
City of Memphis



MISSION

The City of Memphis, its Employees, and City Partnerships will provide responsive and cost effective services through the enhancement of Employee, Neighborhood, Youth, and Business Development.

VISION

To be recognized globally as the City of choice in which to live, learn, work, and recreate.

CORE VALUES

- Honesty, in All Transactions
- Excellence, in All We Do
- Responsiveness, to All We Serve
- Safety, in All Environments



CITY OF MEMPHIS
A C Wharton Jr., MAYOR
George M. Little, CHIEF ADMINISTRATIVE OFFICER

ADMINISTRATION

Brian Collins Director, Finance
Alvin Benson Director, Fire Services
Toney Armstrong Director, Police Services
Dwan Gilliom Director, Public Works
Quintin Robinson Director, Human Resources
Janet Hooks Director, Parks & Neighborhoods
Martha Lott Director, General Services
Robert Lipscomb Director, Housing & Community Development/MHA
Richard Copeland Director, Planning and Development
Herman Morris City Attorney, Legal
John Cameron City Engineer, Engineering
Brenton Nair Chief Information Officer

CITY COUNCIL

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William C Boyd District 2
Harold B. Collins District 3
Wanda Halbert District 4
Jim Strickland District 5
Edmund Ford, Jr District 6
Lee Harris District 7
Joe W. Brown District 8-1
Janis Fullilove District 8-2
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Kemp Conrad District 9-1
Shea Flinn III District 9-2
Reid Hedgepeth District 9-3

COURTS

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This document presents the City of Memphis' budget in sections: Introduction, Financial Summary, General Fund Revenue and General Fund Expenditures. Sections are also presented for the other funds that provide major support for the City's operation. An Appendix section providing statistical information and a glossary conclude this document.

Introduction

This section presents the Mayor's comments on the budget, the City government's structure, a discussion about the City's strategic financial goals, policies, and initiatives, the Budget Process and calendar, the City's Policies, and the City's long-term strategic Financial Plan. These documents provide the reader an explanation of the policy basis for the City.

Financial Summary

This section presents an overview of the City's budget along with the summary and detail of all funds. The Budget Ordinance, the personnel Authorized Complement, and a summary of the Capital Improvement Program are separately identified sections within the financial summary.

General Fund Revenues

This section provides a summary of the City's revenue resources and the detail within these resources. Detailed analyses are provided on the top ten (10) revenue sources.

General Fund Expenditures

This section provides a summary of the operating budget for each division of City of Memphis government on a category basis. Within each division we have included at each legal level the mission, fiscal year 2012 performance highlights, and fiscal year 2013 measures and metrics.

OTHER FUNDS

Enterprise Funds

This section includes budget projects for the various enterprise funds of the City which are supported by user fees. The Sewer Fund and Storm Water Fund represents the City's Enterprise Funds.

Internal Service Funds

This section included the Internal Service Funds for the City which provides services to other departments of the City on a cost reimbursement basis. Health Insurance Fund and Fleet Management Fund comprise the City's Internal Services Funds.

Special Revenue Funds

This section is used to budget for specific revenues that are restricted as to their use. Two examples include the Solid Waste Fund and certain activities of the Office of Planning and Development.

Debt Service Fund

This section contains the projected revenue and expenditures for the Debt Service Fund and the debt service trend indicators.





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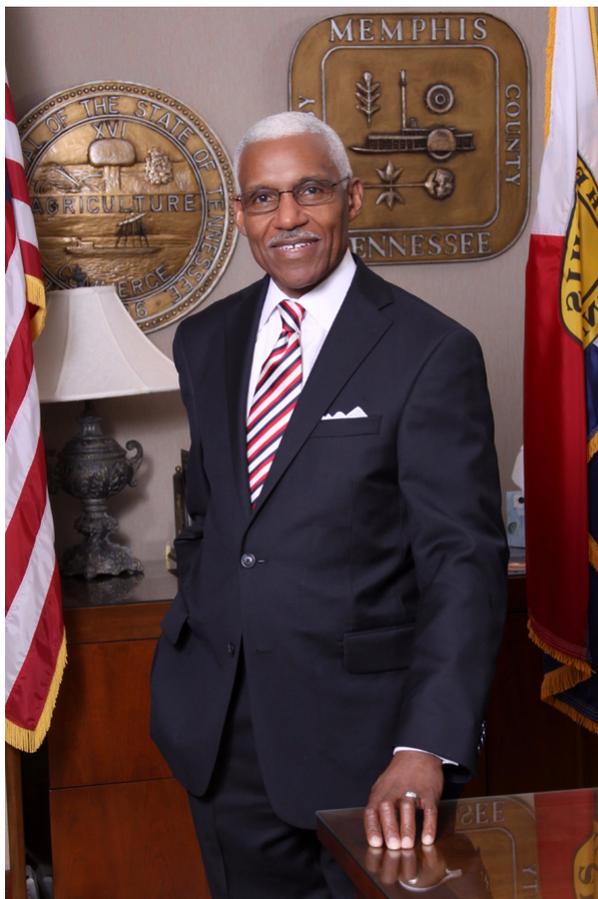


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Dear Members of the Memphis City Council and Citizens of Memphis,

As required by Memphis City Charter, I am submitting to you the proposed Fiscal Year (FY) 2014 City of Memphis General Fund Budget.

This proposed Fiscal Year 2014 Operating Budget is \$622.5 million dollars which represents a \$25.9 million dollar decrease from the adopted budget of \$648.5 million for Fiscal Year 2013.

This FY2014 budget is a balanced budget that can also essentially be termed as a "continuation budget" in the sense that the level of services provided for in the FY2013 budget are essentially the same.

In a larger sense, this budget and the tough decisions associated with it are being driven by three predominating factors: revenue loss we have experienced inclusive of one-time revenue generators we must restore, dramatic increases in our debt fund payments, and expense increases that have been largely attributable to the restoration of one time cuts and the maintenance of public safety - specifically the Memphis Police Department - at a level that has grown by over \$40 million over the last several years.

With respect to our revenue loss, we have seen an approximate \$26 million decrease resulting from a

number of factors including but not limited to a tax revenue shortfall of nearly \$8 million and our one-time use of \$19.5 million from City reserves to balance last fiscal year's budget. In addition to the long work to build our City reserves back up given the aforementioned \$19.5 million draw we made on it in FY 2013, there is also the need to restore the \$22 million we took from the City's OPEB fund.

Our debt service has grown dramatically over the last few budget cycles with the refinancing and restructuring of debt we have taken on in order to help fund city schools, an undertaking we assumed for four years without a dedicated revenue stream. We have increased our debt service obligation by \$20 million when comparing FY2013 to FY2014. In the FY2014 budget, approximately 84 cents from our property tax rate is apportioned toward our debt services fund which is a 13 cents increase - over \$13 million overall - from the 71 cents that has been dedicated over the last several years. This drop from \$20 million to \$13 million in debt service obligation was actually realized through another refinancing opportunity we initiated which essentially pushes this financial obligation forward to future budget discussions and processes.

Regarding our overall expenditures from FY2013 to the proposed FY2014, we saw a decrease in \$ 52.7 million on paper with the end of our court-mandated obligation to fund Memphis City Schools. However, this reduction in expenditures produced no reductions in real terms when considering the many one-time measures used to close the budget gap that were no longer viable, the loss of approximately \$33.6 million in property tax revenue from a tax rate decrease initiated in FY 2008, and the increase of the budget for the Memphis Police Department by some \$43 million since FY2008, inclusive of the \$17 million increase from FY2012 to FY2013. To reiterate, we have essentially realized no positive financial impact from the ending of our obligation to fund Memphis City Schools.

The structural imbalances we have seen in our City's budget over the last several years where expenditures have outpaced revenue have been profound. These budget imbalances compel us to definitively answer and identify the level of services the public is comfortable with funding. This year's continuation budget will get us more fully into the implementation of our Five Year Strategic plan which we are in the process of framing with input from the Council and from the citizens of Memphis. This critical process will assist us tremendously as we become more intentional about the level of services Memphians are comfortable with funding.

Lastly, our fiscal realities - critical though they might be - have not deterred us from the priorities we have adopted for our city. Throughout the scope of our operations and as highlighted in a number of sundry ways throughout this proposed budget, we will continue to place strong emphasis on our work to create safe and vibrant neighborhoods, grow prosperity and opportunity for all, invest in our young people, and advance a culture of excellence in government. These guiding principles have been our north star in spite of the choppy waters we have had to navigate with reference to our funding of City government operations.

As we continue to chart the course for the future, I would only remind us all that it is truly within our power to advance these priorities for our city as we make the responsible decisions and critical investments that a city of our size, renown, and possibilities truly deserves.

Yours in service,



A C Wharton, Jr.

Mayor, City of Memphis

Note: The Mayor's transmittal letter was written at the time that the Proposed Budget was submitted to Council. This schedule shows the amendments made to the Proposed Budget.

FY2014 Operating Budget	Proposed Budget	Amendments	Adopted Budget
<u>General Fund Revenues</u>			
Unallocated Revenues	575,869,081	3,945,457	579,814,538
Divisional Revenues	46,668,029	-	46,668,029
Total Revenues	622,537,110	3,945,457	626,482,567
<u>General Fund Expenditures</u>			
City Attorney	9,581,259	2,853	9,584,112
City Council	1,491,479	33,248	1,524,727
City Court Clerks	5,275,174	(38,098)	5,237,076
City Judges	597,870	18,790	616,660
Engineering	8,351,316	42,218	8,393,534
Executive	5,581,776	(67,380)	5,514,396
Finance	4,762,463	(64,617)	4,697,846
Fire Services	158,322,303	(2,649,795)	155,672,508
General Services	20,496,972	(242,509)	20,254,463
Grants & Agencies	65,299,850	4,562,463	69,862,313
Housing and Community Development	6,857,468	6,063	6,863,531
Human Resources	6,325,774	48,054	6,373,828
Information Services	15,271,009	41,877	15,312,886
Parks and Neighborhoods	45,484,384	2,163,262	47,647,646
Police Services	241,502,870	(7,447,002)	234,055,868
Public Works	27,335,143	(5,543,999)	21,791,144
Total Expenditures	622,537,110	(9,134,572)	613,402,538
Contribution/(Use) of Fund Balance	-	13,080,029	13,080,029

FY2013 CIP Budget	Proposed Budget	Amendments	Adopted Budget
Total Revenues	165,411,775	4,550,000	169,961,775
Total Expenditures	165,411,775	4,550,000	169,961,775



THE CITY OF MEMPHIS, TENNESSEE

Memphis is located on the east bank of the Mississippi River in the southwest corner of Tennessee. Memphis is the State's largest city and the county seat of Shelby County. The corporate limits contain 343 square miles, representing 45 percent of the total land area of Shelby County. Memphis ranks as the 18th largest city in the nation. The 2005 population was 646,356 according to the State of Tennessee Department of Economic and Community Development.

GOVERNMENTAL STRUCTURE

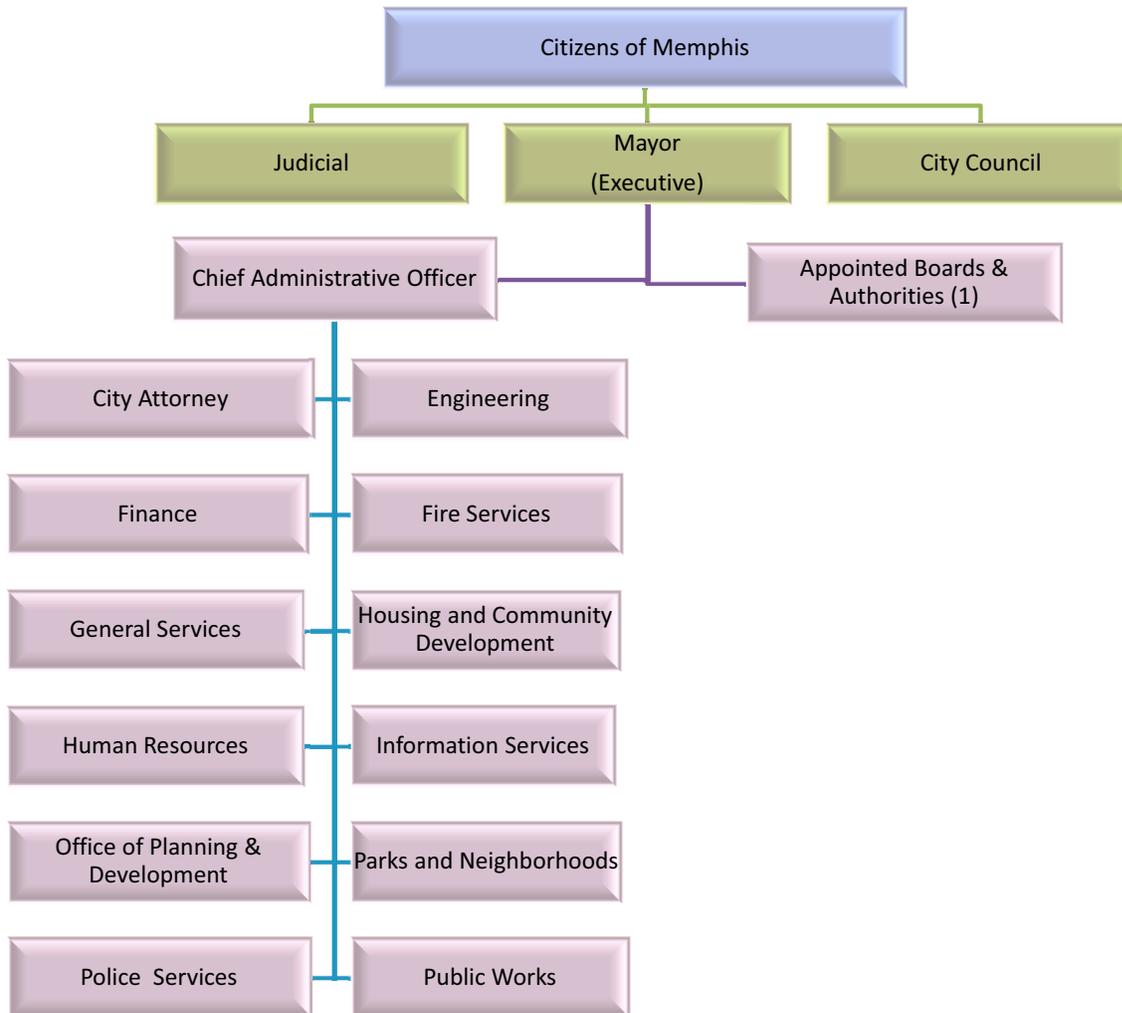
The City of Memphis was incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968. At that time, a Mayor-Council form of government was established. The City Council is composed of thirteen representative citizens who are elected for four-year terms. Six council members are elected at large in multi-member districts, with territorial boundaries determined by dividing the City in half with each multi-member district consisting of three (3) council member numbered positions. The remaining seven (7) council members are elected by single member districts, numbered 1-7. The Council elects its own chairperson, exercises legislative powers, approves budgets and establishes the tax rate. The Mayor is elected to a four-year term. The Mayor carries out the policies of the City and appoints City board members, officers and division directors, with Council approval. The City's operating and service departments are organized under the Chief Administrative Officer and Chief Financial Officer who are appointed by and serve at the will and pleasure of the Mayor. The Mayor may veto action of the City Council, but a simple majority can override any veto.

The Chief Administrative Officer and Chief Financial Officer, under the direction of the Mayor, coordinate the activities of all administrative divisions of City government, acting as liaisons between the Mayor and all divisions, bureaus, boards, commissions and authorities. The directors of all divisions report to the Chief Officers on administrative procedures.

The major administrative divisions of the City include: Engineering; Executive; Finance; Fire Services; General Services; Information Services; Housing and Community Development; Legal; Parks and Neighborhoods; Human Resources; Police Services; Public Works/Sanitation; and the Office of Planning and Development.

The Mayor is responsible for all city appointments to boards, which serve the City. These include the boards of the Memphis Light, Gas and Water Division (MLG&W); Memphis Area Transit Authority; Memphis Housing Authority; Center City Commission; Memphis & Shelby County Convention Center Complex; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; Memphis & Shelby County Public Library Board. The Mayor appoints five of the seven members of the Board of the Memphis & Shelby County Airport Authority. Most of the members of these boards are private citizens giving their time to the City without compensation.

CITY OF MEMPHIS, TENNESSEE ORGANIZATION CHART



(1) The Mayor makes appointments to Boards and Authorities whose budgets are separate but are related organizations, jointly owned or joint ventures. These Boards and Authorities include for example, the Memphis Area Transit Authority, Memphis Light, Gas & Water Division, The Retirement and Pension Systems, Memphis & Shelby County Airport Authority, Memphis & Shelby County Convention Center, Memphis & Shelby County Building Code Advisory and the Center City Commission.

Budget Overview

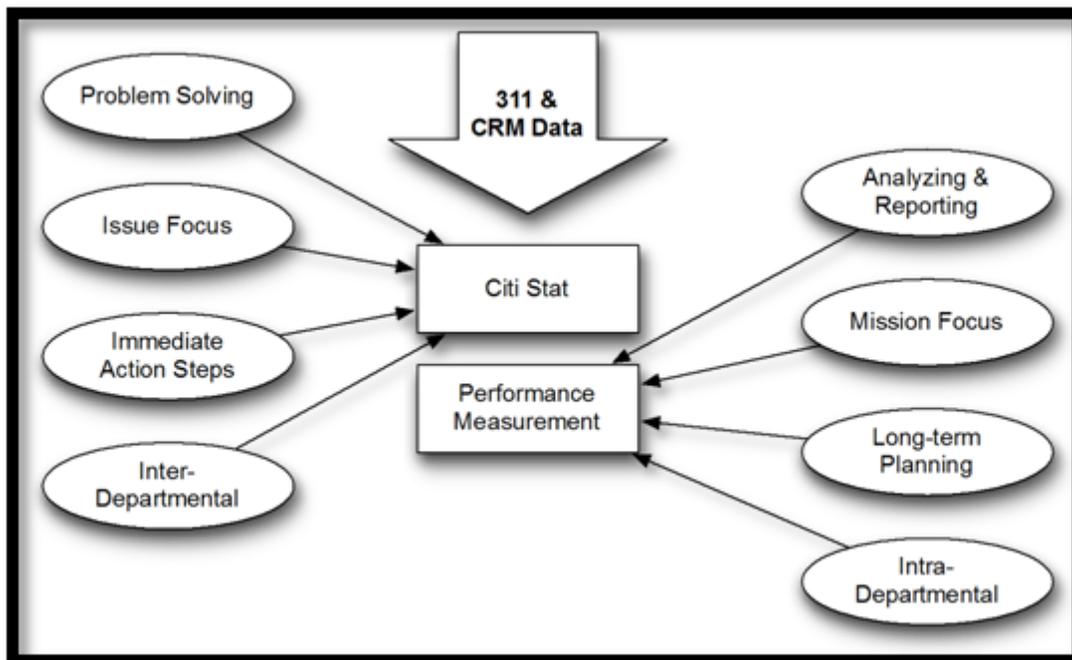
The City's Mission and Priorities

The City's Mission: to provide responsive and cost effective services through the enhancement of employees, neighborhoods, youth and business development.

The City's Priorities:

1. Create safe and vibrant neighborhoods – *goal:* To enhance crime prevention, provide support for at-risk and ex-offender populations, and promote community partnerships and citizen participation.
2. Grow prosperity and opportunity for all – *goal:* Improved business incentives and business-related government processes and the elimination of barriers related to economic issues.
3. Invest in our young people – *goal:* Education and developing opportunities to retain and attract youth for productive service to our businesses and communities.
4. Advance a culture of excellence in government – *goal:* Reformation of government processes and improvement of organizational coordination, clarification of customer service standards, improving internal quality assessment and accountability, and both increasing and improving opportunities for citizen feedback.

The City of Memphis strives to be a high performing organization. As a result, city employees transitioned the way we utilize, analyze, and synthesize data to measure effectiveness. We designed a performance management model that combines Citi-Stat, performance metrics, and 311/CRM data in a coordinated effort to enhance internal performance and external customer service. The illustration below describes how the main tenants of the model work together. These platforms serve dual purposes as management instruments and accountability tools for both operations and fiscal management.

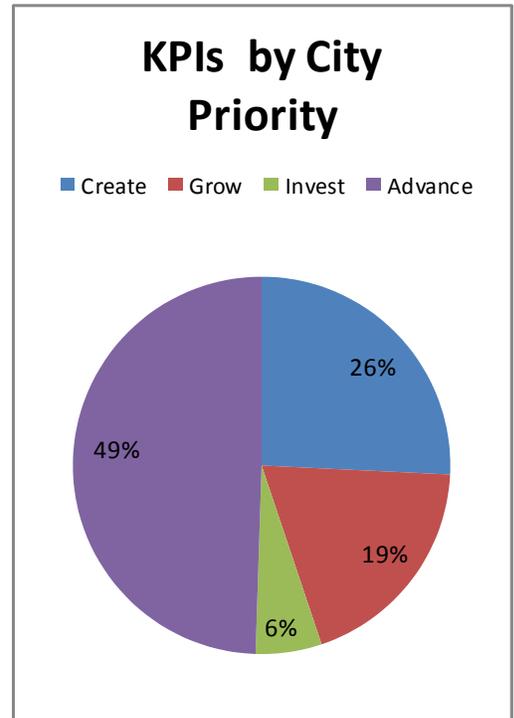


Performance Accountability Plans

The performance accountability plans, which fall under the performance measurements component of the aforementioned model, are a mechanism for analyzing and reporting data on how resources are used and how specific outcomes are achieved based on divisional missions and strategic, long-term planning. Moreover, the performance accountability plans align each division's mission and performance objectives to the overarching city mission and priorities. Below are two graphics, which demonstrate how the key performance indicators (KPI) relate the City Priorities.

City Priorities and KPI Matrix

Division	KPIs	Create	Grow	Invest	Advance
City Attorney	16	1	2	0	13
City Council	0	0	0	0	0
City Court Clerk	0	0	0	0	0
City Court Judges	0	0	0	0	0
Engineering	11	7	3	0	1
Executive	16	0	3	4	9
Finance	12	0	0	0	12
Fire	24	11	0	0	13
General Services	24	5	4	0	15
HCD	10	0	10	0	0
Human Resources	12	0	0	0	12
Information Services	9	0	1	0	8
Parks and Neighborhoods	35	9	14	7	5
Police	13	10	0	0	3
Public Works	12	7	0	0	5
Total KPIs	194	50	37	11	96



The Fiscal Year 2014 (FY) budget funds all aspects of the aforementioned priorities that will help accomplish our Mission. In the budget process both the realities of the economy and the needs and demands of the citizenry were considered.

The Economic Impact on Budget Planning

The Memphis local economy has recovered from the lows of the economic downturn; however there will continue to be a lasting impact from the years of economic difficulty. The Memphis economy is diverse and the City is attracting new businesses, Electrolux is poised to open its North American manufacturing operation in a few months, The Great American Steamboat Company has made its home on the banks of the Mississippi in Memphis, and Bass Pro Shops will open its largest store, loaded with attractions, in 2014.

The recovery impacts are mixed. While stock markets have returned lost values to our pension funds, the unemployment rate has not seen a significant decline and remains at around 9.5%. The economic outlook for the Memphis MSA is for the recovery to drag on until the major markets and the nation have grown stronger. The Memphis MSA has traditionally been a slow, steady growth area that benefits from strong national and international economic expansion. Slow population growth limits local opportunities for internal expansion and creates the link between growth of other markets and expansion of local economic opportunities.

Unemployment Rate	June 2013	Month/ Month	Year/ Year
National	7.6%	0.0	-0.6
Tennessee	8.5%	+0.2	+0.3
Memphis	9.5%	0.0	+0.4

Note: Metro level data is now seasonally adjusted. All comparisons are made with June 2013 data as July metro level unemployment data has not yet been released.

Source: WGU Tennessee – Department of Numbers

Our recovery trends also lag national trends in some of the other leading economic indicators such as housing. In fact our property values were reassessed for 2013. This occurs every four years. The result of the 2013 property reappraisals was that property median values declined by 18% from \$81,200 in 2012 to \$66,200 in 2013. This property value decline was a first for Memphis, previously property reappraisals always showed increases.

The lower property values resulted in a tax rate increase just to maintain the same level of revenues of the previously higher valued properties. As a result of the budget neutral tax rate increase it was especially difficult to convey to citizens the need to go beyond that increase for necessary inflationary increases and service demands. Consequently the City Council reduced the administration’s submitted budget by over \$9.0 million.

Implications of Declining Property Values

<u>FY 2013 Property Value</u>	<u>Tax Rate</u>	<u>Revenue</u>
 \$100,000	3.11	\$778.00
<u>FY 2014 Property Value</u>	<u>Tax Rate</u>	<u>Revenue</u>
 \$ 92,619	3.36	\$778.00

Responsiveness to Needs of the Citizenry

General Fund Discussion

This budget addresses three priority issues: increasing the reserve fund which was used, in part, in FY 2013 to fund the city’s Memphis City Schools (MCS) obligation, (see MCS details below in the expenditures discussion); restoration of employee salary reductions, which were also used to fund the MCS obligation; and investing in the community through increased funding for libraries and community centers. The adopted budget for FY 2014 is balanced. Revenues are planned to be greater than expenditures by \$13.1 million.

Revenues

The FY 2014 *general fund budget* is \$626.4 million dollars. This is \$22.0 million less than FY 2013 adopted budget of \$648.4 million.

Revenues			
Fund Type	FY 2013 Adopted	FY 2014 Adopted	Inc / Dec
General Fund	\$ 628,906,596	\$ 626,482,567	\$ (2,424,029)

The revenue budget was developed relying on, among other things economic research by the University of Memphis (U of M), with particular focus on the forecast and trends for the top ten revenue sources.

To give some insight into the revenue budget, below are partial comments from the University of Memphis that influenced our revenue plan.

- The set of large sources for the General Fund is forecast to grow 1.0 percent in FY2014, given assumptions about no changes in rules that regulate growth of revenue. Slower growth is anticipated over the next decade, with the ten year average annual growth rate being 0.7 percent.
- Of the ten largest sources of revenues, six decreased in FY2012, three are forecasted to decrease in FY2013, and two are anticipated to decrease in FY2014.

According to U of M in the case of the two most important sources, Property Taxes and Local Sales Taxes, their forecast sharply decreases revenue anticipation. U of M notes the following for property and local sales taxes:

- Property Taxes - The forecast for FY2014 is \$241.0 million, a downward forecast revision. The median forecast would be 0.8 percent growth. The risk of collections falling short of FY2013 in FY2014 is measured with a 0.37 probability.
- Local Sales Taxes - The longer forecast horizon for FY2014 will be around the median forecast of \$96.9 million, a downward revision of the prior forecasting report. The anticipated growth rate would be positive, 0.5 percent. However, the risk of a decrease is a 0.45 probability, still relatively high.

Given the U of M analysis and other strategic priorities, notable FY 2014 budget revenue increases and decreases are as follows:

- ❖ \$ (3.4) million – Tax revenue shortfall to FY 2013 budget
- ❖ \$ (1.0) million – Delinquent tax sale revenue shortfall from the FY 2013 budget



- ❖ \$ (3.4) million - Revenue (tax rate) moved to Debt Fund
- ❖ \$ 1.5 million - Increase in court fee collection
- ❖ \$ 1.4 million - Increase in ambulance fee collection
- ❖ \$ 2.5 million - MLGW Water Pilot to offset like expenditures

Expenditures

The FY 2014 *general fund expenditure budget* is \$613.4 million dollars. This is \$9.1 million below the administration’s request and \$35.0 million less than FY 2013 adopted budget of \$648.4 million.

Expenditures			
Fund Type	FY 2013 Adopted	FY 2014 Adopted	Inc / Dec
General Fund	\$ 648,479,586	\$ 613,402,538	\$ (35,077,048)

For FY 2014, the nature of expenditures has changed with Memphis City Schools (MCS), and their associated funding, transitioning to Shelby County effective July 2014. To recap; for the past three years the City of Memphis has MCS above their state funding in amounts averaging \$60.0 million annually without a dedicated revenue source. This funding, required by the courts, caused expenditure reductions and one-time measures to balance operating budgets during the three year period. With the Maintenance of Effort funding ceasing in FY 2013, the FY 2014 budget resets the opportunity for revenues and expenditures to align for apportionment to the current needs of the city as identified by our priorities.

Expenditures, although reduced by \$52.7 million, formerly contributed to MCS, saw a net \$35.0 million reduction from the FY 2013 adopted budget as priorities were rearranged to restore some of the costs, eliminated to fund schools, yet efficiencies also still brought reductions in other areas. The combination of increases and decreases that compose the \$17.7 use of the MCS funding reduction are identified below.

Expenditure increases:

- ❖ \$22.0 million – Pensioner’s Insurance
- ❖ \$16.0 million – Restoration of salary reductions
- ❖ \$ 2.0 million – Blight control
- ❖ \$.7 million - Code Enforcement Officers
- ❖ \$ 2.0 million - Restoration of library and community center services
- ❖ \$ 4.0 million - Health Insurance

Expenditure decreases:

- ❖ \$ -15.0 million - Vacancy and attrition reductions
- ❖ \$ - 2.0 million – Removal of funding for the Motor Vehicle Inspection Bureau
- ❖ \$ - 4.0 million – Elimination of transfer to the Debt Fund – *tax rate assigned to debt*
- ❖ \$ - 6.0 million – Street Lighting – *transitioning responsibilities to the utility company*
- ❖ \$ - 2.0 million - Police expense reduction

The administration remains committed to seeking and evaluating opportunities to increase efficiencies and ensure the most cost effective service delivery options are in place.

Debt Service Fund Discussion

The Debt Service Fund provides for the accumulation of resources for the payment of principal, interest, and other costs of the City's general obligation bond debt. A major source of Debt Service Fund revenue \$89.2 is provided by an apportionment of the property tax rate. For FY 2014 the property tax rate for the debt fund is \$0.9093. This is \$0.19 cents higher than the FY 2013 budget. The increase is a combination of two factors: the certified tax rate required to keep revenues budget neutral as a result of the property reappraisals discussed earlier, and a reapportionment of the general fund tax rate.

The FY 2014 property tax rate allows for the payment of the increased cost of the retirement of debt from prior refinancing funding for MCS. The debt fund is budgeted to use approximately \$9.4 million of its committed fund balance to meet its principal and interest payments for FY 2014. The committed fund balance at the end of FY 2014 is expected to be \$10.4 million.

Enterprise Funds Discussion

Enterprise Funds account for the acquisition, operation and maintenance of the City's facilities. The Enterprise Fund revenues, composed of Sewer and Storm funds, will approximate last year's budget. Total Enterprise Fund revenue is budgeted for \$128 million; \$104 million for the Sewer Fund, and \$24 million for the Storm Water Fund respectively.

Enterprise Fund			
Fund Type	FY 2013 Adopted	FY 2014 Adopted	Inc / Dec
Sewer Treatment	\$ 102,232,000	\$ 104,250,000	\$ 2,018,000
Storm Water	\$ 23,500,000	\$ 24,260,000	\$ 760,000
	<u>\$ 125,732,000</u>	<u>\$ 128,510,000</u>	<u>\$ 2,778,000</u>

The Sewer Fund is expected to generate an increase in its fund balance of \$20.1 million. Revenues generated for sewer fees will finance federal capital mandates. All capital improvement funding for FY 2014 will come from sewer fund reserves and no debt will be issued.

The Storm Water Fund will use \$0.9 million of its fund balance to meet the proposed expense budget for FY 2014.

Internal Service Funds Discussion

Internal Service Funds (ISF) are used to budget for the costs of goods and services provided by one division to other City divisions. The City of Memphis' ISF's are the Healthcare Fund, OPEB and the Fleet Fund. The costs in these funds are reimbursed by the divisions utilizing the goods and services provided by the ICFs.

Internal Service Fund

Fund Type	FY 2013 Adopted	FY 2014 Adopted	Inc / Dec
Health Care Fund	\$ 82,289,333	\$ 81,060,844	\$ (1,228,489)
OPEB Fund	\$ 47,501,686	\$ 48,259,476	\$ 757,790
Fleet Mgmt Fund	\$ 34,372,428	\$ 32,578,100	\$ (1,794,328)
	<u>\$ 164,163,447</u>	<u>\$ 161,898,420</u>	<u>\$ (2,265,027)</u>

The Healthcare Fund is budgeting revenues of \$125.1 and expenses of \$127 million for FY 2014. This will produce a deficit for FY 2014 of \$1.9 million; however the general fund will transfer \$4.0 million to the health fund which will eliminate the deficit.

The Fleet Fund is budgeted for expenses of \$33.6 million.

Both of these funds will undergo reviews in FY 2014 that may change their rates or structures.

Special Revenue Funds Discussion

Special Revenue Funds (SRF) budgets allocate expenses for revenues received for specific purposes. Solid Waste and Metro Alarms are the major Special Revenue Funds. Other funds that make up the Special Revenue Fund can be found in the Special Revenue section of this document.

Special Revenue Fund

Fund Type	FY 2013 Adopted	FY 2014 Adopted	Inc / Dec
Solid Waste	\$ 58,732,125	\$ 56,033,274	\$ (2,698,851)
Metro alarm Fund	\$ 512,650	\$ 616,450	\$ 103,800
MLK Improvement	\$ 140,446	\$ 131,000	\$ (9,446)
Bord of Education	\$ 63,500,000	\$ -	\$ (63,500,000)
OPD	\$ 6,823,298	\$ 4,020,000	\$ (2,803,298)
	<u>\$ 129,708,519</u>	<u>\$ 60,800,724</u>	<u>\$ (68,907,795)</u>

The largest fund, Solid Waste (SW) is has reduced its SW fees in accordance with a prior year agreement. This reduction will cause SW to use \$10.0 million of its fund balance. Studies of service delivery are underway and during the FY 2014 calendar this fund will be restructured as necessary for long term efficiency.

The detail of each fund is presented in the special revenue funds section located in this document.



BUDGETING AND APPROPRIATIONS PROCEDURES

The financial plans of the City are included in the annual capital and operating budgets. These budgets project all receipts and disbursements, and present the level of governmental services and the method of distributing costs to the various segments of the community through the collection of taxes and fees.

The Council has final responsibility for approving certain program and fiscal policies, approving the annual Operating Budget and the Capital Improvement Program, and setting the tax rate and fees for services. The Administration is responsible for proposing programs and recommending funding levels to the Council and for implementing service programs in accordance with established goals and objectives.

Operating Budget The Annual Operating Budget is submitted to the Council approximately 90 days prior to the end of the fiscal year in April. At least 3 to 4 weeks prior to the end of the fiscal year, the City Council approves the Operating Budget.

The City of Memphis operates on a July through June fiscal year and is required by City Charter to submit and have approved a balanced budget each fiscal year.

The budget process is a series of reviews and analyses of budget requests submitted by the various city departments. The staff of the Budget Office, along with the Finance Director and each division director, Chief Administrative and Financial Officers, Mayor, City Council and the public are all involved to ensure that the approved budget is reflective of the needs and desires of the entire community.

The adopted budget ordinance appropriates spending and provides for budgetary control at program levels. Program budgets cannot be exceeded without the approval of the City Council except for the year -end clean up process authorized via budget ordinance. Strict budgetary compliance is maintained by an automated accounting system to assure effective fiscal management and accountability. All requests for purchases or payments are checked by the budgetary control system to assure that funds are available. Purchase Orders and contracts are encumbered prior to their release to vendors. Those Purchase Orders and contracts that exceed appropriated amounts cannot be executed until additional appropriations are made available, either by transfer of existing appropriations or by a resolution granting additional appropriations by Council. The system controls are maintained at the program levels and are basically set up within Personnel, Operations and Maintenance and Capital categories.

Capital Budget The Capital budget and Capital Improvement Program are prepared annually to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding (local, state, federal and private) required to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. The Mayor approves the single year Capital Budget and five year Capital Improvement Programs and presents them to the Council for adoption. The single year Capital Improvement Plan allocates the capital expenditures to be made in the current budget year.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds. The Capital Budget must be in full conformity with that part of the Capital Improvement Program applicable to the fiscal year which it covers.

The timetable for approval of the Capital Budget and Capital Improvement Program closely parallels that of the Operating Budget.

BUDGET DEVELOPMENT PROCESS

The Budget Office uses financial data provided by city divisions to facilitate the review and approval of the Operating and Capital Improvement Budgets. This service center is responsible for ensuring the operation of all divisions within financial guidelines established by Administrative policy and City Council legislation. The Budget Office is also responsible for forecasting all general revenue for the City.

The Operating Budget is established annually. The process begins in October for the following fiscal year. Divisions are asked to enter Personnel, Materials & Supplies and Capital outlay into the Budget System over a three week period. The information is then analyzed and divisions are consulted with respect to noticeable budgetary changes. The process continues in January with the second quarter forecast and revision of next year's operating budget. Administrative hearings are held In March to examine each service center's budget and to make necessary revisions. After finalizing any necessary revisions, the Operating Budget is presented to Council in April. The Council then conducts its own hearings to scrutinize the budget. The process ends in June with Council's approval of the budget and the June loading into the Accounting system of the new budget. Funding approvals are limited to one fiscal year, with surpluses or deficits corrected through fund balance.

The Capital Improvement Program (CIP) is a five-year plan for capital allocations, which is reviewed annually for priority and project changes and additions. This plan examines each project in which the City participates and specifies the source of financing for the projected expenditures. The process for the CIP also begins in October with the divisions entering their requests into the Budget System. The projects are analyzed by the Budget Office and the CIP Committee and then administrative hearings are held in January with each division to assist them in justifying their requests. After finalizing revisions, the CIP Budget is presented to Council in April. The Council then conducts its own hearings to scrutinize the budget. The process ends in June with Council's approval of the budget and the June loading into the Accounting system of the new budget.

The Council adoption of the CIP authorizes a portion of engineering, architecture, land acquisition and development costs through administrative appropriation. Funds for construction costs, equipment, and acquisition contracts are subject to additional authorization by the Council. Prior and current CIP allocations will remain in the plan until the Division in charge of the project or Council determines that the project is completed or is not needed.

The Budget Office ensures operation with the legally established financial guidelines by monitoring the budgets and reviewing mid-year changes to the budget. The Budget Office monitors the CIP by using tracking reports, which are usually completed during budget submission and may be requested at various intervals during the year. The Budget Office also monitors the operation budget through forecasts provided by service centers management personnel. This enables the Budget Office to project citywide surpluses and deficits. These forecasts help the Administration to determine which service centers need additional assistance in planning or funding. Both CIP and Operating Budgets change during the fiscal year (mid-year changes) when user service centers process transfers and resolutions. The CIP Committee reviews and approves resolutions and transfers and forwards them to the Finance Director, City Attorney, CAO, and Council for legal actions.

Due to changes in the yearly Budget Submission process, both Operating and CIP, the Budget Office staff provides training and reference manuals, which are available to division personnel responsible for the budget submission. Documentation of the past years' budgets is available for review electronically, in the Annual Report, and in Appropriation Ordinances.

BUDGET CALENDAR

July – August

Prior Year Performance and Budget Highlights
4th Quarter & Year End Total Actuals due
Budget Policies developed for current year forecast and next year's budget request

September

Initial revenue projections for current year and next year
Final personnel and supplies/services cost assumptions prepared
Budget training material published

October

Operating Budget training sessions with divisions for 1st quarter forecast and next year's budget
Memphis Poll conducted
Capital Improvement Program Training & Preparation
Current Year 1st Quarter Actuals reviewed

November

Divisions submit 1st Quarter Operating and next year's requests to Budget Office
Divisions submit CIP to Budget Office
Divisions develop Measures and Metrics

December, January

Revenue projections updated for current year and next year
Budget meeting with divisions for 2nd Quarter forecast and next year's budget request
Review of Divisional GOPMs conducted for next Budget Year
Current Year 2nd Quarter GOPM Actuals reviewed

February, March

Operating Budget/CIP Administrative hearings with divisions
Operating Budget/CIP review with Mayor, CAO
Final recommendations made and budget documents prepared

April

Operating Budget/CIP is presented to the City Council on the third Council Tuesday in April
Current Year 3rd Quarter Actuals reviewed

May, June

Budget hearings with the City Council Operating Budget and CIP Committee
Property Tax Rate set and adopted and tax bills prepared by Treasurer's Office

OPERATING BUDGET PROCESS

The Operating budget process is a continuous cycle. Each division is responsible for completing a current year forecast and next year's budget request. Once this is done and data is input into the budget system, the Budget Office generates line item forecast reports and submits them to each division. Summaries are presented to the Director of Finance, the Chief Administrative Officer, and the Mayor.

The need for accuracy and thoroughness in the preparation of the forecast and budget requests cannot be over-emphasized. During the administrative hearings in March, each division submits budget requests that are reviewed by the Operating Budget Committee. The Mayor uses the data obtained through that process to determine each division's spending trends and decides if any revisions are necessary to meet the City's needs.

After the hearings are completed, the Budget Office finalizes the Proposed Operating Budget Book, which the Mayor submits to the Council. Each division is scheduled to have Council Committee hearings in April and May. The Operating Budget must be approved by a majority of the full Council. Also, in April, the Budget Office completes an internal forecast for the current year only. This is used to determine the year-end spending for each service center and any projected deficits.

MID-YEAR CHANGES TO THE OPERATING BUDGET

The Operating budget is a guideline or plan of operation for each division. However, budget changes may be necessary during the fiscal year (for example, new grant monies can be made available or changes in a service center's personnel can disrupt an otherwise successful budget). When unforeseen circumstances arise, changes can be made to the budget two ways: Intra-Category Line Item Transfer (Black Line) or Inter-Category Line Item Transfer (Red Line).

Intra-Category Line Items Transfers

Intra-category line item transfers, called administrative transfers, are used to transfer budgeted funds from one expenditure to another as long as the transfer is within the same legal level and does not exceed \$50,000 between categories or a cumulative total of \$100,000 for the year.

Administrative transfers are necessary when transferring small amounts of funds within a legal level, such as moving \$1,000 from document reproduction to City Hall printing within a service center. The Request for Transfer of Budget Appropriation Intra-Category Line item Transfer must be completed in full including a justification of the transfer. The explanation should address why surplus funds are available and why funds are needed. This form must be signed by the division director and forwarded to the Budget Office for approval.

Inter-Category Line Item Transfers

Inter-category line item transfers, called council transfers, are used to transfer funds from one legal level to another or between categories. The council transfer form is very similar to the administrative form. Since the changes require approval of the City Council, each transfer must be accompanied by a resolution and a Council Agenda Check-Off Sheet.

CAPITAL IMPROVEMENT PROGRAM**INTRODUCTION**

The Capital Improvement Program (CIP) is a five-year planning tool for urban growth and development. It outlines the schedule of public improvements and the associated costs. The CIP lists each proposed capital project to be undertaken, the year in which it will be started, the amount to be expended in each year, and the proposed method of financing. Over the life of the program, the plan will be reviewed and revised on an annual basis.

The CIP consists of projects that provide long-term improvements to the City and its infrastructure. An initial project is usually comprised of one of the following items: land, building, and/or equipment. These items can generally be defined as eligible on the following basis:

LAND acquisition and/or development expenditures are eligible as capital costs regardless of whether they are purchased in connection with future economic development.

BUILDING renovations, additions to existing structures or new construction costs are capital expenditures. Inclusive in these costs may be feasibility studies and architectural/engineering designs.

EQUIPMENT or machinery purchases that are essential to the initial operation of a project are included within that scope of the project's costs.

The replacement of equipment that is essential to the operation of a facility can be considered a capital project provided its cost is \$5,000 or more and its useful life is greater than (5) years.

PURPOSE

The Capital Improvement Program allows the projection of future needs and enables the City to develop a financial blueprint to accommodate the growth of its infrastructure. From this long-term planning process evolves a capital project priority system that coordinates public needs and resources with the availability of funding.

The thorough preparation required in formulating the Capital Improvement Program allows the City to forecast the impact of each project on the City's Annual Operating Budget. For example, the construction of a project may be financed through the CIP; however, the staffing and operations may be funded through the operating budget. Therefore, timing of facility construction and its subsequent operation enables the City to anticipate future expenditures and revenues.

The publication of the Capital Improvement Program supplies information to various groups interested in the future development of Memphis. The CIP outlines the City's intent for Federal and State agencies that provide grant dollars for specified projects. Private investors can preview the attractiveness of the City and its assets as related to investments in municipal securities. Developers are made aware of new projects and may plan accordingly. Finally, individual taxpayers, neighborhood groups and other civic organizations are familiarized with the City's plan for future development and the effects such changes will make in their lives.

CAPITAL IMPROVEMENT PROGRAM PROCESS**OVERVIEW**

The Finance Division coordinates the full spectrum of budget activities for the divisions as directed by the Chief Administrative Officer, and Mayor. The Budget Office provides the divisions with pertinent financial and budgetary data and opens the Budget System for input. The information submitted by the divisions is used by the Budget Office to prepare an overall projection of the City's needs and resources.

Building Design and Construction reviews the scope of all requests involving construction or major renovations to City owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs.

Upon completion of the annual CIP request, administrative hearings are held with the Mayor, the Chief Administrative Officer, the Director of Finance, the Budget Office Manager and staff, Building Design and Construction, and staff from the division being reviewed. This group reviews the proposed fiscal constraints. A major consideration at the time of the hearings is the extent to which these fiscal proposals will impact the City's debt service requirements relative to the benefits provided to the City.

When the fiscal analysis is complete and recommendations formalized, the proposed CIP is sent to the Mayor for review and approval. The Mayor then presents the proposal to the Council. The City Council's CIP Committee schedules legislative hearings that provide a forum for the review of capital requests on an individual project basis. The City's five (5)-year projection of capital expenditures is carefully studied, revisions made as needed, and then presented to the full Council membership for adoption.

The CIP establishes the direction for future growth and balances forecasted tax revenues with the City's ability to assume additional debt service obligations. When the full Council adopts the proposed Capital Improvement Program, that year's process of analysis, revision, and implementation is complete.

TRANSFERRING ALLOCATIONS/APPROPRIATIONS

Once the CIP has been adopted by the City Council, the data is loaded into the City's Accounting System. During the life of the project, it may be necessary to transfer funds to aid in the completion of the project.

Initially, the CIP revenues/expenses report is checked for funds verification. After it is determined that the funds are available, two methods are used to transfer or establish allocation and/or appropriations.

The Capital Improvement Budget Request for Administrative Transfer or Appropriation form (Black Line) is used to:

1. Record the initial appropriation of the planning lines (A/E, land development, land acquisition) upon the adoption of the CIP by the City Council.
2. Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
3. Transfer allocations from "cover-line" project planning lines to the new project planning lines and the appropriation of the lines.

The Capital Improvement Budget Request for Council Transfer and Appropriation form (Red Lines) is used to:

1. Appropriate all construction lines.
2. Transfer allocations and appropriations between projects.
3. Increase/decrease allocations or appropriations of a project.

(*Please note, the red line and black line form serve the same purpose. The color and title of the form simply identifies whether the allocation or appropriation is administrative or council related.)

In order to transfer or establish a Council appropriation, the following items must be prepared: Resolution, Council Agenda Check-Off Sheet, and Council Transfer form and/or Appropriation by Council form (red line).

BUDGET RESOLUTION REVIEW PROCESS (Operating & CIP)

RESOLUTIONS

A resolution is a document asking the City Council to amend the Appropriation Budget Ordinance or Capital Improvement Budget. A resolution is written in two sections: the “WHEREAS” section and the “RESOLVED” section. The WHEREAS section explains why the change is necessary, what the money will be spent for, and why funds are available and where the funds will come from. The RESOLVED section includes the statements that actually change the Budget Ordinance.

A resolution details the action requested by Council and should answer one or more of the following questions:

- What is the purpose of the change?
- Why is the change necessary?
- What will the funds be used for?
- Why are funds available?

A resolution shall be written in clause format. Each clause in the preamble shall begin with the work “WHEREAS”, include a brief statement answering one or more of the above questions, and continue with “AND,” an adopting clause. “NOW THEREFORE BE IT RESOLVED”, shall summarize all information as requested regarding changes to the City Resolution. The adopting clause may be followed by several additional clauses.

After finalizing a Resolution, a Council Agenda Check-Off sheet must be prepared which summarizes the Resolution and includes all organizational date, account numbers, and dollar amounts.

COUNCIL AGENDA CHECK-OFF SHEET

The Council Agenda Check-Off Sheet must accompany all documentation that goes before Council. The originating division/service center must complete the form and have it signed by the appropriate service center manager and division director.

Routing and Handling of Transfers

A) Administrative Transfers and Appropriations

- Division Directors
- Budget Office
- Comptroller’s Office

B) Council Transfers and Appropriations

The budget resolution package (Council Agenda Check-Off Sheet, original resolution and 13 copies, Red Line forms- including appropriate signatures from the division director) should be forwarded to the Budget Office one week before the Council Committee meets. From there the documents will be forwarded as follows:

- 1) Director of Finance and Administration
- 2) City Attorney
- 3) CAO



- 4) Mayor's Office – Resolutions appropriating or transferring CIP funds must be received by the Mayor's Office by noon on Thursday for Council Committee action on the following Tuesday.
- 5) Council Committee reviews monetary transfers and makes recommendations to the full Council.
- 6) The Mayor's Office forwards the resolution to Council Records after the Council Committee recommendation (s) are made. Then the resolutions are placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council's approval of the resolution gives legal authority to amend the fiscal year's budget.

Resolutions may be returned to the originating division/bureau for corrections at any time during the process.

The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and/or information.

FISCAL POLICY

Policies for Fiscal Control:

- **Balanced Budget.** As required by law, it is the fiscal policy of the City of Memphis to balance the budget. In other words, total revenue are equal to total expenses.
- **Financial Management.** The City will manage and account for its Operating and Capital Budgets in accordance with principles and standards set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- **Accounting Method (Basis of Budgeting).** The City will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable and expenditures recorded when services or goods are received and the liabilities incurred. Accounting records for proprietary fund types and similar trust funds will be maintained on the accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt of payment of cash. For governmental-type funds, revenues and expenditures are also monitored internally on a “budgetary” basis to ensure compliance with legal limitations. The City budgets on a “modified accrual plus encumbrances” basis, which treats encumbrances as expenditures at the time the funds are encumbered.
- **Internal Accounting Controls.** The City will develop and manage its accounting system to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. “Reasonable assurance” recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.
- **Audits.** The City will ensure the conduct of timely, effective, and periodic audit coverage of all financial records and actions of the City, its officials and employees in compliance with local, State, and Federal law.

