2,700,000
OPERATING REVENUES	\$ 6,585,688	7,370,000	7,815,500	-4.29%	7,480,000
Investment Income	\$ 51,037	65,000	-	100%	65,000
Contributions from Developers	417,437	320,000	142,907	123.92%	320,000
Surplus Equip Sale - GovDeals	51,173	-	18,930	-100.00%	-
Credit Card Fees/Gain/Loss	3,666	-	-	-	-
NONOPERATING REVENUES	\$ 523,313	385,000	161,837	137.89%	385,000

UTILITY REVENUES

\$ MILLIONS



REVENUE ANALYSIS AND PROJECTIONS RATIONALE

Metered Water Sales **\$4,600,000**

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 **\$25,000**

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.

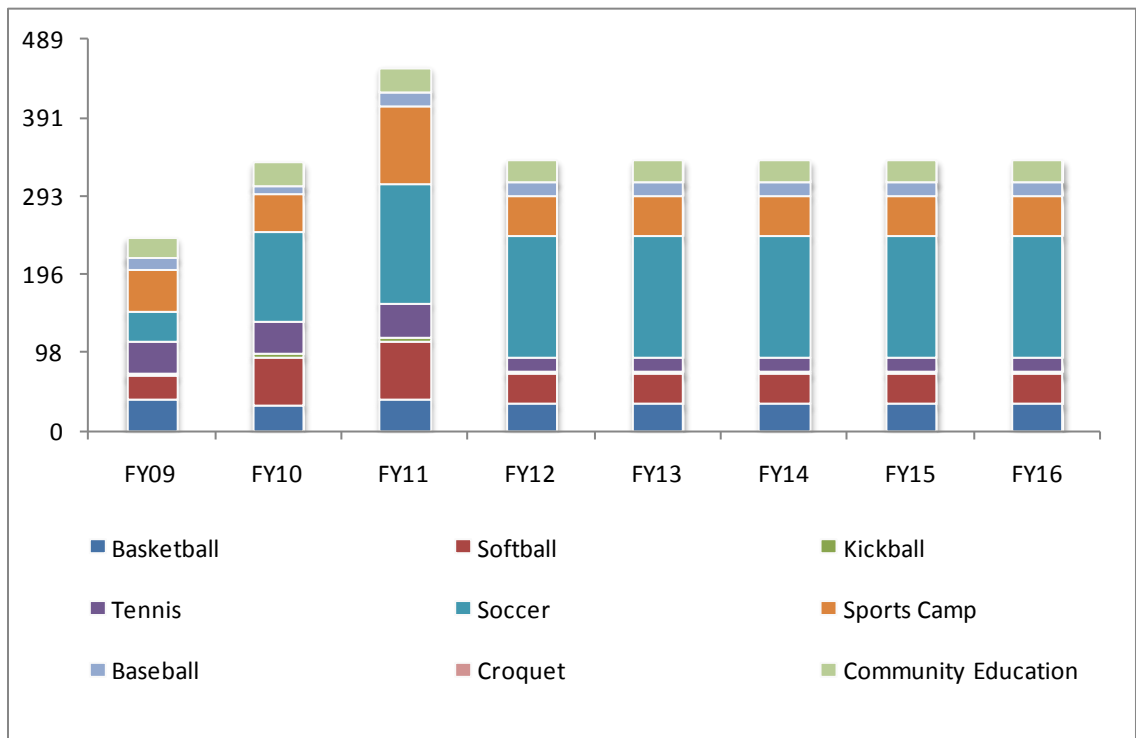
RECREATION FUND REVENUE PROJECTIONS

This section presents the projected Recreation Fund revenues for fiscal year 2012. An analysis chart of revenue components for the Recreation Fund is presented below.

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Basketball Fees and Sponsorships	\$ 31,932	37,550	28,798	15.34%	33,215
Softball Fees	36,927	37,500	34,923	5.76%	36,935
Kickball Fees	3,617	4,750	2,241	0.00%	3,400
Tennis Classes and Other Fees	40,142	43,500	74,500	-76.51%	17,500
Sports Camps Fees	46,251	98,000	43,000	17.09%	50,350
Volleyball Fees	-	-	-	-	-
Soccer	83,485	66,700	61,062	0.45%	61,335
Baseball	9,801	17,000	16,460	-2.79%	16,000
Croquet Fees	512	640	640	0.00%	640
Competitive Soccer	29,240	29,240	37,371	0.00%	91,200
Youth Softball	23,136	23,136	12,013	0.00%	-
Cheerleading	62,978	62,978	30,000	0.00%	30,500
Community Education	30,301	30,000	24,919	10.36%	27,500
TOTAL REVENUES	<u>\$ 398,322</u>	<u>450,994</u>	<u>365,927</u>	<u>0.72%</u>	<u>368,575</u>

RECREATION REVENUES

\$ THOUSANDS



REVENUE ANALYSIS AND PROJECTIONS RATIONALE

Basketball Fees and Sponsors **\$33,215**

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 **\$36,935**

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 **\$3,400**

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 **\$17,500**

Revenues generated through leagues, lessons, and tournaments.