Policies for Revenue and Program Funding:

- **Revenue Projections.** The City will estimate revenues in a conservative manner in order to minimize the adverse impact of a revenue shortfall.
- **Property Tax Rates.** The City will maintain stable tax rates that avoid wide annual fluctuations as economic and fiscal conditions change.
- **Intergovernmental Revenue.** The City will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City’s interest.
- **Cash Management.** The City will maintain sophisticated and aggressive cash management and investment programs in order to achieve maximum financial return on available funds. Cash will be pooled and invested on a daily basis at best obtainable rates; investments will be generally limited to federal debt instruments, fully collateralized repurchase agreements, or highest quality bankers’ acceptances and commercial paper.

Policies for Expenditures and Allocation of Costs:

- **Contents of Budgets.** The City will include in the Operating Budget all programs and facilities not specifically eligible for inclusion in the Capital Improvement Program.

- **Expenditure Growth.** The City will budget expenditures for necessary and essential public purposes only, holding expenditure growth to levels consistent with realistic prospects for the community's ability to pay, both in the upcoming fiscal year and in the ensuing years as well.
- **Allocation of Costs.** The City will balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and those who benefit directly, recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain benefits, and the difficulty of measuring the relationship between public costs and public or private benefits in some services.
- **Expenditure Reduction.** The City will seek expenditure reductions whenever possible through efficiencies and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness.
- **Public Investment in Infrastructure.** The City will, within available funds, plan and budget for those facilities and infrastructure necessary for a healthy economy and for support of public programs determined to be necessary for the quality of life desired by its citizens.
- **Procurement.** Toward the most cost-effective procurement of goods and services, the City will purchase them, directly or indirectly, through a competitive process except when an alternative method of procurement is specifically authorized by law.

Policies for Debt Management:

- **Debt Management.** The City will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- **Debt Incurrence.** The City will limit the amount of new general obligation debt it will plan for and issue in any six-year period to that which can be supported by the community under conservative fiscal and economic projections and to that which will maximize the likelihood of sustaining the City's "A" credit rating, and ultimately restoring the "AA" rating.

Policies for Governmental Management:

- **Productivity.** The City will measure and seek to increase the productivity of City Programs in terms of quantity and quality of services relative to resources expended, through program evaluation, employee training and incentives, and other strategies.
- **Risk Management.** The City will control its exposure to financial loss through a combination of commercial and self-insurance; will self-insure against all but highest cost risks; and will aggressively control its future shares among agencies through loss history.
- **Employee Compensation.** The City will seek to provide equitable pay among comparable jobs and City agencies and between employees in collective bargaining units and those outside of such units, and will seek to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce.
- **Pension Funds.** The City will, through judicious management and diversified investment, assure the security of the assets of the Employees Retirement System toward its solvency and regular benefits for future as well as present retirees and will continue to evaluate the accrued liability and adjust the funding rate when necessary.

- **Surplus Property.** The City will maximize the residual value of land parcels or buildings declared excess to current public needs through efforts at public reuse, lease to appropriate private organizations, or sale toward returning them to the tax base of the City. Deposition of goods that have become obsolete, unusable, or surplus to the needs of the City will be made through bid, auction or other lawful method to the purchaser offering the highest price except under circumstances as specified by law.
- **Resource Management.** The City will seek continued improvement in its budgetary and financial management capacity in order to achieve the best possible decisions on resource allocation and the most effective use of budgeted resources.

GOVERNMENTAL ACCOUNTING

Overview

Government accounting has many similarities to commercial accounting. For example, governmental accounting uses the double-entry system, journals, ledgers, trial balances, financial statements, internal control, etc. Differences arise due to the objectives and environment of government. The major differences include

- 1) The absence of a profit motive, except for governmental enterprises, such as utilities
- 2) A legal emphasis which involves restrictions both in raising and spending revenues
- 3) An emphasis of accountability or stewardship of resources entrusted to public officials
- 4) The recording of the budget in some funds
- 5) The use of modified accrual accounting in some funds

Fund Accounting

There are three principles that deal specifically with fund accounting. These principles cover 1) Definition of a fund 2) Types of funds 3) Number of funds.

A fund is defined by the Governmental Accounting Standards Board as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City of Memphis reports the following funds that are classified into three general types.

Governmental Fund	Proprietary Funds	Fiduciary Funds
1) General	5) Enterprise	7) Pension Trust
2) Special Revenue	6) Internal Services	8) Investment Trust
3) Debt Service		
4) Capital Projects		

The City does not currently utilize Permanent, Private-purpose Trust or Agency Funds.

In the governmental funds, the objective is to provide services to the public. All of these funds are expendable, i.e., they are not concerned with preserving capital or measuring “net income.” Government funds are concerned with the availability of resources to provide services, and the emphasis is on working capital flows. Usually, only current assets and current liabilities are accounted for in the governmental funds. Fixed assets and long-term liabilities of governmental funds are reported only in the government-wide financial statement. The proprietary funds use accounting and reporting techniques similar to commercial enterprise. The fiduciary funds are accounted for like like proprietary funds.

Budgets and Their Impact upon the Accounting System

The GASB, in one of its basic principles, states 1) An annual budget(s) should be adopted for every government unit 2) The accounting system should provide the basis for appropriate budgetary control 3) A common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.

Generally Accepted Accounting Principles (GAAP) require a budgetary comparison for the general fund and for each major individual special revenue fund for which an annual (or biennial) budget is legally adopted. The City Council annually approves a budget ordinance that includes the City of Memphis General, Special Revenue, Debt Service and Enterprise Funds. Internal Service Funds are also included in the Adopted Budget. These budgetary accounts are incorporated into the governmental accounting system to provide *legislative control* over revenues and other resource inflows and expenditures and other resource outflows.

In order to prevent the overspending of an item in the appropriations budget, an additional budgetary account is maintained during the year. The account is called “Encumbrances.” When goods or services are ordered, appropriations are encumbered. The “Encumbrances” account does not represent an expenditure, it is a budgetary account which represents the estimated cost of goods or services which have yet to be received. In effect, the recording of encumbrances represents the recording of executory contracts, which is essential to prevent overspending of an appropriation (normally, illegal act). Encumbrances of governmental funds outstanding at year end are re-appropriated during the subsequent fiscal year.

Financial Statements for State and Local Governments

The City of Memphis prepares a Comprehensive Annual Financial Report (CAFR) that includes Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Statements and Schedules, Supplementary Schedules, Single Audit, Statistical Section and the Management Discussion and Analysis (MD&A) as prescribed by GASB.

Accrual basis accounting is recognition of revenues in the accounting period the revenues are earned and recognition of expenses in the accounting period the expenses are incurred. In addition, revenues and expenses have to be measurable in order to be reported. The following funds use full accrual accounting:

Proprietary Funds

Enterprise
Internal Service

Fiduciary Funds

Pension Trust Funds
Investment Trust Funds

All of the funds that use accrual accounting (except the Trust Funds) are non-expendable, i.e., an objective of each of the funds is to maintain capital.

The modified accrual basis of accounting on the other hand, recognizes: 1) Revenues in the accounting period in which they are both measurable and available to finance expenditures made during the current fiscal period 2) Expenditures in the accounting period in which the liabilities are both measured and incurred.

The modified accrual basis is used in the following funds:

Governmental Funds

General
Special Revenue
Debt Service
Capital Projects

All of the funds which use the modified accrual basis are expendable and do not, therefore, have a capital maintenance objective.

The General Fund is the most significant Government Fund. It accounts for all transactions not accounted for in any other fund. Revenues come from many sources and the expenditures cover major functions of government.

Special Revenue Funds account for earmarked revenue as opposed to many revenue sources which are accounted for in the General Fund. The earmarked revenue is then used to finance various authorized expenditures. Many federal and state grants are reported in Special Revenue Funds.

Debt Service Funds usually handle the repayment of general obligation long-term debt and interest. This type of debt is secured by the good faith and taxing power of the governmental unit. Repayment of enterprise and internal service long-term debt is accounted for in these individual funds. Consequently, the type of debt for which the Debt Service Fund is established usually is the result of issuing general obligation bonds for capital projects.

Capital Projects Funds account for the acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise, Internal Service, and Nonexpendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

Enterprise Funds account for activities by which the government provides goods and services which are (1) rendered primarily to the general public, (2) financed substantially or entirely through user charges, and (3) intended to be self-supporting. They are usually established for public utilities, transit systems, golf courses, etc.

Internal Service Funds are established to account for the provision of goods and services by one department of the government to other departments within the government on generally a cost reimbursement basis. Uses of Internal Service Fund services are budgeted through the budgets of the user departments.

Trust Funds are used to account for monies held for others, generally being used when assets are held for substantial periods of time. Trust Funds do not generally record their budgets formally.

Fund Balance

Fund Balance (the difference between assets and liabilities in the governmental fund financial statements) is among the most widely and frequently used information in state and local government financial reports.

The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy. For the FY2012 and FY2013 forecast, the spendable fund balance is \$61.6 million and \$50.6 million, respectively.

The City uses the classifications that have been developed by the Governmental Accounting Standards Board (GASB) and described in GASB Statement No. 54. Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types.

The GASB developed Statement 54 to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting across governments. To reduce confusion, statement 54 establish a hierarchy of fund balance classifications based primarily on the extent to which government is bound to observe spending constraints imposed upon how resources in governmental funds may be used.

Statement 54 distinguishes fund balance between amounts that are considered completely “nonspendable” such as fund balance associated with inventories, and other “spendable” amounts that are classified based on the relative strength of the constraints that control the purposes for which specific

amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications.

Nonspendable - amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.

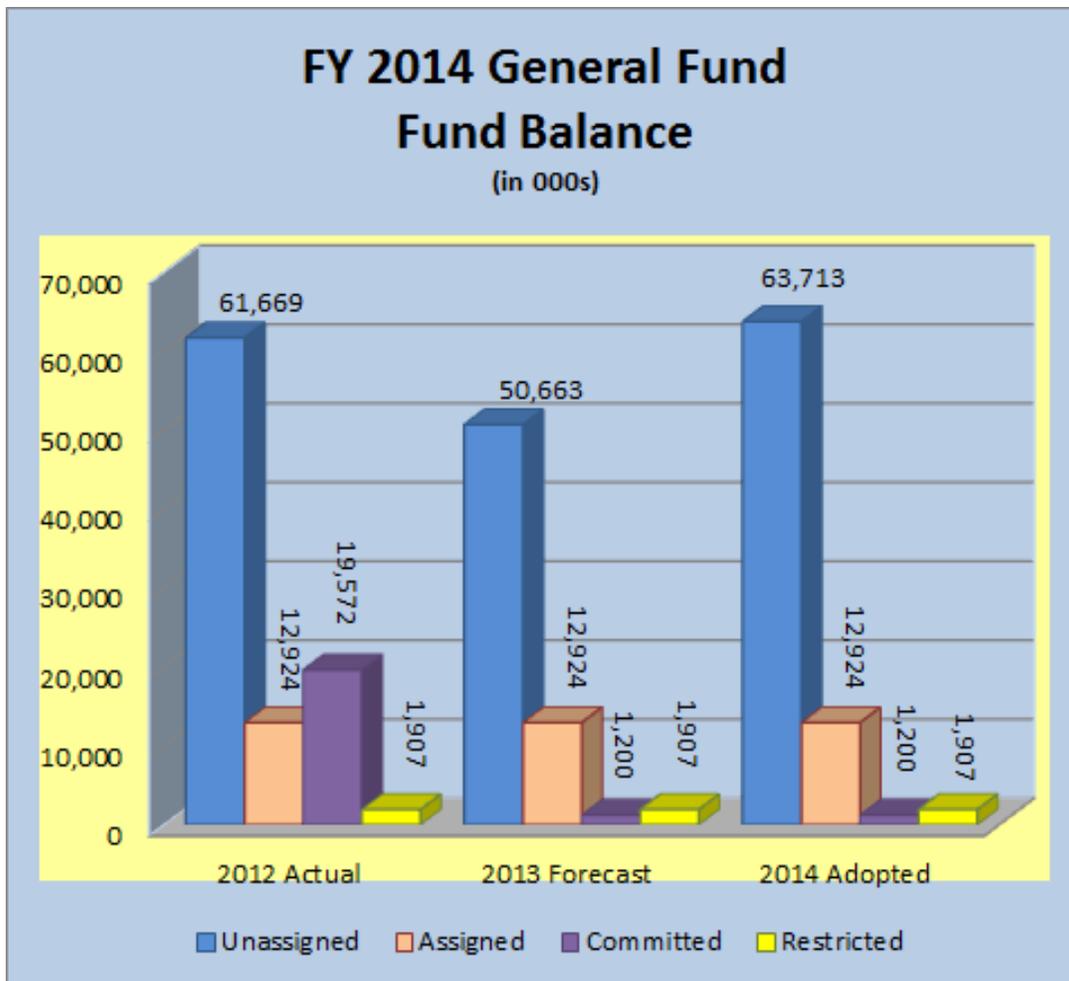
Restricted - amounts constrained by external parties, constitutional provision, or enabling legislation. Effectively, restrictions may only be changed or lifted with the consent of the resource provider.

Committed - amounts formally constrained by a government using its highest level of decision-making authority (i.e. City Council). The commitment of these funds can only be changed by the government taking the same formal action that imposed the constraint originally.

Assigned - amounts a government intends to use for a particular purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (Finance Director).

Unassigned - residual amounts that are otherwise not constrained at all will be reported in the general fund. These are technically available for any purpose.

“



The financial data presented in this section presents the revenues and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the general fund. The forecasted and budget fund balances for each fund and for the collective funds are also shown in this section.

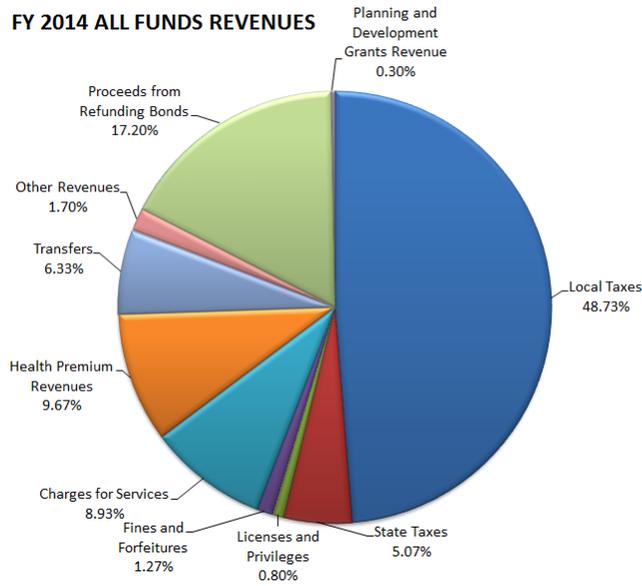


BUDGET SUMMARY OF ALL FUNDS

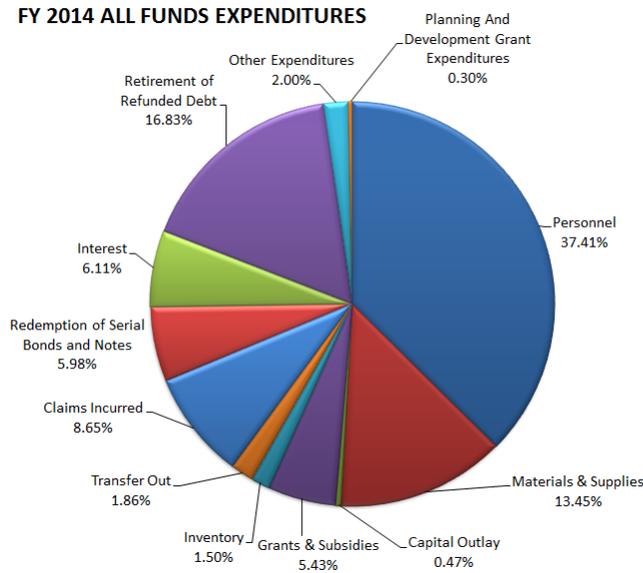
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues				
Local Taxes	536,578,286	524,628,364	520,420,170	651,766,560
State Taxes	68,841,878	55,660,114	67,888,185	67,785,000
Licenses and Privileges	10,517,011	10,482,191	10,777,220	10,669,033
Fines and Forfeitures	12,728,149	15,180,100	14,916,908	16,969,010
Charges for Services	249,761,598	251,051,326	252,103,212	119,439,187
Health Premium Revenues	119,811,382	122,126,931	126,443,376	129,320,317
Transfers	155,233,322	151,618,533	152,142,357	84,611,517
Other Revenues	36,375,354	15,855,253	20,389,867	22,782,647
Proceeds from Refunding Bonds	125,491,139	0	0	230,035,000
Planning and Development Grants Revenue	5,532,521	6,823,298	4,521,843	4,020,000
Total Revenues	1,320,870,640	1,153,426,110	1,169,603,138	1,337,398,271
Expenditures				
Personnel	476,408,896	491,487,588	487,289,444	493,408,962
Materials & Supplies	135,132,465	190,643,849	167,955,399	177,438,106
Capital Outlay	5,647,348	7,253,119	6,973,156	6,235,666
Grants & Subsidies	138,250,786	115,094,937	91,709,499	71,625,225
Inventory	20,306,750	28,600,206	24,899,786	19,845,672
Transfer Out	91,100,759	69,804,748	94,410,413	24,515,010
Claims Incurred	102,451,466	108,238,032	111,792,761	114,098,732
Redemption of Serial Bonds and Notes	36,873,804	70,168,036	70,168,036	78,902,512
Interest	31,543,550	75,872,718	84,550,440	80,525,043
Other Expenditures	26,864,682	8,855,583	27,363,877	26,317,927
Retirement of Refunded Debt	98,096,798	0	0	221,975,000
Planning And Development Grant Expenditures	5,205,971	6,823,298	4,262,000	4,020,000
Gain (Loss) on Sale of Asset	230,417	0	0	
Miscellaneous Expense GF	126,346	0	88,685	59,656
Net Audit Adjustments	(9,608)	0	0	
Total Expenditures	1,168,230,430	1,172,842,114	1,171,463,496	1,318,967,511
Contribution (Use) of Fund Balance	152,640,210	(19,416,004)	(1,860,358)	18,430,760
Fund balance beginning of year	406,490,193	559,130,403	559,130,403	557,270,045
Fund balance end of year	559,130,403	539,714,399	557,270,045	537,854,041



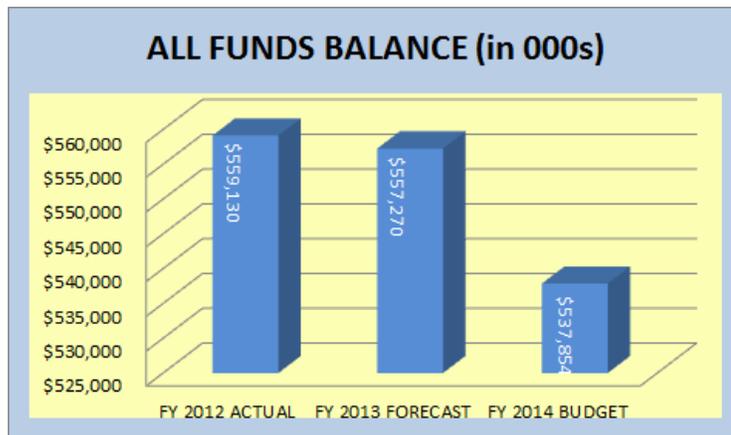
FY 2014 ALL FUNDS REVENUES



FY 2014 ALL FUNDS EXPENDITURES



ALL FUNDS BALANCE (in 000s)

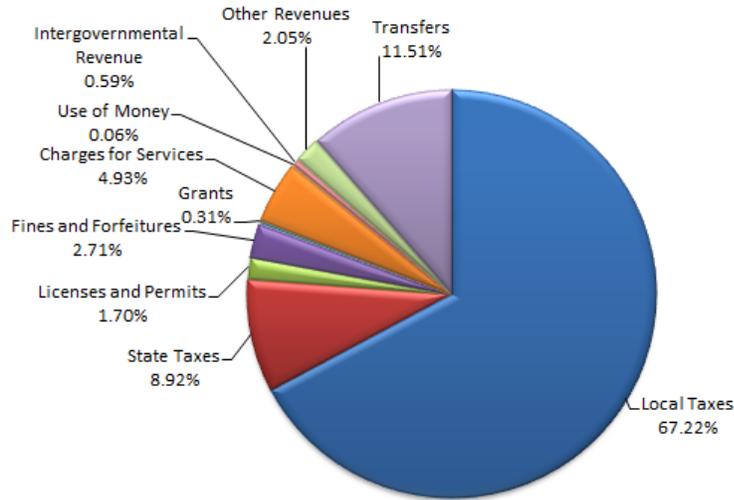


GENERAL FUND

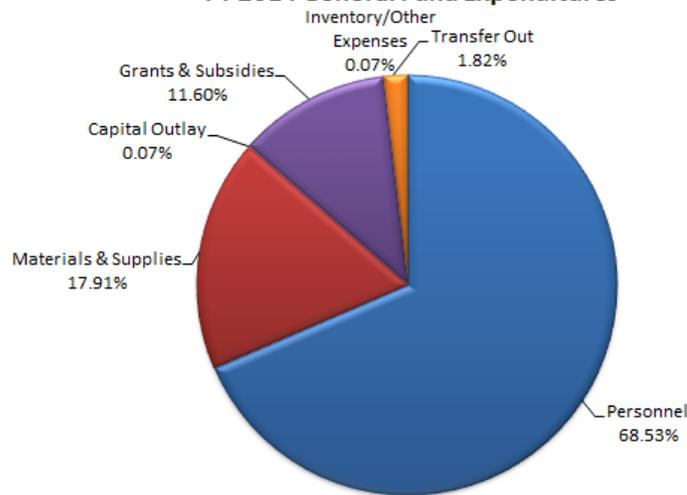
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues				
Local Taxes	443,565,818	426,200,364	420,955,671	421,128,469
State Taxes	55,828,172	55,660,114	55,770,000	55,885,000
Licenses and Permits	10,517,011	10,482,191	10,777,220	10,669,033
Fines and Forfeitures	12,728,149	15,180,100	14,916,908	16,969,010
Grants	2,531,191	1,765,428	2,765,428	1,965,428
Charges for Services	31,537,722	31,811,677	30,737,140	30,873,813
Use of Money	416,265	467,151	348,842	349,000
Intergovernmental Revenue	4,083,150	4,130,060	4,130,060	3,680,060
Other Revenues	19,858,824	6,903,614	8,202,204	12,849,754
Total General Revenues	581,066,302	552,600,699	548,603,473	554,369,567
Transfers	66,549,876	76,305,897	71,313,897	72,113,000
Total Revenues/Transfers	647,616,178	628,906,596	619,917,370	626,482,567
Expenditures				
Personnel	411,390,298	422,574,401	423,663,656	420,361,390
Materials & Supplies	89,204,028	111,392,308	107,410,556	109,856,809
Capital Outlay	678,127	0	205,817	427,250
Grants & Subsidies	63,909,101	51,135,817	55,926,813	71,175,225
Inventory/Other Expenses	224,986	38,350	199,016	342,839
Investment fees	0	0	0	0
Miscellaneous Expense	126,346	0	88,685	59,656
Transfer Out	78,107,211	63,337,710	62,639,331	11,179,369
Net Audit Adjustment	(1,033,000)	0	0	0
Gross Expenditures	642,607,097	648,478,586	650,133,874	613,402,538
Contribution (Use) of Fund Balance	5,009,081	(19,571,990)	(30,216,504)	13,080,029
Fund balance beginning of year	91,061,000	96,070,081	96,070,081	65,853,577
Fund balance end of year	96,070,081	76,498,091	65,853,577	78,933,606



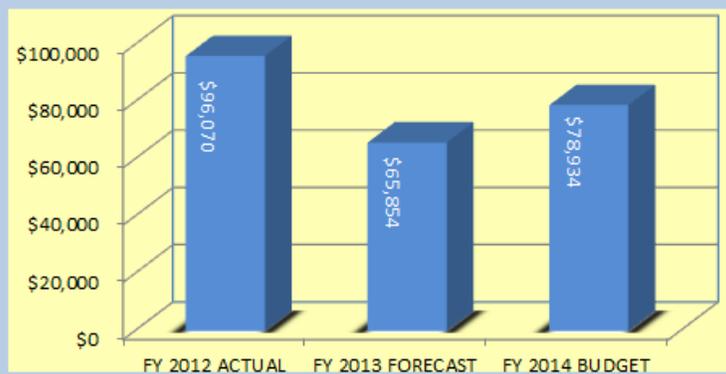
FY 2014 General Fund Revenues



FY 2014 General Fund Expenditures



FY 2014 GENERAL FUND BALANCE (in 000s)

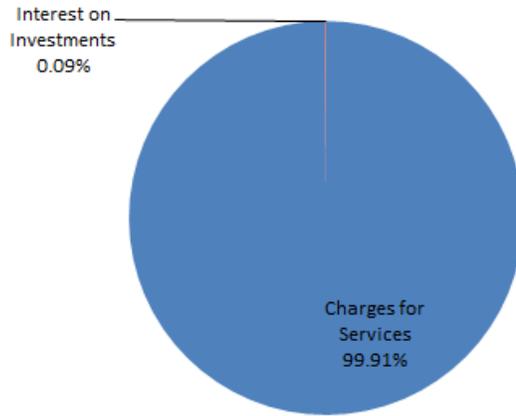


ENTERPRISE

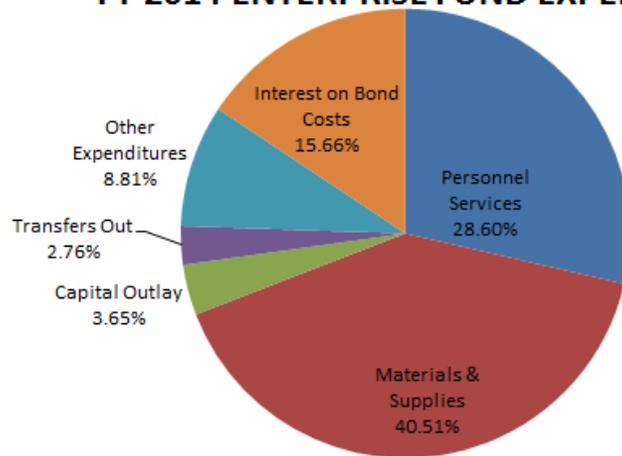
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues				
Charges for Services	125,668,674	125,482,000	127,938,170	128,400,000
Other Revenue	499,363	250,000	1,462,750	110,000
Transfers in General Fund	0	0	0	0
Total Revenue	126,168,037	125,732,000	129,400,920	128,510,000
Expenses				
Personnel Services	27,235,337	28,604,515	26,214,485	31,112,872
Materials & Supplies	26,329,426	42,433,411	38,093,710	44,066,390
Capital Outlay	4,351,842	2,665,079	5,978,867	3,965,880
Transfers Out	4,412,440	4,412,440	4,412,440	3,000,000
Other Expenditures	11,375,350	8,500,583	11,846,629	9,585,000
Interest on Bond Costs	16,834,000	16,802,000	17,050,000	17,038,000
Net Audit Adjustments	6,862,358			
Total Expenses	97,400,753	103,418,028	103,596,131	108,768,142
Contribution (Use) of Fund Balance	28,767,284	22,313,972	25,804,789	19,741,858
Fund balance beginning of year	273,929,000	302,696,284	302,696,284	328,501,073
Fund balance end of year	302,696,284	325,010,256	328,501,073	348,242,931



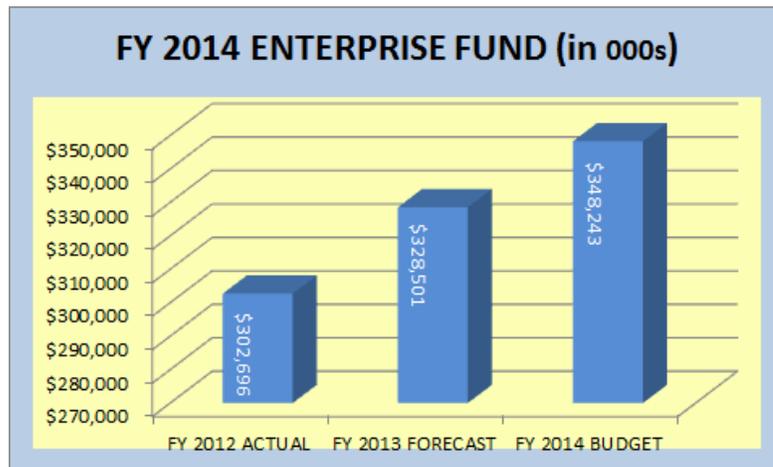
FY 2014 ENTERPRISE FUND REVENUE



FY 2014 ENTERPRISE FUND EXPENDITURES



FY 2014 ENTERPRISE FUND (in 000s)

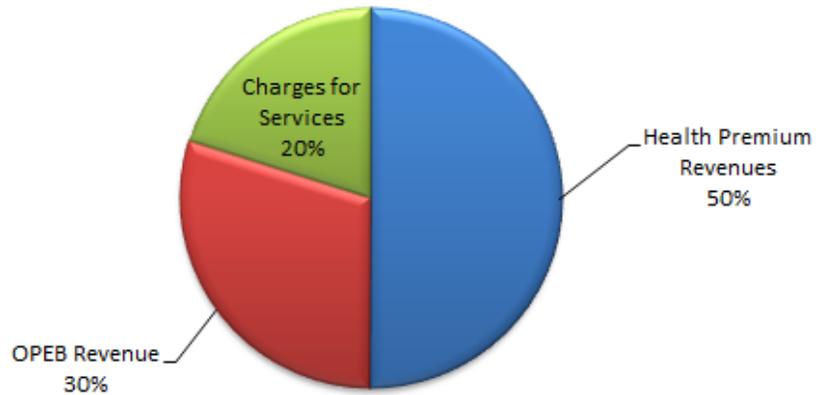


INTERNAL SERVICE

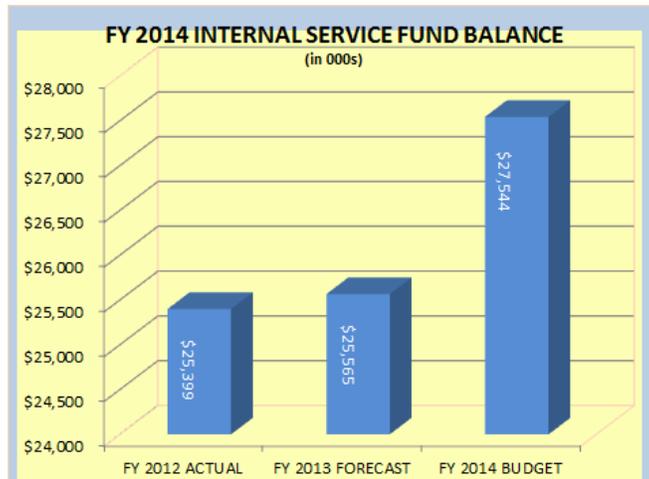
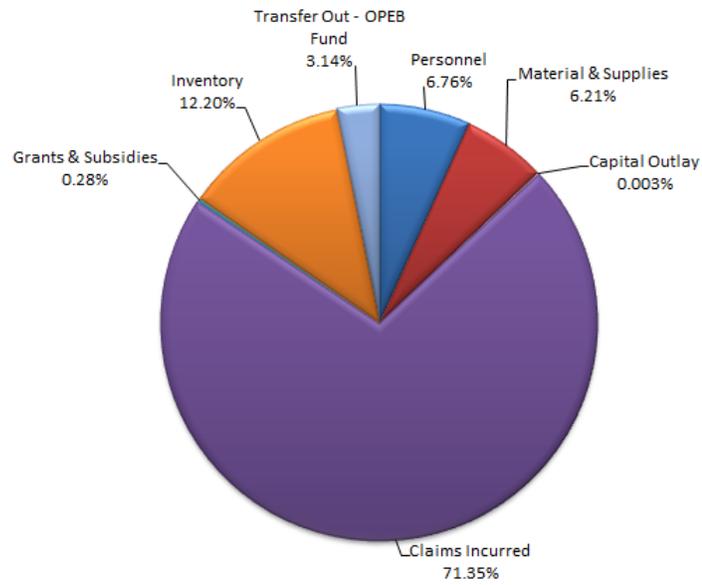
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<u>Revenues</u>				
Health Premium Revenues	69,464,382	82,289,333	78,878,642	81,060,844
OPEB Revenue	50,347,000	47,501,686	47,564,734	48,259,473
Charges for Services	32,672,013	34,372,428	32,970,000	32,578,100
Use of Money				
Other Revenue	(142,272)			
Transfer in from General Fund				
Transfer in to OPEB Trust	0	0	20,000,000	0
Total Revenue	152,341,123	164,163,447	179,413,376	161,898,417
<u>Expenses</u>				
Personnel	10,976,895	9,864,487	10,060,451	10,809,129
Material & Supplies	8,459,569	9,029,112	8,789,078	9,924,864
Capital Outlay	79,747	5,000	61,386	115,110
Claims Incurred	102,451,466	108,238,032	111,792,761	114,098,732
Grants & Subsidies	1,815,369	459,120	0	450,000
Inventory	20,081,764	28,561,856	24,700,770	19,502,833
Gain (Loss) on Sale of Assets	230,417			
Depreciation on own funds				
Medicare Buy Back				
Transfer Out - OPEB Fund	491,930	6,000,000	23,842,500	5,019,499
Net Audit Adjustments	(5,838,966)	0	0	0
Total Expenses	138,748,191	162,157,607	179,246,946	159,920,167
Contribution (Use) of Fund Balance	13,592,932	2,005,840	166,430	1,978,250
Fund balance beginning of year	11,805,915	25,398,847	25,398,847	25,565,277
Fund balance end of year	25,398,847	27,404,687	25,565,277	27,543,527



FY 2014 INTERNAL SERVICE FUND REVENUES



FY 2014 INTERNAL SERVICES EXPENSES

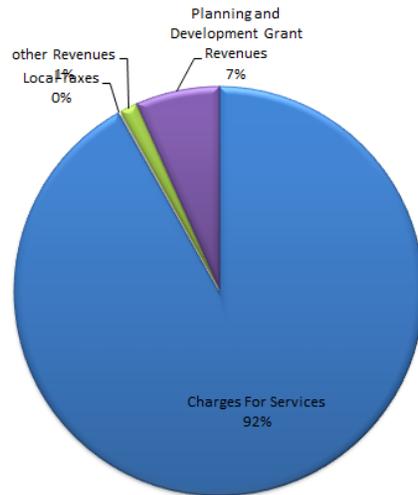


SPECIAL REVENUE

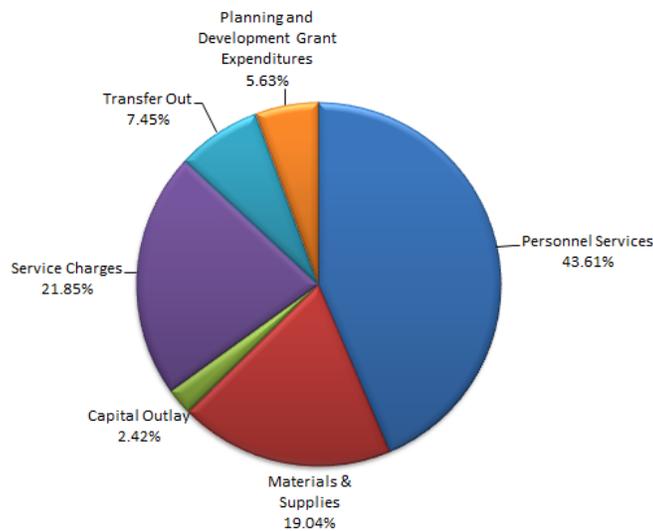
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<u>Revenues</u>				
Charges For Services	59,883,189	59,385,221	60,457,902	55,897,274
Local Taxes	1,050,832	10,750,000	10,556,961	94,000
Other Revenues	860,875		286,868	849,407
Transfer In - General Fund	71,754,805	52,750,000	35,782,686	0
Planning and Development Grant Revenues	5,532,521	6,823,298	4,521,843	4,020,000
Total Revenue	139,082,222	129,708,519	111,606,260	60,860,681
<u>Expenditures</u>				
Personnel Services	26,806,366	30,444,183	27,350,852	31,125,571
Materials & Supplies	11,139,442	13,021,991	13,662,055	13,590,043
Capital Outlay	537,632	522,540	727,086	1,727,426
Service Charges	14,555,639	14,767,027	15,162,248	15,596,427
Grants and Subsidies	72,526,316	63,500,000	35,782,686	
Transfer Out	2,589,178	3,947,142	3,516,142	5,316,142
Planning and Development Grant Expenditures	5,205,971	6,823,298	4,262,000	4,020,000
Total Expenditures	133,360,544	133,026,181	100,463,069	71,375,609
Contribution(Use) of Fund Balance	5,721,678	(3,317,662)	11,143,191	(10,514,928)
Fund balance beginning of year	12,493,000	18,214,678	18,214,678	29,357,869
Fund balance end of year	18,214,678	14,897,016	29,357,869	18,842,941



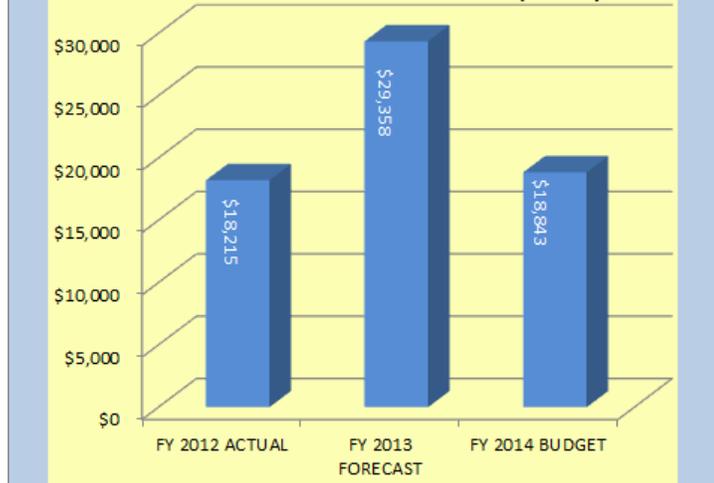
FY 2014 SPECIAL REVENUE FUND REVENUES



FY 2014 SPECIAL REVENUE FUND EXPENDITURES



FY 2014 SPECIAL REVENUE FUND BALANCE (in 000s)

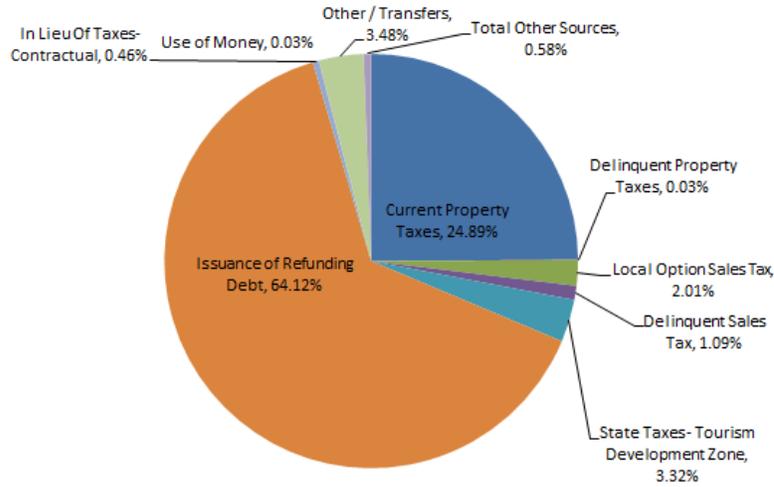


DEBT SERVICE

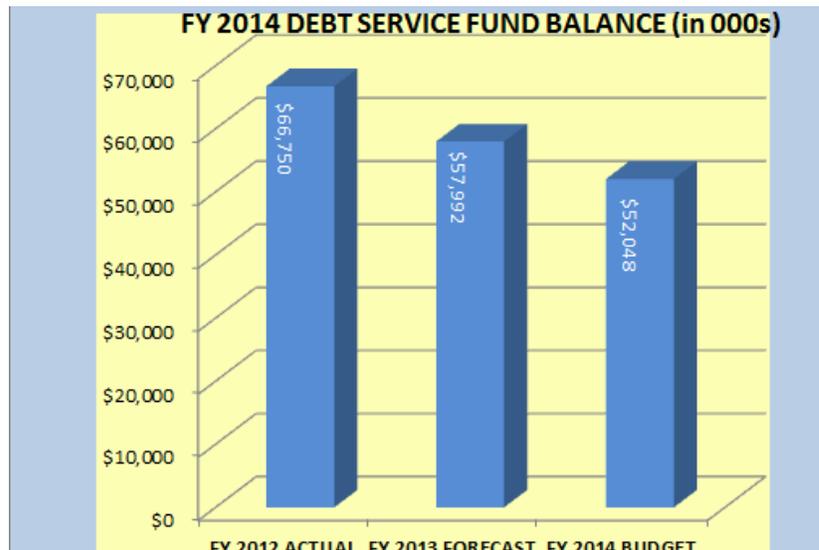
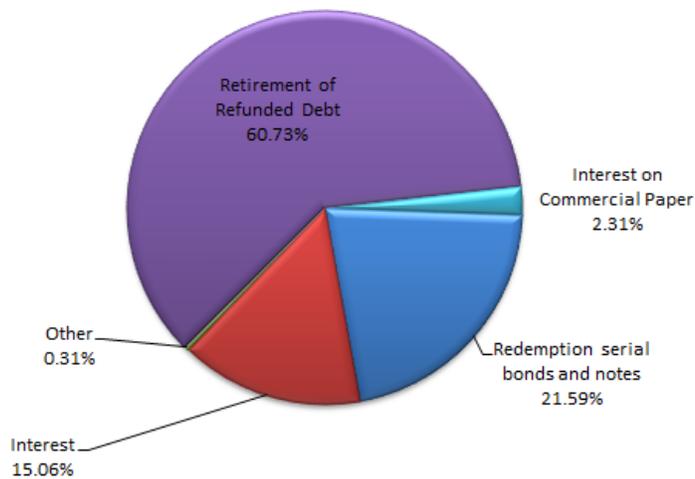
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues				
Current Property Taxes	75,833,777	75,683,000	75,589,241	89,294,091
Delinquent Property Taxes	1,786,592	1,200,000	532,665	100,000
Local Option Sales Tax	8,719,369	7,140,000	7,140,000	7,200,000
Sale of Delinquent Property Tax	3,971,902	2,000,000	3,990,632	3,900,000
In Lieu Of Taxes-Contractual	1,649,996	1,655,000	1,655,000	1,650,000
State Taxes - Tourism Development Zone	13,013,706	-	12,118,185	11,900,000
Use of Money	71,292	66,000	144,233	125,000
Federal Grants	2,273,198	2,273,000	2,273,000	2,075,429
Intergovernmental Revenues	2,875,968	-	-	-
Other	3,047,500	776,862	776,482	778,569
Issuance of Refunding Debt	98,746,231	-	-	230,035,000
Proceeds from Loan	26,744,908	-	-	-
Transfer In - Hotel-Motel Tax	1,336,430	1,182,632	1,182,632	1,181,457
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - Solid Waste	2,589,178	3,516,142	3,516,142	1,853,927
Transfers In - Stormwater	4,412,440	4,412,000	4,412,000	3,000,000
Transfers In - Other	6,822,293	10,906,700	14,166,700	4,694,833
Contribution from Committed Fund Balance	-	17,014,118	12,446,729	9,414,729
Total Revenues and Other Sources	255,663,080	129,593,754	141,711,941	368,971,335
Expenditures and Other Uses				
Principal - Serial Bonds, Notes and Leases	36,873,804	70,168,036	70,168,036	78,902,512
Interest - Serial Bonds, Notes and Leases	59,768,797	59,070,718	59,070,719	55,057,322
Interest - Pyramid Bonds	4,940,753	-	8,429,721	8,429,721
Liquidity/Remarketing Fees				742,500
Other	933,693	355,000	355,000	394,000
Retirement of Refunded Debt	98,096,798	-	-	221,975,000
Transfers Out	5,500,000	-	-	-
Contribution to Restricted Fund Balance	34,448,000	-	3,688,465	3,470,280
Contribution to Committed Fund Balance	15,101,235	-	-	-
Total Expenditures and Other Uses	255,663,080	129,593,754	141,711,941	368,971,335
Restricted Fund Balance - Beg. of Year	-	-	34,448,000	38,136,465
Restricted Fund Balance - End of Year	34,448,000	-	38,136,465	41,606,745
Committed Fund Balance - Beginning of Year	17,201,278	32,302,235	32,302,513	19,855,784
Committed Fund Balance - End of Year	32,302,513	15,288,117	19,855,784	10,441,055



FY 2014 DEBT FUND REVENUES



FY 2014 DEBT SERVICE FUND EXPENDITURES





PROPERTY TAX REVENUES

Property Tax revenues are the largest single source of operating revenues. This tax is levied based on the assessed value of various types of property including:

- Real property (land, structures, and lease-hold improvements),
- Personal property (business equipment, excluding inventories for resale) and
- Public utility property (real and personal property owned by utilities and organizations regulated by the State),

In 2005, Memphis' assessed value of real property

- 84.62% Residential
- 7.74% Commercial
- 1.87% Industrial
- 0.09% Farm
- 0.08% Multiple

Assessment Percentage of Appraisal

Residential	25%
Commercial	40%
Industrial	40%
Public Utility	55%
Farm	25%
Personal Property	30%

The assessed value of a residential property with an appraised value of \$100,000 would be \$25,000 (.25 x100,000), while a commercial property of the same appraised value would have an assessed value of \$40,000 (.40 x100,000).

Tax rates are set by the Council through the annual budget process. These rates are set as necessary in order to fund a balanced budget that provides services believed to be necessary and affordable.

The City Treasurer generates tax bills based on the following information: the assessed value of the property and the tax rate to figure each property tax bill. That office also collects the taxes.

To calculate the property tax bill, the assessed value is divided by \$100 and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$3.43, the calculation is:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.43 \text{ per } \$100 \\ &= \$250 \times \$3.43 = \$857.50 \end{aligned}$$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs by July 1. Tax payments are due by the end of August.

Property Tax revenues along with other local tax sources provide the City with the largest source of revenue to the operating budget.

Property appraisals are done by the Shelby County Assessor of Property, except for public utilities which are assessed by the Tennessee Regulatory Authority. Appraised value is the estimated market value based at a point in time. Certain properties are exempt such as government, religious, charitable etc.

TAXING OVERVIEW

Historical property tax rates are displayed in the table below.

HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Debt Service	Capital Pay Go	Total Rate
1979	1980	1.740800	1.519200	0.476100	0.0000	3.74
1980	1981	1.720000	1.060000	0.290000	0.0000	3.07
1981	1982	2.000000	1.140000	0.410000	0.0000	3.55
1982	1983	2.080000	1.140000	0.450000	0.0000	3.67
1983	1984	1.680000	1.000000	0.450000	0.0000	3.13
1984	1985	1.680000	1.000000	0.450000	0.0000	3.13
1985	1986	1.830000	1.030000	0.450000	0.0000	3.31
1986	1987	1.909800	1.030000	0.370200	0.0000	3.31
1987	1988	1.896660	1.030000	0.383340	0.0000	3.31
1988	1989	1.588270	1.090000	0.631730	0.0000	3.31
1989	1990	1.662870	1.030000	0.617130	0.0000	3.31
1990	1991	1.620490	1.030000	0.659510	0.0000	3.31
1991	1992	1.094100	0.665655	0.386900	0.0000	2.15
1992	1993	1.304296	0.804955	0.566704	0.0000	2.68
1993	1994	1.610611	0.967537	0.596990	0.0000	3.18
1994	1995	1.672400	0.967538	0.535200	0.0000	3.18
1995	1996	1.672400	0.967538	0.535200	0.0000	3.18
1996	1997	1.672400	0.967538	0.535200	0.0000	3.18
1997	1998	1.672400	0.967538	0.535200	0.0000	3.18
1998	1999	1.376300	0.840675	0.548800	0.0000	2.77
1999	2000	1.376300	0.840675	0.548800	0.0000	2.77
2000	2001	1.751000	0.894900	0.724100	0.0000	3.37
2001	2002	1.678500	0.857800	0.694100	0.0000	3.23
2002	2003	1.675300	0.857800	0.694100	0.0032	3.23
2003	2004	1.675300	0.857800	0.694100	0.0032	3.23
2004	2005	1.675300	0.857800	0.694100	0.0032	3.23
2005	2006	1.908800	0.827100	0.694100	0.0032	3.43
2006	2007	1.908800	0.827100	0.694100	0.0032	3.43
2007	2008	1.908800	0.827100	0.694100	0.0032	3.43
2008	2009	2.342700	0.190000	0.714100	0.0032	3.25
2009	2010	2.291700	0.186800	0.714100	0.0031	3.19
2010	2011	2.291700	0.186800	0.714100	0.0031	3.19
2011	2012	2.471700	0.000000	0.714100	0.0031	3.19
2012	2013	2.291700	0.100000	0.715200	0.0031	3.11
2013	2014	2.487400	0.000000	0.909300	0.0033	3.40

* Estimated certified rate - budget neutral



ORDINANCE NO. 5166
APPROPRIATION ORDINANCE
(Adopted with Council Amendments)

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2013 THROUGH JUNE 30, 2014, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2013 THROUGH JUNE 30, 2014, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

SECTION 1. BE IT ORDAINED that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

GENERAL FUND
GENERAL REVENUES

LOCAL TAXES	
Ad Valorem Tax- Current	242,945,457
Ad Valorem Tax Prior	4,000,000
Ad Valorem Prior - Sale	12,500,000
PILOT's	5,000,000
Prop Taxes Interest & Penalty	4,200,000
Bankruptcy Interest & Penalty	162,000
Interest, Penalty - Sale of Tax Rec	1,400,000
Special Assessment - Prior	130,000
Local Sales Tax	100,000,000
Alcoholic Bev Insp. Fee	4,200,000
Beer Sales Tax	16,500,000
Gross Receipts Bus. Tax	10,500,000
Interest Penalties & Commissions	200,000

OPERATING BUDGET ORDINANCE

Business Tax Fees	1,000,000
Mixed Drink Tax	2,800,000
Bank Excise Tax	200,000
State Appointment TVA	7,500,000
Franchise Tax - Telephones	900,000
Cable TV Franchise Fees	4,300,000
Miscellaneous Franchise Tax	750,000
Warrants and Levies	300
Miscellaneous Tax Recoveries	782,000
MLGW/Williams Pipeline	315,870
<i>TOTAL LOCAL TAXES</i>	<i>420,285,627</i>

STATE TAXES (LOCAL SHARE)

State Income Tax	7,700,000
State Sales Tax	44,400,000
Telecommunication Sales Tax	40,000
State Shared Beer Tax	315,000
Alcoholic Beverage Tax	290,000
Spec Petroleum Product Tax	1,325,000
<i>TOTAL STATE TAXES (LOCAL SHARE)</i>	<i>54,070,000</i>

LICENSES & PERMITS

Liquor By The Oz License	204,000
Taxi Drivers Licenses	20,000
Gaming Pub Amusement Fees	13,500
Wrecker Permit Fee	10,000
Miscellaneous Permits	70,000
Beer Applications	65,000
Auto-Vehicle Reg/Inspect Fee	9,700,000
Beer Permit Privilege Tax	140,000
<i>TOTAL LICENSES & PERMITS</i>	<i>10,222,500</i>

FINES AND FORFEITURES

Court Fees	8,100,000
Court Costs	6,000,000
Fines & Forfeitures	100,000
Beer Applications (Fines)	100,000



OPERATING BUDGET ORDINANCE

Arrest Fees	200,000
<i>TOTAL FINES & FORFEITURES</i>	14,500,000

CHARGES FOR SERVICES

Tax Sales-Attorneys Fees	247,500
Parking Meters	800,000
MLG&W Rent	0
Parking Lots	315,000
<i>TOTAL CHARGES FOR SERVICES</i>	1,362,500

USE OF MONEY

Interest on Investments	175,000
Net Income/Investors	59,000
State Litigation - Tax Commission	115,000
<i>TOTAL USE OF MONEY</i>	349,000

OTHER REVENUES	6,911,911
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TRANSFERS

In Lieu of Tax-MLG&W	52,139,000
In Lieu of Tax-Sewer Fund	3,874,000
Transfer In Municipal St Aid Fund	14,800,000
Transfer In Solid Waste	0
Transfer In Sewer Operating/CIP	1,300,000
<i>TOTAL TRANSFERS</i>	72,113,000

TOTAL GENERAL REVENUES/ TRANSFERS IN	579,814,538
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GENERAL FUND DEPARTMENTAL REVENUES

FINANCE

Rezoning Ordinance Publication Changes	10,000
<i>TOTAL FINANCE</i>	10,000

FIRE

Anti-Neglect Enforcement Program



OPERATING BUDGET ORDINANCE

Ambulance Service	20,100,000
Fire - Misc. Collections	220,000
International Airport	3,630,060
<i>TOTAL FIRE</i>	23,950,060
POLICE	
Fines & Forfeitures	65,000
DUI BAC Fees	2,400
Seizures	41,610
Sex Offender Registry Fees	60,000
Wrecker & Storage Charges	670,000
Tow Fees	1,028,000
Police Special Events	700,000
Sale of Reports	259,060
Officers in the School	1,475
Misc. Revenue	86,380
Local Shared Revenue	893,000
Federal Grants	117,197
<i>TOTAL POLICE</i>	3,924,122
PARKS AND NEIGHBORHOODS	
Admissions - General	279,600
Admissions - Groups	2,900
Admissions - Museum Workshops	17,800
Admissions - School Groups	14,000
After School Camp	3,000
Animal Vaccination	18,234
Ballfield Permit	18,000
Basketball	35,000
City of Bartlett	1,034,000
Class Fees	68,500
Concessions	372,283
County Dog License Fee	83,568
Day Camp Fees	212,700
Dog License	274,965
Football	2,500
Golf Car Fees	1,092,692



OPERATING BUDGET ORDINANCE

Grant Revenue - Library	16,000
Green Fees	1,643,035
Library Fines & Fees	500,000
Local Shared Revenue	730,709
Miscellaneous Income	69,831
Museum Planetarium Fee	75,000
Outside Revenue	1,582,258
Pro Shop Sales	101,067
Rental Fees	322,500
Senior Citizens Meals	90,000
Shelter Fees	181,239
Softball	100,000
<i>TOTAL PARKS & NEIGHBORHOODS</i>	<i>8,941,381</i>
PUBLIC WORKS	
Special Assessment Tax	398,000
St TN Interstate	950,000
St TN Highway Maintenance Grant	691,859
<i>TOTAL PUBLIC WORKS</i>	<i>2,039,859</i>
GENERAL SERVICES	
Fiber Optic Franchise Tax	444,842
Weights/Measures Fees	100,000
Fleet/Mobile Fees	
Rental Fees	
Rent of Land	43,130
St TN Highway Maintenance Grant	111,372
Easements and Encroachments	75,000
<i>TOTAL GENERAL SERVICES</i>	<i>774,344</i>
HOUSING & COMMUNITY DEVELOPMENT	
Construction Period Rent	2,500,000
<i>TOTAL HOUSING & COMMUNITY DEVELOPMENT</i>	<i>2,500,000</i>
GRANTS & AGENCIES	
Landmarks Commission - Misc. Income	2,500
State Professional Privilege Tax	1,815,000



OPERATING BUDGET ORDINANCE

<i>TOTAL GRANTS & AGENCIES</i>	1,817,500
ENGINEERING	
Sidewalk Permits	88,000
Subdivision Plan Insp. Fees	90,000
Street Cut Inspection Fee	250,000
Traffic Signals	200,000
Signs-Loading Zones	15,000
Arc Lights	4,000
MLG&W Rent	2,400
St TN Highway Maintenance Grant	95,000
Sale of Report	14,363
<i>TOTAL ENGINEERING</i>	758,763
INFORMATION SYSTEMS	
Local Shared Revenue	102,000
MHA	50,000
<i>TOTAL INFORMATION SYSTEMS</i>	152,000
CITY COURT CLERK	
Fines & Forfeitures	
<i>TOTAL CITY COURT CLERK</i>	1,800,000
TOTAL DEPARTMENTAL REVENUES	46,668,029
TOTAL REVENUES GENERAL FUND	626,482,567
CONTRIBUTION FROM FUND BALANCE	0
	626,482,567

GENERAL FUND EXPENDITURE BUDGET

EXECUTIVE	
Mayor's Office	1,059,082
Chief Administrative Office	808,737



OPERATING BUDGET ORDINANCE

Auditing	806,422
311 Call Center	413,303
Office of Youth Services and Community Affairs	1,508,518
Contract Compliance	296,584
Intergovernmental Affairs	621,750
<i>TOTAL EXECUTIVE</i>	5,514,396
FINANCE	
Administration	460,165
Financial Management	1,495,427
Purchasing	747,097
Budget	466,475
Debt & Investment Management	130,349
City Treasurer	1,206,881
Financial & Strategic Planning Office	191,452
<i>TOTAL FINANCE</i>	4,697,846
FIRE	
Administration	2,720,901
Apparatus Maintenance\Hydrant Repair	9,300,952
Logistical Services	1,734,496
Training	2,747,444
Communications	5,288,160
Fire Prevention	5,137,230
Firefighting	88,408,062
EMS	36,741,501
Airport	3,593,762
<i>TOTAL FIRE</i>	155,672,508
POLICE	
Executive Administration	31,757,442
Administrative Services	31,345,596
Uniforms Patrol	120,283,515
Investigative Services	24,725,471
Special Operations	25,943,844
<i>TOTAL POLICE</i>	234,055,868



OPERATING BUDGET ORDINANCE

PARKS AND NEIGHBORHOODS

Administration	2,617,820
Planning & Development	95,639
Park Facilities	3,280,350
Zoo	2,535,910
Brooks Museum	571,448
Memphis Botanic Gardens	490,831
Parks Sports Centers	2,152,670
Recreation	8,854,551
Golf	4,399,487
Special Services	1,612,896
Animal Shelter	3,469,776
Libraries	17,566,268
Neighborhood Watch	0
<i>TOTAL PARKS & NEIGHBORHOODS</i>	<i>47,647,646</i>

PUBLIC WORKS

Administration	1,228,170
Street Maintenance	6,285,233
Street Lighting	6,003,367
Neighborhood Improvements	8,274,374
<i>TOTAL PUBLIC WORKS</i>	<i>21,791,144</i>

HUMAN RESOURCES

Administration	682,857
Recruitment & Selection	2,474,302
Compensation/Records Administration	720,680
Labor Relations	414,417
Office of Talent Development	1,173,526
Workplace Safety & Compliance	908,046
<i>TOTAL HUMAN RESOURCES</i>	<i>6,373,828</i>

GENERAL SERVICES

Administration	757,638
Property Maintenance	8,919,716
Real Estate	403,032
Operation Of City Hall	2,129,125



OPERATING BUDGET ORDINANCE

Printing/Mail Services	2,043,427
Park Operations	5,419,302
Weights & Measures	582,223
<i>TOTAL GENERAL SERVICES</i>	20,254,463
HOUSING & COMMUNITY DEVELOPMENT	
Housing	334,875
Economic Development	5,309,626
Community Initiatives	917,017
Business Development Center	302,013
<i>TOTAL HOUSING & COMMUNITY DEVELOPMENT</i>	6,863,531
CITY ATTORNEY	9,584,112
ENGINEERING	
Administration	3,236,925
Signs & Markings	2,636,198
Signal Maintenance	2,520,411
<i>TOTAL ENGINEERING</i>	8,393,534
INFORMATION SYSTEMS	15,312,886
CITY COUNCIL	1,524,727
CITY COURT JUDGES	616,660
CITY COURT CLERK	
City Court Clert	3,307,232
Red Light Camera	1,929,844
<i>TOTAL CITY COURT CLERK</i>	5,237,076
GRANTS & AGENCIES	
Black Business Association	200,000
Chamber Foundation	1,350,000
Facility Management Program Expense	1,815,000
Family Safety Center of Memphis and Shelby County	100,000
EDGE	2,100,000



OPERATING BUDGET ORDINANCE

Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000
Launch Memphis	25,000
MLGW Citizen's Assistance Grant	1,000,000
Transfer Out - CRA Program	2,339,130
Transfer Out - Unemployment Fund	100,000
Transfer Out - Health Fund	4,208,000
Transfer Out - Misc Grants	33,200
Memphis Mobile Market	15,000
Convention Center	1,992,380
Delta Commission on Aging	143,906
Elections	75,000
Personnel/Materials & Supplies	301,709
MATA	20,221,000
Memphis Film & Tape	150,000
Exchange Club	25,000
Pensioners Insurance	29,000,000
Planning & Development	1,600,000
Riverfront Development	2,373,859
Shelby County Assessor	414,129
Urban Art	130,000
<i>TOTAL GRANTS & AGENCIES</i>	69,862,313
CONTRIBUTION TO FUND BALANCE	13,080,029
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	626,482,567

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND REVENUE BUDGET

Hotel/Motel Tax	3,181,457
Transfer from New Memphis Arena Fund	970,000
<i>TOTAL REVENUES</i>	4,151,457



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

Convention/Visitor's Bureau	2,000,000
Transfer to New Memphis Arena Fund	970,000
Transfer To Debt Service Fund	1,181,457
TOTAL EXPENDITURES	4,151,457

B. MUNICIPAL AID FUND, which shall embrace expenditures from Municipal State Aid Fund receipts.

MUNICIPAL STATE AID FUND REVENUE BUDGET

State Three Cent Tax	3,373,709
State One Cent Tax	1,900,000
State Gas Tax	11,294,591
TOTAL REVENUES	16,568,300

EXPENDITURE BUDGET

Operating Transfer Out To General Fund	14,800,000
Operating Transfer Out To Debt Service Fund	1,768,300
TOTAL EXPENDITURES	16,568,300

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND REVENUE BUDGET

In Lieu of Taxes-Water	2,500,000
Transfer From Hotel Motel Fund	970,000
Tourism Development Zone Local	970,000
TOTAL REVENUES	4,440,000

EXPENDITURE BUDGET

Sports Authority	2,500,000
Transfer To Hotel Motel Fund	970,000



OPERATING BUDGET ORDINANCE

Contribution to Fund Balance	970,000
<i>TOTAL EXPENDITURES</i>	4,440,000

D. METRO ALARM FUND

METRO ALARM FUND REVENUE BUDGET

Alarm Revenue	616,450
Contribution From Fund Balance	59,957
<i>TOTAL REVENUE</i>	676,407

EXPENDITURE BUDGET

Alarm Operating Expenses	676,407
<i>TOTAL EXPENDITURES</i>	676,407

E. MLK PARK IMPROVEMENTS

MLK PARK IMPROVEMENTS REVENUE BUDGET

MLK Park Improvements Revenue	131,000
Contribution From Fund Balance	104,960
<i>TOTAL REVENUE</i>	235,960

EXPENDITURE BUDGET

MLK Park Improvements Expenses	235,960
<i>TOTAL EXPENDITURES</i>	235,960

F. SOLID WASTE MANAGEMENT FUND

SOLID WASTE MANAGEMENT FUND REVENUE BUDGET

Solid Waste Disposal Fee	55,161,124
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OPERATING BUDGET ORDINANCE

Sanitation Inspection Fee	605,150
Waste Reduction Grant	73,000
Recycling Proceeds	100,000
Special Assessment Tax	94,000
Contribution From Fund Balance	10,409,968
TOTAL REVENUES	66,443,242

EXPENDITURE BUDGET

Solid Waste Management Expenses	66,443,242
TOTAL EXPENDITURES	66,443,242

G. PLANNING & DEVELOPMENT

PLANNING & DEVELOPMENT

REVENUE BUDGET

Industrial Development Board	500,000
Neighborhood Planning/CRA	200,000
CRA/Projects	2,500,000
Tree Bank	40,000
Community Challenge	780,000
TOTAL REVENUE	4,020,000

EXPENDITURE BUDGET

Industrial Development Board	500,000
Neighborhood Planning/CRA	200,000
CRA/Projects	2,500,000
Tree Bank	40,000
Depot Redevelopment Agency	780,000
TOTAL EXPENDITURE	4,020,000

3. DEBT SERVICE FUND

The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.



OPERATING BUDGET ORDINANCE

DEBT SERVICE FUND REVENUE BUDGET

Current Property Tax	89,294,091
Delinquent Property Tax	100,000
Sale of Delinquent Accounts	3,900,000
PILOT	1,650,000
Local Sales Tax	7,200,000
State Taxes (Local Share)	11,900,000
Federal Grants - Build America Bonds	2,075,429
Use of Money	125,000
Other Revenue	778,569
Operating Trf In - General Fund	4,694,835
Municipal State Aid Fund	1,768,300
Transfer in Storm Water Fund	3,000,000
Solid Waste Management Fund	1,853,927
Hotel/Motel Fund	1,181,457
Proceed From Refunding Bonds	230,035,000
Contribution From Fund Balance	5,944,446
TOTAL REVENUES / TRANSFERS IN	365,501,054

EXPENDITURE BUDGET

Redemption of serial bonds and notes	78,902,512
Interest	63,487,042
Retirement of Refunded Debt	221,975,000
Other	1,136,500
Contribution to Restricted Fund Balance	
TOTAL EXPENDITURES / TRANSFERS OUT	365,501,054

4. ENTERPRISE FUNDS

A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.

SEWER FUND REVENUE BUDGET



OPERATING BUDGET ORDINANCE

Sewer Fees	103,493,000
Sewer Connection Fees	150,000
Special Sewer Connections	75,000
Rents	32,000
Subdivision Development Fees	250,000
Other Revenue/Prior Yr. Expense Recovery	150,000
Interest on Investments	100,000
<i>TOTAL REVENUES</i>	104,250,000

EXPENDITURE BUDGET

Environmental Inspection & Preventive Maintenance	6,153,481
T E Maxson Treatment Plant	16,193,639
Maynard Stiles Treatment Plant	15,704,193
Lift Stations	1,574,616
Environmental Administration	3,998,495
Environmental Maintenance	13,252,625
Sanitary Sewer Design	947,317
Dividend To General Fund	1,300,000
Cost Allocation- General Fund	1,075,000
In Lieu of Tax	4,600,000
Payment of Debt Service	17,038,000
Materials & Supplies	1,675,000
State Loan & Principal & Interest	150,000
Increase (Decrease) in Net Assets	20,587,634
<i>TOTAL EXPENDITURES</i>	104,250,000

B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.

STORM WATER FUND REVENUE BUDGET

Storm Water Fees	24,260,000
<i>TOTAL REVENUES</i>	24,260,000



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

PW/Storm Water Expenses	20,586,070
ENG/Storm Water Expenses	734,706
Cost Allocation - General Fund	300,000
MLG&W Billing	485,000
Transfer Out - Debt Service	3,000,000
Increase (Decrease) in Net Assets	(845,776)
<i>TOTAL EXPENDITURES</i>	24,260,000

5. INTERNAL SERVICE FUND

HEALTHCARE REVENUE BUDGET

Employer Contributions	54,984,290
Employee Contributions	20,484,554
Other	1,384,000
Transfer In - General Fund	4,208,000
<i>TOTAL REVENUES</i>	81,060,844

EXPENDITURE BUDGET

Personnel	641,705
Materials & Supplies	4,231,069
Claims Incurred	68,459,239
Transfer Out	5,019,499
Other	453,250
Contribution to Fund Balance	2,256,082
<i>TOTAL EXPENDITURES</i>	81,060,844

6. FIDUCIARY FUND

OTHER POST EMPLOYMENT BENEFITS (OPEB) ADDITIONS



OPERATING BUDGET ORDINANCE

Employer	30,359,834
Members	10,750,143
Medicare Part D	1,500,000
Transfer In	5,019,496
Other	630,000
<i>TOTAL ADDITIONS</i>	48,259,473

DEDUCTIONS

Benefits	45,639,493
Administrative Expenses	2,619,980
Increase/(Decrease) in Net Assets	
<i>TOTAL DEDUCTIONS</i>	48,259,473

SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year, July 1, 2013, through June 30, 2014, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2013, through June 30, 2014, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

SECTION 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all divisions shall be deposited with the City Treasurer for the use of the City and all monies so received shall be considered appropriated regardless of the foregoing estimates by items until the appropriations have been filled.

Thereupon, any surplus shall become and be designated Unappropriated Revenue and be subject to lawful appropriation by the Council. Such amounts are not appropriated for the use of the Division receiving same, but shall be carried as a memorandum of collections and earnings.

SECTION 5. BE IT FURTHER ORDAINED that the Comptroller shall have no power to authorize withdrawal of funds constituting the current operating revenues of the City of Memphis from the Treasury of the City of Memphis nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Division, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that the current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the Council.



OPERATING BUDGET ORDINANCE

SECTION 6. BE IT FURTHER ORDAINED that for Fiscal Year 2014 that the salary of the Chief Administrative Officer for the City of Memphis and the salaries of the Division Directors, City Court Judges, and City Court Clerk shall be increased by the percentage granted to general City employees as a wage increase.

SECTION 7. BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

SECTION 8. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2013 through June 30, 2014, inclusive.

The Mayor shall have the authority to approve transfers between line items within the total amounts of each category (Personnel, Supplies and Services, Grants & Subsidies, Capital Outlay and Expense Recoveries). The Mayor shall also have the authority to approve the correction of an appropriation that was applied in error, that is budget neutral, as identified by the comptroller.

The Mayor shall have the authority to approve transfers between Categories within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$50,000 and each Program shall have an annual cumulative limit of \$100,000 for transfers between Categories, within the total amounts of each Program. The transfer of an amount between personnel Categories, within a Program that is associated with authorized and funded positions, also transfers the position to the Category receiving funding. Any transfer of appropriations between Programs shall be made only upon the authorization by ordinance or resolution of the Council.

SECTION 9. BE IT FURTHER ORDAINED that pursuant to the provisions of the City Charter as amended when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City by the joint action of the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the Council.

SECTION 10. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account or net assets account and shall be subject to re-appropriation by the Council, encumbered appropriations shall be carried forward into the next fiscal year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such current fiscal year.



OPERATING BUDGET ORDINANCE

SECTION 11. BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

SECTION 12. BE IT FURTHER ORDAINED that no claims against the City shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 13. BE IT FURTHER ORDAINED that the Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of this ordinance be held unconstitutional or invalid, the same shall not affect the remainder of this ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.

SECTION 14. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the Council, signed by the Chairman of the Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

SECTION 15. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

Edmund Ford, Jr., Chairperson

Attest: Patrice Thomas, Comptroller

THE FOREGOING ORDINANCE
5509 PASSED

1st Reading 5-7-13

2nd Reading 5-21-13

3rd Reading 6-25-13

Approved Edmund Ford, Jr.
Chairman of Council

Date Signed: 7/16/2013

Approved: [Signature]
Mayor, City of Memphis WBS

Date Signed: 7-19-13

I hereby certify that the foregoing is a true copy, and said document was adopted by the Council of the City of Memphis as above indicated and approved by the Mayor.

Valerie C. Sripes
Comptroller





Authorized Complement Discussion

Authorized Complement is the total number of positions approved for a division. All authorized positions are funded, however funding is reduced by the average vacancy rate for the respective division. For FY 2013 the City of Memphis reorganized its operating divisions. This resulted in the elimination of the Public Service and the Community Enhancement Divisions. These divisions were incorporated into the existing divisions of Parks and Neighborhoods, Public Works, General Services, and City Attorney. These divisions are still report here for historical purposes as they existed in FY2012.

Notable authorized complement changes from the adopted FY 2013 budget are as follows:

General Services Division – Abolished the Motor Vehicle Inspection Bureau (MVIB) for the FY2014 budget year.

Fire Services – Continues to implement attrition strategy that will eliminate fire companies and reduce the authorized complement by 92 positions.

Police Division – Implemented a reorganization strategy that will reduce authorized complement by 100 positions. .

Storm Water Fund – Increased the personnel complement in response to the manpower needs required to execute the Consent Decree mandated from the federal government.

Other division changes not noted above are the result of the permanent elimination of vacancies.

A detailed Division comparison of the Authorized Complement is provided on the following pages.

AUTHORIZED COMPLEMENT

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Adopted
<u>General Fund</u>			
City Attorney	65	58	57
City Council	25	25	25
City Court Clerk	65	59	57
City Court Judges	5	5	5
City Engineering	124	120	117
Community Development	112	0	0
Executive	53	38	34
Finance	81	81	72
Fire Services	1862	1831	1732
General Services	125	235	190
HCD	5	5	5
Human Resources	46	48	43
Information Services	17	17	17
Park & Neighborhoods	237	510	504
Police Services	3028	3032	2942
Public Services	377	0	0
Public Works	128	227	202
General Fund Total	6355	6291	6002



AUTHORIZED COMPLEMENT

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Adopted
<u>Special Revenue Funds</u>			
Metro Alarm Fund	6	7	7
M.L. K. Park Improvements	0	0	3
Solid Waste Management Fund	604	621	619
Special Revenue Fund Total	610	628	629
 <u>Enterprise Funds</u>			
Sewer Treatment & Collection- Operating Fund	289	299	299
Storm Water Fund	146	162	180
Enterprise Funds Total	435	461	479
 <u>Internal Service Funds</u>			
Health Insurance Fund	12	14	15
Fleet Management Fund	158	132	139
Internal Service Funds Total	170	146	154
Total Authorized Complement	7506	7526	7366



2014 Capital Improvement Budget Process

The Fiscal Years 2014-2018 **Capital Improvement Program (CIP)** is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP is to fund capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Memphis. Because projects in the CIP Plan have long term benefits, they are financed over a longer period of time. Present and future users of the projects pay for the projects.

The **Capital Improvement Budget** is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. For program purposes the City defines a capital improvement as a major improvement or acquisition costing over \$50,000 that will last 10 years or more. Capital purchases costing between \$5,000 and \$50,000, generally have a useful life of 5 years.

Preparing the Capital Improvement Program requires identifying the various sources of revenue for the projects such as general obligation bonds, federal grants, state grants, private funds and Capital Pay As You Go. Each project must be evaluated as to its impact including the operational budgetary impact.

The CIP process begins in October with the submission of projects by each Division to the CIP committee. The CIP Committee is comprised of various Division representatives of the City's operations. The CIP Committee evaluates, scores and ranks projects by priority. Projects are ranked using various criteria such as the amount of funds available, importance to the overall mission of the Division, and strategic priorities of the City. Projects with the highest priority receive the available funding. The Mayor reviews the CIP plan then submits the proposed plan to the City Council in April for review and adoption.

Adoption of the CIP Plan by the City Council allows for the allocation of funds for the first year of the program. Specific language on how to appropriate and spend construction funds is contained in the CIP resolution. Projects allocated in previous years' Capital Budgets , that have been delayed, may be reprogrammed according to the priorities of the administration for spending in the new plan.

Financing the Capital Improvement Program

Long Term Debt

The City's proposed Capital Budget is \$169,961,775 in total allocations for FY 2014. General Obligation Bonds are \$62,260,000 or 36.63% of the total revenue for the FY 2014.

Federal Grants/State Grants

Federal and State grants represent \$57,694,526 or 33.95% of the revenue in the FY 2014 Capital Budget. The majority of these Federal funds are for MATA projects and Public Works projects that qualify for Federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds.

Sewer Funds

Sewer project funding is not represented in sewer bonds for FY2014. Projects are funded by "Capital-Pay-Go". These are internally generated funds. The total for sewer related capital-pay-go funding is \$35,500,000 or 20.89% of the revenue in the FY 2014 Capital Budget.

Capital Improvement Budget Highlights

Spending that aligns with current priorities is focused on projects that enhance the City's economic development strategy, projects that leverage federal or private funding, projects mandated by law, and projects that maintain existing facilities.

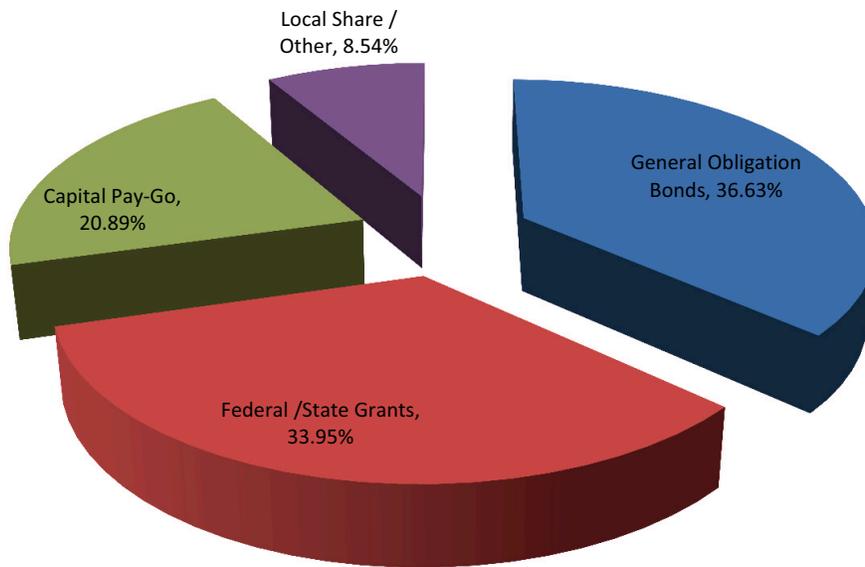
Highlights of these strategies are as follows:

CAPITAL IMPROVEMENT PROGRAM

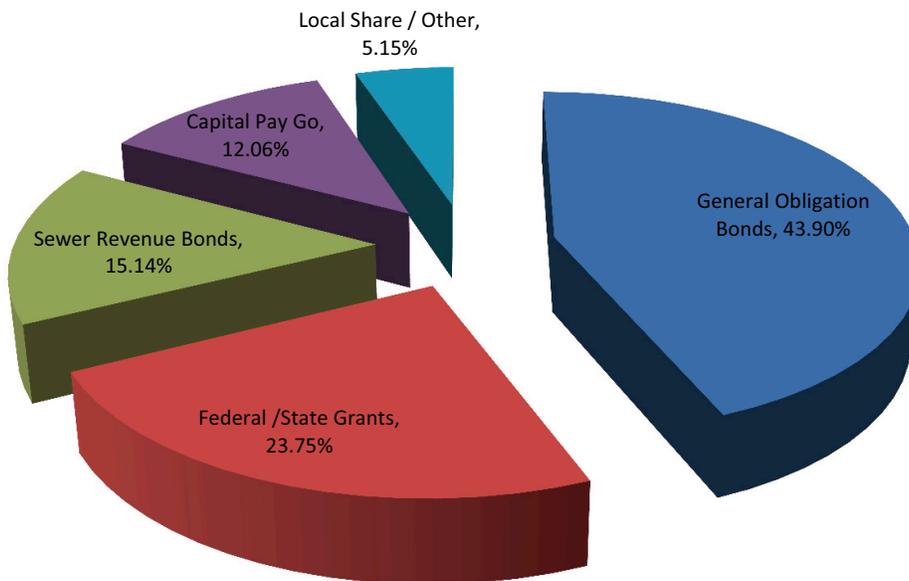
- **The Fire Division** - Funds to make construction repairs on all fire stations and funds to purchase nine ambulances, one truck and one engine are in this budget.
- **The Police Division** - Funds are included in the General Service Capital Acquisition budget for purchase of 160 police cars.
- **The Public Works Division** - This plan includes funds to pave more than 400 lane miles of streets each year. ADA ramp improvements, and several road projects also highlight the FY 2013 budget. The **Stormwater Fund** CIP budget will allow the City to make major investments in drainage infrastructure throughout the City. The **Sewer Fund** projects are for the repair and replacement of sewer infrastructure, new sewer connections and improvements to the treatment plants. In addition funds have been included to handle the City's blight.
- **The General Services Division** - Funding will provide for major ADA improvements, and minor improvements to various City buildings. This budget also reflects \$ 7.0 million for City-wide vehicle purchases.
- **Housing and Community Development** - Budget includes funding for Heritage Trail.
- **The Engineering Division** - Funding is included for replacement of traffic signals, and intelligent transportation improvements.
- **Riverfront Development** - Funding has been included in the FY 2014 budget for repairs / replacement of the cobblestones.
- **The Memphis Area Transit Authority** - This budget is heavily leveraged by Federal and State funding. This year's budget includes the purchase of new buses at \$1.9M.
- **Parks and Neighbhoods** - Funding will provide rehabilitation to the Pink Palace Planetarium and Museum in addition to various other city parks and facilities.



**FY 2014 - 2018
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY COMES FROM**



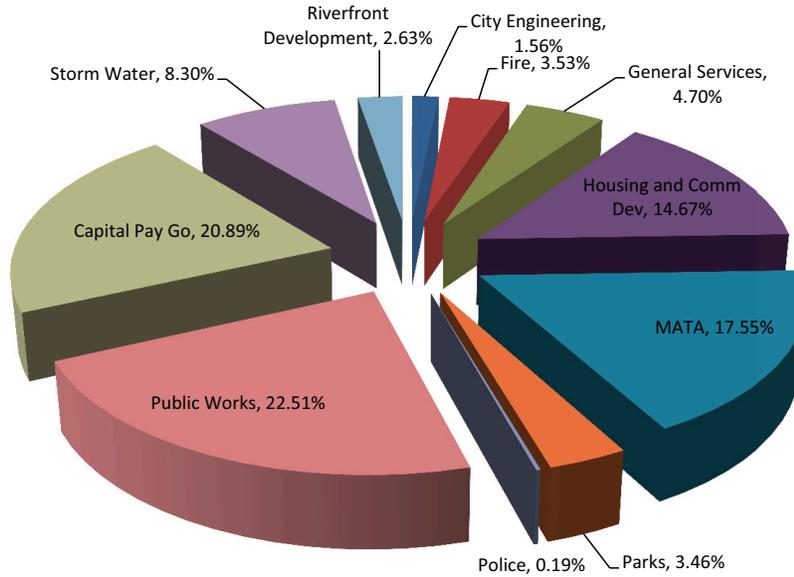
FY 2014 Budget



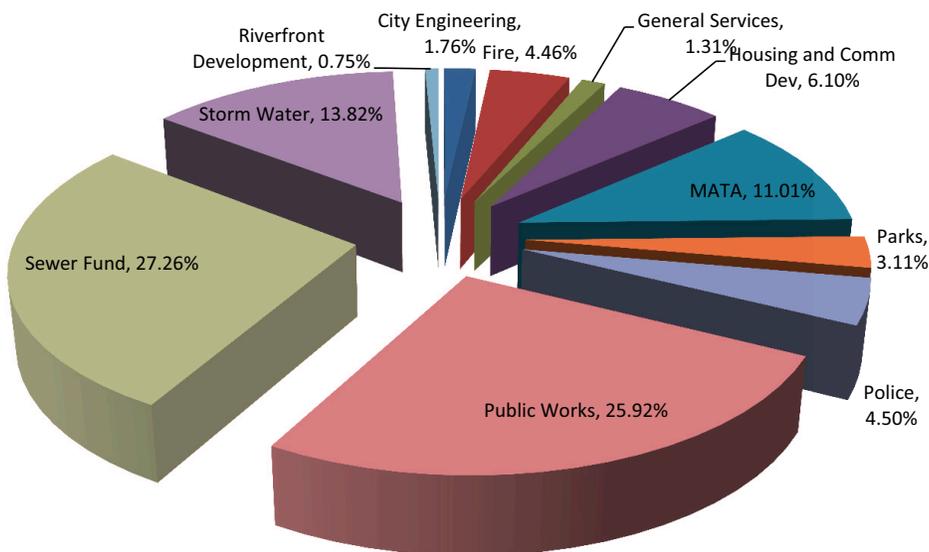
FY 2014 - 2018 Programs

Includes Reprogrammed Allocation

**FY 2014 - 2018
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY GOES**



FY 2014 Budget



FY 2014 - 2018 Programs
Includes Reprogrammed Allocation

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
ENGINEERING				
EN01003	Urban Art		300,000	300,000
EN01004	Traffic Signals		550,000	550,000
EN01007	Traffic Calming Devices	1,500,000	450,000	1,950,000
EN01026	Medical CTR Streetscape	3,850,000		3,850,000
EN01035	STP Bike Routes	625,000		625,000
EN01036	STP Pedestrian Routes	625,000		625,000
EN01037	CMAQ Bike Routes		350,000	350,000
EN01043	STP Traffic Signalization Group		1,000,000	1,000,000
<i>Total for City Engineering</i>		6,600,000	2,650,000	9,250,000
FIRE SERVICES				
FS02001	Fire Station Repair	121,751	2,000,000	2,121,751
FS02011	Replace Fire Station # 43	214,000		214,000
FS02020	Southward Fire Station	54,358		54,358
FS02027	Outdoor Warning Sirens		160,000	160,000
FS03014	Capital Acquisition (9 Ambul, 1 truck, 1 engine, 8 SUVs)		3,050,000	3,050,000
FS04001	Personal Protective Equip.		798,101	798,101
<i>Total for Fire Services</i>		390,109	6,008,101	6,398,210
GENERAL SERVICES				
GS01007	City Wide Major Maintenance		1,000,000	1,000,000
GS0214A	Capital Acquisition - Engineering		428,000	428,000
GS0214B	Capital Acquisition - Parks and Neighborhoods		668,681	668,681
GS0214C	Capital Acquisition - Police Services		4,520,000	4,520,000
GS0214D	Capital Acquisition - Public Works		274,000	274,000
GS0214E	Capital Acquisition - General Services		1,106,000	1,106,000
<i>Total for General Services</i>		-	7,996,681	7,996,681
HOUSING AD COMMUNITY DEVELOPMENT				
CD01083	Heritage Trail	67,964,268	24,439,575	92,403,843
CD01091	CAAP Program		500,000	500,000
<i>Total for Housing and Community Development</i>		67,964,268	24,939,575	92,903,843



CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
MATA				
GA03005	MATA- Bus Facility Improvements		500,000	500,000
GA03007	Fixed Route Bus		14,625,000	14,625,000
GA03018	MATA - Preventive Improvements		11,700,000	11,700,000
GA03024	Rail Systems Improvements		3,000,000	3,000,000
<i>Total for MATA</i>		-	29,825,000	29,825,000

PARKS AND NEIGHBORHOODS

PK03001	Tennis Improvements		45,000	45,000
PK07089	Charjean Park		582,618	582,618
PK07091	Holmes and Tchulahoma Park	1,500,000		1,500,000
PK07092	City Park Rehab & Maintenance	884,400	478,600	1,363,000
PK07111	Overton Park Improvements		79,000	79,000
PK07114	Parks Cover Line		800,000	800,000
PK07115	Denver Park		800,000	800,000
PK08016	Pink Palace Planetarium Rehab		1,350,000	1,350,000
PK08017	Pink Palace Museum Rehab		1,500,000	1,500,000
PK08027	Mallory-Neely House	223,600		223,600
PK09002	Zoo Major Maintenance		250,000	250,000
<i>Total for Parks and Neighborhoods</i>		2,608,000	5,885,218	8,493,218

POLICE SERVICES

PD02004	Precinct Renovations		315,000	315,000
PD04020	Child Advocacy Center	500,000	-	500,000
<i>Total For Police Services</i>		500,000	315,000	815,000

PUBLIC WORKS

PW01023	Second / I-40 / Cedar		3,952,000	
PW01025	STP Winchester Perkins		1,265,000	1,265,000
PW01040	Asphalt		8,500,000	8,500,000
PW01059	Forest Hill / Irene / Walnut Grove	200,000		
PW01064	Elvis Presley	5,900,000	6,200,000	12,100,000
PW01093	Interstate Lighting		700,000	700,000
PW01098	Parkway Realignment		96,000	96,000
PW01179	Holmes Road East Malone -Lamar	7,094,000		7,094,000
PW01195	Fairley Road	700,000	300,000	1,000,000
PW01199	STP Repaving	4,500,000	8,750,000	13,250,000
PW01245	STP Bike and Ped Group		399,200	399,200
PW01246	IP Infrastructure		1,700,000	1,700,000
PW01251	Corning Elem School Side Walk Program		800,000	800,000
PW02034	STP Bridge Repair Group		1,000,000	1,000,000
PW04007	ADA Curb Ramps		500,000	500,000



CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
PW04024	Sidewalk Ordinance Repairs	95,000	100,000	195,000
PW04029	U of M Crosswalk	2,083,365		2,083,365
PW04065	Safe Route to School - Frayser	259,000		259,000
PW04066	Safe Route to School - Rozelle	250,000		250,000
PW04096	Anti Blight		3,000,000	3,000,000
PW04097	Blight Crosstown		1,000,000	1,000,000
<i>Total for Public Works</i>		<u>21,081,365</u>	<u>38,262,200</u>	<u>55,191,565</u>

Riverfront Development Corporation

GA01004	Cobblestone Landing	5,931,800	1,150,000	7,081,800
GA01018	Railroad Improvement for Cobblestone Landing		2,200,000	
GA01019	Wolf River Harbor Water Taxi System		1,000,000	1,000,000
PK13001	Mud Island River Walk Repair		120,000	120,000
<i>Total for Riverfront Development Corporation</i>		<u>5,931,800</u>	<u>4,470,000</u>	<u>8,201,800</u>

SEWER WATER

SW01001	Misc. Subdivision Outfalls	20,171,648		20,171,648
SW02001	Rehab Existing Sewers	19,104,692	8,000,000	27,104,692
SW02006	Sludge Disp/Earth Complex	6,850,266		6,850,266
SW02011	Covered Anaerobic Lagoon	8,087,816	1,100,000	9,187,816
SW02033	South Plant Expansion	17,069,962	3,400,000	20,469,962
SW03001	Service to Unsewered Areas	6,034,886		6,034,886
SW03010	Mary's Creek Interceptor	8,414,900		8,414,900
SW04004	Wolf River Interceptors	31,472,022		31,472,022
SW04009	Stiles plant Modification	6,835,550	4,000,000	10,835,550
SW05001	Sewer Assessment and Rehab	15,883,341	19,000,000	34,883,341
SW40074	Environmental Maint Relocation	8,000,000		8,000,000
<i>Total for Sewer Water</i>		<u>147,925,083</u>	<u>35,500,000</u>	<u>183,425,083</u>

STORM WATER

ST03006	Drainage -ST	58,168,240	3,000,000	61,168,240
ST03098	Major Drainage Rehab / Replace	25,037,642	5,000,000	30,037,642
ST04041	Environmental Permitting - ST	1,791,987	200,000	1,991,987
ST03083	Bridge Repair Storm Water	10,530,653	100,000	10,630,653
ST03059	Flood Control -ST	7,313,645	1,000,000	8,313,645
ST04038	Storm water Pollution - ST	12,000,000	250,000	12,250,000
ST04010	Curb and Gutter - ST	5,843,345	2,500,000	8,343,345
ST03111	Airways over Nonconnah	14,978,859		14,978,859
ST01089	Bartlett Rd / Fletcher - ST	6,138,960		6,138,960
ST03021	Gayoso Bayou Culvert - ST	800,000		800,000



CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
ST03084	Watkins Storm Water	435,884	450,000	885,884
ST03008	Subdivision Drainage - ST	1,000,000		1,000,000
ST05009	Capital Acquisition		1,610,000	1,610,000
<i>Total for Storm Water</i>		<u>144,039,215</u>	<u>14,110,000</u>	<u>158,149,215</u>



■ operating budget

Sources of Revenue	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Local Taxes	442,408,015	425,357,522	419,957,830	420,285,627
State Taxes	54,675,672	53,845,114	54,070,000	54,070,000
Licenses and Permits	9,998,807	10,035,658	10,218,088	10,222,500
Fines and Forfeitures	10,387,078	13,161,600	12,306,991	14,500,000
Charges for Services	1,570,134	1,712,400	1,315,000	1,362,500
Use of Money and Property	416,265	467,151	348,842	349,000
Federal Grants	782,109	0	0	0
State Grants	134,949	0	0	0
Other Revenues	16,350,704	3,241,911	5,027,902	6,911,911
Total Revenues\Transfers	66,549,876	76,305,897	71,313,897	72,113,000
Total Unallocated Revenues	603,273,609	584,127,253	574,558,550	579,814,538
Division Revenues	40,366,488	44,779,343	45,358,820	46,668,029
Subtotal Revenues/Other Sources	643,640,097	628,906,596	619,917,370	626,482,567
Contribution from Fund Balance	0	19,571,990	22,406,740	0
Total Revenue\Other Sources	643,640,097	648,478,586	642,324,110	626,482,567

Issues & Trends

The *general or unallocated* operating revenue budget for the FY 2014 budget totals \$579,814,538. This represents a small revenue decrease of \$4.3 million, less than 1% from the FY 2013 adopted budget. The \$19.5 million planned use from fund balance for the FY 2013 adopted budget was not included in the year over comparison.

Our largest revenue source, local taxes, is projected to decrease by \$5.0 M or 1.2% from the FY 2013. The decrease is attributed to ad-volorem taxes being collected at a lessor rate as property tax appeals for a lower value have been more successful than past appeals. This FY 2014 adopted budget for property tax would have shown a greater decline from the FY 2013 adopted budget if it were not for a \$0.04 cent tax increase above the certified tax rate that yielded approximately \$4.0 million.

Our second largest revenue source, state taxes is budgeted for FY 2014 at approximately the same level as the FY 2013 adopted budget.

■ operating budget

Other sources of revenue that increased from the FY 2013 adopted budget to the FY 2014 adopted budget were Fines and Forfeitures, \$1.3 million, and other revenues \$3.6 million. Fines and forfeiture revenue should be a sustainable increase for future years while other miscellaneous revenue is based on the expectation of some onetime settlements from FEMA.

Transfers –In shows a decrease of \$4.2 million from the FY 2013 adopted budget to the FY 2014 adopted budget. This decrease is due to the MLGW in –lieu of tax payment structure revision, and State Street Aide transfer in decreasing by \$600k.

In the *divisional* revenues the increase \$1.8 million budget over budget can be contributed to ambulance collection revenue increases. All other revenue sources remain relatively flat.

GENERAL FUND

GENERAL FUND REVENUES

Sources of Revenue	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Projected
Contributed from Fund Balance				
Contributed From Fund Balance	0	19,571,990	22,406,740	0
Total Contributed from Fund Balance	0	19,571,990	22,406,740	0
Local Taxes				
Beer Sales Tax	15,725,388	16,200,000	16,500,000	16,500,000
MLGW/Williams Pipeline	315,874	315,870	315,870	315,870
Bankruptcy Interest & Penalty	190,530	161,600	161,600	162,000
Ad Valorem Tax - Current One Time Assessment	19,404,847	0	0	0
Ad Valorem Tax Prior	5,659,456	5,050,000	4,100,000	4,000,000
Alcoholic Beverage Inspection Fee	4,504,408	4,200,000	4,200,000	4,200,000
Warrants and Levies	258	300	300	300
Franchise Tax - Telephone	1,200,164	0	1,000,000	900,000
Cable TV Franchise Fees	4,035,582	4,444,000	4,200,000	4,300,000
Misc Franchise Tax	812,171	700,000	725,000	750,000
Misc Tax Recoveries	2,235,434	2,300,000	2,100,000	782,000
Business Tax Fees	1,059,470	959,500	1,000,000	1,000,000
Ad Valorem Tax Prior - Sale	13,747,865	13,000,000	0	0
Bank Excise Tax	154,908	155,000	259,900	200,000
Ad Valorem Tax - Prior One Time Assessment	0	0	165,000	0
PILOT's	5,485,359	4,646,000	5,000,000	5,000,000
Local Sales Tax	98,547,615	100,495,000	99,100,000	100,000,000
Gross Rec Business Tax	10,484,286	10,100,000	10,100,000	10,500,000
Interest, Penalties & Commission	199,328	230,230	200,000	200,000
Interest & Penalty - Sale of Tax Rec	1,336,655	1,350,022	1,459,062	1,400,000
Ad Valorem Tax - Current	242,360,967	246,430,000	242,000,000	242,945,457
Property Taxes Interest & Penalty	4,274,213	4,040,000	4,200,000	4,200,000
State Appointment TVA	7,670,906	7,676,000	7,500,000	7,500,000
Special Assessment Tax	159,070	150,000	130,000	130,000
Mixed Drink Tax	2,843,261	2,754,000	2,754,000	2,800,000
Ad Valorem - Current Sale	0	0	12,787,098	12,500,000
Total Local Taxes	442,408,015	425,357,522	419,957,830	420,285,627
State Taxes				
State Shared Beer Tax	317,545	340,000	315,000	315,000
Spec Petroleum Product Tax	1,327,699	1,479,600	1,325,000	1,325,000
Telecommunication Sales Tax	37,285	50,000	40,000	40,000
State Income Tax	8,820,636	7,650,000	7,700,000	7,700,000
Alcoholic Beverage Tax	290,697	275,914	290,000	290,000



GENERAL FUND

GENERAL FUND REVENUES

Sources of Revenue	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Projected
State Sales Tax	43,881,810	44,049,600	44,400,000	44,400,000
Total State Taxes	54,675,672	53,845,114	54,070,000	54,070,000
Licenses and Permits				
Beer Permit Privilege Tax	142,546	140,000	140,000	140,000
Wrecker Permit Fee	12,108	9,088	9,088	10,000
Gaminy Pub Amus Perm Fee	13,708	13,000	13,000	13,500
Beer Application	67,958	57,570	65,000	65,000
Taxi Drivers License	22,048	17,000	17,000	20,000
Liquor By Ounce License	203,198	210,000	204,000	204,000
Misc Permits	80,006	70,000	70,000	70,000
Auto Registration Fee	9,457,235	9,519,000	9,700,000	9,700,000
Total Licenses and Permits	9,998,807	10,035,658	10,218,088	10,222,500
Fines and Forfeitures				
Fines & Forfeitures	109,882	100,000	6,991	100,000
Arrest Fees	299,754	262,600	200,000	200,000
Court Fees	4,780,162	6,650,000	6,000,000	8,100,000
Court Costs	5,113,202	6,049,000	6,000,000	6,000,000
Beer Board Fines	84,078	100,000	100,000	100,000
Total Fines and Forfeitures	10,387,078	13,161,600	12,306,991	14,500,000
Charges for Services				
Parking Meters	469,794	795,000	400,000	800,000
MLG&W Rent	1,581	2,400	0	0
Parking Lots	315,000	315,000	315,000	315,000
Tax Sales Attorney Fees	783,759	600,000	600,000	247,500
Total Charges for Services	1,570,134	1,712,400	1,315,000	1,362,500
Use of Money and Property				
Net Income/Investors	170,509	100,000	58,842	59,000
Interest on Investments	118,133	294,000	175,000	175,000
State Litigation Tax Commission	127,623	73,151	115,000	115,000
Total Use of Money and Property	416,265	467,151	348,842	349,000
Federal Grants				
Federal Grants - Others	782,109	0	0	0
Total Federal Grants	782,109	0	0	0



GENERAL FUND

GENERAL FUND REVENUES

Sources of Revenue	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Projected
State Grants				
TEMA Reimbursement	134,949	0	0	0
Total State Grants	134,949	0	0	0
Other Revenues				
Commercial Revitalization Fee	0	50,000	0	0
Sale Of Capital Assets	8,947,257	25,000	1,481,008	0
Recovery Of Prior Year Expense	978,045	155,000	175,000	200,000
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Cash Overage/Shortage	4,997	0	800	0
City Property Damage Reim	238,885	100,000	100,000	100,000
Miscellaneous Income	2,661,088	36,911	130,300	3,536,911
Court Reimbursement	632	0	0	0
Local Shared Revenue	79,090	0	0	0
Miscellaneous Auctions	2,365,710	1,800,000	2,000,000	2,000,000
Insurance Refund	0	0	65,794	0
Total Other Revenues	16,350,704	3,241,911	5,027,902	6,911,911
Transfers In				
In Lieu Of Taxes-MLGW	55,104,934	54,700,000	51,439,000	52,139,000
Tfr In - State Street Aid	0	15,400,000	14,700,000	14,800,000
In Lieu Of Taxes-Sewer	4,644,942	3,874,897	3,874,897	3,874,000
Tfr In - Solid Waste Fund	0	1,031,000	0	0
Tfr In - Sewer Operating/CIP	1,300,000	1,300,000	1,300,000	1,300,000
Tfr In - Debt Service Fund	5,500,000	0	0	0
Total Transfers In	66,549,876	76,305,897	71,313,897	72,113,000
Total Revenues\Transfers	603,273,609	603,699,243	596,965,290	579,814,538



Revenue Forecasting Methodology

The University of Memphis forecasters independently prepare quarterly reports of revenue updates and forecasts for use in the internal decision-making done in the City of Memphis Finance Department. The forecasts have two areas of focus: forecasts for the current fiscal year's end-of-year revenues and forecasts for the next fiscal year and for each year out for ten years.