Sports Camps **\$50,350**

Revenues are generated through Sports Camps for Grizzlies Basketball (\$150), Baseball (\$150), Soccer (\$100-\$175), Tennis (\$125), Lacrosse (\$150-\$175), and Volleyball (\$75).

Soccer **\$61,335**

Youth participant fees are \$85 per player for residents and \$121 for non-residents. The league is expecting over 630 youths.

Baseball Fees **\$16,000**

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 **\$91,200**

Revenue generated through lessons, leagues, and tournaments, as well as court rentals.

Cheerleading **\$30,500**

Revenue generated through lessons, leagues, and tournaments, as well as court rentals.

Community Education **\$27,500**

Revenue for this account comes from after school activities and educational courses.

GERMANTOWN ATHLETIC CLUB PROJECTIONS

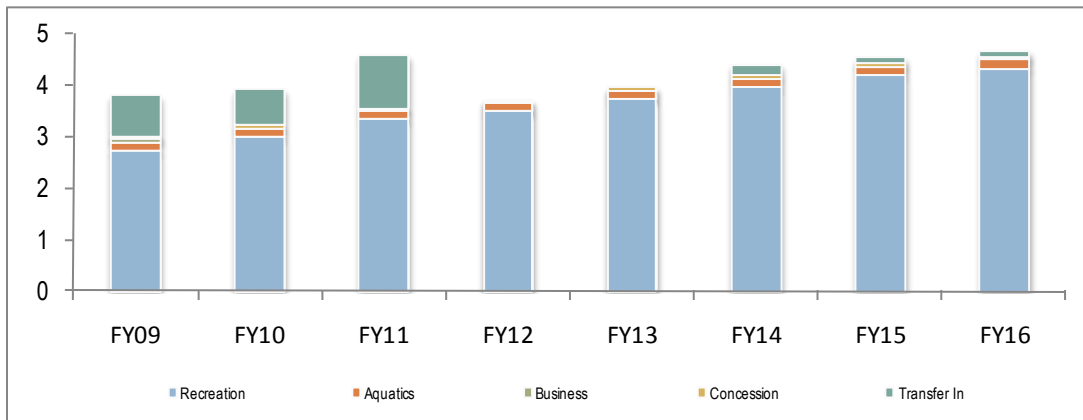
This section presents the projected Germantown Athletic Club Fund revenues for FY12. The graph of revenue components and projected trends through FY16 is presented below.

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Membership Fees	\$ 2,384,763	2,625,000	2,700,000	6.44%	2,874,000
Membership Application Fee	110,996	50,000	100,000	11.00%	111,000
Daily Fees	14,953	15,000	15,000	0.00%	15,000
Classes - Club Programs	14,235	20,000	20,000	0.00%	20,000
Classes - Contract Programs	63,511	50,000	50,000	0.00%	50,000
Concessions - Recreation	59,788	50,000	50,000	20.00%	60,000
Vendor Commissions	-	-	-	-	-
Concessions - Aquatics	-	-	3,000	0.00%	3,000
Rent - Taxable Recreation	-	-	-	-	-
Rent - Taxable Business	-	-	-	-	-
Rent - Nontaxable Business	79,222	79,222	79,222	0.00%	79,222
Rent - Nontaxable Recreation	9,617	15,000	4,000	150.00%	10,000
State Grants	-	-	-	-	-
Non-Member Surcharge	10,627	10,000	10,000	0.00%	10,000
Other Revenues	27,163	4,000	28,000	-28.57%	20,000
Nursery	298	-	750	33.33%	1,000
Catering	-	-	-	-	-
Fitness Programs	-	-	-	-	-
Water Exercise	-	-	-	-	-
Swim Team	68,045	75,000	75,000	0.00%	75,000
Swimming Lessons	61,915	62,000	50,000	0.00%	50,000
Swim Meet Fees	10,824	15,000	10,600	-5.66%	10,000
Aquatics Rental	6,420	11,000	6,000	0.00%	6,000
Personal Trainer	276,003	250,000	330,000	-9.09%	300,000
Pro Shop	13,205	17,000	11,000	18.18%	13,000
Marketing	-	-	-	-	-
Catered Events	12,227	9,500	9,500	5.26%	10,000
Miscellaneous Aquatic Revenue	-	-	-	-	-
OPERATING REVENUES	\$ 3,223,812	3,357,722	3,552,072	4.65%	3,717,222
Investment Income	\$ (2,144)	2,600	2,600	0.00%	2,600
Credit Card Over/Short	231	200	1,000	0.00%	1,000
Surplus Equip Sale - GovDeals	-	-	-	-	-
NONOPERATING REVENUES	\$ (1,913)	\$ 2,800	\$ 3,600	0.00%	\$ 3,600

REVENUE ANALYSIS AND PROJECTIONS RATIONALE

GERMANTOWN ATHLETIC CLUB OPERATING REVENUES

\$ MILLIONS



Membership Fees **\$2,874,000**

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 **\$111,000**

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 **\$60,000**

Profits received from the sale of food/menu items at the Germantown Athletic Club concessions that include birthday parties.