A team of three Ph.D. economists report on current economic trends that influence the City of Memphis. National, state and local economic indicators receive full discussion in both an oral presentation and written documents. These perspectives are essential for the finance department to understand and respond to a second area of focus. In the second part of the quarterly report, the team prepares numerical forecasts for the current fiscal year's end-of-year revenues, for the next fiscal year, and for each year out for ten years.

The forecasts are for more than fifty revenue variables, including total revenue for the city's general fund, subgroups of revenue sources, and individual revenue sources. The format of the forecast involves a median forecast as the single most likely value and a high/low range to indicate the degree of uncertainty. Also, for the most important single revenue sources and for total revenue, there is a more detailed risk analysis. This involves developing a downside risk assessment expressed as the probability that revenues will be at or below important levels.

The smallest revenue sources are forecasted with autoregressive, integrated, moving average models estimated with monthly or annual data that extends back to 1968 in some cases. Major revenue sources get forecasts from at least two alternative statistical models. For some variables, seasonal patterns are so reliable that end-of-year totals are accurately predicted from year-to-date data used in some of the quarterly updates. For longer-term forecasts, entirely different models are necessary.

For some of the revenue sources, national and regional economic indicators are useful to add to short and long term forecast accuracy. These statistical models are combinations of autoregressive, integrated, moving average (ARIMA) modeling and regression analysis. Although some series are estimated with single equation models, others have simultaneous equation models.

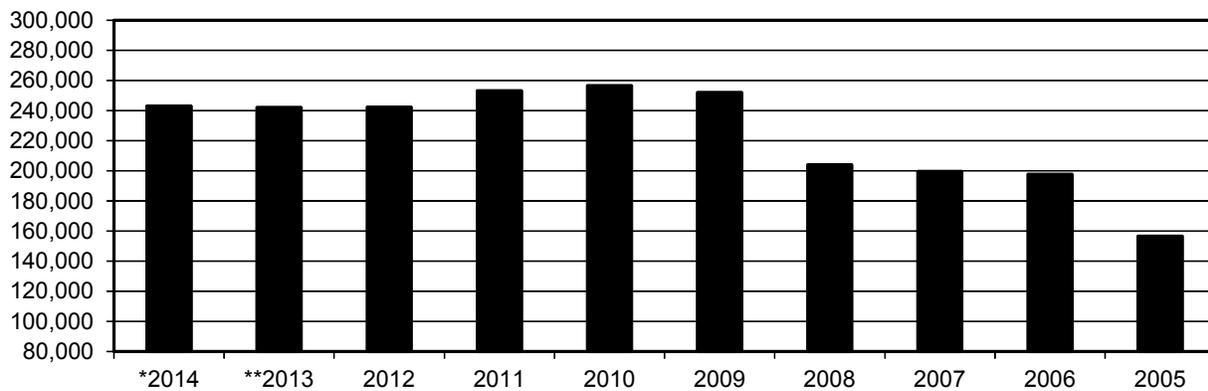
Stochastic simulations of the short- and long-term models generate empirical estimates of the probability distributions for the revenue sources. These distributions are reported both for the current fiscal year and the next fiscal year. These simulation results are used to report the high/low ranges for the revenue sources and the detailed risk analyses. The high/low range end points are defined to cover the middle 50 percent of the estimated distributions for the forecasted variables. They are, in fact, the first and third quartiles that surround the median forecast. These intervals are reported for detailed lists of revenue sources, for subcategories of the general fund, and for total revenue.

The simulation results are the basis for more detailed risk analysis of total revenue, the property tax, and the sales tax. These risk reports give the quartiles and median, plus all the deciles. For example, the first decile in the forecast distribution for total revenue is the level of revenue such that there is a 10 percent probability that revenue will be at or below that level. In addition, the risk analysis estimates the probability that revenues will be at or below key levels, such as the previous year's level and the level anticipated in the operating budget. This risk analysis is a downside risk description, giving the probability that end-of-year revenue will be short of specified values.

Current Property Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	242,945	0.39%	2009	252,036	23.59%
2013	242,000	-0.15%	2008	203,937	2.19%
2012	242,361	-4.24%	2007	199,564	0.92%
2011	253,100	-1.36%	2006	197,740	26.26%
2010	256,602	1.81%	2005	156,617	1.55%

(In Thousands)



- * FY 2014 Adopted
- ** FY 2013 Forecast

Property Tax is the largest source of revenue for the City. Property assessments are made by the Shelby County Tax Assessor based on the estimated appraised value and the following property classifications:

- Residential and Farm Real Property = 25% of Appraised Value
- Personal Property = 30% of Appraised Value
- Commercial and Industrial Real Property = 40% of Appraised Value
- Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority.

Tax bills originate from, and collections are made by, the City Treasurer's Office, based on the tax rate set by the City Council and applied to the assessment rolls provided by the County Assessor and the TRA. Taxes are due and payable when the tax bills are mailed, normally July 1, and become delinquent sixty days thereafter, normally September 1. About 95% of the taxes are collected in the first four months of tax mailings. City Schools and the Debt Service Fund share proceeds of this tax. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: Annexations, Assessor Appraisal, Development and Population Growth

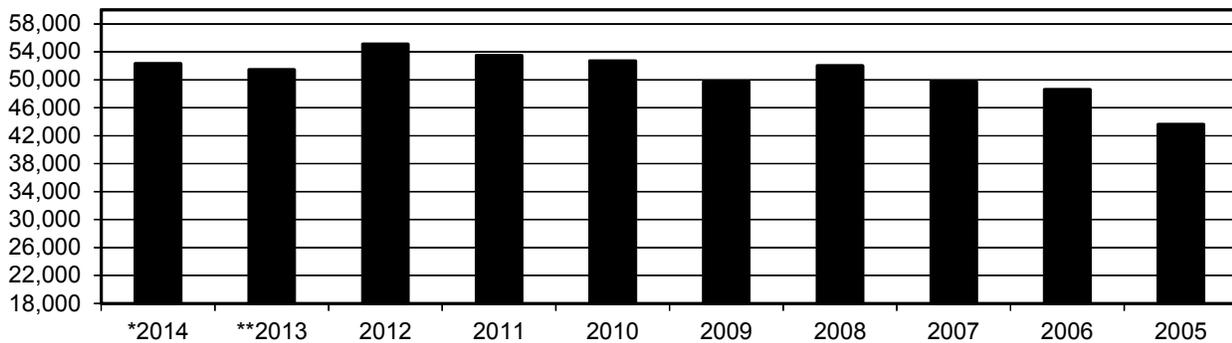
GENERAL FUND

GENERAL FUND REVENUES

In lieu of Tax - MLGW

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	52,319	1.71%	2009	49,737	-4.42%
2013	51,439	-6.65%	2008	52,036	4.58%
2012	55,105	3.06%	2007	49,759	2.36%
2011	53,469	1.46%	2006	48,610	11.49%
2010	52,698	5.95%	2005	43,599	-2.24%

(In Thousands)



* FY 2014 Adpoted

** FY 2013 Forecast

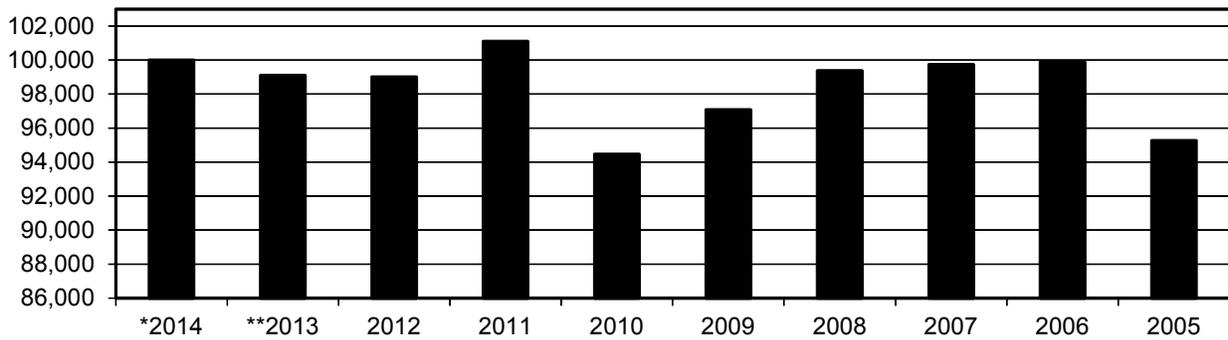
The Memphis Light Gas and Water Division makes in-lieu-of-property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This payment is shared with Shelby County according to State law. This revenue is limited to the calculation defined in the state law.

Major Influences: Municipal Electric/Gas System Equivalent Tax Laws

Local Sales Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	100,000	0.91%	2009	97,065	-2.32%
2013	99,100	0.10%	2008	99,371	-0.36%
2012	99,000	-2.08%	2007	99,733	-0.14%
2011	101,100	7.03%	2006	99,875	4.84%
2010	94,462	-2.68%	2005	95,260	7.35%

(In Thousands)



- * FY 2014 Adopted
- ** FY 2013 Forecast

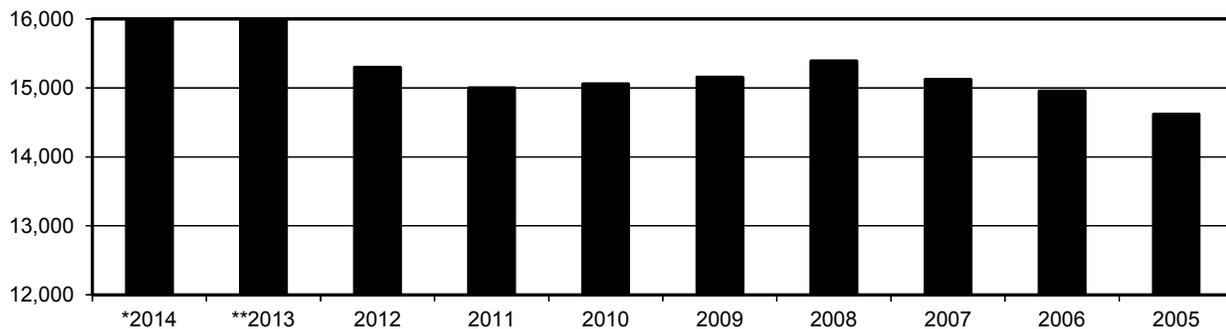
This is the second largest revenue source for the City. It is charged on the gross proceeds derived from the retail sales or use of tangible personal property and certain specific services. It is computed at 2.25% of the amount of each transaction. One half of the proceeds go to education. The last increase changed the rate from 1.5% to 2.25%, effective FY 1984.

Major Influences: Annexation, Population Growth and Taxable Sales

Beer Sales Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	16,500	0.00%	2009	15,157	-1.53%
2013	16,500	7.84%	2008	15,392	1.77%
2012	15,300	2.00%	2007	15,125	1.14%
2011	15,000	-0.38%	2006	14,954	2.28%
2010	15,057	-0.66%	2005	14,620	1.65%

(In Thousands)



* FY 2014 Adopted
 ** FY 2013 Forecast

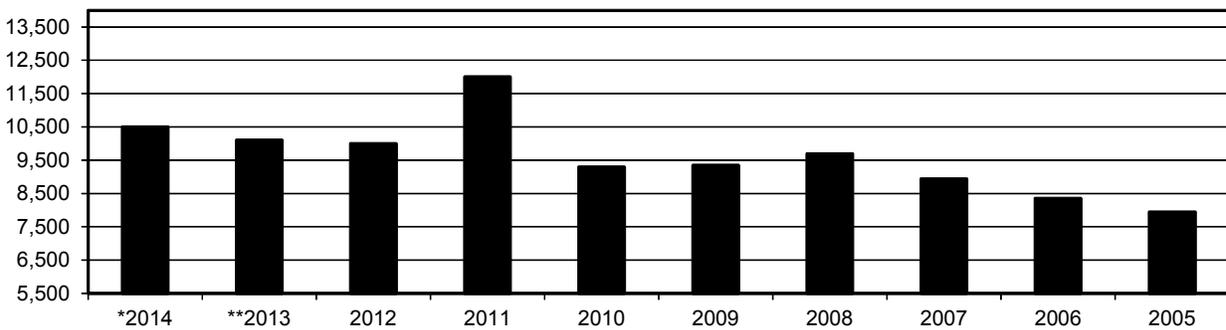
This is a 17% levy on the sale of beer at wholesale. It is collected by the wholesaler from the retailer and other persons within the corporate limits of the municipality at the time of sale. Fees are remitted to the City by the wholesaler on a monthly basis. T.C.A. 57-5-103.

Major Influences: Wholesalers price and Consumption Rates

Gross Receipts Business Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	10,500	3.96%	2009	9,346	-3.57%
2013	10,100	1.00%	2008	9,692	8.47%
2012	10,000	-16.67%	2007	8,935	6.98%
2011	12,000	29.14%	2006	8,352	5.15%
2010	9,292	-0.58%	2005	7,943	9.88%

(In Thousands)



* FY 2014 Adopted
 ** FY 2013 Forecast

This is a privilege tax on the exercise of most business sales, consisting of two parts:

\$15 minimum annual license fee

Tax on gross receipts(wholesale and retail) of the covered business activities.

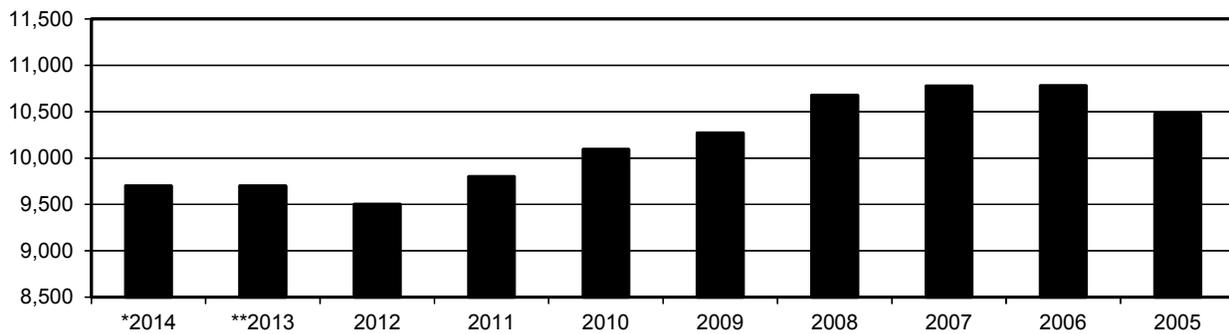
Business activities are divided into five classifications, with each classification having different tax rates and taxable periods. Remittances from department stores, auto dealers, restaurants and drug stores, representing almost one-half of total receipts, are collected in the last two months of the fiscal year. Each county and/or incorporated municipality in which such a business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law. T.C.A. 67-4-704.

Major Influences: Economy, Coonsumer Price Index and Gross Receipts

Auto/Vehicle Registration-Inspection Fee

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	9,700	0.00%	2009	10,271	-3.80%
2013	9,700	2.11%	2008	10,677	-0.92%
2012	9,500	-3.06%	2007	10,776	-0.05%
2011	9,800	-2.90%	2006	10,781	2.95%
2010	10,093	-1.73%	2005	10,472	-1.55%

(In Thousands)



* FY 2014 Adopted

** FY 2013 Forecast

All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City's registration agent and pay an annual registration/inspection fee as follows:

Motorcycle	\$10.00 (private) \$21.00 (commerical)
Passenger motor vehicle	\$30.00
Dealers, manufacturers, transporters	\$21.00 to \$325.00
Freight vehicles, depending on weight	\$114.00 to \$452.00
Combined farm and private truck	\$30.00 to \$376.00

The inspection fee and registration fee were combined and transferred to the County Clerk in FY 1982. The Court Clerk remits collections to the City after deducting a collection fee.

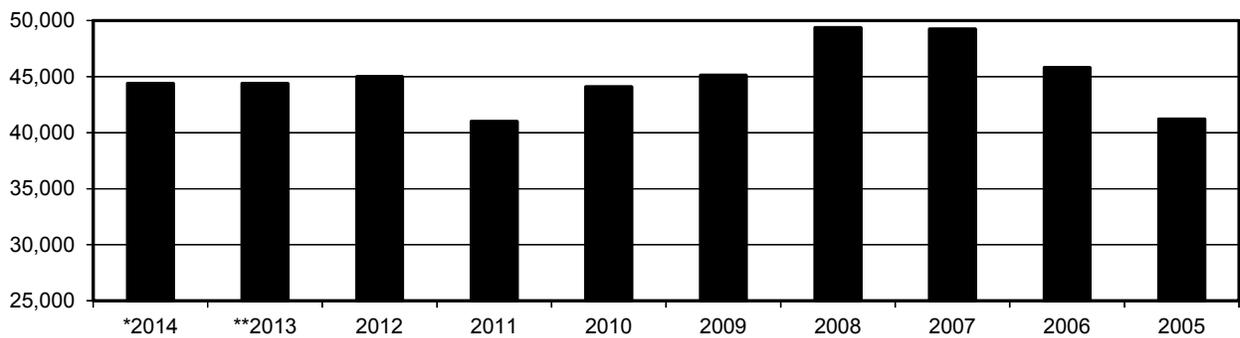
Vehicles must pass an emissions and visual safety inspection test before being issued a city registration. Registration/Inspection fees require Ordinance change and Council approval, Section 21-256-307 Memphis Code.

Major Influences: Auto Sales, Vehicles Inspected and Annexations

State Sales Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	44,400	0.00%	2009	45,131	-8.61%
2013	44,400	-1.33%	2008	49,381	0.28%
2012	45,000	9.76%	2007	49,244	7.49%
2011	41,000	-6.99%	2006	45,814	11.18%
2010	44,082	-2.32%	2005	41,206	3.96%

(In Thousands)



- * FY 2014 Adopted
- ** FY 2013 Forecast

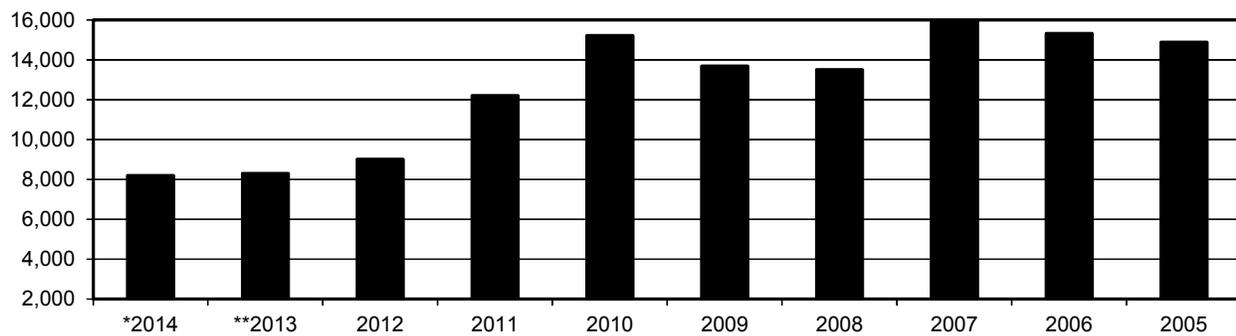
This is the largest state shared revenue the City receives. The current rate is 7.0% and is charged on each transaction described in the Local Sales Tax, 1.0% goes to the State’s General Fund. Of the 6.0%, 0.5% goes to education. Municipalities receive approximately 4.5925% of collections on 5.5% of the 6%, which is allocated among the municipalities on a per capita basis. Changes in fees requires General Assembly vote, T.C.A. 67-6-103.

Major Influences: Population (relative to State) and Taxable Sales

Delinquent Property Tax w/ Interest

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	8,200	-1.20%	2009	13,686	1.43%
2013	8,300	-7.78%	2008	13,493	-17.96%
2012	9,000	-26.23%	2007	16,447	7.42%
2011	12,200	-19.79%	2006	15,311	2.89%
2010	15,211	11.14%	2005	14,881	13.86%

(In Thousands)



* FY 2014 Adopted

** FY 2013 Forecast

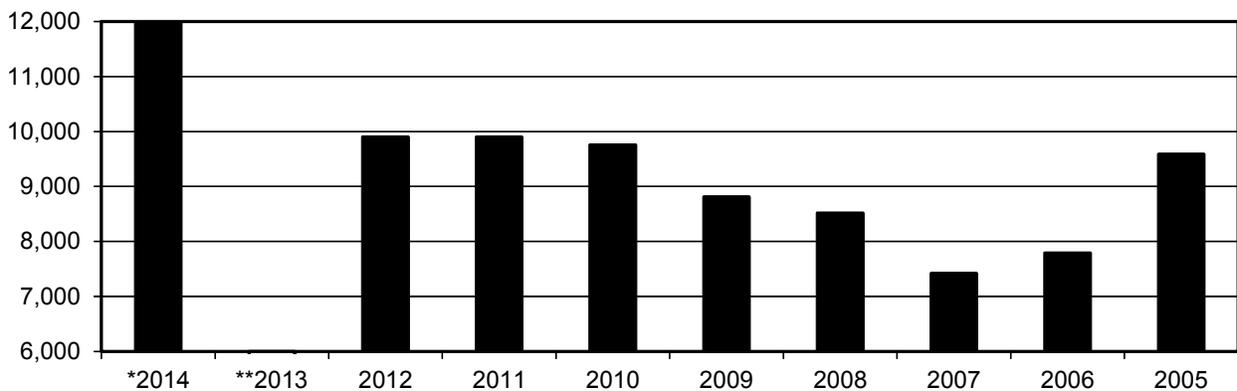
Property taxes that are not paid in the fiscal year in which they are assessed are recorded as delinquent tax receipts when they are paid in subsequent years. Between 95% to 97% of property taxes are paid in the year of assessment and approximately 40% to 50% of delinquent taxes are collected the first fiscal year they become delinquent. Delinquent payments carry an additional penalty and interest. The decline in delinquent property tax revenue for previous years reflects that the City has initiated a sale of its delinquent property taxes to an outside vendor.

Major Influences: Economy and Assessor Appraisal

Court Costs/Fines

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	14,100	605.00%	2009	8,812	3.46%
2013	2,000	-79.80%	2008	8,517	14.85%
2012	9,900	0.00%	2007	7,416	-4.76%
2011	9,900	1.49%	2006	7,787	-18.74%
2010	9,755	10.70%	2005	9,583	2.88%

(In Thousands)



* FY 2014 Adopted
 ** FY 2013 Forecast

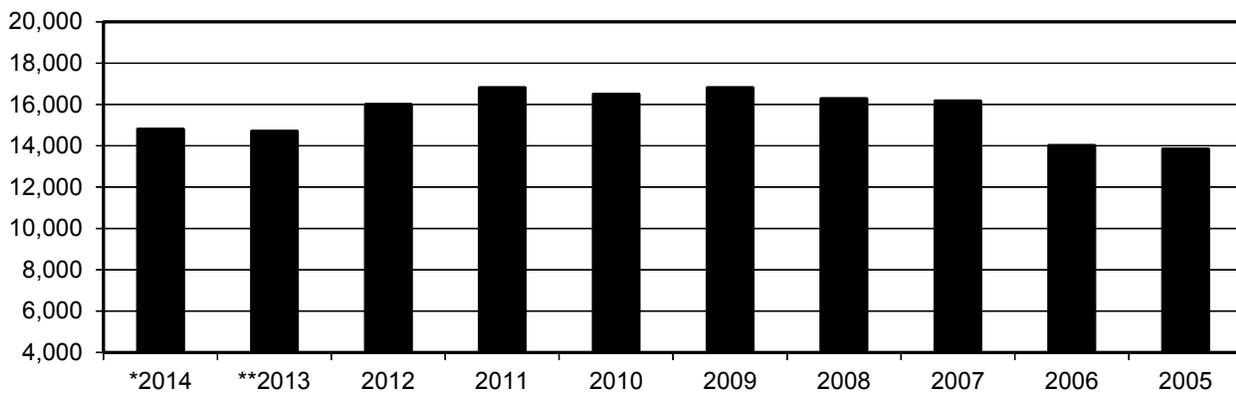
The City Court Clerk collects all City Courts fines, including court costs, fine assessments, and forfeitures in lieu-of-court appearances. Remittances are made to the City monthly. Traffic violation fines and court costs are set by the City Council. A portion of the collections is earmarked to the City Board of Education for driver education sources. Fees require Ordinance change and Council approval, Section 11-24-25 Memphis Code.

Major Influences: Population (Demographics), Crime Rate and Enforcement

Municipal State Aid

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2014	14,800	0.68%	2009	16,811	3.33%
2013	14,700	-8.13%	2008	16,270	0.66%
2012	16,000	-4.82%	2007	16,163	15.29%
2011	16,811	1.88%	2006	14,019	1.28%
2010	16,500	-1.85%	2005	13,842	-19.84%

(In Thousands)



* FY 2014 Adopted
 ** FY 2013 Forecast

The City Court Clerk collects all City Courts fines, including court costs, fine assessments, and forfeitures in lieu-of-court appearances. Remittances are made to the City monthly. Traffic violation fines and court costs are set by the City Council. A portion of the collections is earmarked to the City Board of Education for driver education sources. Fees require Ordinance change and Council approval, Section 11-24-25 Memphis Code.

Major Influences: Population (Demographics), Crime Rate and Enforcement

■ operating budget

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Projected
Personnel Services	411,388,763	422,574,409	423,569,659	420,361,390
Materials & Supplies	89,296,659	111,392,308	104,828,502	109,856,809
Capital Outlay	678,127	0	205,817	427,250
Grants & subsidies	63,944,351	51,135,809	58,926,813	71,175,225
Inventory	224,986	38,350	199,016	342,839
Transfers out	78,107,211	63,337,710	62,639,331	11,179,369
Miscellaneous Expense	0	0	0	59,656
Total Expenditures	643,640,097	648,478,586	650,369,138	613,402,538
Program Revenue	(40,366,488)	(44,779,343)	(45,358,820)	(46,668,029)
Net Expenditures	603,273,609	603,699,243	605,010,318	566,734,509

Issues and Trends

Budgeted expenses For FY 2014 are \$613.4 million. This is a 5% decrease or a \$35.1 million reduction from the FY 2013 adopted budget.

Expenditures, although reduced by \$52.7 million formerly contributed to MCS, saw a net \$35.0 million reduction from the FY 2013 adopted budget as priorities were rearranged to restore some of the costs, eliminated to fund schools, yet efficiencies also still brought reductions in other areas.

Although personnel expenditures are \$2.2 million below FY 2013's adopted budget, FY2014 includes \$16.0 million in salary increases, therefore reduced staffing is a major contributor to expense control.

Grant and subsidies show an increase from the FY 2013 adopted budget as \$22.0 million was restored to the FY 2014 budget to pay for OPEB premiums

Transfers out show a reduction of \$52.1 million largely due to the eliminated transfer for MCS of \$52.7million. The budget overview discusses this in more detail.

As an expense control measure we did not budget for capital outlay in FY 2013 therefore this is a 100% increase with the FY 2014 budget of \$427k.

■ operating budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Projected
<u>Expenditures</u>				
City Attorney	14,125,874	9,681,056	11,811,926	9,584,112
City Council	1,498,522	1,495,186	1,555,430	1,524,727
City Court Clerk	4,551,256	4,757,353	5,128,186	5,237,076
City Engineer	5,673,761	8,307,885	5,818,113	8,393,534
City Court Judges	585,986	600,737	595,180	616,660
Community Enhancement	6,312,271	0	0	0
Executive	4,784,865	5,017,227	3,943,517	5,514,396
Finance	4,656,298	4,765,458	5,110,103	4,697,846
Fire Services	152,286,135	153,827,876	157,892,398	155,672,508
General Services	11,875,763	22,464,701	22,749,234	20,254,463
Grants and Agencies	127,210,045	105,063,181	104,457,725	69,862,313
HCD	5,384,974	4,590,943	5,617,884	6,863,531
Human Resources	4,946,044	7,179,978	6,814,815	6,373,828
Information Systems	15,429,049	15,265,670	16,165,201	15,312,886
Parks and Neighborhoods	29,320,386	43,383,875	44,640,154	47,647,646
Police Services	222,016,036	237,431,219	237,792,943	234,055,868
Public Services	22,909,321	0	0	0
Public Works	10,073,511	24,646,241	20,276,329	21,791,144
Total Gross Expenditures	643,640,097	648,478,586	650,369,138	613,402,538

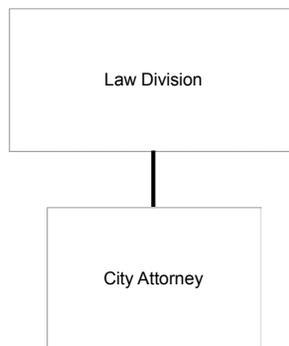
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	4,284,172	4,309,140	4,301,619	4,388,175
Materials & Supplies	9,841,702	5,371,916	7,510,307	5,195,937
Total Expenditures	14,125,874	9,681,056	11,811,926	9,584,112
Program Revenue	(468,356)	0	(6,028)	0
Net Expenditures	13,657,518	9,681,056	11,805,898	9,584,112
<i>Funded Staffing Level</i>				56.00
Authorized Complement				57

Mission

The Law Division and the Office of the City Attorney mission is to provide legal advice in all matters, opinions, claims service, contract review and compliance support and legal representation on behalf of the City of Memphis, various divisions, agencies, boards, and commissions.

Structure



Services

The City Attorney's Office defends and prosecutes litigation on behalf of the City in all lawsuits filed in all courts, agencies or commissions. It provides advice and counsel on municipal processes to ensure compliance with the City Charter, State and Federal laws. It provides legal research, opinions, and advice to all divisions of the City government. It provides advice and counsel regarding ordinances, resolutions, agreements, contracts and other legal documents. The Claims Office receives, investigates, processes and resolves third-party claims filed against the City of Memphis and tracks and monitors lawsuits filed against the City and recovers claims on behalf of the City. The Risk Management Department identifies, plans, implements, and monitors exposures to losses in order to alleviate or reduce the amount paid which ultimately preserves and protects the City's financial assets. The Office of Grants Compliance provides comprehensive oversight of all City grants to ensure compliance and the proper administration of federal, state and private grant funds, identifies grant opportunities and provides assistance to all city divisions with the processing of grant applications. The Permits Office bills, collects and issues permits as mandated by controlling ordinances, monitors permit holder compliance with city ordinances and state law, and serves as

the administrative office for both the Alcohol Commission and the Transportation Commission. The City prosecutor represents the City in City Court proceedings and prosecutes misdemeanors, traffic tickets and citations issued for violation of the City Code of Ordinances.

FY2013 Performance Highlights

- Claims reached its goal of investigating and closing claims within 25 days of their filing.
- Successfully completed quarterly training for City employees for FY2013.
- Reviewed and provided insurance requirements to City contracts within 10 days.
- Assisted the divisions of Public Works and Finance with the successful appeal of FEMA proposed de-obligated funding in the amount of \$1.9 million.
- Office of Grants Compliance created and maintains a centralized electronic repository with copies of key grant documents to assist with audits and monitoring reviews from outside agencies.
- Office of Grants Compliance received above satisfactory or satisfactory compliance rating for 100% scheduled site visits by grantor agencies.
- Office of Grants Compliance conducted five (5) training workshops on grants administration, compliance, reimbursements and close-out procedures with grant liaisons representing all City divisions

FY2014 Strategic Goals

- Work with each grant liaison to reconcile all outstanding receivables for each reimbursable grant
- Maintain internal controls implemented within each division to ensure grants compliance
- Streamline grants application and funding process
- Conduct quarterly grants compliance and grants administration workshops

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Property Insurance Recoveries	(465,875)	0	0	0
Miscellaneous Income	(2,481)	0	(6,028)	0
Total Charges for Services	(468,356)	0	(6,028)	0

Operating Budget

The Office of the City Attorney is committed to providing advice, opinions, claims service, and legal representation on behalf of the City of Memphis Administration, City Council, various divisions, agencies, boards, commissions and employees of the City of Memphis government.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	4,284,172	4,309,140	4,301,619	4,388,175
Materials & Supplies	9,841,702	5,371,916	7,510,307	5,195,937
Total Expenditures	14,125,874	9,681,056	11,811,926	9,584,112
Program Revenue	(468,356)	0	(6,028)	0
Net Expenditures	13,657,518	9,681,056	11,805,898	9,584,112
<i>Funded Staffing Level</i>				56.00
Authorized Complement				57

Legal level consolidation of City Attorney's Office, Claims, Risk Management, Telecom Franchise, Delinquent Collections, Permits, Grants Compliance, Ethics Office and Civillan Law Enforcement Review Board.

Performance Objectives/Metrics

City Attorney's Office - Promptly respond and address all requests for legal assistance from the City divisions, agencies, boards and commissions with thoughtful, well prepared and effective counsel.

	Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
City Attorney's Office	# of blight and code enforcement (other) lawsuits closed annually	40	50	60	Create
	# of formal opinions issued annually	26	14	15	Advance
Claims	Reduce claim investigation time by 10%	30 days	25 days	27 days	Advance
	Amount of money paid out in claims cases annually*	\$984,674	\$1,024,648	TBD	Advance
Risk Management	% of contract insurance requirements complete within 10 business days	50%	55%	65%	Advance
	Complete 4 citywide risk management trainings annually.	100%	100%	100%	Advance

Permits	# of business permits issued annually by type	11,560**	7,000	9,500	Grow
	Reduce permit issuance time by 10%	5 days	4 days	3 days	Grow
	% of staff completing annual customer service and computer software training	71%	80%	100%	Advance
	Revenue collected annually through issuance of permits	\$625,502	\$667,375	\$980,000	Advance
Grants Compliance	% of grants reviewed in 30 business days or less	n/a	2.84%	4%	Advance
	# of Grant awards reviewed annually	37	56	60	Advance
	# of Grant awards submitted for close-out	N/A	33	40	Advance
Ethics Office	Evaluate, investigate, and issue a report to the Board of Ethics within fourteen (14) days from receipt of a formal written complaint.	13.25	None received	14	Advance
	Review, research, and issue written ethics opinion within 15 days in response to request from employee	23.4	7	15	Advance
	Complete annual ethics training for all 36 executive level employees annually.	n/a	85%	100%	Advance

*Tracking metric

**Actuals for 2012 are higher than current target year because the Permits Department issued a new permit for wrecker drivers and Kroger employees that will expire in 2 and 5 years respectively from issue dates.

***Did not respond

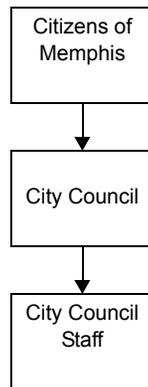
■ Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,295,365	1,332,581	1,351,422	1,377,777
Materials & Supplies	203,157	162,605	204,008	146,950
Net Expenditures	1,498,522	1,495,186	1,555,430	1,524,727
<i>Funded Staffing Level</i>				25.00
Authorized Complement				25

MISSION

To provide decisions that will promote stability through responsible budgeting and strategic planning for the citizens of Memphis.

STRUCTURE



SERVICES

The City Council strives to be a proactive catalyst for progress throughout Memphis. The Council provides fiscally responsible leadership and services that are sensitive to the diverse community it serves. Council members encourage citizen involvement in policy formulation and decision-making by holding town hall meetings and attending local community organizations and civic events.

Operating Budget

The powers and duties of the City Council are contained in state law and City ordinances, resolutions and regulations. In carrying out their statutory duties, the City's elected officials do the following adopt ordinances, resolutions, policies and regulations for the health, safety and welfare of the current and future inhabitants of the City of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,295,365	1,332,581	1,351,422	1,377,777
Materials & Supplies	203,157	162,605	204,008	146,950
Net Expenditures	1,498,522	1,495,186	1,555,430	1,524,727
<i>Funded Staffing Level</i>				25.00
Authorized Complement				25

CITY COUNCIL

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>City Council</u>			
ADMR COUNCIL STAFF	1		
ADMR STAFF ASST	1		
ANALYST RESEARCH SR	3		
ASST ADMINISTRATIVE	6		
ATTORNEY STAFF	1		
COUNCIL CHAIR	1		
COUNCIL MEMBER	12		
Total City Council	<u>25</u>		
<u>TOTAL CITY COUNCIL</u>	<u>25</u>		





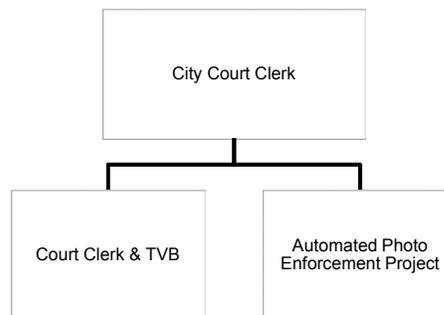
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,062,730	2,997,734	3,226,276	3,132,457
Materials & Supplies	1,488,526	1,759,619	1,894,263	1,954,619
Capital Outlay	0	0	0	150,000
Service charges	0	0	7,647	0
Total Expenditures	4,551,256	4,757,353	5,128,186	5,237,076
Program Revenue	(1,619,966)	(1,400,000)	(1,800,524)	(1,800,000)
Net Expenditures	2,931,290	3,357,353	3,327,662	3,437,076
<i>Funded Staffing Level</i>				57.00
Authorized Complement				57

Mission

To efficiently and effectively manage the collection of all fees and fines owed for City traffic violations and the records pertaining to these transactions.

Structure



Services

The City Court Clerk Division maintains all records pertaining to the office and the courts. The Clerk's Office collects fines and fees owed for traffic violations and provides outstanding ticket information to the State and other departments. The City Court Clerk is responsible for providing three divisions of the City Court with dockets for the purpose of citizens' hearings in open court. The Office of the City Court Clerk manages the operation of the Traffic Violations Bureau.

FY 2013 Performance Highlights

- Trained the management staff and employees on the importance of good customer service
- Increased collections by towing individuals who owe for parking tickets. Police Officers are using hand-held units to check tags with outstanding tickets
- Collected 75% of fines owed to the City of Memphis
- Added more information on the current Web page to help citizens find ticket fines and court dates.

FY2014 Strategic Goals

- Increase the uses of the hand held Ticket Writing Device
- Use imaging of the new tickets to obtain information as soon as the tickets are received by the City Court Clerks Office
- Maximize the Debt Collection Process
- Add E-Pay option
- Red Light Camera Initiative

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Court Fees	20,758	0	126	0
Fines & Forfeitures	(1,637,773)	(1,400,000)	(1,800,000)	(1,800,000)
Sale Of Reports	(2,951)	0	(650)	0
Total Charges for Services	(1,619,966)	(1,400,000)	(1,800,524)	(1,800,000)

Operating Budget

The City Court Clerk Division maintains all records pertaining to the office and the courts and manages the operation of the Traffic Violations Bureau. The Clerks' office collects fees and fines owed for traffic violations, and provide outstanding ticket information to the State and other departments. The Clerk is responsible for providing three divisions of the City Court with dockets for the purpose of citizens' hearings in open court.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,954,234	2,870,849	3,087,325	2,992,020
Materials & Supplies	229,908	395,212	450,947	315,212
Service charges	0	0	7,647	0
Total Expenditures	3,184,142	3,266,061	3,545,919	3,307,232
Program Revenue	17,807	0	(524)	0
Net Expenditures	3,201,949	3,266,061	3,545,395	3,307,232
<i>Funded Staffing Level</i>				54.00
Authorized Complement				54

Operating Budget

Red Light Camera is a proven tool in slowing drivers down, resulting in a significant reduction in vehicle collisions. This program will provide safety improvements on roadways with known vehicle safety concerns.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	108,496	126,885	138,951	140,437
Materials & Supplies	1,258,618	1,364,407	1,443,316	1,639,407
Capital Outlay	0	0	0	150,000
Total Expenditures	1,367,114	1,491,292	1,582,267	1,929,844
Program Revenue	(1,637,773)	(1,400,000)	(1,800,000)	(1,800,000)
Net Expenditures	(270,659)	91,292	(217,733)	129,844
<i>Funded Staffing Level</i>				3.00
Authorized Complement				3

CITY COURT CLERK

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>City Court Clerk & TVB</i>			
ASST ADMINISTRATIVE	1		
CLERK COURT REC	1		
CLERK COURT REC SR	45		
COURT CLERK CHIEF DEPUTY	1		
COURT CLERK CITY	1		
DEPUTY TVB CHIEF	1		
MGR INFO TECH TVB	1		
SUPER TVB	3		
Total City Court Clerk & TVB	54		
<i>Automated Photo Enforcement</i>			
CLERK COURT REC SR	3		
Total Automated Photo Enforcement	3		
<u>TOTAL CITY COURT CLERK</u>	<u>57</u>		



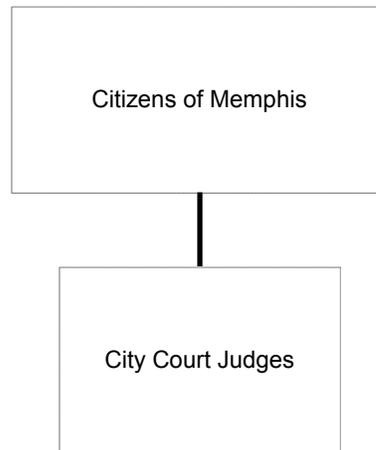
■ Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	557,126	549,914	544,357	562,837
Materials & Supplies	28,860	50,823	50,823	53,823
Net Expenditures	585,986	600,737	595,180	616,660
<i>Funded Staffing Level</i>				5.00
Authorized Complement				5

MISSION

To adjudicate all traffic violations, various disputes and violations of City ordinances by operating three divisions of City Court.

STRUCTURE



SERVICES

The City Court Judges fairly and impartially hear and decide all cases that are presented concerning Municipal Code violations. The Judges strive to decide all cases in a timely manner. The City Court Judges maintain their professional credentials through continual development activities, such as professional conferences and continuing education.

Operating Budget

Hear and decide all cases that are presented concerning Municipal Code violations.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	557,126	549,914	544,357	562,837
Materials & Supplies	28,860	50,823	50,823	53,823
Net Expenditures	585,986	600,737	595,180	616,660
<i>Funded Staffing Level</i>				5.00
Authorized Complement				5

CITY COURT JUDGES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>City Court Judges</u>			
ASST ADMINISTRATIVE	1		
INTERPRETER COURT ASST	1		
JUDGE	2		
JUDGE ADMIN	1		
Total City Court Judges	<u>5</u>		
<u>TOTAL CITY COURT JUDGES</u>	<u>5</u>		





■ Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	5,668,331	0	0	0
Materials & Supplies	643,940	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	6,312,271	0	0	0
Program Revenue	(1,174,726)	0	0	0
Net Expenditures	5,137,545	0	0	0
<i>Funded Staffing Level</i>				0.00

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Special Assessment Tax	(573,125)	0	0	0
St TN Interstate	(601,601)	0	0	0
Total Charges for Services	(1,174,726)	0	0	0

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	376,909	0	0	0
Materials & Supplies	117,558	0	0	0
Net Expenditures	494,467	0	0	0
<i>Funded Staffing Level</i>				0.00

Legal level consolidation of *Administration and Compliance*.

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	5,291,422	0	0	0
Materials & Supplies	526,382	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	5,817,804	0	0	0
Program Revenue	(1,174,726)	0	0	0
Net Expenditures	4,643,078	0	0	0
<i>Funded Staffing Level</i>				0.00

Legal level consolidation of *Grounds Maintenance, City Beautiful and Systematic Code Enforcement.*

COMMUNITY ENHANCEMENT

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>TOTAL COMMUNITY ENHANCEMENT</u>	<u>0</u>		





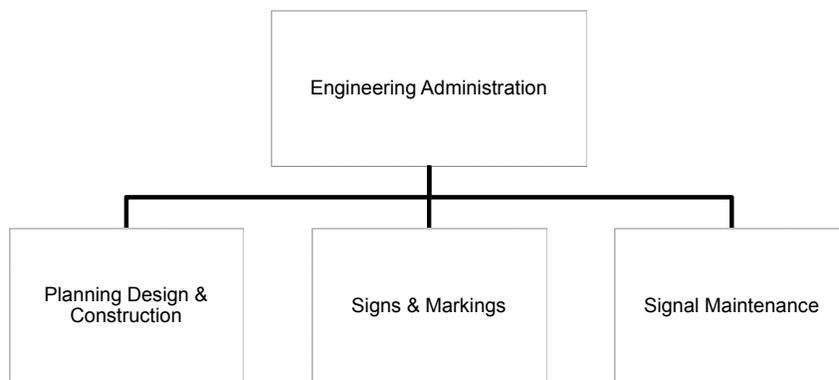
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	6,296,375	6,563,428	6,592,006	6,648,525
Materials & Supplies	(622,614)	1,744,457	(773,893)	1,745,009
Total Expenditures	5,673,761	8,307,885	5,818,113	8,393,534
Program Revenue	(871,520)	(758,763)	(758,763)	(758,763)
Net Expenditures	4,802,241	7,549,122	5,059,350	7,634,771
<i>Funded Staffing Level</i>				117.00
Authorized Complement				117

Mission

To provide quality engineering and project management services to ensure properly planned, designed, and constructed public projects are delivered to the citizens of Memphis in a timely and cost-efficient manner.

Structure



Services

The City of Memphis covers an area of over 343 square miles that is connected by nearly 2,400 miles of road. The Division of Engineering provides planning, design and construction administration to constantly improve and expand the City's infrastructure. Engineering maintains all traffic signals and school flashers within the City as well as all regulatory street signage and street markings. The Division designs and manages the construction of all the City's capital projects. Engineering provides traffic engineering service, including the Traffic Calming Program that allows residents to request speed humps for their street. Engineering staff reviews all private development proposals to ensure the required public improvements are included.

FY2013 PERFORMANCE HIGHLIGHTS

- Traffic signal malfunctions are addressed within 12 hours of notification

- Repaired 100% of all stop and yield signs within 24 hours of notification
- Coordinated with the Tennessee Department of Transportation to facilitate improvements to key interchanges along the urban interstate system
- Completion of transportation plans to enhance access to the downtown and central business district
- Undertook several studies and designs to address flooding problems throughout the City
- Continuation of upgrades to pedestrian crossing signals
- Installation of Bike Lanes, including Bike Symbols and Signage

FY2014 STRATEGIC GOALS

- Evaluate strategies to make safer and increase usage of alternative transportation modes (pedestrian, bicycle and transit)
- Utilize new methodologies to combat neighborhood speeding
- Improve the CIP planning, budgeting and design process to ensure public facilities are constructed within original budget estimates
- Adopt new policies to address flooding problems throughout the City
- Develop Intelligent Transportation System (ITS) strategies to maximize the efficiency of the existing street network
- Provide on-street parking enforcement for areas of the City with meter parking
- Complete parking meter upgrade

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Subdivision Plan Inspection Fee	(155,992)	(90,000)	(90,000)	(90,000)
Street Cut Inspection Fee	(256,419)	(250,000)	(250,000)	(250,000)
Traffic Signals	(220,426)	(200,000)	(200,000)	(200,000)
Signs-Loading Zones	(24,428)	(15,000)	(15,000)	(15,000)
Arc Lights	(3,786)	(4,000)	(4,000)	(4,000)
Sale Of Reports	(9,289)	(14,363)	(14,363)	(14,363)
MLG&W Rent	(2,400)	(2,400)	(2,400)	(2,400)
St TN Highway Maint Grant	(119,585)	(95,000)	(95,000)	(95,000)
Miscellaneous Income	(7)	0	0	0
Sidewalk Permit Fees	(79,188)	(88,000)	(88,000)	(88,000)
Total Charges for Services	(871,520)	(758,763)	(758,763)	(758,763)

Operating Budget

To provide timely and quality engineering services in the design of civil works projects and the review of private developments to protect the safety of the public.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,751,813	2,799,911	2,812,765	2,771,928
Materials & Supplies	53,624	464,445	262,870	464,997
Total Expenditures	2,805,437	3,264,356	3,075,635	3,236,925
Program Revenue	(751,935)	(663,763)	(663,763)	(663,763)
Net Expenditures	2,053,502	2,600,593	2,411,872	2,573,162
<i>Funded Staffing Level</i>				60.00
Authorized Complement				61

Legal level consolidation of *Civil Design & Administration, Mapping & Property, Construction Inspections, Traffic Engineering and Building Design & Construction.*

Performance Objectives/Metrics

Planning Design and Construction – Provide timely and quality engineering services in the design and construction administration of civil projects, buildings, permanent/temporary traffic control devices, and the review of private developments.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Review and return Land Development plan submittals to developers within 10 working days of initial submittal to Engineering	72%	53.4%	75%	Grow
# of land development plans reviewed monthly	65	58	60	Grow
Execute all construction contracts within 120 calendar days of bid opening	61%	55%	65%	Advance

Operating Budget

To improve safety and quality of life within the city of Memphis by installing and maintaining proper signage and pavement markings for both pedestrian and vehicular traffic.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,830,356	1,898,874	1,945,568	1,992,773
Materials & Supplies	(344,180)	643,425	(512,603)	643,425
Total Expenditures	1,486,176	2,542,299	1,432,965	2,636,198
Program Revenue	(119,585)	(95,000)	(95,000)	(95,000)
Net Expenditures	1,366,591	2,447,299	1,337,965	2,541,198
<i>Funded Staffing Level</i>				28.00
Authorized Complement				28

Performance Objectives/Metrics

Traffic Signs and Markings – Improve safety and quality of life by installing and maintaining proper signage and pavement markings for pedestrian, bicycle and vehicular traffic.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Repair/install 12,000 traffic signs annually	92%	102%	100%	Create
Re-stripe 768 miles of city streets annually	33%	54%	33%	Create

Operating Budget

Traffic Signal Maintenance works to increase the safety of pedestrians, motorists and goods movement by maintaining existing traffic signals and installation of new signals at intersections throughout the city of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,714,206	1,864,643	1,833,673	1,883,824
Materials & Supplies	(332,058)	636,587	(524,160)	636,587
Net Expenditures	1,382,148	2,501,230	1,309,513	2,520,411
<i>Funded Staffing Level</i>				28.00
Authorized Complement				28

Performance Objectives/Metrics

Traffic Signal Maintenance – Improve safety and quality of life by maintaining existing traffic signals and the installation of new signals at intersections for pedestrian, bicycle and vehicular traffic.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete preventive maintenance on 998 traffic signals and signal devices annually	78%	84%	85%	Create
# of downed or malfunctioning traffic signals responded to in 24 hours	4954	5211	5100	Create
Complete modifications and installation of new signal systems within 2 months of assignment	50%	50%	55%	Create

CITY ENGINEERING

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration/Planning Design & Construction</u>			
ADMR LAND DEVELOP BUDGET	1	<u>Signs & Markings</u>	
ASST ADMINISTRATIVE	1	COUNTER TRAFFIC	3
CHIEF SURVEYOR PARTY	1	MGR STREET SIGNS MARK	1
CLERK ACCOUNTING A	1	PAINTER	16
CLERK GENERAL A	1	PAINTER LO	2
COORD ADMIN SUPPORT	1	PAINTER APPRENTICE	1
COORD LAND DEV	1	SPEC FLAGMAN OFFICER	5
COORD PLANS REVIEW PROJECT	1	Total Signs & Markings	28
DIRECTOR ENGINEERING DEPUTY	1		
ENGINEER CITY CIVIL DESIGN	1	<u>Signal Maintenance</u>	
ENGINEER CITY	1	AIDE SIGNAL	9
ENGINEER DESIGN SENIOR	3	CLERK GENERAL A	1
SECRETARY B	1	MGR SIGNAL MNT CONST	1
SPEC DOCUMENT	1	SPEC PROCUREMENT	1
SUPER MAPPING	1	TECH SIGNAL	16
TECH ENGINEERING AA	2	Total Signal Maintenance	28
INSP ZONE CONSTRUCTION	13		
MGR CONSTRUCTION INSP	1		
SUPER CONSTRUCTION INSP	4	<u>TOTAL CITY ENGINEERING</u>	<u>117</u>
CLERK GENERAL A	1		
COLLECTOR METER	2		
COORD ADA RAMP PROGRAM	1		
COORD BIKEWAY PEDESTRIAN	1		
ENG DESIGNER AA	1		
TRAFFIC ENG ADMINISTRATOR	1		
ENGINEER DESIGN	2		
ENGINEER TRAFFIC	2		
REPAIRER PARKING METER	1		
SECRETARY B	1		
TECH ENGINEERING AA	2		
TECH PARKING ENFORCEMENT	4		
CLERK GENERAL A	1		
MGR ENG PROJECT	3		
SUPER OFFICE ENG	1		
Total Civil Design & Administration	61		





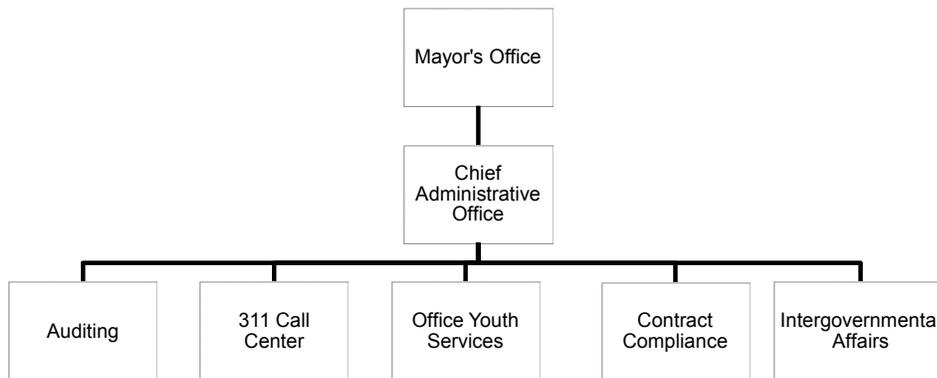
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,857,216	2,894,019	2,703,382	2,755,008
Materials & Supplies	1,071,659	1,264,068	1,029,167	1,696,930
Grants & subsidies	855,990	859,140	210,968	1,062,458
Total Expenditures	4,784,865	5,017,227	3,943,517	5,514,396
Program Revenue	(11,783)	0	0	0
Net Expenditures	4,773,082	5,017,227	3,943,517	5,514,396
<i>Funded Staffing Level</i>				34.00
Authorized Complement				34

MISSION

The mission of the City of Memphis Government, through its employees, is to ensure responsive and cost-effective services for our citizens, which optimize every individual's opportunity for an enhanced quality of life and the pursuit of success as a valued member of our diverse communities.

STRUCTURE



SERVICES

The Executive Division is made up of seven service areas. The Mayor's Office ensures that the City Charter and Ordinances are observed, promotes economic and industrial development, and addresses citizens' issues of concern related to City government. The Chief Administrative Office (CAO) directs the operations of the City divisions following the policies of the Mayor, protects and maintains City assets, plans and coordinates functions necessary to achieve the City's stated goals and objectives. The Auditing Service Center provides analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed. The Mayor's 311 Call Center provides citizens with the most effective and efficient information relating to City government and their concerns. The Office of Youth Services addresses issues chal-

lenging youth in the community by implementing special initiatives and focuses on building the capacity of neighborhood and community groups in partnership with City government. Contract Compliance provides information and assistance to Minority & Women Business Enterprises (M/WBE) to increase their ability to compete for City contracts, monitors M/WBE goals, facilitates the Diversity Developer Incubator which stimulates M/WBE participation in real estate development. The Intergovernmental Affairs Office serves as a liaison between the City Administration, Federal and State lobbyists and legislators as well as Federal and State administrations.

FY2013 PERFORMANCE HIGHLIGHTS

- 100% of our recommendations designed to add value and advance a culture of excellence were accepted by management.
- Launched the 311 Call Center in January 2013.

FY2014 STRATEGIC GOALS

- Implement recommendations of the 5-Year Strategic Plan

Operating Budget

The Mayor's Office duties include ensuring that the City Charter and Ordinances are observed to enhance the health, safety, and well-being of the citizens of Memphis. It also promotes economic and industrial development through a joint partnership of business, government, and the community at large.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	826,796	844,109	859,584	890,028
Materials & Supplies	232,721	169,054	67,595	169,054
Total Expenditures	1,059,517	1,013,163	927,179	1,059,082
Program Revenue	(11,783)	0	0	0
Net Expenditures	1,047,734	1,013,163	927,179	1,059,082
<i>Funded Staffing Level</i>				9.00
Authorized Complement				9

Operating Budget

Directs the operations of City divisions to follow the policies of the Mayor, performs authorized services efficiently, protects and maintains City assets, and conducts the planning and coordination of functions necessary to achieve stated goals and objectives.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	479,062	475,762	476,589	491,382
Materials & Supplies	42,211	72,855	44,205	84,855
Grants & subsidies	0	0	0	232,500
Net Expenditures	521,273	548,617	520,794	808,737
<i>Funded Staffing Level</i>				5.00
Authorized Complement				5

Operating Budget

Auditing provides the Mayor, City Council, and all levels of management with analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed. Auditing also assists all members of the organization in being more effective and efficient in the discharge of their job responsibilities.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	461,099	491,662	510,951	463,216
Materials & Supplies	354,650	331,450	631,129	343,206
Net Expenditures	815,749	823,112	1,142,080	806,422
<i>Funded Staffing Level</i>				6.00
Authorized Complement				7

Performance Objectives/Metrics

Auditing – Provide independent, objective, appraisals, analysis, and evaluation of efficiency, effectiveness, and compliance regarding City government operations, programs, and activities.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Number of audit projects completed	19	18	12	Advance
% of accepted recommendations	100%	100%	100%	Advance
Number of fraud deterrent activities	4	2	4	Advance

Operating Budget

To provide a non-emergency Online Support Center for the City of Memphis to better serve its citizens. From potholes, abandoned vehicles, high weeds on vacant lots, and curbside trash to faulty traffic signals and derelict and abandoned homes, the new Online Support Center makes it easy to submit service requests and public sentiments online. The City of Memphis' Online Support Center also allows you to track your service requests.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	318,252	413,013	412,132	378,681
Materials & Supplies	5,652	67,622	9,856	34,622
Net Expenditures	323,904	480,635	421,988	413,303
<i>Funded Staffing Level</i>				8.00
Authorized Complement				8

Performance Objectives/Metrics

311 Call Center – Provide an enhanced level of customer service to citizens by responding to inquiries and requests through the effective and efficient utilization of information management systems.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete the 311-system integration for 5 divisions	n/a	20%	100%	Advance
Increase the average speed of answering calls	41 sec	60 sec	50 sec	Advance
Reduce the call abandonment rate	n/a	19%	15%	Advance

Operating Budget

To enhance opportunities and the quality of life for the City's youth by studying related issues and functioning as an educational, informational, and advocacy body.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	350,460	289,382	140,415	216,015
Materials & Supplies	273,754	461,313	82,036	462,545
Grants & subsidies	855,990	859,140	210,968	829,958
Net Expenditures	1,480,204	1,609,835	433,419	1,508,518
<i>Funded Staffing Level</i>				1.00
Authorized Complement				1

Legal level consolidation of *Human Services, Neighborhood and Community Affairs, Youth Services and Memphis Youth Achieve.*

Performance Objectives/Metrics

Office of Youth Services – To provide youth living in the city of Memphis with an opportunity to learn, explore, and prepare for their future.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of Youth who graduate from the Memphis Ambassador Program (MAP) annually	99	143	175	Invest
% of MAP graduates that pursue post-secondary education	98	123	175	Invest
# college student workers employed annually by MAP	16	16	16	Invest
Increase the number of participants at the annual Classic College Fair by 25% of FY 2013 attendance	1025	1500	2000	Invest

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	421,547	0	0	0
Materials & Supplies	162,671	0	0	0
Net Expenditures	584,218	0	0	0
<i>Funded Staffing Level</i>				0.00



Operating Budget

The Office of Contract Compliance serves as the support agency and administrative arm to the Minority and Women Business Enterprise Participation Program. The purpose of the agency is to ensure that the legislative intent of the City's Ordinance 4288 et. Seq., which created the M/WBE program, is carried out in all procurement activities and opportunities. This office will serve as a catalyst through which Minority and Women Business Enterprises can fully participate in the economic expansion of the Memphis business community. This office will facilitate participation of public and private sector business entities in local M/WBE development through direct/indirect procurement opportunities.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	235,726	237,590	243,572
Materials & Supplies	0	51,512	4,846	53,012
Net Expenditures	0	287,238	242,436	296,584
<i>Funded Staffing Level</i>				3.00
Authorized Complement				3

Performance Objectives/Metrics

Contract Compliance – Ensure the compliance of MWBE vendor participation per city ordinances and increase outreach in the area of certification particularly with professional service firms.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase contract compliance monitoring activities on city contracts by 50%	159	291	239	Grow
# of outreach efforts for MWBE vendors in the professional services completed annually	6	14	15	Grow
Certified MWBEs citywide spend	\$35,623,599	\$34,269,869	TBD	Grow

Operating Budget

The Office of Intergovernmental Affairs coordinates the City's legislative efforts in Washington and Nashville and identifies Federal and State legislation that impact the City. This office is also responsible for researching and identifying Federal, State and private grant opportunities and assists with the with the preparation of grant applications from all City's divisions.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	144,365	66,121	72,114
Materials & Supplies	0	110,262	189,500	549,636
Net Expenditures	0	254,627	255,621	621,750
<i>Funded Staffing Level</i>				2.00
Authorized Complement				2

Performance Objectives/Metrics

Intergovernmental Affairs – Consistently maintain a positive working relationship with local, state, regional and federal governmental officials to advance the city's agenda through advocacy and collaboration.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority
Number of regional legislative planning meetings executed annually	n/a	n/a	5	Advance
Number of City-hosted legislative workshops with contract lobbyists	n/a	n/a	5	Advance
Hold one legislative planning session with divisions directors per quarter	n/a	n/a	100%	Advance

EXECUTIVE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Mayor's Office</u>		<u>Intergovernmental Affairs</u>	
ASST ADMINISTRATIVE	2	ADMR INTERGOV	1
CHIEF STAFF SPEC ASST/COMM	1	COORD INTERGOV	1
COORD CITY HALL SECURITY	1	Total Intergovernmental Affairs	2
MAYOR	1		
SECRETARY A	1		
SPEC CITY BRAND MARKETING	1		
SPECIAL ASST MAYOR YOUTH COM- MUNITY	1		
SPECIAL ASST RESEARCH INNOV	1		
Total Mayor's Office	9		
<u>Chief Administrative Office</u>			
ASST ADMINISTRATIVE	1		
COORD RESEARCH EXEC	1		
OFFICER CHIEF ADMIN	1		
OFFICER CHIEF ADMIN DEPUTY	1		
SECRETARY A	1		
Total Chief Administrative Office	5		
<u>Auditing</u>			
AUDITOR CITY	1		
AUDITOR INFORMATION TECH	1		
AUDITOR INTERNAL	1		
AUDITOR SUPERVISING	2		
SECRETARY A	1		
Total Auditing	6		
<u>311 Call Center</u>			
SPEC CITIZEN INFORM	7		
SUPER CITIZEN SVC CTR	1		
Total 311 Call Center	8		
<u>Youth Services</u>			
MGR YOUTH SVCS	1		
Total Youth Services	1		
<u>Contract Compliance</u>			
ANALYST CONTRACT COMPLIANCE	2		
OFFICER CONTRACT COMPLIANCE	1		
Total Contract Compliance	3		
		<u>TOTAL EXECUTIVE</u>	<u>34</u>





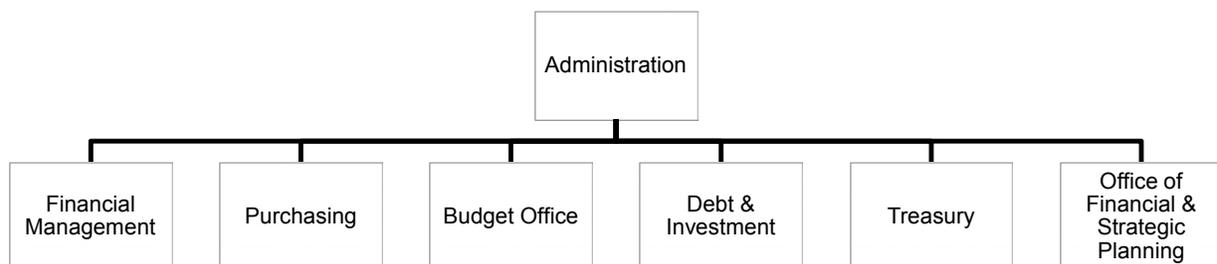
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,833,735	3,816,514	3,884,276	3,826,458
Materials & Supplies	818,813	948,944	1,225,827	870,388
Capital Outlay	3,750	0	0	1,000
Total Expenditures	4,656,298	4,765,458	5,110,103	4,697,846
Program Revenue	(13,319)	(10,000)	(10,000)	(10,000)
Net Expenditures	4,642,979	4,755,458	5,100,103	4,687,846
<i>Funded Staffing Level</i>				72.00
Authorized Complement				72

MISSION

To provide fiscal leadership, integrity and superior financial services through prudent and efficient management of the City's financial affairs.

STRUCTURE



SERVICES

The City's financial responsibilities include timely, accurate and cost-effective preparation and maintenance of accounting records and financial reports; disbursement of payments to employees/retirees, vendors, contractors and others; procurement of materials, products and construction services; development and management of accurate and timely operating and capital budgets; implementation of the City's performance-based budgeting and accountability initiative; investment of the City's cash and pension funds; debt management; and effective management of tax and other revenue collections.

FY2013 Performance Highlights

- Began major finance technology system upgrade to most recent version of Oracle and began implementation of Hyperion planning.
- Awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 35th straight year.

- Earned the GFOA Distinguished Budget Presentation Award for 15th consecutive year.
- Maintained AA bond rating

FY2014 Strategic Goals

- Improve the quality of customer support provided by the Finance Division.
- Enhance the contract and bid processing efficiency of the Purchasing Department and improve the quality of internal customer support provided by the office.
- Implement monthly financial review of all funds with the fund owners by the 20-25th of each month.
- Insure availability of cash as needed thru effective bi-weekly cash flow updates.

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Rezoning Ordinance Publication Fees	(6,250)	(10,000)	(10,000)	(10,000)
Local Shared Revenue	(87)	0	0	0
Miscellaneous Income	(6,982)	0	0	0
Total Charges for Services	(13,319)	(10,000)	(10,000)	(10,000)

**Other services provided by Finance can be found under the following tab:
Metro Alarm Fund - Special Revenue Funds**

Operating Budget

To provide leadership and direction to all Finance Division service centers and to coordinate all financial functions of the City. Along ensuring all contracts and/or subcontractors awarded city-funded projects are in compliance and adhering to the Prevailing Wage Ordinance adopted by the City's.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	380,529	366,751	348,597	381,822
Materials & Supplies	121,117	74,593	129,176	77,343
Capital Outlay	625	0	0	1,000
Net Expenditures	502,271	441,344	477,773	460,165
<i>Funded Staffing Level</i>				5.00
Authorized Complement				5

Legal level consolidation of Administration and Prevailing Wage Office.



Operating Budget

To ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions management and staff, and preparing the Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles and legal requirements. This legal level includes Accounts Payable, Payroll and Records Management service centers.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,477,248	1,339,032	1,325,669	1,350,887
Materials & Supplies	108,461	144,540	171,270	144,540
Capital Outlay	625	0	0	0
Total Expenditures	1,586,334	1,483,572	1,496,939	1,495,427
Program Revenue	(6,308)	(10,000)	(10,000)	(10,000)
Net Expenditures	1,580,026	1,473,572	1,486,939	1,485,427
<i>Funded Staffing Level</i>				30.00
Authorized Complement				30

Legal level consolidation of Accounting, Accounts Payable, Payroll and Records Management.

Performance Objectives/Metrics

Financial Management – Effectively manage the city’s financial information through the preparation of accurate and timely financial reports, accurate processing of payroll, and timely payments to vendors.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Maintain an unassigned Fund Balance of 10% of General Fund Expenditures ¹	11%	TBD ²	10%	Advance
% of time monthly financial reporting completed by the 10 th day of the following month	70%	83%	92%	Advance
% of all accurately submitted vendor payments processed within 5 business days	73%	78%	95%	Advance

¹Reported and monitored by the Finance Division only

²Awaiting the release of the FY 2013 audit

Operating Budget

To provide the most cost effective method of procuring materials, products and construction services for the City of Memphis while adhering to the procurement laws of the State of Tennessee and the City of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	503,815	606,459	624,230	625,172
Materials & Supplies	92,096	97,075	136,400	121,925
Capital Outlay	625	0	0	0
Total Expenditures	596,536	703,534	760,630	747,097
Program Revenue	(6,982)	0	0	0
Net Expenditures	589,554	703,534	760,630	747,097
<i>Funded Staffing Level</i>				10.00
Authorized Complement				10

Performance Objectives/Metrics

Purchasing – Efficiently procure materials, products, and services for the City of Memphis in compliance with all applicable procurement laws.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
% of regular purchase orders completed within 30 days	90%	92%	95%	Advance
% of construction requisitions completed within 120 days	87%	88%	95%	Advance

Operating Budget

The Budget Office seeks to maximize City resources by identifying cost-saving measures, monitoring financial trends, assisting the divisions in developing their budgets, evaluating performance indicators and making improvements to the budget process, culminating in the accurate and timely publication of the City's annual operating and capital budgets, which play a vital role in communicating to the citizens of Memphis the uses of their tax dollars.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	386,451	421,279	463,228	413,125
Materials & Supplies	38,086	46,500	59,180	53,350
Capital Outlay	625	0	0	0
Total Expenditures	425,162	467,779	522,408	466,475
Program Revenue	(29)	0	0	0
Net Expenditures	425,133	467,779	522,408	466,475
<i>Funded Staffing Level</i>				6.00
Authorized Complement				6

Performance Objectives/Metrics

Budget Office –Maximize city resources by assisting divisions in the development of their annual budget, monitoring financial trends, and identifying cost-saving measures.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete Zero-Based Budgeting conversion for all General Fund Divisions	63%	88.9%	94%	Advance
% of budget to actual variance reports completed within 10 business days after period closing	80%	50%	100%	Advance
Complete 1 st and 2 nd quarter Actuals within 45 days of quarterly closing	100%	100%	100%	Advance

Operating Budget

To provide funds for capital improvement projects as needed while minimizing the impact of debt payments on current and future revenues.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	119,411	97,940	102,664	113,574
Materials & Supplies	10,936	13,521	16,570	16,775
Capital Outlay	625	0	0	0
Net Expenditures	130,972	111,461	119,234	130,349
<i>Funded Staffing Level</i>				4.00
Authorized Complement				4

Performance Objectives/Metrics

Debt and Investment – Provide funds for the City’s operations as needed that minimize the impact of debt payments, invest cash in a safe manner, and achieve a yeild equal to or greater than the market average.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Maintain the City’s Bond Rating at or above Moody: Aa2, S & P: AA	Moody: Aa2 S & P: AA	Moody: Aa2 S & P: AA	Moody: Aa2 S & P: AA	Advance
Maintain Net Bonded Debt per Capita at or below FY 2012 actual	\$1,904	TBD	TBD	Advance
Annual rate of return on investments to exceed the three month Treasury Bill rate	100%	100%	100%	Advance

Operating Budget

To maximize tax and other miscellaneous revenue collections, while providing effective and responsive customer services to the citizens of Memphis in all Treasury-related operations with optimal use of resources.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	870,516	894,867	887,475	848,626
Materials & Supplies	339,128	476,615	549,795	358,255
Capital Outlay	625	0	0	0
Revenue Over (Under) Expense	1,210,269	1,371,482	1,437,270	1,206,881
<i>Funded Staffing Level</i>				16.00
Authorized Complement				16

Operating Budget

To Monitor and evaluate existing revenue trends and development new revenue enhancement opportunities, while supporting the development of strategic fiscal policy.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	95,765	90,186	90,101	93,252
Materials & Supplies	108,989	96,100	163,436	98,200
Net Expenditures	204,754	186,286	253,537	191,452
<i>Funded Staffing Level</i>				1.00
Authorized Complement				1

Performance Objectives/Metrics

Office of Financial and Strategic Planning –Monitor and evaluate existing revenue trends and develop new revenue enhancement opportunities, while supporting the development of strategic fiscal policy.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of fee assessments completed annually	1	1	2	Advance

FINANCE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Budget Office</u>	
ASST ADMINISTRATIVE	1	ANALYST FINANCIAL SR	4
DIRECTOR FINANCE	1	COORD BUDGET MGMT	1
DIRECTOR FINANCE DEPUTY	1	MGR RES MGMT BUDGET	1
MGR PREVAILING WAGE PROJECT	1	Total Budget Office	6
SECRETARY B	1		
Total Administration	5	<u>Debt/Investment Management</u>	
		ANALYST INVESTMENT SR	1
		COORD DEBT	1
		DIRECTOR FINANCE DEPUTY	1
		MGR INVESTMENT	1
		Total Debt/Investment Management	4
<u>Financial Accounting</u>		<u>City Treasurer</u>	
ACCOUNTANT LEAD	5	ANALYST APPLICATION	1
ANALYST APPLICATION	1	SPEC TAXPAYER SVCS	8
ANALYST FINANCIAL ACCOUNTING	2	SPEC TAXPAYER SVCS SR	2
ACCOUNTANT SENIOR	2	SUPER TREASURY TAX SVCS	3
COMPTROLLER	1	TREASURER	1
COMPTROLLER ACCOUNTING DEPUTY	2	TREASURER ASST	1
COORD FINANCIAL MGMT	1	Total City Treasurer	16
COMPTROLLER ACCTS PAY REC DEPUTY	1		
SUPER ACCOUNTS PAYABLE	1	<u>Office of Financial & Strategic Planning</u>	
TECH ACCOUNTS PAYABLE	2	MGR PLNG STRATEGIC INT	1
TECH ACCOUNTS PAYABLE SR	3	Total Office of Financial & Strategic Planning	1
ANALYST PAYROLL CONTROL	1		
COMPTROLLER PAYROLL DEPUTY	1		
COORDINATOR PENSION PAYROLL	1		
SPEC PAYROLL	2		
SUPER PAYROLL	1		
SECRETARY COUNCIL RECORDS	2		
TECH DOCUMENT	1		
Total Financial Accounting	30	TOTAL FINANCE	72
<u>Purchasing</u>			
AGENT PURCHASING	1		
AGENT PURCHASING ASST	1		
AGENT PURCHASING ADMIN ASST	1		
ANALYST BUYER	2		
ANALYST BUYER SENIOR	1		
ANALYST CONTRACT	3		
SPEC PURCHASING	1		
Total Purchasing	10		





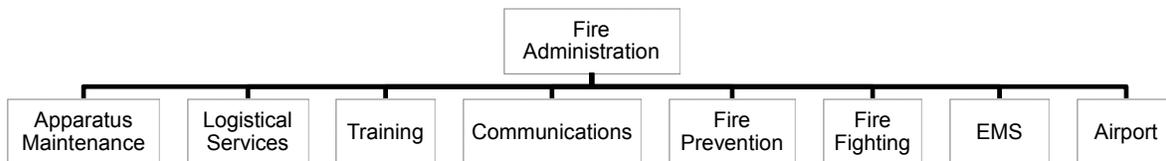
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	135,995,857	137,288,427	139,757,588	138,590,574
Materials & Supplies	15,543,019	16,539,449	17,680,974	17,046,684
Capital Outlay	474,657	0	92,813	35,250
Transfers out	315,675	0	361,023	0
Total Expenditures	152,329,208	153,827,876	157,892,398	155,672,508
Program Revenue	(24,109,162)	(22,550,060)	(24,712,671)	(23,950,060)
Net Expenditures	128,220,046	131,277,816	133,179,727	131,722,448
<i>Funded Staffing Level</i>				1,742.00
Auth Complement 1834 Positions in Attrition (92)				1,742

MISSION

To provide immediate, compassionate community fire safety and emergency services utilizing the highest possible standards of professionalism and training in a team environment, that will protect the community against loss of life, the destruction of property, and assist in injury reduction.

STRUCTURE



SERVICES

The City of Memphis Division of Fire Services continues to be one of the finest in the country. Playing a key role in addressing a critical public safety function of the City, Fire Services pursues excellence through quality geographical coverage, equipment and staffing levels. The main priorities of the Division are to provide fire suppression, rescue services, environmental and hazardous materials response, emergency medical response, emergency pre-hospital services, fire code enforcement, fire investigation, disaster preparedness training, and fire safety education. The Division meets and exceeds the national standards of excellence in fire safety and response.

FY2013 PERFORMANCE HIGHLIGHTS

- 3,689 smoke detectors were installed and 238 replacement batteries installed. Of the detectors installed, 300 were ten-year lithium detectors provided by the State Fire Marshal's Office.
- Memphis Fire Department Paramedic Training Program graduated 48 new paramedics with 36 starting the class in September
- The Health and Wellness Program initiated an In-Service Firefighter Fitness and Assessment class, consisting of NFPA 1583 standardized physical fitness protocols, task specific exercise principles, basic nutrition guidelines and a mini fitness profile. Approximately 1100 personnel were assessed.
- Fire Communications dispatch maintained its national accreditation as it relates to Medical Priority Dispatch and Pro-QA Standards by upgrading to the latest National Academy of Emergency Medical Standards
- Completed Performance Goal of 99% for National Fire Incident Reports (NFIRS)
- Fire Training provided more than 65,000 hours of In-Service Training to the Department
- Improved community-based relations by participating in events with the United Way, Fire Museum Red Door Campaign, Junior Achievement, Muscular Dystrophy Association and Salvation Army Angel Tree Program
- Completed inspections of all schools in the City
- Purchased Lucas automated CPR devices for each ambulance which helped improve our return of spontaneous circulation in 26% of the full cardiac arrest calls
- Graduated a total of 90 EMT students from the department's EMT training class
- Purchased (4) Fire Engines under CIP Funding. Acquired (3) specialized Industrial Foam Fire Engines under a Federal Homeland Security/Port Authority Grant in 2013

FY2014 STRATEGIC GOALS

- Ensure the division spends within
- Ensure fire hydrants are serviced for maintenance and/or repair annually
- Provide in-service training to all commissioned firefighters
- Answer all dispatch fire and emergency medical service phone calls within 45 seconds of receipt
- Complete fire and life-safety code inspections for all state licensed businesses
- Achieve 320 seconds or less fire response times for first assigned fire companies
- Achieve 540 seconds or less ambulance response times
- Maintain required aircraft rescue and firefighting credentials for all assigned personnel

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Anti-Neglect Enforcement Program	(173,343)	(200,000)	(200,000)	(200,000)
Property Insurance Recoveries	(8,471)	0	(8,200)	0
Ambulance Service	(20,132,530)	(18,700,000)	(20,000,000)	(20,100,000)
Board Of Adjustment - Filing Fee	325	0	0	0
Federal Grants - Others	(24,257)	0	(800,000)	0
Local Shared Revenue	(24,396)	0	(1,750)	0
International Airport	(3,630,059)	(3,630,060)	(3,630,060)	(3,630,060)
Fire - Misc Collections	(116,431)	(20,000)	(70,153)	(20,000)
Recovery Of Prior Year Expense	0	0	(2,508)	0
Total Charges for Services	(24,109,162)	(22,550,060)	(24,712,671)	(23,950,060)

Operating Budget

Fire Administration provides leadership with responsible financial management, strategic planning, and customer service for employees and citizens. Administration focuses its priorities on strong financial management, employee services, labor relations, and customer service. This service center handles human resources, finance, legislative affairs, legal services, disciplinary actions, capital improvements and strategic long-range planning. Through its leadership, the division is able to provide quality services to the citizens of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,523,902	1,568,817	1,518,759	1,650,274
Materials & Supplies	390,780	1,124,421	777,318	1,070,627
Total Expenditures	1,914,682	2,693,238	2,296,077	2,720,901
Program Revenue	(130)	0	(1,753)	0
Net Expenditures	1,914,552	2,693,238	2,294,324	2,720,901
<i>Funded Staffing Level</i>				22.00
Authorized Complement				22

Performance Objectives/Metrics

Administration – Provide leadership, strategic planning, fiscal management, and support to employees with in the Fire Services Division.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Ensure the division stays within budget	100%	100%	100%	Advance
Hold executive-level strategic planning sessions quarterly	4	4	4	Advance
# of Labor Management meetings held annually	4	4	4	Advance
% of citizen complaints resolved within 10 days of receipt	100%	100%	100%	Create

Operating Budget

Apparatus Maintenance provides interface with the Division of General Services Fleet Management for the efficient preventive maintenance, repair and readiness of 24 hour emergency response equipment. This service center also handles contracts, specifications, Mayor Action Center complaints and work orders for areas such as Air Mask services, Hydrant repair and Logistical supplies.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,231,198	2,764,735	2,734,090	3,175,502
Materials & Supplies	6,260,778	6,125,760	6,383,630	6,125,450
Capital Outlay	177,905	0	88,883	0
Total Expenditures	7,669,881	8,890,495	9,206,603	9,300,952
Program Revenue	(40,617)	0	(14,026)	0
Net Expenditures	7,629,264	8,890,495	9,192,577	9,300,952
<i>Funded Staffing Level</i>				44.00
Authorized Complement				44

Performance Objectives/Metrics

Support Services – Ensure readiness, repair, and maintenance of all fleet, facilities, and equipment in accordance with local, state, federal law, national standards and accepted practices.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete required inspections on 176 vehicle apparatus and equipment	100%	100%	100%	Advance
# of fire hydrants serviced for maintenance and/or repair annually	6,685	7,760	8,000	Create

Operating Budget

Logistical Services provides inventory and support of all service center needs, with an emphasis on efficient distribution and delivery. This service center furnishes medical supplies, office supplies, furniture, and household supplies to the fire fighting and support bureaus. This center also maintains all fire hoses, turnout clothing, and equipment covers for fire fighting.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	637,501	805,576	722,863	830,044
Materials & Supplies	645,737	904,452	959,082	904,452
Capital Outlay	213,220	0	3,930	0
Total Expenditures	1,496,458	1,710,028	1,685,875	1,734,496
Program Revenue	(150)	0	(232)	0
Net Expenditures	1,496,308	1,710,028	1,685,643	1,734,496
<i>Funded Staffing Level</i>				18.00
Authorized Complement				18

Performance Objectives/Metrics

Logistical Services – Perform critical functions for inventory, supply, and delivery of goods and services to support emergency response and mitigation efforts while striving to enhance firefighter and emergency personnel safety.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Implement an electronic inventory asset management system for Emergency Medical Service (EMS) disposable and durable goods	N/A	75%	100%	Advance
Process internal supply/maintenance service calls within 5 business days	95%	100%	100%	Advance

Operating Budget

Fire Training Center trains and educates employees in the most advanced fire fighting skills available and provides opportunities for personal and professional development. The Training staff adheres to the most stringent methods developed by the National Fire Academy to ensure each employee receives instructions in emergency medical care as well as fire suppression.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,836,160	2,168,731	2,177,331	2,298,868
Materials & Supplies	335,541	373,758	360,516	448,576
Total Expenditures	2,171,701	2,542,489	2,537,847	2,747,444
Program Revenue	(10,921)	0	(8,309)	0
Net Expenditures	2,160,780	2,542,489	2,529,538	2,747,444
<i>Funded Staffing Level</i>				29.00
Authorized Complement				29

Performance Objectives/Metrics

Training – Train, educate, and equip employees in the most advanced firefighting skills available and provide opportunities for personal and professional development in accordance with national standards, industry norms and accepted practices.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Fire recruit graduation rate of 90%	80%	80%	90%	Advance
Provide Executive Fire Officer Training for all eligible candidates	50	50	50	Advance
Provide 40 hrs of in-service training to all commissioned firefighters	80%	80%	80%	Advance

Operating Budget

To provides receipt and transmission of all emergency calls, with an emphasis on quality assurance and increased patient care through Emergency Medical Dispatch. This service center receives all calls for fire and emergency medical services and dispatches the closest available fire company or emergency unit in the shortest possible time.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	4,014,904	4,489,864	4,156,956	4,380,260
Materials & Supplies	767,677	522,900	844,233	907,900
Capital Outlay	77,160	0	0	0
Total Expenditures	4,859,741	5,012,764	5,001,189	5,288,160
Program Revenue	(8,026)	0	(41)	0
Net Expenditures	4,851,715	5,012,764	5,001,148	5,288,160
<i>Funded Staffing Level</i>				65.00
Authorized Complement				65

Performance Objectives/Metrics

Communications – Deliver the highest level of emergency communications via phone, radio and various electronic notification mechanisms in accordance with national standards and accepted practices through continuous quality improvement, training, and quality assurance review.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Answer all fire and emergency medical service phone calls within 45 seconds of receipt	99%	89%	98%	Advance
Achieve dispatch and call-handling accuracy rates of 98% or greater	98.5%	99%	98%	Create

Operating Budget

Enforcement of the fire code through investigation, inspection, and education. The Fire Prevention Service Center focuses primarily on arson investigation, while continuing efforts to inspect buildings, educate the public on fire safety, and review fire safety plans. Fire Prevention provides state-certified inspectors who ensure response to plan reviews and inspections within 2 work days of receipt. New state laws provide fire investigators with police powers to facilitate investigations and apprehension of criminals. The public educators teach fire safety in a fire-related educational environment. The Anti-Neglect section inspects buildings or structures that are dangerous, neglected, or abandoned. This section is self-supporting and operates on fees collected from property owners for failure to maintain the structures.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	4,472,236	4,861,619	4,427,838	4,938,424
Materials & Supplies	178,668	224,836	171,838	198,806
Total Expenditures	4,650,904	5,086,455	4,599,676	5,137,230
Program Revenue	(191,559)	(215,000)	(215,000)	(215,000)
Net Expenditures	4,459,345	4,871,455	4,384,676	4,922,230
<i>Funded Staffing Level</i>				64.00
Authorized Complement				64

Performance Objectives/Metrics

Fire Prevention – Increase the level of fire safety within the City of Memphis through the performance of comprehensive fire inspections, investigations, and effective public education.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete fire and life-safety code inspections for all state licensed businesses	100%	100%	100%	Advance
Determine definitive origin and cause of all fires	89%	95%	100%	Advance
Achieve 200,000 public education contacts through outreach and Fire Museum of Memphis	233,136	179,705	200,000	Create

Operating Budget

Fire Fighting provides emergency response through community-based fire and emergency medical service, with an emphasis on pre-hospital care and disaster preparedness. The mission statement of the Fire Fighting Service Center identifies all aspects of fire suppression and fire-based EMS services that are provided to the citizens of Memphis. This service center is charged with reducing the risk of life, health and property from fire, trauma, acute illness, hazardous environmental conditions and any other type of disaster.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	90,785,627	85,475,438	91,008,961	85,839,760
Materials & Supplies	2,447,798	2,399,743	2,823,764	2,568,302
Transfers out	315,675	0	361,023	0
Total Expenditures	93,549,100	87,875,181	94,193,748	88,408,062
Program Revenue	(54,618)	(5,000)	(806,750)	(5,000)
Net Expenditures	93,494,482	87,870,181	93,386,998	88,403,062
<i>Funded Staffing Level</i>				1,152.00
Authorized Complement				1,152

Performance Objectives/Metrics

Fire Fighting – Provide immediate emergency response through community-based fire and emergency medical services with an emphasis on pre-hospital care and disaster preparedness.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Achieve 320 seconds or less fire response times for “1 st assigned” fire companies	90%	90%	100%	Create
Install 2,500 or more smoke alarms and/or batteries in qualifying residences	100%	106%	100%	Create
Reduce OJI occurrences by 10% through training, accountability and safety initiatives	501	428	450	Create

Operating Budget

To provides emergency pre-hospital medical response to the ill and injured citizens and visitors in the City of Memphis. The Memphis Fire Department has developed an EMS System which integrates three main components for the delivery of emergency medical care.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	28,719,466	31,815,025	30,257,649	32,162,761
Materials & Supplies	4,420,044	4,578,740	5,077,755	4,578,740
Total Expenditures	33,139,510	36,393,765	35,335,404	36,741,501
Program Revenue	(20,173,082)	(18,700,000)	(20,036,500)	(20,100,000)
Net Expenditures	12,966,428	17,693,765	15,298,904	16,641,501
<i>Funded Staffing Level</i>				407.00
Authorized Complement				407

Performance Objectives/Metrics

Emergency Medical Services (EMS) – Dispense quality medical care and health management services to the citizens and visitors of the Memphis area.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase Advanced Life Support (ALS) capabilities by staffing 54 ALS companies daily	20%	98%	80%	Create
Achieve 540 seconds or less ambulance response times	80%	87%	90%	Create
Achieve medical protocol compliance of 90% or greater	75%	91%	90%	Advance

Operating Budget

To provides emergency response through fire, emergency medical services and special operations with emphasis on disaster preparedness involving airport emergencies. The mission of the air rescue service center is to provide the highest level of health and safety to citizens utilizing the airport, while traveling to and from the City of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,774,863	3,338,622	2,753,141	3,314,681
Materials & Supplies	95,996	284,839	282,838	243,831
Capital Outlay	6,372	0	0	35,250
Total Expenditures	2,877,231	3,623,461	3,035,979	3,593,762
Program Revenue	(3,630,059)	(3,630,060)	(3,630,060)	(3,630,060)
Net Expenditures	(752,828)	(6,599)	(594,081)	(36,298)
<i>Funded Staffing Level</i>				33.00
Authorized Complement				33

Performance Objectives/Metrics

Airport – Provide air rescue, health, and public safety response to Memphis-Shelby County International Airport passengers and stakeholders through disaster preparedness, training, and quality improvement.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Maintain required aircraft rescue and firefighting (ARFF) credentials for all assigned personnel	69	69	69	Create
Achieve zero runway incursions or surface incidents	1	0	0	Create

FIRE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		SPEC MATERIAL FIRE	7
ACCOUNTANT ASSOCIATE A	2	SUPER BUILDING GRDS MNT	1
ADMR FIRE SVCS	1	Total Logistical Services	18
ANALYST PERSONNEL FIRE	1	<u>Training</u>	
ANALYST PERSONNEL FIRE SR	1	ANALYST DATA	1
ASST ADMINISTRATIVE	1	CHIEF BATTALION FIRE	2
CHIEF FIRE DEPUTY	1	CHIEF DIVISION	2
CHIEF LOGISTICAL SVCS DEPUTY	1	CHIEF SPEC OPER DEPUTY	1
CLERK GENERAL A	1	LIEUTENANT FIRE	15
CLERK GENERAL B	1	OFFICER EMA OPER	5
COORD ADMIN SUPPORT	1	SECRETARY B	1
COORD GRANTS CONTRACTS RESEARCH	1	SECRETARY EMA	1
DIRECTOR FIRE SVCS	1	SPEC AUDIO VISUAL PROD	1
DIRECTOR FIRE DEPUTY	1	Total Training	29
LIEUTENANT FIRE	2	<u>Communications</u>	
MGR ENG PROJECT	1	COMMANDER WATCH	5
SECRETARY A	2	COORD GIS TECH FIRE	1
SPEC FIRE PAYROLL	3	COORD INFO SYS CAD	1
Total Administration	22	MGR COMMUNICATIONS FIRE	1
<u>Apparatus Maintenance</u>		OPER FIRE ALARM I	5
CHIEF BATTALION FIRE	1	OPER FIRE ALARM II	5
CLERK INVENT CONTROL SR	2	OPER FIRE ALARM III	33
COORD OSHA FIRE	2	OPER FIRE ALARM SR	9
ELECT MNT FIRE	2	PARAMEDIC QUALITY ASSURANCE	2
MECH AIRMASK MAINT	3	SECRETARY C	1
MECH MASTER	21	SPEC COMM DATA	2
MECH MASTER LO	2	Total Communications	65
MGR APPR MASK	1	<u>Fire Prevention</u>	
REPAIRER FIRE HYDRT	5	ASST FIRE PREVENTION	3
REPAIRER FIRE HYDRT LO	1	CHIEF FIRE INVESTIGATOR	1
SECRETARY C	1	CLERK ACCOUNTING B	1
SUPER APPARATUS MAINT	3	INSP FIELD ANTINEGLECT	4
Total Support Services	44	INSP FIRE	30
<u>Logistical Services</u>		INVESTIGATOR FIRE	10
ACCOUNTANT ASSOCIATE A	1	MARSHAL FIRE	1
CLERK INVENT CONTROL SR	1	MARSHAL FIRE ASST	1
CREWPERSON	7	MGR FIRE PREVENTION	4
MGR LOGISTICAL SVCS	1	MGR INVEST SVCS	1



FIRE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SECRETARY B	1	<i>Airport</i>	
SECRETARY C	1	CHIEF AIR RESCUE	4
SPEC FIRE EDUCATION	3	CHIEF DIVISION	1
SPEC FIRE PROTECTION	1	DRIVER FIRE	8
SPEC INVESTIGATIVE PROC B	1	LIEUTENANT FIRE	6
SUPER ANTINEGLECT	1	PARAMEDIC FIREFIGHTER	3
		PRIVATE FIRE II	11
Total Fire Prevention	64		
		Total Airport	33
<u>Fire Fighting</u>			
CHIEF BATTALION FIRE	42		
CHIEF DIVISION	7		
DRIVER FIRE	262		
LIEUTENANT FIRE	252		
PRIVATE FIRE II	589		
		Subtotal	1834
Total Fire Fighting	1152	Less Positions in Attrition	(92)
		<u>TOTAL FIRE SERVICES</u>	<u>1742</u>
<u>Emergency Medical Services</u>			
CHIEF BATTALION EMS	5		
CHIEF DIVISION EMS	1		
CHIEF FIRE EMS DEPUTY	1		
CLERK ACCOUNTING B	1		
CLERK GENERAL A	1		
CLERK GENERAL B	1		
LIEUTENANT EMS	26		
PARAMEDIC FIREFIGHTER	369		
SECRETARY B	2		
Total Emergency Medical Services	407		



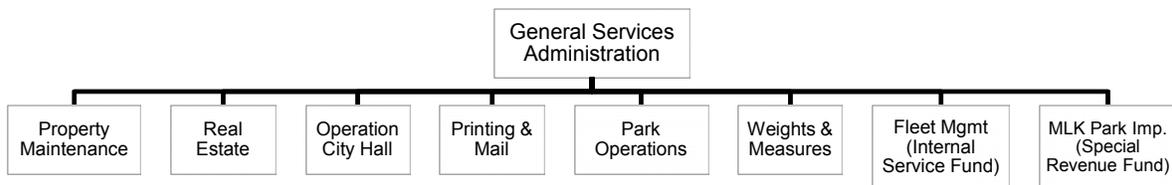
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	7,088,692	14,581,556	14,224,969	12,696,902
Materials & Supplies	4,619,042	7,883,145	8,336,792	7,522,561
Capital Outlay	0	0	54,975	35,000
Inventory	168,029	0	132,498	0
Total Expenditures	11,875,763	22,464,701	22,749,234	20,254,463
Program Revenue	(788,236)	(2,353,650)	(961,263)	(774,344)
Net Expenditures	11,087,527	20,111,051	21,787,971	19,480,119
<i>Funded Staffing Level</i>				190.00
Authorized Complement				190

MISSION

To provide quality maintenance and repair for buildings and vehicles and other crucial support services for the Administration, City divisions, and other governmental organizations in a cost-effective and efficient manner to assist them in accomplishing the City's mission.

STRUCTURE



SERVICES

The Division of General Services works in a number of ways to support the other divisions that make up the City's service and administrative system. General Services ensures that the 250+ publicly owned facilities function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for the City's vehicle fleet, handles the sale and acquisition of real property, maintains easements and rights-of-way, and establishes programs which emphasize city cleanliness and beautification.

FY2013 PERFORMANCE HIGHLIGHTS

- Westwood Pool was made completely ADA complaint
- Major renovations to 7 Police Department precincts creating GIB rooms allowing initial interviews to be conducted at precincts instead of Police Headquarters
- Elvis Presley ROW Acquisition completed in record time using the Uniform Act
- The renovation of the new 311 call center on 4th floor
- The installation of the new security check point on 1b basement
- The renovation of the roof over the Hall of Mayors and Council Chambers
- Hall of Mayors and 2nd Floor Renovations - Ceiling refurbishment
- Planted 165 new trees in parks and medians
- Removed 150 dead and/or dangerous trees
- Successfully maintained 161 parks/160 medians to budgeted 32 day mowing cycle
- Increase in the number of price verification and package checking audits
- Inspector training in Hi-Flow diesel inspections
- Brought various print jobs in-house saving the City about \$20,000
- All Mechanics in General Services has passed the ASE/MACs 609 certified for a/c repair 6 months before the deadline set by the Federal Government
- All Mechanics in General Services (Heavy and Light) are Haldex Air Brake certified to repair Air Brakes and ABS AIR systems, per DOT regulations
- 95% of all invoices are processed and sent to A/P within the 30 day guideline
- Maintain 90% operational readiness rate
- Facilitated three surplus sales generating an estimated \$847,696 for the City of Memphis

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Fiber Optic Franchise Fees	(584,678)	(444,842)	(444,842)	(444,842)
Weights/Measures Fees	0	(500,000)	(100,000)	(100,000)
Fleet/Mobile Fees	0	(1,170,723)	(170,723)	0
Rental Fees	0	(1,200)	(1,200)	0
Rent Of Land	(86,099)	(43,130)	(43,130)	(43,130)
Outside Revenue	(41,169)	0	(7,613)	0
P & S Printing	(550)	0	0	0
St TN Highway Maint Grant	0	(111,372)	(111,372)	(111,372)
Easements & Encroachments	(75,740)	(82,383)	(82,383)	(75,000)
Total Charges for Services	(788,236)	(2,353,650)	(961,263)	(774,344)

**Other services provided by General Services can be found under the following tabs:
Fleet Management - Internal Service Funds**

Operating Budget

General Services Administration provides management, direction and administrative support to the General Services various service centers by monitoring, coordinating and evaluating budget expenditures, capital equipment purchases, and capital improvement projects to help them achieve their goals and objectives in the most efficient and cost-effective manner.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	439,941	572,463	578,919	592,860
Materials & Supplies	55,485	151,058	151,058	164,778
Net Expenditures	495,426	723,521	729,977	757,638
<i>Funded Staffing Level</i>				7.00
Authorized Complement				7



Operating Budget

Property Maintenance provides customers with cost-effective maintenance and repair; administers warranties for City facilities; make recommendations on all plans regarding construction and major repairs; and provides an aggressive preventive maintenance program focusing on our customers' needs and expectations.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	5,074,827	6,120,617	5,578,265	6,182,548
Materials & Supplies	2,283,956	3,080,871	3,222,049	2,737,168
Net Expenditures	7,358,783	9,201,488	8,800,314	8,919,716
<i>Funded Staffing Level</i>				86.00
Authorized Complement				86

Performance Objectives/Metrics

Property Maintenance - Deliver timely, cost-effective, and comprehensive preventive maintenance and repair services for all city facilities.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete all priority 1 (one) work requests within 5 (five) business days	4.2%	3.4%	5%	Advance
# of preventive maintenance (PM) work orders completed annually	2,307	2,256	2,350	Advance
# of work requests completed annually	12,933	11,700	11,500	Advance

Description

Real Estate assists the Administration, other divisions, agencies and/or service centers in providing analyses involving feasibility studies, preparation of land valuations and direction in accomplishing possible projects; acquiring real property or interests in real property including in-leasing and out-leasing of land and improvements and management of real property; and sale of excess or tax delinquent City parcels.