Concessions - Aquatics **\$3,000**

Profits received from the sale of food/menu items at the Germantown Athletic Club pool concessions.

Rent – Nontaxable Business **\$79,222**

Revenue received from space rented/leased to the Great Hall for occupancy.

Rent – Nontaxable Recreation **\$10,000**

Revenue received from gym or other room rentals.

REVENUE ANALYSIS AND PROJECTIONS RATIONALE

<u>Non-Member Surcharge</u>	<u>\$10,000</u>
Revenue collected from non-member participation in programs.	
<u>Other Revenues</u>	<u>\$20,000</u>
This line includes revenue from food and drink machines at the Germantown Athletic Club, purchase of replacement ID and return check fees.	
<u>Nursery</u>	<u>\$1,000</u>
Income generated from kids Klub and kids zones.	
<u>Swim Team</u>	<u>\$75,000</u>
Includes charges for participants in the Swim Team, Masters Swim Team and coaching clinic.	
<u>Swimming Lessons</u>	<u>\$50,000</u>
Includes charges for all regular and special swimming lessons.	
<u>Swim Meet Fees</u>	<u>\$10,000</u>
Revenues generated from hosting United States Swimming Meets and Memphis Swim Conference Meets.	
<u>Aquatics Rental</u>	<u>\$6,000</u>
Income generated from rentals of lanes and open swim for the indoor and outdoor pools.	
<u>Personal Trainer</u>	<u>\$300,000</u>
Revenue generated from personal training and pilates sessions.	
<u>Pro Shop</u>	<u>\$13,000</u>
Revenues from the sale of Germantown Athletic Club merchandise.	
<u>Catered Events</u>	<u>\$10,000</u>
Profits received from the sale of food/menu items for birthday parties.	
<u>Investment Income</u>	<u>\$2,600</u>
Interest earned on available cash from investments in the State of Tennessee LGIP account.	
<u>Credit Card Over/Short</u>	<u>\$1,000</u>
This account records cash overage and shortage.	

GREAT HALL PROJECTIONS

This section presents the projected Great Hall Fund revenues for FY12.

	<u>Actual FY10</u>	<u>Budget FY11</u>	<u>Estimated FY11</u>	<u>% Chg.</u>	<u>Budget FY12</u>
Rent - Business	\$ 67,937.00	115,000	97,104	49.32%	145,000
Other Revenues	-	-	2,069	465.49%	11,700
Private Concessions	-	20,000	2,454	103.75%	5,000
OPERATING REVENUES	<u>\$ 67,937</u>	<u>135,000</u>	<u>101,627</u>	<u>59.11%</u>	<u>161,700</u>
Investment Income	\$ 506	-	-	-	-
Credit Card Over/Short	-	-	-	-	-
NONOPERATING REVENUES	<u>\$ 506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Rent - Business

\$145,000

Revenue received from the Great Hall rentals. These rentals include the multi-media room and Great Hall banquet rooms.

Other Revenue

\$11,400

Revenue received from use of the dance floor, linens, pipe and drape easels, microphones.

Private Concessions

\$5,000

Profits received from the sale of food/menu items at the Great Hall.

SANITATION FUND REVENUE PROJECTIONS

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Sanitation Service Fees	\$ 3,864,615	3,839,699	3,839,699	-6.7%	3,582,540
Forfeiture Discounts	40,827	32,000	38,000	-7.9%	35,000
OPERATING REVENUES	\$ 3,905,442	3,871,699	3,877,699	-6.7%	3,617,540
Investment Income	\$ 2,558	2,600	850	5.9%	900
Grants	5,074	9,000	7,500	0.0%	7,500
Recycling Reimbursement	16,870	8,000	87,000	-74.7%	22,000
NONOPERATING REVENUES	\$ 24,502	19,600	95,350	-68.1%	30,400

Sanitation Fees

\$3,582,540

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
(Backdoor \$20.00/Curbside \$20.00)	
Multi-Family	14.65

Forfeiture Discounts

\$35,000

This source represents the additional rates that customers pay when they do not pay their sanitation fees on time.

Interest Income

\$900

This source represents interest earned on LGIP accounts and treasury notes.