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	305,390	327,609	329,626	338,837
Materials & Supplies	47,190	71,532	67,482	64,195
Total Expenditures	352,580	399,141	397,108	403,032
Program Revenue	(746,517)	(570,355)	(570,355)	(562,972)
Net Expenditures	(393,937)	(171,214)	(173,247)	(159,940)
<i>Funded Staffing Level</i>				5.00
Authorized Complement				5

Performance Objectives/Metrics

Real Estate Call Center – Effectively manage and organize the City's Real Estate portfolio to ensure cost effective and efficient use of City-owned property.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the sale of City surplus property by 4 parcels	2 parcels	3 parcels	6 parcels	Advance
Create a database of City-owned real property according to public record	n/a	25% complete	50% complete	Advance

Operating Budget

The Operation of City Hall provides a safe, clean and comfortable environment for employees and visitors to City Hall, and provides timely, efficient, and quality service to employees inside City Hall.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	887,628	943,516	1,010,471	912,639
Materials & Supplies	1,143,895	1,230,610	1,284,587	1,216,486
Net Expenditures	2,031,523	2,174,126	2,295,058	2,129,125
<i>Funded Staffing Level</i>				13.00
Authorized Complement				13

Performance Objectives/Metrics

City Hall Operations – Proficiently operate the city hall facility and equipment while maintaining a clean and safe environment for visitors, citizens, and staff.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
% of building work orders completed within 3 business days	85%	85%	90%	Advance
% of times fire response equipment, sprinklers, and hoses are checked quarterly	60%	80%	100%	Advance
# of times the boiler and chiller systems are checked for proper and safe operations	2190	2190	2190	Advance

Description

Printing/Mail Services provides quality services to all City Government centers and is responsible for city print jobs, inter-office and postal delivery of mail, the administration of the copier contracts, and handles the purchasing of all paper for the city in the most cost efficient and expeditious manner to meet the needs of the customers.

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	380,906	444,409	456,241	374,238
Materials & Supplies	1,088,516	1,485,215	1,744,139	1,669,189
Inventory	168,029	0	132,498	0
Total Expenditures	1,637,451	1,929,624	2,332,878	2,043,427
Program Revenue	(41,719)	0	(7,613)	0
Net Expenditures	1,595,732	1,929,624	2,325,265	2,043,427
<i>Funded Staffing Level</i>				9.00
Authorized Complement				9

Performance Objectives/Metrics

Printing and Mailing – Enhance government operations by providing timely and cost effective printing and mail services.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of certified mailings processed annually	105,000	92,500	105,000	Advance
# of regular and presorted mail processed annually	175,000	155,000	175,000	Advance
# of print jobs completed annually	1500	1620	1700	Advance

Operating Budget

Park Operations performs maintenance support for Memphis Park facilities and services.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	3,808,161	3,923,148	3,800,555
Materials & Supplies	0	1,540,006	1,540,006	1,583,747
Capital Outlay	0	0	0	35,000
Total Expenditures	0	5,348,167	5,463,154	5,419,302
Program Revenue	0	(112,572)	(112,572)	(111,372)
Net Expenditures	0	5,235,595	5,350,582	5,307,930
<i>Funded Staffing Level</i>				61.00
Authorized Complement				61

Performance Objectives/Metrics

Park Operations – Maintain City Parks at a level which affords the public a safe, quality, and enjoyable experience.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of park mowing cycles completed quarterly	3	3	3	Create
# medians mowing cycles completed quarterly	3	3	3	Create
Complete safety repairs for parks within 2 business days	100%	100%	100%	Create

Operating Budget

Weights and Measures register and certify commercial weighing and measuring devices to assure fairness to the citizens in transactions of measured goods and services.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	2,364,781	2,348,299	495,225
Materials & Supplies	0	323,853	327,471	86,998
Capital Outlay	0	0	54,975	0
Total Expenditures	0	2,688,634	2,730,745	582,223
Program Revenue	0	(1,670,723)	(270,723)	(100,000)
Net Expenditures	0	1,017,911	2,460,022	482,223
<i>Funded Staffing Level</i>				9.00
Authorized Complement				9

The Motor Vehicle Inspection Bureau (MVIB) and its associated costs, approximately \$2.0 million, have been eliminated from this division. This expense reduction was done as an efficiency measure which allows for the reassignment of financial resources and aligns our operations with other municipalities within the state.

Performance Objectives/Metrics

Weights & Measures – Effectively regulate, register, and certify commercial devices for businesses, non-profits, and government entities within the City of Memphis.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of fuel dispensers registered and certified.	14,870	6,694	6,700	Grow
# of counter scales registered and certified	760	2,526	2,526	Grow
# of taximeters registered and certified	278	818	500	Create
# of Price Verification and Package Audits	1,882	4,683	4,683	Grow
# of platform scales registered and certified	325	511	400	Grow
Revenue collected annually	\$239,403	\$223,370	225,000	Advance

GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Operation City Hall</u>	
ASST ADMINISTRATIVE	1	CREWPERSON	1
COORD BUDGET CONTRACT GS	1	MECH BUILDING MNT CH	3
COORD COMPLIANCE QUALITY	1	MGR BLDG MNT CITY HALL	1
COORD HR GEN SVCS	1	OPER 1ST CL STEAM REF	5
DIRECTOR GENERAL SVCS	1	SUPER BLDG MNT CITY HALL	1
DIRECTOR GENERAL SVCS DEPUTY	1	WATCHMAN	2
SPEC CUST SVC ADMIN	1		
		Total Operation City Hall	13
Total Administration	7		
<u>Property Maintenance</u>		<u>Printing Services Administration</u>	
ADMR PROPERTY MAINT	1	CLERK MAIL DISTRIBUTION BINDERY	3
ASST CRAFTS	6	CLERK MAIL DISTRIBUTION BINDERY LD	1
CARPENTER MNT	13	PRINTER	2
CREWPERSON SEMISKILLED	1	SPEC GRAPHIC DESIGN	1
ELECT MNT	10	SUPER BUSINESS AFFAIRS PRINTING	1
FINISHER CONCRETE	2	SUPER PRINTING	1
FOREMAN GEN PROPERTY MNT	3	Total Printing Services Administration	9
MASON BRICK	2		
MECH AUTO CAD MNT	1	ADMR PARK MAINT CONST	1
MECH BUILDING MNT	6	CLERK PAYROLL A	1
MGR PROPERTY SUPPORT SERVICES	1	CREWCHIEF	9
OPER HEAVY EQUIP	2	DRIVER TRUCK	31
PAINTER	4	FOREMAN ZONE MNT	7
PLUMBER MNT	13	HORICULTURIST	1
ROOFER	3	MECH HEAVY EQUIP	1
SUPER BUSINESS AFFAIRS	1	MECH MNT	4
SUPER CRAFT PROP MAINT	4	OPER HEAVY EQUIP	1
TECH AC REF SVC	10	OPER SWEEPER	1
TECH ACCOUNTS PAYABLE	3	SUPER BUSINESS AFFAIRS	1
		SUPER PARK CONST MAINT	1
Total Property Maintenance	86	TRIMMER TREE	2
		Total	61
<u>Real Estate Department</u>			
ADMR REAL ESTATE	1		
AGENT RIGHT OF WAY	1		
AGENT RIGHT OF WAY SR	1		
SUPER REAL ESTATE	1		
TECH REAL ESTATE	1		
Total Real Estate Department	5		



GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
CLERK GENERAL B	1		
INSP WEIGHTS MEASURES	5		
MGR VEHICLE INSP WGHTS	1		
SUPER BUSINESS AFFAIRS MVI	1		
SUPER WEIGHTS MEASURES	1		
	Total		9



GRANTS & AGENCIES

SUMMARY

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<u>Grant Agencies</u>				
Black Business Association	200,000	200,000	200,000	200,000
Bonus Pay	750	0	0	0
Chamber Foundation	1,350,000	1,350,000	2,700,000	1,350,000
EDGE	0	2,500,000	4,600,000	2,100,000
Economic Development	520,000	0	1,500,000	0
Exchange Club	0	0	0	25,000
Expense Recovery - M & S	(3,761,846)	0	(3,761,846)	0
Facility Management Program Expense	1,152,500	1,815,000	1,700,000	1,815,000
Family Safety Center of Memphis and Shelby County	125,000	100,000	100,000	100,000
Full-Time Salaries	(142)	0	0	0
Holiday Salary Full Time	142	0	0	0
Human Services Grants	1,000,000	0	0	0
Innovation Delivery Team Grant - Wells Fargo	0	0	1,600,000	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	0	150,000	300,000	150,000
Launch Memphis	25,000	25,000	25,000	25,000
MLGW Citizen's Assistance - Grants	998,902	1,000,000	2,001,098	1,000,000
Medicare	21	0	0	0
Memphis Mobile Market	0	0	0	15,000
Memphis Multicultural Arts Enrichment Center	57,700	0	1,600,000	0
Tfr Out - BOE Tax Fund	71,804,240	52,750,000	52,750,000	0
Tfr Out - CRA Program	2,309,959	2,339,130	2,339,130	2,339,130
Tfr Out - Debt Service Fund	0	4,000,000	3,000,000	0
Tfr Out - Healthcare Fund	0	0	0	4,208,000
Tfr Out - Misc Grant Fund	0	0	0	33,200
Tfr Out - Unemployment Fund	0	100,000	100,000	100,000
Payment To Subgrantees	0	0	5,700	0
Professional Services	(10,000)	0	0	0
Sick Leave	(330)	0	0	0
Sickle Cell Center Foundation	0	0	500,000	0
Social Security	(21)	0	0	0
WIN Operational	(68)	0	0	0
Total Grant Agencies	75,771,807	66,329,130	71,259,082	13,460,330



GRANTS & AGENCIES

SUMMARY

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<u>Government/Shared Agencies</u>				
Coliseum	132,513	150,000	53,630	0
Convention Center	1,000,000	2,000,000	2,000,000	1,992,380
Delta Commission on Aging	143,906	143,906	143,906	143,906
Elections	824,819	75,000	75,000	75,000
Landmarks	145,281	212,367	212,583	301,709
Memphis Area Transit Authority	16,930,000	19,615,398	19,615,398	20,221,000
Memphis Film & Tape Commission	150,000	150,000	150,000	150,000
Planning and Development	1,184,464	1,940,000	1,000,000	1,600,000
Pensioners Insurance	25,424,119	7,029,392	7,029,392	29,000,000
Pyramid	212,200	500,000	743	0
Riverfront Development	2,373,859	2,373,859	2,373,862	2,373,859
Shelby County	2,787,077	4,000,000	0	0
Shelby County Assessor	0	414,129	414,129	414,129
Urban Art	130,000	130,000	130,000	130,000
<i>Total Government/Shared Agencies</i>	51,438,238	38,734,051	33,198,643	56,401,983
<i>Total City Expenditures</i>	127,210,045	105,063,181	104,457,725	69,862,313
<i>Total Revenue</i>	(1,154,700)	(1,816,500)	(1,701,500)	(1,817,500)
<i>Net City Expenditures</i>	126,055,345	103,246,681	102,756,225	68,044,813



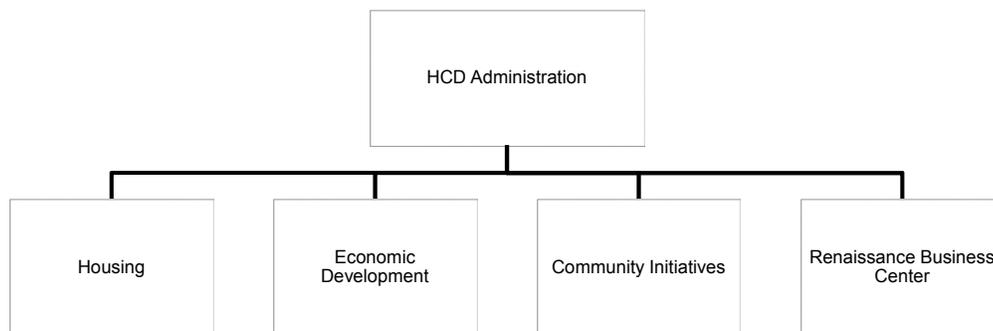
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	269,528	261,180	269,667	272,750
Materials & Supplies	123,438	183,988	196,588	177,506
Grants & subsidies	4,992,008	4,145,775	5,151,629	6,413,275
Total Expenditures	5,384,974	4,590,943	5,617,884	6,863,531
Program Revenue	(26,000)	0	0	(2,500,000)
Net Expenditures	5,358,974	4,590,943	5,617,884	4,363,531
<i>Funded Staffing Level</i>				5.00
Authorized Complement				5

MISSION

To develop a system of integrated services and activities that drive neighborhood redevelopment, investment in housing capital and economic development

STRUCTURE



SERVICES

The Division of Housing and Community Development (HCD), along with the Memphis Housing Authority (MHA), works to develop affordable housing options and neighborhood revitalization through down-payment assistance, homeownership counseling and single-family housing rehabilitation. HCD works to improve the development of Memphis neighborhoods, communities and economy by targeting single-family housing production, offering infrastructure assistance by site or project, determining the contribution of land and land acquisition for special projects, developing area neighborhood plans and housing and environmental standard inspections.

FY2013 PERFORMANCE HIGHLIGHTS

- Provided down payment assistance to over 25 low-to-moderate income families buying homes within the City limits
- Provided financial assistance to 9 teachers who purchased homes within economically distressed neighborhoods through the Down Payment Assistance Program
- Assisted 3 families in moving out of public housing developments under the Section 8 Homeownership Assistance Program (SHAPE)
- Provided financial assistance to 6 home buyers purchase new homes in the HOPE VI/McKinley Park Revitalization Community
- Business Development Center assisted 4,638 clients
- Business Development Center conducted 186 workshops

FY2014 STRATEGIC GOALS

- Develop a consolidated planning program that utilizes a collaborative process whereby the community establishes a unified vision for housing and community development actions
- Enhance access, opportunity and an expansion of choices whereby all residents may experience affordable and decent housing options
- Alleviate slum and blight conditions throughout the City
- Build neighborhoods of choice which provide amenities and services commensurate with quality-of-life standards
- Support investment in neighborhood community development activities that create job and work-force development

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Miscellaneous Income	(26,000)	0	0	0
Construction Period Rent	0	0	0	(2,500,000)
Total Charges for Services	(26,000)	0	0	(2,500,000)

Operating Budget

Housing creates home ownership opportunities for families buying real estate within the corporate limits of Memphis by assisting with down payment and closing costs.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	90,436	89,548	89,548	90,206
Materials & Supplies	13,306	58,221	58,221	51,739
Grants & subsidies	196,078	192,930	292,546	192,930
Total Expenditures	299,820	340,699	440,315	334,875
Program Revenue	(26,000)	0	0	0
Net Expenditures	273,820	340,699	440,315	334,875
<i>Funded Staffing Level</i>				2.00
Authorized Complement				2

Performance Objectives/Metrics

Housing – To increase homeownership opportunities throughout the City of Memphis by providing financial and counseling services.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Assist 8 teachers/police officers with financial assistance to complete a home purchase.	10	9	8	Grow
Number of customers served through the center for housing and financial counseling.	849	387	800	Grow

Operating Budget

Economic Development provides financing opportunities for emerging and existing small business for job creation and retention through public-private partnerships.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Grants & subsidies	4,155,207	3,101,670	3,427,253	5,309,626
Total Expenditures	4,155,207	3,101,670	3,427,253	5,309,626
Program Revenue	0	0	0	(2,500,000)
Net Expenditures	4,155,207	3,101,670	3,427,253	2,809,626
<i>Funded Staffing Level</i>				0.00

Performance Objectives/Metrics

Economic Development – To assist Business and Economic Development Programs that are designed to increase the standard of living, create or retain jobs, or increase the wealth within the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Number of Non Profits/501c3 organizations awarded grants	7	5	5	Grow
Dollar amount awarded to nonprofits	\$181,000	\$158,000	\$158,000	Grow

Operating Budget

Community Initiatives utilize local funding to address community-based needs through grants and sponsorships for outreach activities.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Materials & Supplies	381	15,598	15,598	15,598
Grants & subsidies	630,879	841,875	1,422,530	901,419
Net Expenditures	631,260	857,473	1,438,128	917,017
<i>Funded Staffing Level</i>				0.00

Performance Objectives/Metrics

Community Initiatives – To assist and provide funding to Community Initiative programs and activities designed for community building that will strengthen the capacity of neighborhood residents, associations, and institutions.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Number of Non Profits/501c3 awards	23	20	20	Grow
Dollar amount awarded	\$232,500	\$207,597	\$207,597	Grow

Operating Budget

The Center connects the community and private institutions to help persons and organizations grow successful businesses.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	179,092	171,632	180,119	182,544
Materials & Supplies	109,751	110,169	122,769	110,169
Grants & subsidies	9,844	9,300	9,300	9,300
Net Expenditures	298,687	291,101	312,188	302,013
<i>Funded Staffing Level</i>				3.00
Authorized Complement				3

Performance Objectives/Metrics

Renaissance Business Center – To design and implement programs and services that provide employment opportunities for Memphis residents through sustainable business enterprises.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Number of entrepreneurs, start-ups, SBEs, MBEs, WBE, and clients served	4807	4638	3800	Grow
Number of small business loans made	19	12	14	Grow
Number of jobs created	70	33	25	Grow
Number of jobs retained	36	35	25	Grow

HCD

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Housing</i>			
ANALYST LOAN	2		
Total Housing	<u>2</u>		
<i>Renaissance Development Center</i>			
ANALYST PERFORMANCE	1		
COORD BUSINESS DEV	1		
MGR ECONOMIC DEV	1		
Total Renaissance Development Center	<u>3</u>		
<u>TOTAL HCD</u>	<u>5</u>		



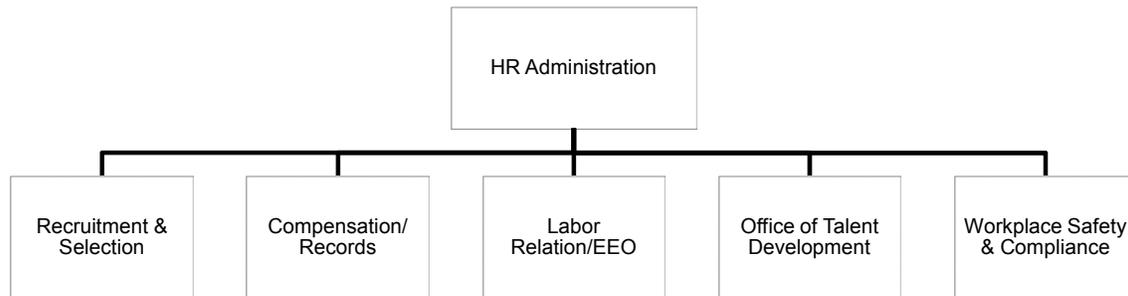
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,290,731	3,795,887	3,499,028	4,097,467
Materials & Supplies	1,379,758	3,384,091	3,315,209	2,276,361
Capital Outlay	0	0	578	0
Grants & subsidies	275,555	0	0	0
Total Expenditures	4,946,044	7,179,978	6,814,815	6,373,828
Program Revenue	(14,979)	0	0	0
Net Expenditures	4,931,065	7,179,978	6,814,815	6,373,828
<i>Funded Staffing Level</i>				43.00
Authorized Complement				43

Mission

The mission of the Human Resources Division is to deliver best-in-class Human Resources services to all internal and external customers by working collaboratively, proactively and responsively.

Structure



Services

The Human Resources Division incorporates all the service centers that address employee relations and employment functions. The Division manages the Employee Assistance Program, employee training, labor relations, employee recruiting and retention, employee activities, health care and pension administration and maintains all personnel files. Job posting, entrance promotional and durational register testing, medical exams, compensation, benefits enrollment and new employee orientation all fall under the HR umbrella.

FY2013 Performance Highlights

- Streamlined the Oracle Access process for new hires
- Implemented E-Verify system to confirm employment eligibility

- Completed revision and distribution of comprehensive City Compensation Policy
- Deployed enhanced features of Oracle Employee Self-Service to include automating processes of updating address, education, and employee profile
- Implemented Oracle Manager Self-Service to automate the processing of approved employee transactions in approximately 70% of City divisions
- Developed and activated Oracle Position Control to automate the approval process of position transactions
- Collaborated with Information Services to review processes, test and deploy R-12 Oracle platform
- Developed Progressive Discipline Training including the creation of standard disciplinary forms and training for management city-wide
- Trained 75% of the city workforce on Respectful Workplace inclusive of the City personnel policies and seven federal workplace policies like equal employment, how to deal with violence in the workplace and sexual harassment
- Hosted 62 Urban Fellows (current college students) from over 11 different colleges and universities that completed 47 projects from 211 Community Info Management
- Launched the first quarterly deputy directors luncheon inclusive of a panel discussions with council members
- Presented the City of Memphis Safety Seminar that featured a Tennessee Department of Labor Speaker from the Occupational Safety & Health Administration
- Decreased on the job injury (OJI) claims by 5%
- Successfully reorganized Health, Wellness, & Benefits into a call center environment to increase calls answered and the overall customer service experience
- Opened onsite wellness clinic

FY2014 Strategic Goals

- Ensure healthcare claims costs are at or below trend by developing and implementing cost-effective plan designs and increasing participation in Wellness, Disease Management and Maintenance Medication programs
- Enhance the level of talent in city government by recruiting top-notch, quality candidates and increasing the internal rate of promotion
- Administer effective compensation evaluations and data management programs that support the city's recruiting and employee retention efforts
- Effectively communicate EEO/Labor Relations policies throughout city government and facilitate timely and appropriate resolution to workplace issues
- Identify and develop emerging talent within city government through targeted development and assessment tools
- Reduce OJI costs by implementing mandatory training across all divisions, strictly enforcing drug-testing policy and conducting compliance audits to reduce accidents that result in lost work time and injuries

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Gym Fees	(14,979)	0	0	0
Total Charges for Services	(14,979)	0	0	0

Operating Budget

To provide the City of Memphis government with effective and efficient human resource services which focus on customer needs and support achievement of the City's strategic goals. To create and administer programs that contributes to personal, physical and professional development of employees.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	373,544	1,049,187	668,019	528,339
Materials & Supplies	119,898	151,518	106,646	154,518
Net Expenditures	493,442	1,200,705	774,665	682,857
<i>Funded Staffing Level</i>				6.00
Authorized Complement				6

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	263,762	0	0	0
Materials & Supplies	125,096	0	0	0
Grants & subsidies	275,555	0	0	0
Total Expenditures	664,413	0	0	0
Program Revenue	(14,979)	0	0	0
Net Expenditures	649,434	0	0	0
<i>Funded Staffing Level</i>				0.00

This service center moved to the Healthcare Fund in FY2013.

Operating Budget

To provide consistent employment practices while maintaining compliance with state and federal guidelines.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	937,270	873,896	1,011,796	1,194,051
Materials & Supplies	881,541	2,282,323	2,644,612	1,280,251
Net Expenditures	1,818,811	3,156,219	3,656,408	2,474,302
<i>Funded Staffing Level</i>				11.00
Authorized Complement				11

Performance Objectives/Metrics

Recruitment and Selection – Enhance the level of talent in city government by recruiting top-notch, quality candidates and increasing the internal rate of promotion.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Decrease the # of days between certification and accepted employment offers	38.4	13.9	15	Advance
Avg. # of days it takes to certify candidates for approved vacancies	11	11	8	Advance

Operating Budget

To develop and administer effective salary/compensation and human resource data management programs which support the City's recruiting, retention, and employment efforts.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	754,613	738,256	699,127	698,930
Materials & Supplies	10,986	21,500	9,526	21,750
Net Expenditures	765,599	759,756	708,653	720,680
<i>Funded Staffing Level</i>				12.00
Authorized Complement				12

Performance Objectives/Metrics

Compensation and Records – Administer effective compensation evaluations and data management programs that support the city's recruiting and employee retention efforts.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
% of above entry salary reviews completed within 5 business days	76%	93%	90%	Advance
% of divisional attrition reports delivered by 2 nd to last Wednesday of each month	N/A	N/A	100%	Advance

Operating Budget

To support and promote the City's Labor Relations Equal Employment Opportunity, HIPAA, ADA and FMLA standards.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	279,110	308,052	347,020	375,117
Materials & Supplies	23,394	39,300	49,977	39,300
Net Expenditures	302,504	347,352	396,997	414,417
<i>Funded Staffing Level</i>				4.00
Authorized Complement				4

Performance Objectives/Metrics

Labor Relations/EEO – Effectively communicate EEO/Labor Relations policies throughout city government and facilitate timely and appropriate resolution to workplace issues.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Decrease the length of time it takes to resolve a Labor Relations issue by 20%	10 days	10 days	8 days	Advance
Decrease the length of time it takes to resolve an EEO issue by 20%	60 days	60 days	48 days	Advance

Operating Budget

To foster an organizational culture which demonstrate a continuous practice of service excellence.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	368,300	485,610	433,018	979,880
Materials & Supplies	143,266	221,400	168,487	193,646
Net Expenditures	511,566	707,010	601,505	1,173,526
<i>Funded Staffing Level</i>				6.00
Authorized Complement				6

Performance Objectives/Metrics

Office of Talent Development – Identify and develop emerging talent within city government through targeted development and assessment tools.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Conduct critical position vacancy risk assessments quarterly	n/a	In progress	4	Advance
Increase the number of skill-based training sessions offered by 10%	50	31*	55	Advance

Operating Budget

To reduce OJI costs by implementing mandatory training across all divisions, strictly enforcing drug-testing policy and conducting compliance audits to reduce accidents that result in loss work time and injuries.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	314,132	340,886	340,048	321,150
Materials & Supplies	75,577	668,050	335,961	586,896
Capital Outlay	0	0	578	0
Net Expenditures	389,709	1,008,936	676,587	908,046
<i>Funded Staffing Level</i>				4.00
Authorized Complement				4

Performance Objectives/Metrics

Workplace Safety and Compliance – Reduce OJI costs by implementing mandatory training across all divisions, strictly enforcing drug-testing policy and conducting compliance audits to reduce accidents that result in loss work time and injuries.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase number of Workplace Safety related training sessions offered each year by 10%	6	12	14	Advance
Decrease OJI injury costs by 5%	\$3,722,026	\$4,301,896	\$4,086,802	Advance
Increase the number of Safety Compliance Inspections of City Properties by 30%	16	7	10	Advance

HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Office of Talent & Development</u>	
ASST ADMINISTRATIVE	1	COORD LEARNING	3
COORD BUDGET HR	1	COORD PERFORMANCE REVIEW	1
COORD SAFETY	1	OFFICER LEARNING CHIEF	1
DIRECTOR HUMAN RESOURCES	1	SPEC SUPPORT SERVICES OTD	1
DIRECTOR HUMAN RESOURCES DEPT- UTY	1	Total Academy of Learning & Development	6
SPEC HR ADMIN	1	<u>Workplace Safety & Compliance</u>	
Total Administration	6	COORD COMPLIANCE & TRAINING	1
<u>Recruitment and Selection</u>		COORD OJI	1
ANALYST EMPLOYMENT SR	2	MGR WORKPLACE SAFETY COMPL	1
COORD RECRUIT & SELECTION	1	SPEC DRUGFREE WORKPLACE	1
COORD TESTING RECRUIT	3	Total	4
COORD TESTING RECRUIT LD	1		
MGR EMPLOYMENT	1	<u>TOTAL HUMAN RESOURCES</u>	<u>43</u>
SECRETARY HR B	1		
SUPER CLERICAL OPER	1		
SUPER EMPLOYMENT	1		
Total Employment	11		
<u>Compensation/Records Administration</u>			
ANALYST COMPENSATION LD	1		
ANALYST COMPENSATION SR	2		
CLERK FILE	1		
COORD POSITION CONTROL DATA	1		
MGR COMPENSATION DATA MGMT	1		
COORD HRMS SUPPORT	1		
SPEC DATA MGMT	1		
SPEC DATA MGMT SR	1		
SUPER DATA MGMT/RECORDS	1		
TECH DATA MGMT	1		
TECH RECORDS DATA	1		
Total Compensation/Records Administration	12		
<u>Labor Relations</u>			
COORD EEO LABOR RELATIONS	2		
MGR LABOR REL EEO OFFICER	1		
SPEC LABOR HR	1		
Total Labor Relations	4		





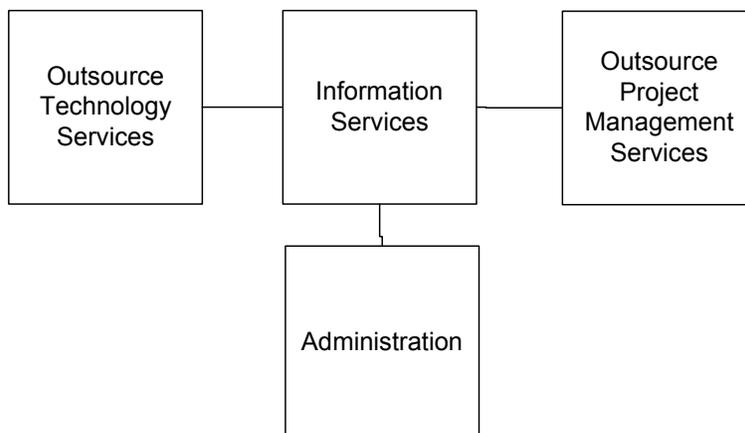
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,276,295	1,463,220	1,488,551	1,528,180
Materials & Supplies	14,152,754	13,802,450	14,676,650	13,784,706
Total Expenditures	15,429,049	15,265,670	16,165,201	15,312,886
Program Revenue	(583,924)	(600,000)	(600,000)	(152,000)
Net Expenditures	14,845,125	14,665,670	15,565,201	15,160,886
<i>Funded Staffing Level</i>				17.00
Authorized Complement				17

Mission

To lead all City of Memphis divisions in leveraging technology to provide responsive and cost effective services.

Structure



Services

The Office of Information Services provides information technology services and consulting in support of the City’s business goals. Information Services implements the City’s short and long-term information technology needs through business strategic planning, budget planning, business process, and re-engineering technology recommendations to resolve business and organizational challenges. Information Services’ technology partner, a contracted vendor, provides the daily operation and support of the City’s data processing and telecommunication services, application development and maintenance, help desk, system security and other critical projects.

FY 2013 Performance Highlights

- Upgraded Oracle System to release R12 to provide system enhancements for financial and human resource applications
- Enhanced City's website to improve citizens access to information
- Implemented ETIMS software for City Court Clerk to improve management of citations and collections
- Assisted with design and construction of 311 call center to utilize technology to collect performance metrics for Business Intelligence data warehouse
- Implemented SmartPhone application for citizens to report concerns
- Designed and Implemented VOIP telephone system for Impound Lot, Drain Maintenance and Ruth Tate Senior Citizen Center
- Designed and implemented Xora application for Code Enforcement to improve efficiencies and identify locations

FY2014 Strategic Goals

- Expand the use of technology to create safe and vibrant neighborhoods
- Utilize the IS Division purchasing goals to grow prosperity and opportunity for all
- Develop internships with local institutions to provide educational opportunities for the investment in our young people
- Provide the framework to leverage technology in order to instill a culture of excellence in City government

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Local Shared Revenue	(130,833)	(100,000)	(100,000)	(102,000)
MHA	(453,091)	(500,000)	(500,000)	(50,000)
Total Charges for Services	(583,924)	(600,000)	(600,000)	(152,000)

Operating Budget

Effectively manages City's contracts with third party organizations and supports City divisions' information technology funding needs by providing capital budget planning and procurement assistance.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,276,295	1,463,220	1,488,551	1,528,180
Materials & Supplies	14,152,754	13,802,450	14,676,650	13,784,706
Total Expenditures	15,429,049	15,265,670	16,165,201	15,312,886
Program Revenue	(583,924)	(600,000)	(600,000)	(152,000)
Net Expenditures	14,845,125	14,665,670	15,565,201	15,160,886
<i>Funded Staffing Level</i>				17.00
Authorized Complement				17

Performance Objectives/Metrics

Administration – Effectively manage, maintain, and coordinate the use the City's use of existing and emerging technologies in government operations and its delivery of services to the public to enhance government efficiency.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Provide GIS software training for 141 City's GIS users	34%	34.1%	30%	Advance
Extend GIS applications to all City Divisions that need GIS solutions	6 City Division	7 City Divisions	1 City Divisions	Advance
Process accurate invoices for payments within 10 days of receipt	95%	93%	98%	Advance
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for information technology spend	33%	44%	40%	Grow
Address application maintenance - severity 1 problems within 5 calendar days	100%	99.99	100%	Advance
Address telephone system outage severity 1 problems within 3 calendar days	100%	99.99	100%	Advance
Maintain enterprise Oracle E-Business Suite availability	99%	99.99	99%	Advance
Maintain critical applications availability	99%	99.86	99%	Advance
Maintain internet circuit availability	99%	91.67	99%	Advance

INFORMATION SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Administration</i>			
ANALYST PROCUREMENT IT	2		
ANALYST TELECOMMUNICATIONS	1		
ASST ADMINISTRATIVE	1		
COORD GIS TECHNICAL	1		
COORD INFORMATION TECH	1		
COORD TECHNOLOGY SVCS	1		
MGR BUDGET CONTRACT	1		
MGR GIS PROGRAM	1		
OFFICER CHIEF INFO SECURITY	1		
OFFICER CHIEF INFO	1		
OFFICER CHIEF INFO DEPUTY	1		
OFFICER INFORMATION TECH	4		
SPEC COMPLIANCE IT	1		
Total Administration	17		
<u>TOTAL INFORMATION SERVICES</u>	<u>17</u>		





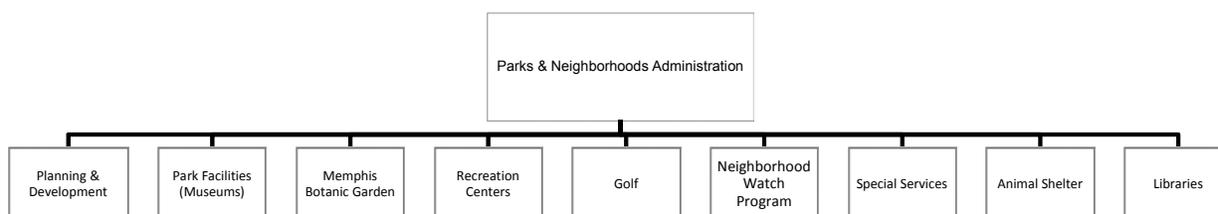
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	15,169,144	25,392,958	25,438,670	27,511,017
Materials & Supplies	13,692,861	16,930,793	18,008,313	18,481,485
Capital Outlay	49,868	0	51,926	83,000
Grants & subsidies	0	669,218	669,218	819,218
Inventory	56,957	38,350	66,393	342,839
Service charges	0	0	53,078	59,656
Transfers out	351,556	352,556	352,556	350,431
Total Expenditures	29,320,386	43,383,875	44,640,154	47,647,646
Program Revenue	(6,675,239)	(8,743,274)	(8,603,453)	(8,941,381)
Net Expenditures	22,645,147	34,640,601	36,036,701	38,706,265
<i>Funded Staffing Level</i>				492.00
Authorized Complement				504

Mission

To initiate strategically sound, positive programming and policies that will meet and exceed citizen expectations in order to deliver City services in the best manner possible. To improve the quality of services delivered to our citizens as a result of increased public awareness campaigns, training for our employees, and overall responsiveness to issues identified by our internal and external customers through coordination with City divisions, intergovernmental agencies and the private sector overall.

Structure



Services

The Division of Parks and Neighborhoods supports an active civic culture reflective of the diversity of the community’s voices. The Division provides an array of services that range from culture and leisure, animal control, library services, neighborhoods, services targeting the youth and senior populations, management and maintenance for museums, entertainment venues, green spaces, recreation and sports facilities, re-entry opportunities for individuals with single felony convictions, and promoting the “Memphis Sound” locally and nationally.

FY2013 Performance Highlights

- Provided 503,196 learning experiences to visitors of the Pink Palace Family of Museums.
- Opened the first Memphis skate park at Tobey Park.
- Completed the Wolf River Greenway between Shady Grove Road and the Germantown City limits, creating 2.6 miles of greenway trails.
- Completed construction of Fletcher Creek Park in Cordova.
- Re-opened the Mallory-Neely House with guided tours for the public.
- Re-opened the Ruth Tate Senior Center.
- Hosted, in conjunction with Splash Mid-South, the World's Largest Swim Lesson at the Bickford Aquatic Center on June 18, 2013, which engaged over 60 Memphis youth in a one hour swim lesson.
- Provided 1,213 swim lessons to citizens (approximately 95% comprised of youth).
- Enrolled 2,131 youth in City community center summer camps which focuses on health/fitness & wellness; character/educational development; and cultural arts and positive expressions.
- Launched the Memphis Summer Food Service Program in conjunction with CIGNA and multiple community partners to provide over 12,000 meals weekly, along with positive health/fitness/wellness programming (for 9 weeks) to Memphis youth in over 23 City park sites.
- Launched a new mentorship initiative with Southern Blues Equestrian Center which engages over 100 youth at Whitehaven Community Center in a character/self-esteem building program through horsemanship, equestrian and positive character modeling initiatives.
- Hosted the Summer Camp Track & Field event at Halle Stadium, which engaged over 400 youth in positive fitness, exercise and character building activities.
- Introduced the Memphis Trolley Unplugged program that places local musicians in live performances aboard the Memphis Trolley system.
- Introduced Memphis Music Revealed Radio, two weekly radio programs on WYPL and WUMR that feature recorded music from over 100 local musicians.
- Continued maintenance of the Musicians Healthcare Plan administered by the Church Health Center; provides access to medical care to musicians at no cost to the musician.
- Hosted the 2013 Certified Neighborhood Leader Training Program for over 30 community leaders.
- Organized the Ready (Shelby) Neighborhoods Emergency Preparedness Initiative that was recognized as a national model and highlighted in FEMA's Best Practices newsletter. Staff and local neighborhood leaders were chosen to present the program at the national Neighborhoods, USA conference in Indianapolis, IN and won the Best Neighborhood Program of the Year Award.
- Over 300 residents from neighborhood associations, multicultural organizations and faith-based groups attended trainings on organizational financial management, how to start a non-profit organization and basic computer/email skills.
- Offered job and career assistance including resume development to over 3,500 individuals through the new JobLINC Mobile unit.
- Partnered with the Tennessee Department of Labor's Mobile Career Coach which provided employment resources and job referrals.
- Offered one-on-one resume development assistance provided to over 150 job seekers at Central/Hooks Library on 2nd Mondays of each month.
- Hosted the annual JobLINC Career Fair, which welcomed 2,000 people to meet with employers and with representatives from local colleges and universities.
- Offered a variety of training workshops for day care workers and parents on early literacy and developmentally appropriate practice.
- Provided programs for school aged children and teens on Science, Technology, Engineering, Arts, and Math. Additional programs were held on anti-bullying, writing, and self-expression.
- Installed AWE Early Literacy computer stations at 16 branches with funding provided by the Memphis Library Foundation, Friends of the Library and a grant from the Library and Sciences Technology Act.

- Facilitated the Summer Reading Program for over 11,000 participants, which included children, teens and adults.
- Hosted Bookstock Where Booklovers Rock, and Bookstock, Jr. for Children and Teens, a festival that showcased and promoted 80 local area authors and provided literacy related activities for over 650 youth and 2,400 adults.
- Hosted a series of child care workshops at a number of library locations to offer professional training to child care providers. Recognized by the TN Department of Human Services, these workshops provided opportunities for day care workers to gain training for required licensing.
- Increased technology access by starting a laptop checkout program that offers laptops at all library locations for citizens to use while at the library.
- Partnered with Messick Adult Education Center to offer GED classed at a number of library locations.
- Partnered with AGAPE Child and Family Services to host a series of women support programs at the Whitehaven Branch Library. Participants learned about and discussed topics such as parenting, self-defense, and building positive relationships.
- Hosted a Teen Employment Week at the Whitehaven Branch Library in April. Participants created their first resume, learned about the Job Corps program, and learned how to answer tough interview questions.
- Hosted a literacy training program at Crenshaw Branch Library to help men develop skills in reading to toddlers and preschoolers.
- Partnered with community master gardeners at Parkway Village and Cherokee Branch Libraries to teach vegetable gardening techniques that have financial and health benefits.
- Hosted a series of programs at Cossitt Branch Library in partnership with the Service Core of Retired Executives (SCORE) to educate citizens on how to start and sustain business enterprises.
- Partnered with Stax Museum’s Soulsville Foundation to host a program at South Branch Library about the history of Memphis music.
- Implemented new City Access Pool Cards for citizens of Memphis.
- Partnered with the Tennessee Department of Safety and Homeland Security with the installation of the Driver’s License Renewal Kiosks.
- Hosted a college fair for traditional high school students.
- Hosted College Collage for the nontraditional students looking to return to college to complete a degree of study.
- Hosted Teen Tech Camp where 21 teens got hands-on training with Scratch program developed by the MIT. Teen Tech Camp started in 2005 partnering with SIM (Society for Information Manager – Memphis Chapter). Campers created games and animations using simple coding blocks.
- Drug Abuse Resistance Education (DARE) program used the library as a major information center to research and understand teen drug abuse and provide preventative programs.
- Offered Get Energy Smart @ Your Library Workshops in partnership with MLGW.
- Partnered with the U. S. Citizenship and Immigration Services Agency and offered a Citizenship Workshop to help participants prepare for the United States Citizenship examination and to offer information on current and new immigration laws.
- Partnered with AARP to offer a two-day course designed for drivers 55 and older.
- Hosted English Language Learners’ conversation Groups led by native English speakers who through exercises and conversations help non-Native English speakers improve their English language skills.
- Offered the International Storytimes, celebrating the people and culture of 34 countries.
- Partnered with the Memphis Symphony Orchestra to offer Family Tunes and Tales Series.
- Partnered with Memphis Area Mobile Vet Center which provides readjustment counseling and benefits information to US combat veterans.
- Partnered with Deaf Family Literacy Academy of Memphis to improve literacy needs and communications skills of hearing-impaired children and their families in Raleigh’s service area.
- Partnered with Literacy Mid-South to offer Spanish Family Storytime bi-monthly.
- Hosted the Overton Golf Open for 100 youth participants in the Overton Golf Open.

- Partnered with The First Tee of Memphis to provide life skill programs through golf to the youths of Memphis at the City Golf Courses.
- Offered specialized training course(s) (e.g. customer service, phone etiquette, court protocol, cleaning and feeding, safe animal handling, etc.) to Memphis Animal Services employees.
- Provided National Animal Control Association training for 14 Memphis Animal Shelter employees.
- Hosted 7 training and orientation sessions for Memphis Animal Shelter Volunteers.
- Provided monthly compassion fatigue counseling for Certified Animal Euthanasia Technicians.
- Created new logo and marketing strategy for the Memphis Animal Shelter.
- Created documentary on the history of the Memphis Animal Shelter and on Environmental Court and the significance of animal control.
- Partnered with WREG Channel 3 to feature shelter animals on a monthly basis.
- Held off-site adoption events at Petco, Buffalo Wild Wings, Pilgrim's Rest Baptist Church in South Memphis, Volunteer EXPO and the VESTA Home show.
- Conducted educational outreach activities for local school children including Snowden Elementary and Riverview Elementary.
- Added 15 new pet placement partners to increase positive outcomes for animals.
- Hosted several successful rabies vaccination and microchip clinics throughout the city resulting in over 400 animals being serviced.
- Implemented Project Community Cat Trap Neuter Release program in which over 100 cats were serviced and released back into their habitat.
- Hosted West Tennessee Euthanasia Training for 16 graduates of 4 counties sponsored by the state of Tennessee.

FY2014 Strategic Goals

- Broaden awareness of the vast array of services provided by the Memphis Public Library & Information Center.
- Provide efficient and effective animal control services, encouraging responsible pet ownership.
- Increase awareness and appreciation of the rich musical heritage presiding in the City of Memphis.
- Encourage the contribution and participation of community organizations in the growth of the City of Memphis.
- Provide quality re-entry programs for persons who were formally incarcerated.
- Manage and maintain a park and recreation system that enhances the quality of life in all of the City's neighborhoods.
- Enhance the City's image and functionality with a well-designed and efficiently managed park and open space system.
- Develop and operate a park and recreation system that provides diverse leisure opportunities for all citizens.
- Sustain parks and green spaces through conserving natural and cultural resources, thereby promoting the health, safety, and general welfare of the community.

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Dog License	0	(274,965)	(274,965)	(274,965)
County Dog License Fee	0	(83,568)	(83,568)	(83,568)
Library Fines & Fees	0	(500,000)	(500,000)	(500,000)
Shelter Fees	0	(181,239)	(181,239)	(181,239)
Animal Vaccination	0	(18,234)	(18,234)	(18,234)
Admissions - School Groups	0	(14,000)	(2,248)	(14,000)
Admissions - Groups	0	(2,900)	0	(2,900)
Admissions - Museum Workshops	(24,492)	(17,800)	(17,800)	(17,800)
Admissions - General	(218,144)	(269,900)	(252,900)	(279,600)
Museum Planetarium Fee	(71,471)	(67,000)	(67,000)	(75,000)
Parking	(351,898)	0	0	0
Senior Citizen's Meals	(97,822)	(90,000)	(90,000)	(90,000)
Concessions	(1,143,755)	(323,200)	(299,178)	(372,283)
Golf Car Fees	(1,197,151)	(1,052,976)	(1,057,519)	(1,092,692)
Pro Shop Sales	(81,338)	(67,100)	(62,100)	(101,067)
Green Fees	(1,796,381)	(1,605,000)	(1,451,700)	(1,643,035)
Softball	(112,070)	(97,000)	(97,000)	(100,000)
Basketball	(39,800)	(35,000)	(35,000)	(35,000)
Football	(1,950)	0	(1,900)	(2,500)
Ballfield Permit	(18,033)	(25,000)	(25,000)	(18,000)
Class Fees	(79,324)	(76,500)	(76,500)	(68,500)
Rental Fees	(708,291)	(322,500)	(342,059)	(322,500)
Day Camp Fees	(196,183)	(212,700)	(212,700)	(212,700)
After School Camp	(2,920)	(4,500)	(4,500)	(3,000)
Outside Revenue	(107,650)	(1,579,758)	(1,625,327)	(1,582,258)
St TN Highway Maint Grant	(111,186)	0	0	0
Local Shared Revenue	(220,563)	(706,709)	(706,709)	(730,709)
City of Bartlett	0	(1,034,000)	(1,034,000)	(1,034,000)
Miscellaneous Income	(88,593)	(65,525)	(67,513)	(69,831)
Cash Overage/Shortage	(6,224)	(200)	(794)	0
Grant Revenue - Library	0	(16,000)	(16,000)	(16,000)
Total Charges for Services	(6,675,239)	(8,743,274)	(8,603,453)	(8,941,381)

Operating Budget

To maximizes and coordinates administrative support for Park's service centers to enhance efficient and effective delivery of services.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	614,163	950,783	909,533	1,004,590
Materials & Supplies	80,850	325,728	499,993	1,613,230
Net Expenditures	695,013	1,276,511	1,409,526	2,617,820
<i>Funded Staffing Level</i>				10.00
Authorized Complement				12

Legal level consolidation of Administration, Business Affairs and Public Relations.

Performance Objectives/Metrics

Administration – Develop and monitor annual division budget for compliance with the budget ordinance and resolutions.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
% of approved division budget expended by close of fiscal year	100%	100%	100%	Advance
% of 311-service requests closed within 30 days	100%	100%	100%	Advance

Operating Budget

To provides appropriate and creative park facilities that serve the leisure time and recreational needs of the citizens of Memphis by utilizing the highest professional standards for budget, design and construction.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	180,357	170,377	171,056	75,235
Materials & Supplies	7,114	15,404	15,404	20,404
Net Expenditures	187,471	185,781	186,460	95,639
<i>Funded Staffing Level</i>				3.00
Authorized Complement				4

Performance Objectives/Metrics

Planning and Development –Provide infrastructure to accommodate leisure and recreational activities for the public that facilitates a positive quality of life.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Percentage of capital improvement projects completed.	100%	70%	100%	Advance

Operating Budget

Park Operations performs maintenance support for Memphis Park facilities and services.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,856,945	0	0	0
Materials & Supplies	1,873,248	0	0	0
Capital Outlay	453	0	0	0
Total Expenditures	5,730,646	0	0	0
Program Revenue	(126,341)	0	0	0
Net Expenditures	5,604,305	0	0	0
<i>Funded Staffing Level</i>				0.00

Operating Budget

Park Facilities provides diverse leisure activities and services to the citizens of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,920,563	1,835,201	1,871,344	1,853,586
Materials & Supplies	1,271,205	1,390,462	1,374,217	1,426,764
Total Expenditures	3,191,768	3,225,663	3,245,561	3,280,350
Program Revenue	(335,133)	(418,600)	(379,948)	(436,300)
Net Expenditures	2,856,635	2,807,063	2,865,613	2,844,050
<i>Funded Staffing Level</i>				26.00
Authorized Complement				28

Legal level consolidation of *Historic Homes, Pink Palace and Nature Center.*

Performance Objectives/Metrics

Park Facilities (Museums) – Provide educational, cultural and informative programs and experiences to all segments of the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of paying patrons at museums	524,796	503,196	513,816	Grow
# of youth who visit the museums through field trips	192,135	171,521	180,000	Invest
Maintain customer satisfaction of 4.9 on a 5.0 scale for Planetarium, Guest Services, and Nature Center	4.88	4.91	4.90	Advance
Increase customer satisfaction of teachers	4.75	4.68	4.81	Invest

Operating Budget

The Memphis Zoo preserves wildlife through education, conservation and research. The Zoo is operated through a public/private partnership between the City of Memphis and Memphis Zoological Society.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	42,660	0	0	0
Materials & Supplies	2,108,143	2,522,744	2,522,744	2,535,910
Capital Outlay	48,475	0	50,000	0
Net Expenditures	2,199,278	2,522,744	2,572,744	2,535,910
<i>Funded Staffing Level</i>				0.00

Performance Objectives/Metrics

Zoo – Maintain Memphis Zoo accreditation by providing a fun, safe, inviting and educational experience to all segments of the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Maintain accreditation from the American Zoo Association	Accreditation	Accreditation	Accreditation	Advance
# of Zoo visitors	1,090,528	1,064,222	1,000,000	Create
# of youth who visit the zoo through field trips	92,941	91,457	93,000	Invest

Operating Budget

The Memphis Brooks Museum of Art enriches the lives of our diverse community through the museum's expanding collections, varied exhibitions, and dynamic programs that reflect the art of world cultures from antiquity to the present. Our vision is to transform lives through the power of art.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Materials & Supplies	614,460	571,448	571,528	571,448
Net Expenditures	614,460	571,448	571,528	571,448
<i>Funded Staffing Level</i>				0.00

Operating Budget

The Memphis Botanic Garden is dedicated to being an exemplary regional center for horticultural and environmental enrichment.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	222,919	211,462	177,871	172,911
Materials & Supplies	350,002	278,463	120,933	317,920
Net Expenditures	572,921	489,925	298,804	490,831
<i>Funded Staffing Level</i>				4.00
Authorized Complement				4

Performance Objectives/Metrics

Botanic Gardens – Provide horticultural, ecological and cultural programs and experiences to all segments of the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of Botanic Gardens visitors	230,000	233,000	235,000	Create
# of youth who visit botanic gardens through field trips	38,675	44,328	44,000	Invest

Operating Budget

Fairgrounds and Stadium facilitates sports and entertainment events and merchandise promotion for citizens of Memphis and the Mid-South.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Materials & Supplies	2,274,568	1,696,447	1,967,279	1,802,239
Transfers out	351,556	352,556	352,556	350,431
Total Expenditures	2,626,124	2,049,003	2,319,835	2,152,670
Program Revenue	(1,638,417)	(1,579,758)	(1,653,048)	(1,579,758)
Net Expenditures	987,707	469,245	666,787	572,912
<i>Funded Staffing Level</i>				0.00

Performance Objectives/Metrics

Liberty Bowl Complex – Provide an entertainment and commercial venue that includes a 61,500 outdoor football stadium and fairgrounds to support and attract commerce and increase the quality of life for the citizens of Memphis and Mid South Area at a minimum or no cost to the taxpayers.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the occupancy rate at the complex over a 12 month period by 10%	24	82	86	Grow

Operating Budget

Recreation Centers are to provide leadership and direction to professional staff to ensure that quality of life is enhanced through delivery of recreational programs and leisure services to the citizens of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	5,992,907	5,675,760	5,550,557	6,164,646
Materials & Supplies	2,730,933	2,689,905	2,845,891	2,689,905
Capital Outlay	940	0	1,926	0
Total Expenditures	8,724,780	8,365,665	8,398,374	8,854,551
Program Revenue	(1,042,533)	(1,147,700)	(1,151,200)	(1,160,100)
Net Expenditures	7,682,247	7,217,965	7,247,174	7,694,451
<i>Funded Staffing Level</i>				90.00
Authorized Complement				94

Legal level consolidation of Senior Centers, Skinner Center, Athletics, Tennis, Recreation Operations, Summer Programs, Community Centers and Aquatics.

Performance Objectives/Metrics

Recreation Services – Provide community based leisure, wellness and educational opportunities for all segments of the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase attendance in the City's twenty-four (24) Community Centers by 1.5%	1,768,333	1,686,874	1,712,177	Create
Increase the number of swim lessons provided to citizens by 3%	1,218	1,213	1,249	Grow
Increase the number of youth summer campers 2%.	1,925	2,131	2,173	Invest
# of youth participants on all various athletics sports teams - increase FY 13, by 10%.	32,309	26,678	29,345	Invest
Expand attendance levels at Skinner Center by .5%	40,237	36,738	36,921	Grow
Maintain or increase attendance levels by 3%, at Senior Centers	119,761	113,454	116,857	Grow

Operating Budget

Golf legal level provides quality golf facilities that will enable golfers of all levels to enhance their enjoyment of the game with as little tax burden as possible on the citizens of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,338,630	1,925,824	2,027,730	2,077,561
Materials & Supplies	2,382,338	1,859,291	2,290,229	1,836,431
Capital Outlay	0	0	0	83,000
Inventory	56,957	38,350	66,393	342,839
Service charges	0	0	53,078	59,656
Total Expenditures	4,777,925	3,823,465	4,437,430	4,399,487
Program Revenue	(3,532,815)	(3,059,501)	(2,929,838)	(3,277,508)
Net Expenditures	1,245,110	763,964	1,507,592	1,121,979
<i>Funded Staffing Level</i>				16.00
Authorized Complement				16

Performance Objectives/Metrics

Golf – Provide a positive golf experience to all segments of the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the number of starts utilized by Memphians by 9%	158,839	137,745	173,576	Grow

Operating Budget

Special Services comprise of Second Chance, Community Affairs, and Music Commission. The programs provide training, advocacy, capacity building, and technical assistance to a diverse group of citizens.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	454,522	729,889	803,128
Materials & Supplies	0	265,541	132,936	140,550
Grants & subsidies	0	669,218	669,218	669,218
Total Expenditures	0	1,389,281	1,532,043	1,612,896
Program Revenue	0	(50,000)	0	0
Net Expenditures	0	1,339,281	1,532,043	1,612,896
<i>Funded Staffing Level</i>				11.00
Authorized Complement				11

Legal level consolidation of Second Chance, Community Affairs and Music Commission.

Performance Objectives/Metrics

Special Services – Improve the quality of life for all segments of the community by increasing citywide understanding of social, cultural and economic contributions made by all citizens.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the number of neighborhood association leaders who benefit from community organizing training and capacity building support.	324	376	450	Grow
# of marketing and educational programs to promote Memphis Music	25	13	15	Grow
Increase the number of felons reintegrated into society by 10%	295	347	382	Grow

Operating Budget

Created by City ordinance, the Shelter is empowered to enforce animal control laws of the City. It protects the rights of people against the dangers and nuisance of uncontrolled animals and protects animals from mistreatment and abuse. The Shelter also provides a safe and caring environment for abused and abandoned animals until they are adopted.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	2,476,427	2,469,567	2,767,022
Materials & Supplies	0	620,655	908,180	702,754
Total Expenditures	0	3,097,082	3,377,747	3,469,776
Program Revenue	0	(562,715)	(562,715)	(562,715)
Net Expenditures	0	2,534,367	2,815,032	2,907,061
<i>Funded Staffing Level</i>				46.00
Authorized Complement				49

Performance Objectives/Metrics

Animal Shelter – Provide a high level of public safety through effective animal control and effective spay/neuter programs to prevent wanton destruction of healthy, well-adjusted pets.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the number of animals spayed/neutered by 20%	2,094	2,475	2,512	Create
Increase animal vaccinations by 20%	3,312	6,330	3,974	Create
# of citizen request for services completed by Animal Control Officers	16,562	17,645	18,218	Create
Increase animal adoptions by 20%	1,348	2,928	1,618	Create
# of ordinance summons issued by Animal Control Officers	1,124	1,638	1,348	Create
Decrease the number of animals surrendered and/or confiscated via enforcement	13,718	12,302	12,000	Create

Operating Budget

The library system provides general administrative support for all library agencies including regional branch management, adult services coordination and youth services coordination. Services include computer training and services, story time programs, summer reading programs and meeting places for the citizens of Memphis and Shelby County.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	11,692,602	11,531,123	12,592,338
Materials & Supplies	0	4,694,705	4,758,979	4,973,930
Total Expenditures	0	16,387,307	16,290,102	17,566,268
Program Revenue	0	(1,925,000)	(1,926,704)	(1,925,000)
Net Expenditures	0	14,462,307	14,363,398	15,641,268
<i>Funded Staffing Level</i>				284.00
Authorized Complement				284

Performance Objectives/Metrics

Libraries – Provide a comprehensive suite of educational, cultural, life-enhancing programs and services to all segments of the community.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase customers who access library services by 5%	2,622,589	2,380,633	2,753,718	Grow
# of customers who use the online library system	3,356,049	3,043,644	3,500,000	Grow
# of residents who possess library cards	446,645	454,752	450,000	Grow
Increase the number of participants in computer training by 12%	2,392	3,796	2,700	Grow
# of youth participating in the summer reading programs	8,397	9,929	8,165	Invest
# of customers who access LINC and 2-1-1 for information	67,054	69,817	68,000	Grow

Operating Budget

The Neighborhood Watch program is made up of citizens who take the initiative to help prevent crime in their neighborhoods. Participants keep an eye out for their neighbors and their homes by taking note of unusual activity and reporting the proper information to the authorities in the event of a crime.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	0	0	115,000
Materials & Supplies	0	0	0	35,000
Grants & subsidies	0	0	0	(150,000)
Net Expenditures	0	0	0	0
<i>Funded Staffing Level</i>				2.00

PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Administration</i>		MGR SCHOOL TEACHER SVCS	1
ASST ADMINISTRATIVE	1	RECEPTIONIST	1
DIRECTOR PARKS & NEIGHBORHOODS	1	REGISTRAR MUSEUM	1
DIRECTOR PARKS OPERATIONS DEPUTY	1	SPEC EXHIBITS MEDIA	1
DIRECTOR PUBLIC SVCS DEPUTY	1	SUPER PLANETARIUM CF	1
CUST SVC/ADMIN SPEC	1	SUPER BOX OFFICE	1
COORD ADMIN BUDGET	1	SUPER EXHIBIT GRAPHIC SVCS	1
GRANTS ADMIN SPEC	1	Total Park Facilities	28
MGR ADMIN SVCS PARKS	1	<i>Memphis Botanic Garden</i>	
SUPER HR PARKS	1	BOTANIST BOTANICAL CTR	1
SUPER PAYROLL ACCOUNTING	1	CREWCHIEF	1
MGR COMMUNITY AFFAIRS	1	RECEPTIONIST	1
MGR PUBLIC AFFAIRS	1	SUPER BOTANTICAL GRDNS	1
Total Administration	12	Total Memphis Botanic Garden	4
<i>Planning & Development</i>		<i>Recreation Centers</i>	
ADMR PLANNING DEV	1	COOK	3
LANDSCAPE ARCHITECT	1	CUSTODIAN	2
CLERK GENERAL A	2	DIRECTOR COMMUNITY CTR	5
Total Planning & Development	4	DIRECTOR COMMUNITY CTR ASST	2
<i>Park Facilities</i>		CUSTODIAN	1
MGR HISTORIC PROPERTIES	1	DIRECTOR COMMUNITY CTR	1
CURATOR BACKYARD WILDLIFE CTR	1	SPEC ATHLETIC	1
FOREMAN GROUNDS MNT	2	MGR ATHLETICS	1
MGR LICHTERMAN NATURE CTR	1	SPEC ATHLETIC	2
SUPER OPERATIONS LNC	1	CLERK ACCOUNTING B	1
TEACHER NATURALIST CF	1	DIRECTOR PARK RECREATION DEPUTY	1
ADMR PROGRAMS	1	SPEC RECREATION ADMINISTRATIVE	1
CLERK ACCOUNTING B	1	ADMR RECREATION SVCS	1
CLERK PAYROLL A	1	CUSTODIAN	23
CONSERVATOR	1	DIRECTOR COMMUNITY CTR	23
COORD EXHIBITS GRAPHIC SVCS	1	DIRECTOR COMMUNITY CTR ASST	21
COORD FACILITIES	1	MGR RECREATION PROG	3
CREWPERSON	3	MGR AQUATIC	1
DIRECTOR MUSEUM	1	SUPER AQUATIC	1
MGR BUSINESS AFFAIRS	1	Total Recreation Centers	94
MGR COLLECTIONS	1		
MGR EDUCATION	1		
MGR EXHIBITS GRAPHICS	1		



PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Golf</u>		ARTIST LIBRARY GRAPHICS	1
ADMR GOLF ENTERPRISE	1	ASST LIBRARY CATALOGUING	2
FOREMAN GOLF COURSE MNT	6	ASST LIBRARY CUSTOMER SVC	53
MGR FACILITY GOLF I	3	ASST LIBRARY IR	5
MGR FACILITY GOLF II	4	ASST STAFF LIBRARY	3
SECRETARY B	1	CLERK ACCOUNTS PAY A	1
SUPER GOLF	1	CLERK ACQUISITION SR	3
		CLERK DELIVERY & DIST	17
	Total Golf	CLERK ITEM CONTROL	3
	16	CLERK ITEM CONTROL SR	1
<u>Special Services</u>		CLERK LIBRARY DELIVERY	5
CLERK GENERAL A	1	CLERK LIBRARY DEPT	3
COORD WORKFORCE DEV	1	CLERK SERIALS SR	1
DIRECTOR EXECUTIVE	1	CLERK SORTING ROOM	1
SPEC WORKFORCE DEV	2	CLERK STANDING ORDER	1
COORD COMMUNITY RESOURCES	1	COORD BROADCAST ENG	1
MGR MULTICULTURAL AFF	1	COORD BROADCAST PROGRAM	1
SECRETARY B	1	COORD HR LIBRARY	1
SPEC COMMUNITY OUTREACH	1	COORD INTEGRATED LIBRARY SYS	1
DIRECTOR EXEC MUSIC COMMIS- SIONER	1	COORD LIBRARY ADULT SVCS	1
SPEC MUSIC COMMISSION	1	COORD LIBRARY YOUTH SVCS	1
		COORD SECURITY	1
	Total Special Services	COORD TEEN SVCS	1
	11	COORD VOLUNTEER	1
<u>Animal Shelter</u>		DIRECTOR COMM OUTREACH-SPEC PROJ ASST	1
ADMR ANIMAL SHELTER	1	DIRECTOR LIBRARY COMMUNICATION ASST	1
CLERK GENERAL B	5	DIRECTOR LIBRARY	1
DIRECTOR VETERINARY MEDICAL	1	DIRECTOR LIBRARY DEPUTY	1
MGR OPERATIONS ANIMAL SVCS	1	HELPER BUILDING MNT	1
OFFICER ANIMAL SERVICES	20	KEEPER LIBRARY STOREROOM	1
OFFICER ANIMAL SERVICES SR	1	LIBRARIAN I	27
SPEC SUPPORT SVCS	1	LIBRARIAN II	3
SUPER ADMINISTRATIVE AS	1	LIBRARIAN COLLECTION DEV	2
SUPER FIELD AS	1	LIBRARIAN COMPUTER RESOURCES	1
SUPER SHELTER	1	LIBRARIAN CUSTOMER SVC	12
TECH ANIMAL CARE	14	MGR ACQUISITIONS	1
TECH ANIMAL CARE SR	1	MGR BROADCAST	1
VETERINARIAN ANIMAL SHELTER	1	MGR CATALOGUING	1
		MGR CHILDREN DEPT	1
	Total		
	49		
<u>Libraries</u>			
ADMR LIBRARY SUPPORT SVCS	1		
ANALYST BUYER	1		



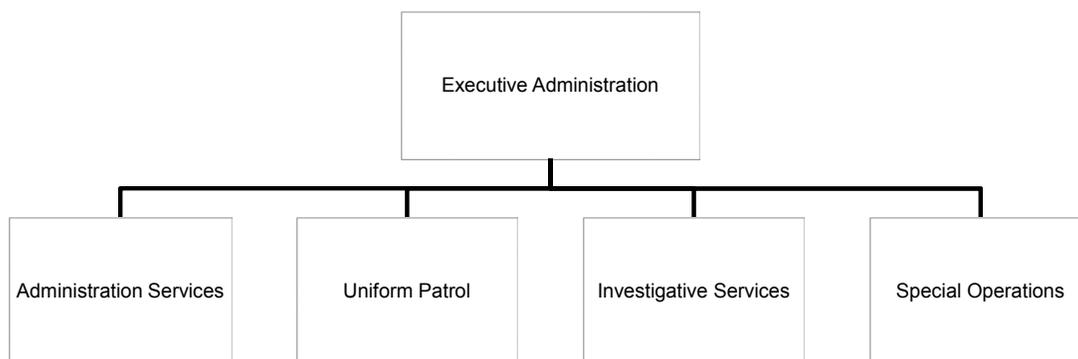
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	199,566,274	208,923,077	207,325,183	203,802,938
Materials & Supplies	18,991,866	24,945,326	26,765,343	26,104,322
Capital Outlay	82,679	0	(2,500)	0
Inventory	0	0	125	0
Service charges	0	0	1,370	0
Transfers out	3,375,217	3,762,824	3,703,422	4,148,608
Total Expenditures	222,016,036	237,631,227	237,792,943	234,055,868
Program Revenue	(3,178,966)	(4,707,237)	(3,615,904)	(3,924,122)
Net Expenditures	218,837,070	232,923,990	234,177,039	230,131,746
<i>Funded Staffing Level</i>				2,932.00
Auth Complement 3032 Positions in Attrition (100)				2932

MISSION

To create and maintain public safety in the City of Memphis with focused attention on preventing and reducing crime, enforcing the law and apprehending criminals.

STRUCTURE



SERVICES

The Police Division's primary responsibility is providing complete law enforcement services to the City of Memphis. The Division serves the citizens of the City of Memphis by performing law enforcement functions in a professional manner. The Division is ultimately responsible to the citizens. The Division's role is to enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority and the constitutional rights of all persons. The Division's responsibilities include preventing and reducing crime, addressing illegal drug activity, solving crimes against persons and property, vigorously enforcing traffic laws by deploying specialized support units such as Community Oriented Policing Services (COPS), Vice and Narcotics Unit, Canine, Harbor, Air Support, Mounted Patrol and Tactical Units when needed in addition to its uniform patrol units.

FY 2013 PERFORMANCE HIGHLIGHTS

- Graduated 55 MPD Police Officers from the 116th Basic Recruit Session.
- Homicide Investigators were able to clear one hundred and twenty-five (125) homicides, bringing the clearance rate to 80%, placing the bureau's clearance rate above the national average. The latest figures available from the FBI's 2011 UCR/NIBR's report shows that the national clearance rate for homicide is 64.8%, our investigators performed at a level which allowed us to exceed an established goal and remain above the national average for our homicide clearance rate.
- The Community Outreach Programs (Crime Prevention) which emphasize intervention and prevention education, generated the following results:
 - ❖ Graduated 116 citizens from the Citizen Police Academy
 - ❖ Graduated 66 clergy from the Clergy Police Academy
 - ❖ Six (6) new Neighborhood Watch groups were formed.
 - ❖ Conducted "Outside the Box" Summer Boxing/Mentoring Program for 180 youth.
 - ❖ Conducted HOOPS Challenge Basketball Games and the "Real Talk" mentoring sessions for hundreds of high school aged youth.
 - ❖ Organized and coached 96 high school youth who accounted for 15 teams to participate in the Annual Black History Knowledge Bowl Competition,
 - ❖ Assisted Cargill (Major Corporation in the food processing industry) in their Annual Feed the Needy Initiative delivering 1,145 Thanksgiving "food baskets" to local residents throughout the Memphis Community.
 - ❖ Mobilized over 200 motorcycle riders (along with 24 sponsors) to participate in the successful Motorcycle Awareness & Safety Initiative.
- The Robbery Bureau had a clearance rate of 29.1% for FY 2013 which is .4% above the national average of 28.7%. The Robbery Bureau has also opened a direct line of communication between the Officers in the field and the bureau by integrating Precinct Task Forces and Investigators in the coordinated apprehension of suspected robbers.
- Burglary, Felony Assault, General Assignment, Robbery, and Vehicle Theft were consolidated into General Investigative Bureaus and placed at each precinct to better serve the citizens of Memphis.

FY 2014 STRATEGIC GOALS

- Reduce gun violence among youth by confiscating illegal weapons and arresting offenders.
- Improve clearance rate for Blue Crush crimes through the implementation of crime scene training and thorough investigative efforts.
- Increase the number of traffic and DUI Saturations conducted to further improve driver and passenger safety.
- Improve customer service as it relates to telecommunications and administrative functions.
- Improve the quality of life for everyone through crime prevention and suppression. To promote better relations between the community and police, and to improve the quality of police services by setting the highest standards for our officers.

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Fines & Forfeitures	(75,742)	(65,000)	(65,000)	(65,000)
Seizures	0	0	(41,610)	(41,610)
DUI BAC Fees	(5,873)	(4,500)	(2,400)	(2,400)
Sex Offender Registry Fees	(59,250)	(49,000)	(60,000)	(60,000)
Wrecker & Storage Charges	(668,339)	(1,028,920)	(670,000)	(670,000)
Sale Of Reports	(353,053)	(259,060)	(259,060)	(259,060)
Police Special Events	(531,779)	(750,000)	(700,000)	(700,000)
Tow Fees	(1,000,642)	(1,099,214)	(1,028,000)	(1,028,000)
Officers in the Schools	0	(100,000)	(1,475)	(1,475)
Federal Grants - Others	(157,573)	(117,197)	(117,197)	(117,197)
Local Shared Revenue	(85,370)	(893,000)	(600,000)	(893,000)
Cash Overage/Shortage	109	0	130	(30)
Insurance Refund	(90,000)	0	0	0
Miscellaneous Revenue	(151,454)	(341,346)	(71,132)	(86,350)
Total Charges for Services	(3,178,966)	(4,707,237)	(3,615,904)	(3,924,122)

Operating Budget

Police Administration provides law enforcement leadership to meet the needs of the Memphis Police Department and the citizens of the City of Memphis. Administration, also determine and administers the policies and procedures of the Police Services Division and ensure that the division is in compliance with the laws of the State of Tennessee and the City of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	24,864,006	28,419,907	28,231,618	27,311,307
Materials & Supplies	1,250,600	2,969,934	4,542,102	4,446,135
Total Expenditures	26,114,606	31,389,841	32,773,720	31,757,442
Program Revenue	(307,912)	(235,483)	(185,197)	(201,197)
Net Expenditures	25,806,694	31,154,358	32,588,523	31,556,245
<i>Funded Staffing Level</i>				409.00
Authorized Complement				410

Legal level consolidation of Administration, Crime Prevention, Vice & Narcotics, Inspectional Services, Training Academy and Research & Development.

Performance Objectives/Metrics

Executive Services – Ensure the efficiency and effectiveness of the Memphis Police Department through employee training and implementation of career development opportunities.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
% of officers completing the required in-service training at all ranks	94.05%	60%	95%	Create
% of approved division overtime budget expended by close of fiscal year	76%	96%	75%	Advance
*Success rate of completion for officers attending Career Development Training Program	n/a	100%	95%	Advance

Operating Budget

Support Services provides professional and efficient services to meet the Fiscal and Human Resources operational needs of the Memphis Police Department.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	17,374,518	17,939,234	18,525,534	19,086,146
Materials & Supplies	4,948,641	7,939,789	8,811,779	8,110,842
Service charges	0	0	1,370	0
Transfers out	3,375,217	3,762,824	3,703,422	4,148,608
Total Expenditures	25,698,376	29,641,847	31,042,105	31,345,596
Program Revenue	(492,075)	(1,411,120)	(861,760)	(1,154,760)
Net Expenditures	25,206,301	28,230,727	30,180,345	30,190,836
<i>Funded Staffing Level</i>				305.00
Authorized Complement				307

Legal level consolidation of Support Services, Communication Services, Financial Services, Personnel Services, Information Technology, Property & Evidence, Real Time Crime Center and Radio Maintenance.

Performance Objectives/Metrics

Administrative Services – Improve customer service as it relates to telecommunications and administrative functions in Administrative Services.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the ratio of incoming 911 call answered within 20 seconds to 95%	90%	72%	95%	Create
Increase the number of Crime Stoppers complaints resulting in arrests by 2%	236	253	241	Create

Operating Budget

To provide professional, efficient police service, improve public safety, enhance quality of life, and strengthen partnerships within the community.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	110,980,648	110,500,954	109,443,978	111,453,986
Materials & Supplies	9,485,614	8,829,468	8,681,265	8,829,529
Capital Outlay	0	0	(2,500)	0
Total Expenditures	120,466,262	119,330,422	118,122,743	120,283,515
Program Revenue	(538,000)	(750,000)	(704,057)	(703,650)
Net Expenditures	119,928,262	118,580,422	117,418,686	119,579,865
<i>Funded Staffing Level</i>				1,626.00
Authorized Complement				1,638

Performance Objectives/Metrics

Uniform Patrol – Reduce gun violence among youth by confiscating illegal weapons and arresting offenders.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the number of arrests of gun offenders (16-24 years of age) by 1%	1461	1,193	1476	Create
Increase the number of city-wide gun recoveries by 2.5%	2,678	2,657	2745	Create

Operating Budget

Investigate Services provides the traditional investigative process required of the police detective in pursuing the successful solving of crimes committed against persons and property as stated in the overall mission of the Memphis Police Services Division.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	27,474,393	26,374,010	25,006,188	22,611,755
Materials & Supplies	1,909,355	2,456,982	2,126,482	2,113,716
Capital Outlay	2,704	0	0	0
Inventory	0	0	125	0
Total Expenditures	29,386,452	28,830,992	27,132,795	24,725,471
Program Revenue	(1,728,127)	(2,202,134)	(1,845,015)	(1,844,640)
Net Expenditures	27,658,325	26,628,858	25,287,780	22,880,831
<i>Funded Staffing Level</i>				343.00
Authorized Complement				356

Performance Objectives/Metrics

Investigative Services – Improve clearance rates for Blue Crush crimes through the implementation of crime scene training and thorough investigative efforts.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of part one crimes committed with the City of Memphis	51,554	50,014	48,500	Create
Increase clearance rates for violent Blue Crush crimes by 2%	42.5%	35.67%	43.4%	Create
Increase clearance rates for property-related Blue Crush crimes by 2%	8.5%	14.40%	8.7%	Create
Train a minimum 50 of officers as Fingerprint Technicians	173	141	50	Advance

Operating Budget

Special Services of Special Operations provides the Memphis Police Division with specialized support units of highly trained officers to assist in enforcing State and City ordinances and to assist in promoting a safe environment for the citizens of Memphis. This includes the following squads: Canine, Harbor, Air Support, Mounted Patrol, Tactical and Traffic Bureau.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	18,872,709	25,688,972	26,117,865	23,339,744
Materials & Supplies	1,397,656	2,749,153	2,603,715	2,604,100
Capital Outlay	79,975	0	0	0
Total Expenditures	20,350,340	28,438,125	28,721,580	25,943,844
Program Revenue	(112,852)	(108,500)	(19,875)	(19,875)
Net Expenditures	20,237,488	28,329,625	28,701,705	25,923,969
<i>Funded Staffing Level</i>				311.00
Authorized Complement				321

Legal level consolidation of *Special Operations, Traffic Bureau and Crime Prevention* .

Performance Objectives/Metrics

Special Operations – Increase public safety by conducting more traffic/DUI saturations and community-oriented outreach programs.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the number of traffic and DUI saturations conducted by 2%	294	307	300	Create
Increase the number of community awareness/education programs conducted by C.O.P by 5%	608	410	430	Create

POLICE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Executive Administration</u>		SUPER CENTRAL RECORDS	1
ASST ADMINISTRATIVE	1	SUPER PHOTO GRAPHIC ARTS	1
CHIEF POLIC SVCS DEPUTY	5	SUPER RADIO DISPATCH	17
CLERK GENERAL A	7	TECH PHOTO LAB	2
COLONEL LIEUTENANT	13	ADMR POLICE FINANCE	1
DIRECTOR POLICE SVCS	1	SPEC PROCUREMENT	1
DIRECTOR POLICE SVCS DEPUTY	1	ANALYST FINANCIAL POLICE SR	2
LIEUTENANT POLICE	33	INSTALLER COMM SAFETY EQUIP	4
MAJOR	4	SPEC POLICE PAYROLL	8
MGR REAL TIME CRIME CTR SYSTEM	1	SUPER POLICE PAYROLL	1
NURSE OCCUPATIONAL HEALTH	1	ANALYST PERSONNEL POLICE	1
OFFICER POLICE II	196	ANALYST PERSONNEL POLICE SR	1
SECRETARY A	6	SPEC PERSONNEL PAYROLL	1
SECRETARY B	3	SUPER POLICE PERSONNEL	1
SERGEANT	55	ADMR DATABASE POLICE	1
ANALYST CRIME	1	ANALYST SYSTEM SOFTWARE LD	2
COLONEL POLICE	1	LIEUTENANT POLICE	13
SECRETARY C	1	MAJOR	2
TRANSCRIPTIONIST	3	OFFICER POLICE II	23
ANALYST POLICE EMPLOYMENT	1	PROGRAMMER SYSTEM SR	1
COORD TRAINING PSYCH	1	SERGEANT	4
GUNSMITH FIREARMS INST	1	ATTENDANT PROPERTY ROOM	18
OFFICER POLICE LEP II	1	SUPER RADIO MAINTENANCE	3
OFFICER POLICE TACT	1	TECH POLICE RADIO	7
RECRUIT POLICE	69	TECH POLICE RADIO LO	1
MGR GRANTS POLICE	1	SUPER PROPERTY EVID SHIFT	8
SPEC GRANT ADMIN	2	ANALYST CRIME	5
Total Executive Administration	410	ANALYST CRIME SR	4
<u>Administrative Services</u>		ANALYST PROGRAMMER	1
CLERK GENERAL A	5	MGR CRIME ANALYSIS	1
MESSENGER	1	Total Administrative Services	307
OPER DIGITAL PRESS	1	<u>Uniform Patrol</u>	
SUPER FLEET MAINT	1	CLERK GENERAL A	16
SUPER MATERIAL PUB	1	CLERK GENERAL B	7
ARTIST COMPOSITE	1	CLERK INVENT CONTROL	13
MGR RADIO MAINTENANCE	1	COLONEL LIEUTENANT	16
CLERK GENERAL B	14	COLONEL POLICE	9
DISPATCHER POLICE RADIO	145	LIEUTENANT POLICE	148
MGR COMMUNICATIONS POLICE	1	MAJOR	23



POLICE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
OFFICER POLICE II	1321	PILOT HELICOPTER	3
OFFICER POLICE II PROB	59	SECRETARY B	1
OFFICER POLICE LEP II	8	MAJOR	4
OFFICER POLICE TACT	2	OFFICER POLICE TACT	17
SECRETARY B	9	SERGEANT	51
SERGEANT	4	LIEUTENANT POLICE TACT	2
SUPER ARREST DATA ENTRY	1	MAJOR TACT	1
SUPER CLERICAL OPER	6	OFFICER POLICE II	180
TECH PARKING ENFORCEMENT	1	OFFICER POLICE II PROB	3
Total Uniform Patrol	1638	SUPER AVIATION SHOP	1
<i>Investigative Services</i>		Total Special Operations	321
CLERK GENERAL B	2	Subtotal	3032
MGR FLEET SVCS	1	Less Positions in Attrition	(100)
MGR VEHICLE SUPPORT SVCS	1		
REP VEHICLE STORAGE SVC	21	TOTAL POLICE SERVICES	2932
SUPER SHIFT AUCTION LEAD	2		
SUPER VEHICLE STORAGE SVC	4		
CLERK GENERAL A	8		
COUNSELOR FAMILY TROUBLE CTR	2		
LIEUTENANT POLICE	49		
CRIMINALIST	1		
MAJOR	3		
EXAMINER LATENT PRINT	5		
TRANSCRIPTIONIST	5		
SPEC INVESTIGATIVE PROC A	1		
SPEC INVESTIGATIVE PROCB	1		
OFFICER POLICE II	36		
SECRETARY B	2		
SERGEANT	210		
COLONEL LIEUTENANT	1		
COLONEL POLICE	1		
Total Investigative Services	356		
<i>Special Operations</i>			
CLERK GENERAL A	4		
COLONEL LIEUTENANT	1		
COLONEL POLICE	1		
LIEUTENANT POLICE	50		
COORD SCHOOL CROSSING GUARD	1		
MECH HELICOPTER LEAD FT	1		



■ Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	16,353,704	0	0	0
Materials & Supplies	5,423,728	0	0	0
Capital Outlay	67,173	0	0	0
Grants & subsidies	1,098,809	0	0	0
Service charges	0	0	0	0
Total Expenditures	22,943,414	0	0	0
Program Revenue	(3,213,771)	0	0	0
Net Expenditures	19,729,643	0	0	0
<i>Funded Staffing Level</i>				0.00

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Dog License	(323,673)	0	0	0
County Dog License Fee	(115,343)	0	0	0
Library Fines & Fees	(583,191)	0	0	0
Misc Inspection Fees	(771)	0	0	0
Weights/Measures Fees	(239,659)	0	0	0
Fleet/Mobile Fees	(129,640)	0	0	0
Shelter Fees	(139,475)	0	0	0
Animal Vaccination	(23,017)	0	0	0
Federal Grants - Others	(13,577)	0	0	0
State Grant - Library	(136,500)	0	0	0
Local Shared Revenue	(376,726)	0	0	0
City of Bartlett	(1,035,265)	0	0	0
Miscellaneous Income	(63,257)	0	0	0
Donated Revenue	153	0	0	0
Grant Revenue - Library	(34,080)	0	0	0
Misc. Library Revenue	250	0	0	0
Total Charges for Services	(3,213,771)	0	0	0

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	420,172	0	0	0
Materials & Supplies	80,172	0	0	0
Net Expenditures	500,344	0	0	0
<i>Funded Staffing Level</i>				0.00



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	597,357	0	0	0
Materials & Supplies	73,231	0	0	0
Grants & subsidies	1,098,809	0	0	0
Net Expenditures	1,769,397	0	0	0
<i>Funded Staffing Level</i>				0.00

Legal level consolidation of *Special Services, Multi-Cultural Affairs, Second Chance and Civilian Law Enforcement Board.*

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,105,352	0	0	0
Materials & Supplies	614,864	0	0	0
Total Expenditures	2,720,216	0	0	0
Program Revenue	(602,831)	0	0	0
Net Expenditures	2,117,385	0	0	0
<i>Funded Staffing Level</i>				0.00



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Materials & Supplies	5,939	0	0	0
Net Expenditures	5,939	0	0	0
<i>Funded Staffing Level</i>				0.00

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	2,280,979	0	0	0
Materials & Supplies	212,956	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	2,493,935	0	0	0
Program Revenue	(370,070)	0	0	0
Net Expenditures	2,123,865	0	0	0
<i>Funded Staffing Level</i>				0.00

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	154,676	0	0	0
Materials & Supplies	21,011	0	0	0
Total Expenditures	175,687	0	0	0
Program Revenue	(50,000)	0	0	0
Net Expenditures	125,687	0	0	0
<i>Funded Staffing Level</i>				0.00

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	10,795,168	0	0	0
Materials & Supplies	4,416,379	0	0	0
Capital Outlay	67,173	0	0	0
Service charges	0	0	0	0
Total Expenditures	15,278,720	0	0	0
Program Revenue	(2,190,870)	0	0	0
Net Expenditures	13,087,850	0	0	0
<i>Funded Staffing Level</i>				0.00



**PUBLIC SERVICES &
NEIGHBORHOODS**

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<p><u>TOTAL PUBLIC SERVICES & NEIGHBORHOODS</u></p>	<p><u>0</u></p>		



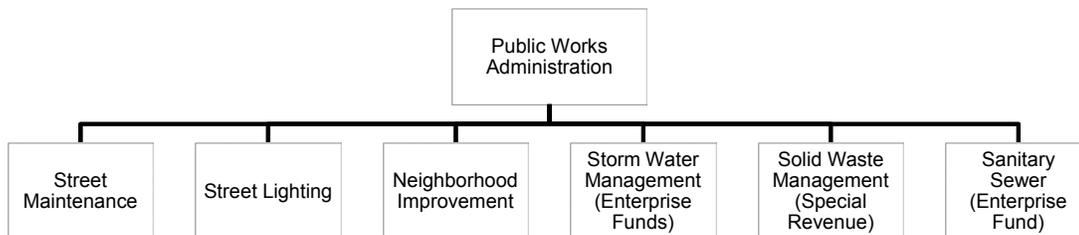
Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	4,432,482	8,434,757	8,738,547	8,877,766
Materials & Supplies	5,641,029	16,411,484	11,375,506	12,790,378
Capital Outlay	0	0	162,276	123,000
Total Expenditures	10,073,511	24,846,241	20,276,329	21,791,144
Program Revenue	(451,868)	(1,839,859)	(2,039,859)	(2,039,859)
Net Expenditures	9,621,643	23,006,382	18,236,470	19,751,285
<i>Funded Staffing Level</i>				202.00
Authorized Complement				202

MISSION

Using sound engineering, economic and management principles, the Public Works Division preserves and enhances the quality of life by utilizing strategies that are both cost effective and efficient in the delivery of services that are intended to protect the health, safety and welfare of the community through the maintenance and rehabilitation of the City's infrastructure, collection and disposal of solid waste, collection and treatment of waste water, and the removal of blighted conditions.

STRUCTURE



SERVICES

Services provided by the Division of Public Works are instrumental in the City's system for addressing environmental, public health, and local transportation issues. The Division provides residents with weekly collection of garbage, recyclables and trash, maintaining an emphasis on recycling all possible materials to reduce landfill costs and produce revenue from household recyclables and compost from yard waste. Public Works manages the maintenance of streets with services including asphalt paving, pothole and cut/patch repair, the removal of snow and ice from bridges and streets, as well as installation and care of streetlights. The Division operates and maintains the City's wastewater collection and treatment system, including two treatment plants, is responsible for protecting the city from flooding and ensuring reduction of pollution from urban runoff. The Division also works to promote cleaner and greener communities, while working to eliminate blight through education and the enforcement of codes and ordinances.

FY2013 PERFORMANCE HIGHLIGHTS

- Continued pothole hotline, providing same-day service for all complaints received before noon.
- Continued 24 hour Storm water Pollution Complaint Hotline.
- Continued “Bins on Wheels” program which enhances recycling capabilities for physically restricted citizens by offering wheel kits for curbside recycling bins.
- Provided oversight for two Superfund sites, assuring protection of human health and the environment.
- Continued pay-as-you throw container lease program.
- 70,161 tons of tree debris recycled into mulch, then sold.
- 25,113 tons of bagged leaves recycled into compost, then sold.
- Continued student storm water education for middle and high school students.
- Investigated 278 storm water pollution discharge sites by the end of FY 2013.
- Continued implementation of Storm Water Enterprise program and user fees generating approximately 24 million dollars to address storm water related issues.
- Maintained automated message system in Sewer Billing Office to redirect Spanish speakers and others to proper service offices.
- Maxson Wastewater Treatment Plant continued to be a major contributor to TVA’s “Green Power Program” through the sale of biogas to the TVA Allen Fossil Fuel Plant.
- Completed \$9 million Nonconnah Interceptor relocation project.
- Completed the \$7.4 million Wolf River Interceptor Phase IV project.
- Completed construction of \$4.3 million fire bar screen structure at the T.E. Maxson Plant.
- Continued public education program focused on proper management of fats, oils, and grease to reduce sewer blockages.
- Completed Phase V of Storm Water GIS data migration project.
- Finalized Consent Decree negotiations with EPA/DOJ and TDEC.
- Selected Black and Veatch as program manager to implement the \$250 million sewer assessment program.
- Resurfaced 132 lane miles of City streets.
- Cleaned and cut 2,229 lane miles of streets.
- \$5 million dollars in drainage infrastructure rehabilitation.
- Achieved a Litter Index Rating of 1.92%
- Sent out 500 “Oop” letters to littering motorist reported on City Beautiful 52-clean Hot-line.
- 38,737 Memphians volunteered and participated in various clean-ups, beautification projects.
- Cleared/cleaned 261 alley blocks.
- 799 illegal dump clean ups.
- Removed 8, 131 illegal signs from right-of-way.
- Inspected and cleaned over 28,060 stormwater inlets and catch basins.
- Swept 23,039 lane miles of City streets.
- Demolished and removed 755 properties.
- Mitigated 34,945 vacant lots.
- Brought “25 Square” to 323 unique target areas covering more than 8,075 square blocks of Memphis neighborhoods.

FY2014 STRATEGIC GOALS

- Effectively and efficiently manage all operations and programs.
- Reduce landfill material by recycling and diversion.
- Incorporate new technology whenever practical.
- Management and mitigation of flood prone areas.
- Attract industry by maintaining the City’s competitive sewer fee structure.

- Meet or exceed regulatory requirements.
- Improve M/WBE participation.
- Develop an Urban Garden Program.
- Increase involvement from the other City departments in the “25-Square” Initiative.
- Increase volunteer hours and volunteer clean-ups.
- Increase the number of demolished units by at least 50%.
- Complete Storm Water GIS database.

■ charges for services

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Special Assessment Tax	0	(398,000)	(398,000)	(398,000)
St TN Highway Maint Grant	(449,854)	(691,859)	(691,859)	(691,859)
St TN Interstate	0	(750,000)	(950,000)	(950,000)
Miscellaneous Revenue	(2,014)	0	0	0
Total Charges for Services	(451,868)	(1,839,859)	(2,039,859)	(2,039,859)

Other services provided by Public Works can be found under the following tabs:

Solid Waste - Special Revenue Funds

Sanitary Sewer Systems - Enterprise Funds

Storm Water System - Enterprise Funds

Operating Budget

Administration ensure timely and accurate administrative services to Public Works' service centers, including budget development, monitoring, purchasing and payroll/personnel activities.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	476,120	532,193	530,385	476,337
Materials & Supplies	186,008	690,582	990,582	751,833
Total Expenditures	662,128	1,222,775	1,520,967	1,228,170
Program Revenue	(449,854)	(691,859)	(691,859)	(691,859)
Net Expenditures	212,274	530,916	829,108	536,311
<i>Funded Staffing Level</i>				11.00
Authorized Complement				11

Operating Budget

Street Maintenance provides and maintains the safest and smoothest roadway system for the citizens of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,956,362	4,203,235	4,606,527	4,205,232
Materials & Supplies	(1,287,426)	1,823,762	460,583	2,080,001
Total Expenditures	2,668,936	6,026,997	5,067,110	6,285,233
Program Revenue	(2,014)	(750,000)	(950,000)	(950,000)
Net Expenditures	2,666,922	5,276,997	4,117,110	5,335,233
<i>Funded Staffing Level</i>				108.00
Authorized Complement				108

Performance Objectives/Metrics

Maintenance – Sustain public infrastructure and prevent flooding through proactive strategies that include routine inspections, scheduling minor repair work and planning major rehabilitation projects.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase the number of lane miles repaved through our In-house Resurfacing Program	93.7 Lane Miles	55.3 Lane Miles	100 Lane Miles	Create
Reduce the routine cutting cycle for the 1000 lane miles of Public Right of Way by 50%	60 Day Cycle	90 Day Cycle	30 Day Cycle	Create
Increase the number of lane miles streets that are swept annually by 20%	11,749 Miles	22,913 Miles	25,000 Miles	Create

Operating Budget

Street Lighting provides administrative direction, approval and funding for all roadway lighting within the City to enhance visibility and assist roadway users during evening hours.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Materials & Supplies	6,742,447	11,962,154	7,293,964	6,003,367
Net Expenditures	6,742,447	11,962,154	7,293,964	6,003,367
<i>Funded Staffing Level</i>				0.00



Operating Budget

Neighborhood Improvements focus on improving the quality of life for the citizens of Memphis through a constant effort to beautify the city and eradicate blight. This section continues to combat community cleanliness with street sweeping, litter removal, weed control, and enforcing housing code violations while maintaining safety, health and environmental standards for the community and the citizens of Memphis.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	3,699,329	3,601,635	4,196,197
Materials & Supplies	0	1,934,986	2,630,377	3,955,177
Capital Outlay	0	0	162,276	123,000
Total Expenditures	0	5,634,315	6,394,288	8,274,374
Program Revenue	0	(398,000)	(398,000)	(398,000)
Net Expenditures	0	5,236,315	5,996,288	7,876,374
<i>Funded Staffing Level</i>				83.00
Authorized Complement				83

Legal level consolidation of Neighborhood Improvement Administration, Code Enforcement, Grounds Services, and City Beautiful.

Performance Objectives/Metrics

Neighborhood Improvement - Prevent and eliminate blight through various maintenance efforts, education programs, and aggressive code enforcement activities.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Complete one cutting cycle on 29,000 of 60,000 vacant properties	7173 Lots	17417 Lots	29,000 Lots	Create
Issue at least 11,550 Notice of Violations warnings in lieu of court citations	4,255 Warnings	8,490 Warnings	11,550 Warnings	Create
Demolish 1400 resident units using demolition contractors	548 Units	470 Units	1400 Units	Create

PUBLIC WORKS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Administration</i>		SUPER STREET MAINT	1
ADMR FINANCE/PERSONNEL	1	SUPER ZONE HEAVY EQUIP	1
ANALYST PERSONNEL PW	1	Total Street Maintenance	108
ANALYST USER SUPPORT	1	<i>Neighborhood Improvements</i>	
ASST ADMINISTRATIVE	1	ADMR NEIGHBORHOOD IMPROV	1
CLERK ACCOUNTING A	1	ASSOCIATE ACCOUNTANT	1
COORD QUALITY PROGRAM	1	COORD ADMIN BUDGET CE	1
DIRECTOR MAINTENANCE DEPUTY	1	DIRECTOR NEIGHBORHOOD IMPROV DEPUTY	1
DIRECTOR PUBLIC WORKS	1	CODE ENFORCE INVESTIGATOR I	1
SPEC PERSONNEL PAYROLL	1	CODE ENFORCE INVESTIGATOR II	1
SUPER BUDGET ACCT PW	1	SECRETARY A	2
SUPER PAYROLL PERSONNEL	1	SUPER OFFICE CD	1
Total Administration	11	COORD CONDEMNATION INSPEC	1
<i>Street Maintenance</i>		COORD COURT HOUSING INSP	1
ADMR STREET MAINT	1	INSP CODE ENFORCEMENT	41
CLERK GENERAL A	1	MGR ZONE HOUSING IMPROVE	3
CLERK INVENT CONTROL	1	OPER DATA ENTRY A	2
COORD ENG STREET MNT	1	SPEC CONDEMNATION	1
CREWPERSON	9	SUPER CODE ENFORCEMENT	4
CREWPERSON SEMISKILLED	18	SUPER DATA TRANSCRIBER	1
DISPATCHER	1	CLERK GENERAL B	1
FOREMAN MNT PUB WKS	7	HOUSING INSPECTOR APPRENTICE	4
FOREMAN POTHOLE CREW	2	CREWPERSON	2
FOREMAN RIGHT OF WAY MAINT	2	FOREMAN GROUNDS MNT	2
GREASER	1	INSP WEED	2
HELPER MECH HEAVY EQUIP	1	MGR 25 SQ PROG	1
MECH HEAVY EQUIP	1	SCHEDULE PLANNER	1
MECH MNT	1	SUPER BUSINESS AFFAIRS	1
MGR STREET MAINT	2	SUPER HORTICULTURE	1
OPER ASPHALT PLANT	2	SYSTEMS SOFTWARE ANALYST	1
OPER EQUIPMENT	25	COORD EDUCATION	1
OPER HEAVY EQUIP	11	COORD PROGRAM CB	1
OPER SPECIAL EQUIP	8	MGR CITY BEAUTIFUL	1
SCREWMAN ASPHALT LUTE	6	SPEC TECH SUPPORT CB	1
SERVICEMAN VEHICLE	1	Total Neighborhood Improvements	83
SUPER ASPHALT PLANT	1		
SUPER RECORDS INVENTORY	1		
SUPER SHIFT PUB WKS	2		
		TOTAL PUBLIC WORKS	202





DEBT SERVICE FUND OVERVIEW

The Debt Service Fund accounts for the periodic deposits of revenue and loan payments to assure the timely availability of sufficient moneys for the payment of the City's general obligation debt and other related debt and costs. Since 1957, the City has issued its general obligation debt, which is secured by the full faith and credit of the City, as a source of funding for projects in the City's capital improvements plan.

The City's most recent general obligation bond issue was assigned a credit rating of "Aa2" with a stable outlook by Moody's Investors Service, Inc., and a "AA" credit rating with a stable outlook by Standard and Poor's. These credit ratings serve as a contributing factor for the low interest rates the City receives on its general obligation bonds. Credit ratings provide potential buyers a general measure of the relative creditworthiness of the City's general obligation bonds.

The major source of revenue used to pay the City general obligation debt is ad valorem property taxes. Although recent economic conditions have had a negative impact on property tax collections, local option sales tax collections (another substantial revenue source for general obligation debts) have performed well. As a means of diversifying Debt Service Fund revenues, a portion of the City's local option sales tax collections is transferred into the Debt Service Fund and used to pay the City's general obligation debt.



DEBT SERVICE FUND OVERVIEW

The following table reflects revenues and expenditures for the Debt Service Fund.