Grants

\$7,500

This source represents federal and state grants Germantown receives for operations and promotion of its recycling program.

Recycling Reimbursement

\$22,000

This source represents monies received from recycling facilities from the sale of collected recyclable materials.

STORMWATER MANAGEMENT FUND REVENUE PROJECTIONS

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Stormwater Management Fee	\$ -	985,000	1,010,000	13.86%	1,150,000
Stormwater Permits	-	-	-	100%	1,800
General Fund Transfer	7,450	-	-	-	-
OPERATING REVENUES	\$ 7,450	985,000	1,010,000	14.04%	1,151,800
Investment Income	-	-	-	-	-
NONOPERATING REVENUES	\$ -	-	-	-	-
	\$ 7,450	\$ 985,000	\$ 1,010,000		\$ 1,151,800

Stormwater Management Fee

\$1,150,000

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.

Stormwater Permits

\$1,800

This fee covers the cost of review for stormwater permit for new construction with homebuilders.

PENSION FUND REVENUE PROJECTION

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Contributions	\$ 2,991,569	2,642,000	2,937,000	2.55%	3,012,000
Fair Value Appreciation (Depreciation)	3,517,389	2,532,220	6,730,000	-59.36%	2,735,000
Interest and Dividends	935,202	278,128	1,295,000	-5.41%	1,225,000
TOTAL REVENUES	\$ 7,444,160	5,452,348	10,962,000	-36.40%	6,972,000

Contributions

\$3,012,000

The actual contributions each year are determined by actuarial data compiled by the Actuarial Services Group, Inc. The City budget contribution for FY12 is projected to be \$2,375,000. In addition, emergency services personnel contribute a determined percent of their salary. The employee contributions are determined by a payroll calculation. Employee contributions for FY12 are estimated to total \$637,000.

Fair Value Appreciation (Depreciation)

\$2,735,000

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.

Interest and Dividends

\$1,225,000

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 12.9%. For the six months ended June 30, 2011, the overall fund has returned 2.5%. The FY12 projections herein are based on a 8.3% rate of return.

HEALTH FUND REVENUE PROJECTIONS

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Contributions	\$ 3,698,177	4,296,084	3,781,800	6.68%	4,034,355
TOTAL REVENUES	\$ 3,698,177	4,296,084	3,781,800	6.68%	4,034,355

Contributions

\$4,034,355

Health Insurance Transfer – effective January 1, 1993, employees began funding medical benefits, based on family size. The City's contribution is \$8,400 per employee and subscriber for FY12 with a total contribution of \$3,368,186 approximately 88% of medical costs. Recipients of the City's health benefits account for approximately 12% of the estimated contributions for FY12, \$451,233.

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 FY12, the City will contribute \$598.90 per employee with a total contribution of \$111,294 approximately 52%. Recipients of the City's dental benefits fund approximately 48% of the estimated dental contributions for FY12, \$103,641.

OPEB FUND REVENUE PROJECTIONS

	Actual FY10	Budget FY11	Estimated FY11	% Chg.	Budget FY12
Contributions	\$ 1,042,017	1,012,000	1,036,481	-0.14%	1,035,000
Fair Value Appreciation	(107,497)	200,000	200,000	0.00%	200,000
Interest and Dividends	34,323	10,000	10,000	0.00%	10,000
TOTAL REVENUES	\$ 968,843	1,222,000	1,246,481	-0.12%	1,245,000

Contributions

\$1,035,000

Starting in FY09, 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. In addition, retirees who participate in OPEB contribute monthly to the Fund.

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 OPEBC regarding investment objectives and strategies and to assess the performance of the plan's money managers. The plan employs six 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 fiscal year ended June 30, 2011, the overall rate of return for plan investments was 21.6%. For the six months ended June 30, 2011, the overall fund has returned negative 4.2%. The FY12 projections herein are based on a 7.5% 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, Germantown Great Hall Conference Center 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 Athletic Club Fund. The General Fund made an intragovernmental loan to the Athletic Club facility for a 20-year term.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Great Hall Conference Center accounts for all expenditures and revenues associated with the rental of facility space used mostly for meetings, weddings and receptions.

The Sanitation Fund accounts for all expenditures and revenues associated with garbage collection and disposal.

The Stormwater Fund accounts for all expenditures and revenues associated with the management of stormwater runoff. This fund provides citizens with improved health and safety, protection of property value, and cleaner and safer streets.

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, Great Hall Conference Center Fund, Stormwater 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 unassigned resources are available for use, it is the City's policy to use restricted resources first, then unassigned resources as they are needed.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignment 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 st General Assembly, which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
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 fro 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, 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 \$1.485 per \$100 of assessed value for FY11.
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 22 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
- BEAUTIFICATION COMMISSION
- BOARD OF ZONING APPEALS
- 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