Debt Service Fund Revenues and Expenditures

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues and Other Sources				
Current Property Taxes	75,833,777	75,683,000	75,589,241	89,294,091
Delinquent Property Taxes	1,786,592	1,200,000	532,665	100,000
Local Option Sales Tax	8,719,369	7,140,000	7,140,000	7,200,000
Sale of Delinquent Property Tax	3,971,902	2,000,000	3,990,632	3,900,000
In Lieu Of Taxes-Contractual	1,649,996	1,655,000	1,655,000	1,650,000
State Taxes - Tourism Development Zone	13,013,706	-	12,118,185	11,900,000
Use of Money	71,292	66,000	144,233	125,000
Federal Grants	2,273,198	2,273,000	2,273,000	2,075,429
Intergovernmental Revenues	2,875,968	-	-	-
Other	3,047,500	776,862	776,482	778,569
Issuance of Refunding Debt	98,746,231	-	-	230,035,000
Proceeds from Loan	26,744,908	-	-	-
Transfer In - Hotel-Motel Tax	1,336,430	1,182,632	1,182,632	1,181,457
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - Solid Waste	2,589,178	3,516,142	3,516,142	1,853,927
Transfers In - Stormwater	4,412,440	4,412,000	4,412,000	3,000,000
Transfers In - Other	6,822,293	10,906,700	14,166,700	4,694,833
Contribution from Committed Fund Balance	-	17,014,118	12,446,729	9,414,729
Total Revenues and Other Sources	255,663,080	129,593,754	141,711,941	368,971,335
Expenditures and Other Uses				
Principal - Serial Bonds, Notes and Leases	36,873,804	70,168,036	70,168,036	78,902,512
Interest - Serial Bonds, Notes and Leases	59,768,797	59,070,718	59,070,719	55,057,322
Interest - Pyramid Bonds	4,940,753	-	8,429,721	8,429,721
Liquidity/Remarketing Fees				742,500
Other	933,693	355,000	355,000	394,000
Retirement of Refunded Debt	98,096,798	-	-	221,975,000
Transfers Out	5,500,000	-	-	-
Contribution to Restricted Fund Balance	34,448,000	-	3,688,465	3,470,280
Contribution to Committed Fund Balance	15,101,235	-	-	-
Total Expenditures and Other Uses	255,663,080	129,593,754	141,711,941	368,971,335
Restricted Fund Balance - Beg. of Year	-	-	34,448,000	38,136,465
Restricted Fund Balance - End of Year	34,448,000	-	38,136,465	41,606,745
Committed Fund Balance - Beginning of Year	17,201,278	32,302,235	32,302,513	19,855,784
Committed Fund Balance - End of Year	32,302,513	15,288,117	19,855,784	10,441,055

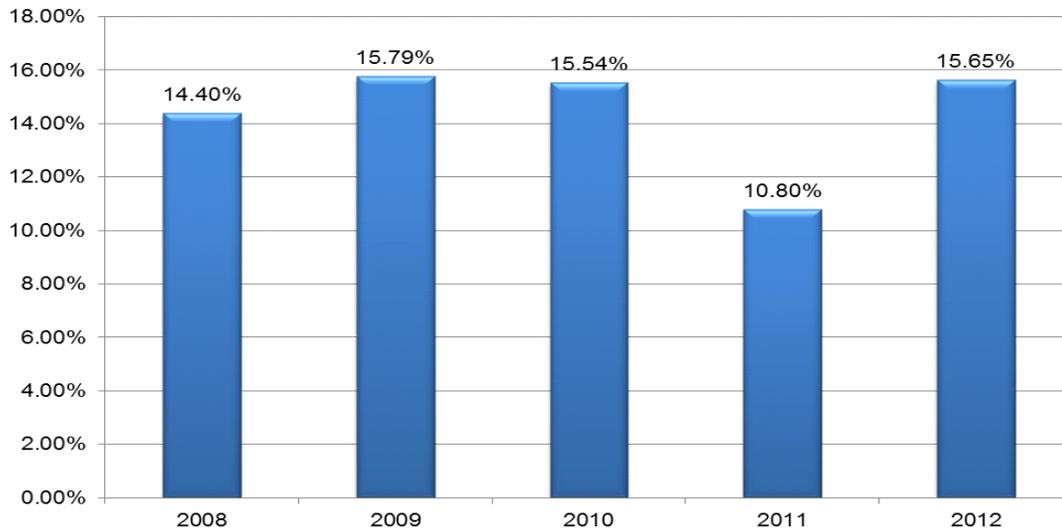


DEBT SERVICE FUND OVERVIEW

The following tables reflect the annual debt service for general obligation debt as a percentage of general fund expenditures for the last five fiscal years. The average percentage over the last five years is approximately 14.44%.

Annual Debt Service as a Percentage of General Fund Expenditures
Last Five Fiscal Years
(In Thousands)

Fiscal Year	General Obligation Debt Service			General Fund Expenditures	Debt Service as a Percentage of Expenditures
	Principal	Interest	Total		
2008	42,925	49,015	91,940	638,398	14.40%
2009	58,565	52,451	111,016	702,953	15.79%
2010	61,803	53,866	115,669	711,223	15.54%
2011	24,100	52,303	76,403	707,275	10.80%
2012	36,874	64,709	101,583	649,282	15.65%



DEBT SERVICE FUND OVERVIEW

The following table presents the City's per capita bonded debt and ratios of bonded debt to appraised value and assessed value for the last five fiscal years.

DEBT RATIO TRENDS

Last Five Fiscal Years

	2008	2009	2010	2011	2012
Estimated population ⁽¹⁾	674,028	669,651	676,640	646,889	652,050
Appraised Value of Property ⁽²⁾	\$36,776,628	\$39,750,993	\$38,788,129	\$38,069,899	\$37,757,901
Assessed Value of Property ⁽²⁾	11,392,569	12,341,761	12,053,354	11,816,478	11,720,563
Total GO Debt ⁽²⁾	1,127,812	1,201,802	1,224,521	1,262,050	1,458,396
Self-supporting Debt ⁽²⁾	13,565	11,137	8,575	2,752	217,050
Net GO Debt ⁽²⁾	\$ 1,114,247	\$ 1,190,665	\$1,215,946	\$1,259,298	\$1,241,346
Net GO Debt per Capita					
Total Debt	\$ 1,673	\$ 1,795	\$ 1,810	\$ 1,951	\$ 2,237
Net Debt	\$ 1,653	\$ 1,778	\$ 1,797	\$ 1,947	\$ 1,904
Net GO Debt to Appraised Value					
Total Debt	3.07%	3.02%	3.16%	3.32%	3.86%
Net Debt	3.03%	3.00%	3.13%	3.31%	3.29%
Net GO Debt to Assessed Value					
Total Debt	9.90%	9.74%	10.16%	10.68%	12.44%
Net Debt	9.78%	9.65%	10.09%	10.66%	10.59%

Source: Comprehensive Annual Financial Report for the Fiscal Years Ended June 30, 2008 through and including 2012 of the City of Memphis, Tennessee.

(1) As reported by the U.S. Bureau of the Census.

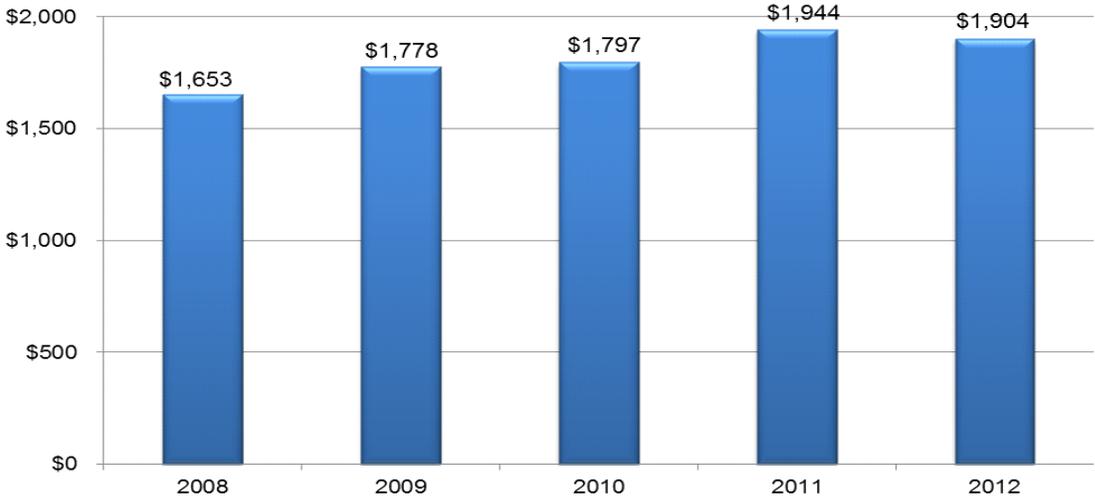
(2) Amounts rounded to 000's.



DEBT SERVICE FUND OVERVIEW

The following table reflects the net bonded debt per capita on a net basis for the last five fiscal years, as shown earlier in the table entitled "Debt Ratio Trends."

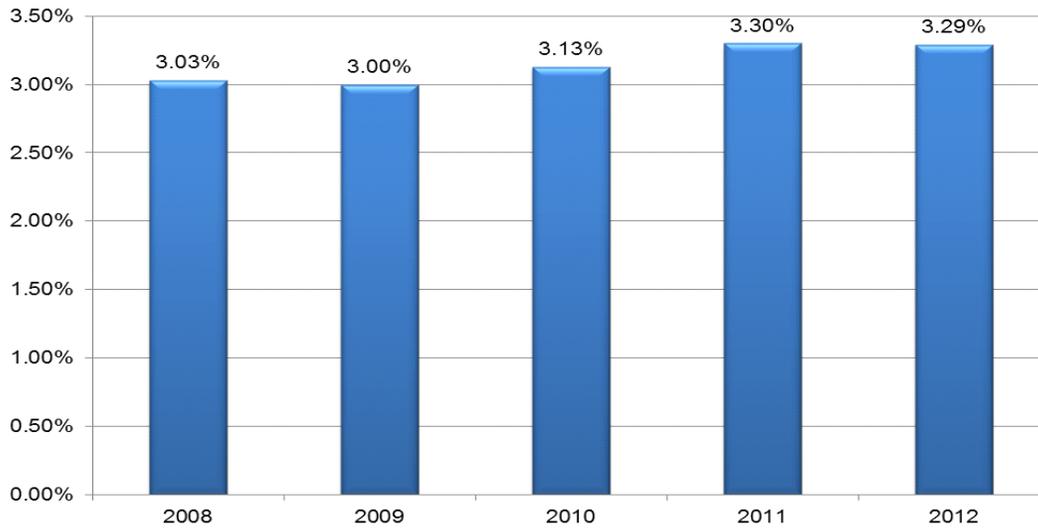
Net Bonded Debt Per Capita



DEBT SERVICE FUND OVERVIEW

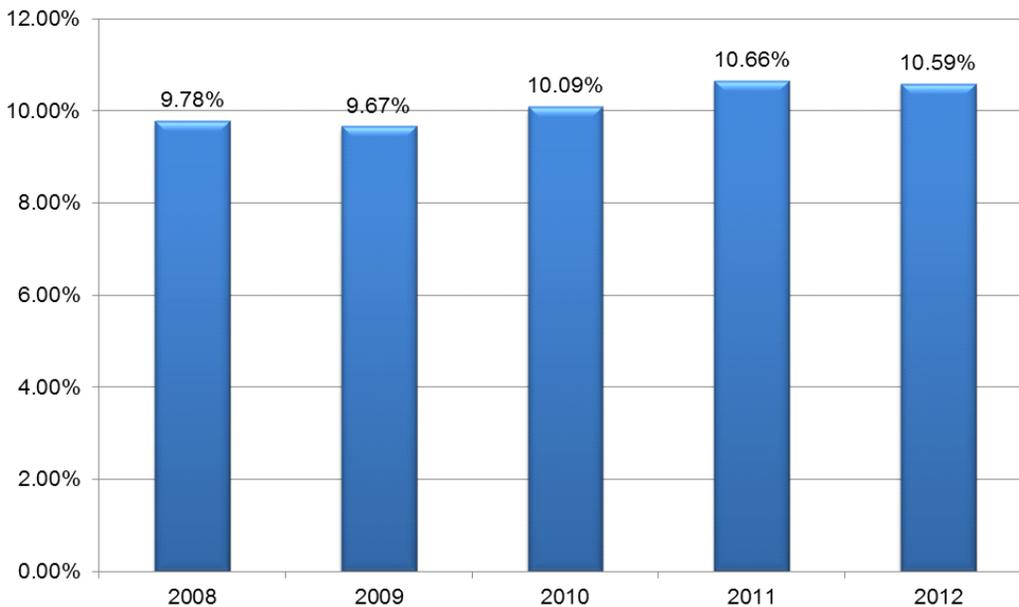
The following table reflects the City's ratios of net bonded debt to appraised value for the last five fiscal years, as shown earlier in the table entitled "Debt Ratio Trends."

Ratio of Net Bonded Debt to Appraised Value



The following table reflects the City's ratios of net bonded debt to assessed value for the last five fiscal years, as shown earlier in the table entitled "Debt Ratio Trends."

Ratio of Net Bonded Debt to Assessed Value



DEBT SERVICE FUND OVERVIEW

Outstanding Debt Obligation Serviced from the Debt Service Fund

as of 6/30/2013

General Obligation Bonds and Notes	Outstanding Par Amount	Final Maturity Date
\$93,595,000 Gen. Imp. & Refg Bonds, Series 2012A	\$ 93,595,000	4/1/2042
\$5,145,000 Gen. Imp. Bonds, Series 2012B	4,840,000	4/1/2024
\$86,190,000 Gen. Imp. Bonds, Series 2011	86,190,000	5/1/2036
\$11,160,000 Gen. Imp. Bonds, Series 2010F (RZEDB)	11,160,000	7/1/2034
\$55,295,000 Gen. Imp. & Refg Bonds, Series 2010E (Federally Tax-able)	55,295,000	7/1/2018
\$121,205,000 Gen. Imp. & Refg Bonds, Series 2010D	121,205,000	7/1/2023
\$62,550,000 General Improvement Bonds, Series 2010 C (Direct Pay BABs)	62,550,000	7/1/2032
\$39,950,000 General Improvement Bonds, Series 2010B (Direct Pay BABs)	39,950,000	5/1/2030
\$27,880,000 General Improvement Bonds, Series 2010A	25,850,000	5/1/2022
\$76,025,000 General Improvement Bonds, Series 2009	43,035,000	4/1/2029
\$99,735,000 General Improvement Bonds, Series 2008	66,610,000	4/21/2028
\$94,935,000 General Improvement Bonds, Series 2007A	67,700,000	4/1/2027
\$89,385,000 Gen. Imp. & Refg Bonds, Series 2006C	58,895,000	11/1/2022
\$38,185,000 Gen. Imp. & Refg Bonds, Series 2006B	10,910,000	11/1/2014
\$76,930,000 Gen. Imp. & Refg Bonds, Series 2006A	54,820,000	11/1/2025
\$115,635,000 Gen. Imp. & Refg Bonds, Series 2005B	80,950,000	10/1/2018
\$166,880,000 Gen. Imp. & Refg Bonds, Series 2005	135,180,000	10/1/2019
\$34,160,000 Gen. Imp. & Refg Bonds, Series 2004	15,595,000	10/1/2017
\$125,000,000 General Improvement Bonds, Series 2004	22,210,000	10/1/2023
\$92,985,000 Gen. Imp. & Refg Bonds, Series 2001	35,240,000	11/1/2016
\$42,290,000 Gen. Imp. & Refg Bonds, Series 1999	-	10/1/2012
\$71,975,000 Bond Anticipation Notes, 2012	71,975,000	4/1/2014
Commercial Paper Bond Anticipation Notes	115,000,000	
Total	\$1,278,755,000	

Appropriation Obligations	Outstanding Par Amount	Final Maturity Date
Memphis and Shelby County Port Commission Bonds, Series 2011	\$ 19,607,500	4/1/2036
Center City Revenue Finance Pyramid and Pinch District, Series 2011A	40,540,000	11/1/2030
Center City Revenue Finance Pyramid and Pinch District, Series 2011B	100,245,000	11/1/2030
Center City Revenue Finance Pyramid and Pinch District, Series 2011C	56,150,000	11/1/2021
\$8,963,200 Solid Waste Lease, 2011	6,323,338	8/1/2016
Total Appropriation Obligation	\$222,865,838	





Enterprise Funds account for the acquisition, operations and maintenance of the City's facilities. These services are entirely or predominantly supported by user charges. The City periodically determines whether the revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. All activities necessary to provide services are budgeted for in these funds:

Sewer Fund

This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the City. Memphis continues to rank as having one of the lowest residential, commercial, and industrial wastewater rates among the 1,250 largest cities in the nation. The last increase in sewer fees was in FY 2010.

Storm Water Fund

This fund is used to account for the operations of the City of Memphis Storm Water program. The funds are generated from the storm water fee assessed to residential and non-residential facilities and properties within the city limits. The City's storm water fee is added to the MLGW utility bills, and monies collected are used to fund federally mandated storm water requirements and to alleviate local flooding problems.

SEWER FUND

SUMMARY

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues				
Sewer Fees	101,061,017	101,000,000	103,300,000	103,493,000
Sewer Connections	130,250	150,000	100,000	150,000
Special Sewer Connections	52,254	100,000	68,000	75,000
Rents	32,000	32,000	32,000	32,000
Subdivision Development Fees	521,196	550,000	200,000	250,000
Other Revenue/Prior Yr Expense Recovery	158,643	150,000	100,000	150,000
Total Charges for Services	101,955,360	101,982,000	103,800,000	104,150,000
Interest on Investments	187,553	250,000	200,000	100,000
Total Revenue	102,142,913	102,232,000	104,000,000	104,250,000
Expenditures				
Environmental Inspections	5,143,516	5,848,423	5,432,920	6,153,481
T E Maxson Treatment Plant - South	13,892,820	15,799,557	17,390,116	16,193,639
M C Stiles Treatment Plant - North	14,305,070	15,902,972	13,943,472	15,704,193
Lift Stations	1,297,743	1,321,528	1,409,162	1,574,616
Environmental Administration	1,202,045	4,203,115	4,942,717	3,998,495
Environmental Maintenance	5,888,600	13,063,065	8,330,686	13,252,625
Sanitary Sewer Design	916,417	922,574	923,371	947,317
Dividend to General Fund	1,300,000	1,300,000	1,300,000	1,300,000
Cost Allocation - General Fund	1,075,000	1,075,000	1,075,000	1,075,000
In Lieu of Tax	4,644,942	4,000,000	4,000,000	4,600,000
Materials & Supplies	1,607,243	0	1,711,526	1,675,000
Payment on Debt Service	16,834,000	16,802,000	17,050,000	17,038,000
Bond Sale	150,000	150,000	150,000	0
State Loan Principal & Interest	141,000	141,000	141,000	150,000
Increase (Decrease) in Net Assets	33,744,517	21,702,766	26,200,030	20,587,634
Total Expenditures	102,142,913	102,232,000	104,000,000	104,250,000



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	18,305,673	18,970,677	17,518,673	20,065,406
Materials & Supplies	22,623,342	37,109,518	31,703,106	36,301,460
Gain (loss) on sale of assets	15,607	0	0	0
Capital Outlay/Depreciation	1,701,588	981,039	3,150,665	1,457,500
Total Expenditures	42,646,211	57,061,234	52,372,444	57,824,366
Program Revenue	(2,411,740)	(1,565,000)	(1,420,487)	(1,015,000)
Net Expenditures	40,234,471	55,496,234	50,951,957	56,809,366
<i>Funded Staffing Level</i>				299.00
Authorized Complement				299

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,430,673	3,290,173	3,172,670	3,486,231
Materials & Supplies	1,396,144	2,327,250	1,910,250	2,327,250
Capital Outlay/Depreciation	316,699	231,000	350,000	340,000
Total Expenditures	5,143,516	5,848,423	5,432,920	6,153,481
Program Revenue	(11,543)	0	(1,619)	0
Net Expenditures	5,131,973	5,848,423	5,431,301	6,153,481
<i>Funded Staffing Level</i>				61.00
Authorized Complement				61

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	4,405,005	4,939,979	4,523,421	5,213,208
Materials & Supplies	9,021,238	10,659,578	11,172,283	10,680,431
Capital Outlay/Depreciation	466,577	200,000	1,688,000	300,000
Total Expenditures	13,892,820	15,799,557	17,383,704	16,193,639
Program Revenue	(49,007)	(15,000)	(15,000)	(15,000)
Net Expenditures	13,843,813	15,784,557	17,368,704	16,178,639
<i>Funded Staffing Level</i>				73.00
Authorized Complement				73

Operating Budget78

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	5,111,977	5,380,599	4,883,084	5,801,872
Materials & Supplies	8,878,327	10,357,334	8,558,862	9,602,321
Capital Outlay/Depreciation	423,412	165,039	507,938	300,000
Total Expenditures	14,413,716	15,902,972	13,949,884	15,704,193
Program Revenue	(2,310,734)	(1,550,000)	(1,403,233)	(1,000,000)
Net Expenditures	12,102,982	14,352,972	12,546,651	14,704,193
<i>Funded Staffing Level</i>				78.00
Authorized Complement				78

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	604,998	579,798	568,892	598,386
Materials & Supplies	565,698	719,730	624,270	871,230
Capital Outlay/Depreciation	127,047	22,000	216,000	105,000
Total Expenditures	1,297,743	1,321,528	1,409,162	1,574,616
Program Revenue	(36)	0	0	0
Net Expenditures	1,297,707	1,321,528	1,409,162	1,574,616
<i>Funded Staffing Level</i>				8.00
Authorized Complement				8

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	644,493	897,076	772,465	910,236
Materials & Supplies	526,817	3,295,039	4,133,525	3,070,259
Capital Outlay/Depreciation	30,735	11,000	36,727	18,000
Total Expenditures	1,202,045	4,203,115	4,942,717	3,998,495
Program Revenue	3,000	0	0	0
Net Expenditures	1,205,045	4,203,115	4,942,717	3,998,495
<i>Funded Staffing Level</i>				11.00
Authorized Complement				11

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	3,371,993	3,219,444	2,933,736	3,367,122
Materials & Supplies	2,166,362	9,513,621	5,066,950	9,513,003
Gain (loss) on sale of assets	15,607	0	0	0
Capital Outlay/Depreciation	334,638	330,000	330,000	372,500
Total Expenditures	5,888,600	13,063,065	8,330,686	13,252,625
Program Revenue	(43,420)	0	(635)	0
Net Expenditures	5,845,180	13,063,065	8,330,051	13,252,625
<i>Funded Staffing Level</i>				57.00
Authorized Complement				57

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	736,534	663,608	664,405	688,351
Materials & Supplies	68,756	236,966	236,966	236,966
Capital Outlay/Depreciation	2,480	22,000	22,000	22,000
Net Expenditures	807,770	922,574	923,371	947,317
<i>Funded Staffing Level</i>				11.00
Authorized Complement				11

Performance Objectives/Metrics

Sewer Design (Sanitary Sewer Enterprise Fund) – Provide timely and quality sewer design services and maintain accurate sewer plan records for new and existing developments.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of days it takes to return land development submittals	5.3 days	5.3 days	7 days	Grow

SEWER FUND

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>PW/Environmental Inspections</u>		<u>PW/Maynard C. Stiles Treatment Plant - North</u>	
AIDE POLLUTION CONTROL	8	ANALYST LAB	6
CLERK GENERAL A	2	CHEMIST QUALITY CONTROL	1
CREWPERSON SEMISKILLED	14	CHEMIST WTP	1
DISPATCHER	5	CHEMIST WTP ASST	1
ENG DESIGNER ENVIRONMENTAL AA	1	CLERK GENERAL A	2
ENGINEER ENVIRONMENTAL	2	CLERK INVENT CONTROL SR	1
INSP POLLUTION CONTROL	14	COORD INDUSTRIAL PRETREAT ENG	1
OPER STOPPAGE SEWER	10	CUSTODIAN	1
SCHEDULER PLANNER	1	ELECT MNT WTP	3
SUPER SHIFT PUB WKS	4	ENG DESIGNER ENVIRONMENTAL A	2
Total PW/Environmental Inspections	61	ENGINEER ENVIRONMENTAL	2
<u>PW/T.E. Maxson Treatment Plant - South</u>		FOREMAN GEN WTP E I	1
CLERK GENERAL A	1	FOREMAN GEN WTP MECH	3
CLERK GENERAL B	1	MECH MNT WTP II	11
CLERK INVENT CONTROL SR	1	MECH SHOP	1
ELECT MNT WTP	2	MGR WTP	1
FOREMAN GEN WTP E I	1	MGR WTP MNT	1
FOREMAN GEN WTP MECH	4	MGR WTP PROCESSING	1
MECH HEAVY EQUIP	2	OPER HEAVY EQUIP	5
MECH MNT WTP II	16	OPER MECHANICAL	9
MECH SHOP	1	OPER RNT	4
MECHANIC MNT WTP I	4	OPER WASTE TREAT I	1
MGR WTP	1	OPER WASTE TREAT II	8
MGR WTP MNT	1	PAINTER	1
MGR WTP PROCESSING	1	SCHEDULER PLANNER	1
OPER HEAVY EQUIP	2	SPEC INDUST PRETREAT	1
OPER MECHANICAL	9	SUPER OM SHIFT	2
OPER RNT	4	SUPER WTP OPERATIONS	1
OPER WASTE TREAT I	1	TECH CONTROL WTP	3
OPER WASTE TREAT II	8	TECH INDUSTRIAL PRETREAT	2
PAINTER	1	Total PW/Maynard C. Stiles Treatment Plant - North	78
SECRETARY B	1	<u>PW/Lift Stations</u>	
SPREADER SLUDGE	5	ENGINEER STATIONARY I	1
SUPER OM SHIFT	2	ENGINEER STATIONARY II	2
SUPER WTP OPERATIONS	1	HELPER MAINTENANCE	3
TECH CONTROL WTP	3	MGR SEWER LIFT STAT MNT	1
Total PW/T.E. Maxson Treatment Plant - South	73	PAINTER	1
		Total PW/Lift Stations	8



SEWER FUND

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i><u>PW/Environmental Administration</u></i>			
ACCOUNTANT ASSOCIATE A	2		
ADMR ENGINEERING	1		
ADMR ENVIRON CONST ADMIN	2		
ADMR WASTE COLLECT FAC	1		
ADMR WTP FACILITIES	1		
ENGINEER ENVIRONMENTAL	2		
MGR SUPPORT SVCS	1		
SECRETARY A	1		
Total PW/Environmental Administration	11		
<i><u>PW/Environmental Maintenance</u></i>			
CLERK GENERAL A	1		
CLERK GENERAL B	1		
CLERK INVENT CONTROL SR	1		
COORD SEWER CONSTRUCTION	1		
DISPATCHER	1		
FOREMAN SEWER MNT	4		
MECH HEAVY EQUIP	3		
MGR ENVIRONMENTAL MNT	1		
OPER BACKHOE	1		
OPER HEAVY EQUIP	6		
PIPELAYER	24		
PROGRAM ANALYST	1		
SUPER SEWER MAINT	1		
SUPER SHIFT PUB WKS	4		
WORKER CONCRETE	7		
Total PW/Environmental Maintenance	57		
<i><u>ENG/Sanitary Sewer Design</u></i>			
ENGINEER DESIGN	2		
ENGINEER DESIGN SENIOR	1		
INSP ZONE CONSTRUCTION	4		
SECRETARY B	1		
TECH ENGINEERING AA	3		
Total ENG/Sanitary Sewer Design	11		
<u>TOTAL SEWER FUND</u>	<u>299</u>		



STORM WATER FUND

SUMMARY

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Revenues				
Storm Water Fees	23,713,314	23,500,000	24,138,170	24,250,000
Fines & Forfeitures	9,850	0	12,750	10,000
State Grant	275,774	0	0	0
Other Revenue/Prior Yr Expense Recovery	26,186	0	1,250,000	0
Total Revenue	24,025,124	23,500,000	25,400,920	24,260,000
Expenditures				
PW/Drain Maintenance	8,559,013	7,581,119	8,904,543	9,254,416
PW/Heavy Equipment Services	1,308,472	5,830,952	5,265,214	5,946,866
PW/Flood Control	1,380,008	1,400,065	1,442,451	1,571,128
PW/Storm Water	1,108,914	1,553,312	1,752,977	3,813,660
CE/Street Sweeping	2,560,702	0	0	0
Eng/Drainage Design	261,497	276,323	520,430	734,706
Cost Allocation - General Fund	300,000	300,000	300,000	300,000
MLG&W Billing	485,510	485,510	482,763	485,000
Depreciation	2,826,048	1,049,073	2,686,340	0
Transfer Out - Debt Service	4,412,440	4,412,440	4,412,440	3,000,000
Increase in Net Assets	822,520	611,206	(366,238)	(845,776)
Total Expenditures	24,025,124	23,500,000	25,400,920	24,260,000



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	8,929,664	9,633,838	8,695,812	11,047,466
Materials & Supplies	3,598,688	5,323,893	6,361,601	7,764,930
Capital Outlay/Depreciation	2,650,254	1,684,040	2,828,202	2,508,380
Total Expenditures	15,178,606	16,641,771	17,885,615	21,320,776
Program Revenue	(311,810)	0	(14,535)	(10,000)
Net Expenditures	14,866,796	16,641,771	17,871,050	21,310,776
<i>Funded Staffing Level</i>				180.00
Authorized Complement				180

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	7,206,221	9,471,395	8,548,112	10,456,640
Materials & Supplies	2,499,932	5,212,053	5,990,911	7,623,090
Capital Outlay/Depreciation	2,650,254	1,682,000	2,826,162	2,506,340
Total Expenditures	12,356,407	16,365,448	17,365,185	20,586,070
Program Revenue	(36,036)	0	(14,535)	(10,000)
Net Expenditures	12,320,371	16,365,448	17,350,650	20,576,070
<i>Funded Staffing Level</i>				171.00
Authorized Complement				171

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	1,545,497	0	0	0
Materials & Supplies	1,015,205	0	0	0
Total Expenditures	2,560,702	0	0	0
Program Revenue	(275,774)	0	0	0
Net Expenditures	2,284,928	0	0	0
<i>Funded Staffing Level</i>				0.00



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	177,946	162,443	147,700	590,826
Materials & Supplies	83,551	111,840	370,690	141,840
Capital Outlay/Depreciation	0	2,040	2,040	2,040
Net Expenditures	261,497	276,323	520,430	734,706
<i>Funded Staffing Level</i>				9.00
Authorized Complement				9

Performance Objectives/Metrics

Drainage Design (Storm Water Enterprise Fund) – Provide timely and quality storm drainage design services and maintain accurate drainage plan records for new and existing developments.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
# of drainage design projects initiated annually	5	5	5	Create
# of drainage design projects completed annually	4	3	3	Create

STORM WATER FUND

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Storm Water</i>		ENGINEER STATIONARY II	2
ADMIRAL DRAIN MAINT	1	FOREMAN GEN STATIONARY ENG	1
AIDE ENGINEER	2	HELPER MAINTENANCE	5
AIDE POLLUTION CONTROL (ISL)	1	MECH SHOP	1
CHIEF SURVEYOR PARTY	1	COORD STORMWATER PROJ	4
CLERK GENERAL A	3	ENGINEER ENVIRONMENTAL	1
CLERK INVENT CONTROL	1	MGR ENVIRON PROJECT	1
COORD DRAIN MAINT ENGINEERING	1	TECH ENVIRONMENTAL	3
CREWPERSON SEMISKILLED	12	Total Public Works Storm Water	171
DISPATCHER	1		
ENGINEER COORDINATOR (ISL)	1	<i>ENG/Drainage Design</i>	
FINISHER CONCRETE	2	CLERK GENERAL B	1
FOREMAN MNT PUB WKS	10	CONSTRUCTION INSPECTORS (ISL)	4
HEALTH AND SAFETY OFFICER (ISL)	1	DESIGN ENGINEER (ISL)	1
INSP POLLUTION CONTROL (ISL)	2	ENGINEER DESIGN SENIOR (1-ISL)	2
MAINTENANCE FOREMAN (ISL)	1	TECH ENGINEERING AA	1
MASON BRICK	3	Total ENG/Drainage Design	9
MGR DRAIN MAINT	1		
OPER EQUIPMENT	18	TOTAL STORM WATER FUND	180
OPER HEAVY EQUIP	14		
OPER STOPPAGE SEWER	3		
OPER SURVEY INST	1		
PIPELAYER (3-ISL)	15		
SCHEDULER PLANNER	3		
SEMI-SKILLED (ISL)	3		
SUPER RECORDS INVENTORY	1		
SUPER SHIFT PUB WKS	4		
WORKER CONCRETE (ISL)	7		
DRIVER TRACTOR TRAILER	2		
GREASER	1		
HELPER MECHANIC	1		
MECH HEAVY EQUIP	3		
MECH MASTER	2		
MGR HEAVY EQUIP SVCS	1		
OPER SWEEPER	21		
SERVICEMAN VEHICLE	1		
SUPER HEAVY EQUIP	1		
SUPER ZONE HEAVY EQUIP	1		
CREWPERSON	1		
ENGINEER STATIONARY I	5		



Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to other divisions for the City on a cost reimbursement basis. Included in the Internal Service Funds are:

Health Insurance

This fund accounts for the City's self-insurance for health benefits for City employees and their dependents.

Other Post Employment Benefits (OPEB)

This fund accounts for the City's payment of healthcare benefits to retirees and their families.

Fleet Management

This fund accounts for the maintenance and repair of all City vehicles and equipment, except Fire Services and Public Works Heavy equipment. Vehicle Maintenance continues to be cost effective while providing maintenance and repairs.

Description

To provide high-quality and cost-effective benefit programs that are responsive to the needs of the employees, retirees, and City and to market those programs effectively.

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Operating Revenue	69,464,382	82,289,333	78,878,642	81,060,844
Personnel Services	516,990	931,342	610,614	641,705
Materials & Supplies	3,775,656	4,539,150	3,852,156	4,231,069
Capital Outlay	0	5,000	13,214	3,250
Grants & subsidies	0	459,120	0	450,000
Claims incurred	62,150,938	70,354,721	67,048,160	68,459,239
Transfers out	491,930	6,000,000	23,842,500	5,019,499
Total Operating Expenses	66,935,514	82,289,333	95,666,644	78,804,762
Operating Net Income (Loss)	2,528,868	0	(16,788,002)	2,256,082

Performance Objectives/Metrics

Health, Wellness and Benefits – Ensure healthcare claims costs are at or below trend by developing and implementing cost-effective plan designs and increasing participation in Wellness, Disease Management and Maintenance Medication programs.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase employee participation in Health Risk Assessments (HRAs) by 18%	n/a	260	2513	Advance

HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Health Fund</i>			
ANALYST BENEFITS TECH	1		
ANALYST BENEFITS	4		
COORD EMPLOYEE SPEC SVCS	1		
COORD PENSION	1		
COORD WELLNESS	1		
MGR BENEFITS OPERATIONS	1		
OFFICER BENEFITS	1		
SPEC BENEFITS SUPPORT SVCS	1		
SPEC BENEFITS	4		
Total Health Fund	<u>15</u>		
<u>TOTAL HUMAN RESOURCES</u>	<u>15</u>		



Description

To provide high-quality and cost-effective benefit programs that are responsive to the needs of the employees, retirees, and City and to market those programs effectively.

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Operating Revenue	50,347,000	47,501,686	47,564,734	48,259,473
Personnel Services	234,144	0	326,939	339,960
Materials & Supplies	1,594,054	2,334,850	2,213,039	2,278,270
Capital Outlay	0	0	7,115	1,750
Grants & subsidies	1,815,369	7,283,525	0	0
Claims incurred	40,300,528	37,883,311	44,744,601	45,639,493
Total Operating Expenses	43,944,095	47,501,686	47,291,694	48,259,473
Operating Net Income (Loss)	6,402,905	0	273,040	0

Performance Objectives/Metrics

Health, Wellness and Benefits – Ensure healthcare claims costs are at or below trend by developing and implementing cost-effective plan designs and increasing participation in Wellness, Disease Management and Maintenance Medication programs.

Performance Metric	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	Priority Area
Increase employee participation in Health Risk Assessments (HRAs) by 18%	n/a	260	2513	Advance

Description

Vehicle Maintenance provides quality maintenance and repairs to all City vehicles (except Public Works Heavy Equipment & Fire Services) in a fast and efficient manner, in order to decrease a unit's downtime.

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	10,225,761	8,933,145	9,122,898	9,827,464
Materials & Supplies	3,089,859	2,155,112	2,723,883	3,415,525
Inventory	20,081,764	28,561,856	24,700,770	19,502,833
Gain (loss) on sale of assets	230,417	0	0	0
Capital Outlay/Depreciation	79,747	0	41,057	110,100
Total Expenditures	33,707,548	39,650,113	36,588,608	32,855,922
Program Revenue	(32,529,741)	(34,372,428)	(32,970,000)	(32,578,100)
Net Expenditures	1,177,807	5,277,685	3,618,608	277,822
<i>Funded Staffing Level</i>				139.00
Authorized Complement				139

GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Fleet Management</i>			
ADMR FLEET SVCS	1		
CLERK INVENT CONTROL	3		
CLERK INVENT CONTROL SR	5		
CREWPERSON	3		
DRIVER FUEL TRUCK	2		
FOREMAN AUTO MECHANICS	8		
HELPER MECHANIC	34		
MECH MASTER	38		
MECH MASTER LO	19		
MGR FINANCE FLEET	1		
MGR FLEET SVCS	2		
MGR PROCUREMENT & INV FLEET	1		
SPEC FUEL MGMT	1		
SUPER BUSINESS AFFAIRS	1		
SUPER FUEL SUPPLIES & INV	1		
TECH ACCOUNTS PAYABLE	4		
TECH AUTOMOTIVE RESTORATION	8		
WELDER MASTER	7		
Total Fleet Management	139		
<u>TOTAL VEHICLE MAINTENANCE FUND</u>			<u>139</u>



Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes. Included in special revenue funds are:

Solid Waste Management

This fund provide the highest level of service excellence which supports clean and safe neighborhoods through the delivery of timely, cost effective and environmentally responsible solid waste, recycling and disposal services.

Metro Alarm

This fund's purpose is to reduce the number of false alarm call responses suffered by local law enforcement agencies each day and night, and through such reduction bring about more efficient and effective response via alarm permit registration/user cooperation.

Zoo

This fund preserves wildlife through education, conservation, and research, and is operated through a public/private partnership between the City and the Memphis Zoological society.

Martin Luther King Park Improvements

This fund maintain MLK Park at a level that will afford the public an enjoyable, safe, quality experience.

Office of Planning and Development

This fund accounts for Federal, State and Local grant revenues and expenditures.

PUBLIC WORKS

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
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Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	26,239,623	29,924,608	26,529,390	30,619,514
Materials & Supplies	10,969,074	12,805,221	13,509,222	13,231,273
Service charges	14,555,639	14,767,027	15,162,248	15,596,427
Transfers out	2,589,178	3,947,142	3,516,142	5,316,142
Capital Outlay	535,244	475,000	679,636	1,679,886
Total Expenditures	54,888,758	61,918,998	59,396,638	66,443,242
Program Revenue	(60,208,462)	(58,732,125)	(60,586,685)	(56,033,274)
Net Expenditures	(5,319,704)	3,186,873	(1,190,047)	10,409,968
<i>Funded Staffing Level</i>				619.00
Authorized Complement				619

PUBLIC WORKS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Solid Waste Administration</u>		<u>Solid Waste Disposal</u>	
ACCOUNTANT ASSOCIATE A	1	CREWPERSON	5
ADMR SOLID WASTE OPER	1	DRIVER TRACTOR TRAILER	20
CLERK ACCOUNTING B	1	DRIVER TRUCK	9
CLERK GENERAL B	4	OPER HEAVY EQUIP	2
COORD FLEET MAINT	1	SUPER DISPOSAL SP WASTE	1
CREWPERSON	2	SUPER TRANSFER STATION	3
DIRECTOR SOLID WASTE DEPUTY	1	TECH DISPOSAL	2
FOREMAN SOLID WASTE	2	TECH TRANSFER STATION	1
INSP SERVICE FEE	2	Total Solid Waste Disposal	43
INSP SERVICE FEE SENIOR	2		
MECH MNT	12	<u>Solid Waste Recycling</u>	
MGR COMPOST ENV PROJ	1	ADMR RECYCLING	1
MGR SOLID WASTE FEES	1	CREWPERSON	2
MGR SUPPORT SVCS SWM	1	DRIVER TRACTOR TRAILER	1
SECRETARY A	1	MECH HEAVY EQUIP	3
SPEC HEALTH SAFETY	1	MGR COMPOST	1
SPEC SOLID WASTE FEES	1	MGR RECYCLING	1
SUPER CART CENTRAL	1	REP RECYCLING	1
Total Solid Waste Administration	36	SECRETARY C	1
		Total Solid Waste Recycling	11
<u>Solid Waste Collections</u>		<u>Support Services</u>	
ADMR SOLID WASTE SECTOR	2	MECH HEAVY EQUIP	3
CLERK GENERAL A	1	MECH HEAVY EQUIP LD	1
CLERK GENERAL B	10	Total Support Services	4
CREWCHIEF	156		
CREWPERSON	245		
DISPATCHER	1		
DRIVER TRUCK	58	TOTAL PUBLIC WORKS	619
FOREMAN GROUNDS MNT	1		
MGR HEAVY EQUIP OPER SW	1		
MGR SANITATION AREA	4		
OPER HEAVY EQUIP	2		
OPER HEAVY EQUIP LD	6		
OPER SPEC EQUIP II	13		
SUPER AREA IMPROVEMENT	5		
SUPER CLERICAL OPER	2		
SUPER ZONE SANITATION	18		
Total Solid Waste Collections	525		



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	264,991	308,733	310,377	318,237
Materials & Supplies	158,613	216,770	152,209	358,170
Total Expenditures	423,604	525,503	462,586	676,407
Program Revenue	(478,863)	(512,650)	(113,868)	(616,450)
Revenue Over (Under) Expense	(55,259)	12,853	348,718	59,957
<i>Funded Staffing Level</i>				7.00
Authorized Complement				7

FINANCE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Metro Alarm Fund</i>			
ADMR METRO ALARM	1		
CLERK ACCOUNTING A	1		
CLERK GENERAL A	2		
COORD METRO ALARM	1		
SPEC ALARM DATA	2		
Total Metro Alarm Fund	<u>7</u>		
<u>TOTAL FINANCE</u>	<u>7</u>		



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	0	330,461	332,317
Total Expenditures	0	0	330,461	332,317
Program Revenue	(180,149)	0	(72,757)	0
Net Expenditures	(180,149)	0	257,704	332,317
<i>Funded Staffing Level</i>				0.00



Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	210,551	0	0	0
Materials & Supplies	3,240	0	0	0
Capital Outlay	2,288			
Total Expenditures	216,079	0	0	0
Program Revenue	(138,425)	0	0	0
Net Expenditures	77,654	0	0	0
<i>Funded Staffing Level</i>				0.00

Operating Budget

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
Personnel Services	0	210,842	180,624	187,820
Materials & Supplies	0	0	624	600
Capital Outlay	0	47,540	47,540	47,540
Total Expenditures	0	258,382	228,788	235,960
Program Revenue	0	140,446	140,446	131,000
Net Expenditures	0	117,936	88,342	104,960
<i>Funded Staffing Level</i>				3.00

PLANNING & DEVELOPMENT

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>MLK Park Improvements</i>			
DRIVER TRUCK	2		
FOREMAN GROUND MAINT	1		
Total MLK Park Improvements	3		
<u>TOTAL GENERAL SERVICES</u>	<u>3</u>		



PLANNING & DEVELOPMENT

Operating Budget

Category	FY2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY2014 Proposed
Grant Expenditures				
Depot Redevelopment Agency	71,937	0	0	0
Industrial Development Board	686,330	500,000	200,000	500,000
Neighborhood Planning/CRA	99,715	542,098	100,000	200,000
CRA/Projects(230401)	4,201,123	4,867,700	3,500,000	2,500,000
Tree Bank	770	30,000	2,000	40,000
Community Challenge	146,096	883,500	460,000	780,000
Total Expenditures:	5,205,971	6,823,298	4,262,000	4,020,000
Grant Revenues				
Depot Redevelopment Agency	(85,709)	0	0	0
Industrial Development Board	(423,856)	(500,000)	(353,843)	(500,000)
Neighborhood Planning/CRA	(115,500)	(542,098)	(200,000)	(200,000)
CRA Projects (230401)	(4,750,000)	(4,867,700)	(3,500,000)	(2,500,000)
Tree Bank	(11,360)	(30,000)	(8,000)	(40,000)
Community Challenge	(146,096)	(883,500)	(460,000)	(780,000)
Total Revenues	(5,532,521)	(6,823,298)	(4,521,843)	(4,020,000)

Please note that CRA and Depot will change when annual increase is added to salaries



The Memphis City Administration develops a Five-Year Financial Plan for the General Fund. The Five Year Financial Plan is an indication of management's best assessment of future revenues, expenditures and operating results over the five-year forecast period.

The compilation and review of the Plan provides an opportunity to put current funding decisions in context with longer-term economic conditions while affording City management a realistic projection of the ongoing financial impact of policy decisions. The Plan also provides an opportunity to demonstrate to policy makers the likely impact of the short-term capital investment and financing decisions on the City's longer-term financial capacity.

Major goals of the Five-Year Financial Plan include the following:

1. To put the City's annual budget making process into a five-year planning horizon to facilitate prudent financial management.
2. To provide an environment for setting revenue and expenditure targets and for evaluating budget priorities in light of projected fiscal conditions.
3. To present a picture of the longer-term strategic financial issues facing the City, while highlighting funding priorities for budget planning.
4. To identify potential structural budget imbalances, surpluses or shortfalls.
5. To provide a useful framework for reviewing and refining the City's financial forecasts, as well as its financial management goals and priorities.

In preparing the Plan, the Budget Office takes into account historical experience, as well as the economic uncertainties underlying the revenue outlook and growth in expenditures during the five-year period. The City's key assumptions for revenues and expenditures are provided in the following paragraphs.

The revenue projections assume minimal growth in the two main revenue categories of local taxes and state taxes for the next four years with growth of approximately 1. Given the economic dependency of these two revenue categories, the current financial climate, which reflects unstable unemployment, and housing instability, effectively negate historical growth and collection trends for property and tax sale revenue. Consequently revenue projections presented are very conservative.

Expenditure projections represent expenditure growth for most expenditure categories only as identified by the respective operating divisions. Most expenditures are planned at baseline amounts of the FY 2014 budget unless there are known changes on the horizon. Expenditure projections also reflect the impact of known and proposed spending for personnel, or operating expenditures resulting from capital projects in the City's Five-Year Capital Improvement Plan. Personnel Expenditures, in general, are held at no growth as many employees are subject to bargaining unit agreements which will be negotiated at a future time.

Financial data in this section does not represent an approved financial plan, and it does not represent the final form of a financial plan that will be presented to the City Council for a future consideration. This section is intended to provide a high level look at projected revenues and expenditures for long range planning purposes. There are a number of financial decisions that could not be projected during the development of this data, including changes in the tax rate, the impact of grant awards, the use of technology and the impact of new service delivery strategies.

REVENUE AND EXPENDITURE SUMMARY

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<u>Revenues</u>					
Local Taxes	420,285,627	430,815,450	434,851,171	438,932,431	443,321,755
State Taxes	54,070,000	54,968,616	55,540,620	56,164,841	56,700,489
Licenses and Permits	10,222,500	10,074,929	10,494,630	10,515,177	10,600,000
Fines and Forfeitures	14,500,000	12,669,640	12,932,232	13,204,303	13,400,000
Charges for Services	1,362,500	1,712,400	1,712,400	1,712,400	1,712,400
Use of Money and Property	349,000	455,509	449,861	444,327	300,000
Other Revenues	6,911,911	3,241,911	3,241,911	3,241,911	3,241,911
Transfer In	72,113,000	75,897,057	76,217,500	76,544,352	77,309,795
Total Revenues	579,814,538	589,835,512	595,440,325	600,759,742	606,586,350
<u>Net Division Expenditures</u>					
City Attorney	9,584,112	9,647,909	9,647,909	9,647,909	9,619,230
City Council	1,524,727	1,552,226	1,552,226	1,552,226	1,552,226
City Court Clerk	3,437,076	3,076,973	3,076,976	3,076,976	3,076,976
City Court Judges	616,660	619,160	619,160	619,160	619,160
City Engineer	7,634,771	7,538,003	7,538,003	7,538,003	7,538,003
Executive	5,514,396	5,564,302	5,573,302	5,573,302	5,573,302
Finance	4,687,846	4,831,694	4,831,694	4,831,654	5,302,512
Fire Services	131,722,448	141,202,265	140,910,516	141,605,892	142,418,678
General Services	19,480,119	20,120,862	20,160,141	20,080,862	20,769,362
Grants and Agencies	68,044,813	62,697,381	62,697,381	62,697,381	62,697,381
HCD	4,363,531	4,369,031	4,369,031	4,369,031	4,369,031
Human Resources	6,373,828	6,450,208	6,450,208	6,450,208	6,450,208
Information Systems	15,160,886	15,197,095	15,188,336	15,233,173	15,251,754
Parks and Neighborhoods	38,706,265	38,805,885	38,977,879	38,759,903	38,495,587
Polices Services	230,131,746	248,638,139	247,187,624	247,216,761	247,216,761
Public Works	19,751,285	13,328,705	13,383,152	13,429,178	13,488,533
Total Expenditures	566,734,509	583,639,838	582,163,538	582,681,619	584,438,704



CITY ATTORNEY**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	4,388,175	4,451,972	4,451,972	4,451,972	4,423,293
Materials & Supplies	5,195,937	5,195,937	5,195,937	5,195,937	5,195,937
Gross Expenditure	9,584,112	9,647,909	9,647,909	9,647,909	9,619,230
Expense Recoveries	0	0	0	0	0
Total Expenditures	9,584,112	9,647,909	9,647,909	9,647,909	9,619,230
Program Revenue	0	0	0	0	0
Net Expenditures	9,584,112	9,647,909	9,647,909	9,647,909	9,619,230



Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	1,377,777	1,405,276	1,405,276	1,405,276	1,405,276
Materials & Supplies	146,950	146,950	146,950	146,950	146,950
Gross Expenditure	1,524,727	1,552,226	1,552,226	1,552,226	1,552,226
Expense Recoveries	0	0	0	0	0
Total Expenditures	1,524,727	1,552,226	1,552,226	1,552,226	1,552,226
Program Revenue	0	0	0	0	0
Net Expenditures	1,524,727	1,552,226	1,552,226	1,552,226	1,552,226

CITY COURT CLERK

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	3,132,457	3,197,354	3,197,357	3,197,357	3,197,357
Materials & Supplies	1,954,619	1,679,619	1,679,619	1,679,619	1,679,619
Capital Outlay	150,000	0	0	0	0
Transfers out	0	0	0	0	0
Gross Expenditure	5,237,076	4,876,973	4,876,976	4,876,976	4,876,976
Expense Recoveries	0	0	0	0	0
Total Expenditures	5,237,076	4,876,973	4,876,976	4,876,976	4,876,976
Program Revenue	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)
Net Expenditures	3,437,076	3,076,973	3,076,976	3,076,976	3,076,976



CITY COURT JUDGES

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	562,837	568,337	568,337	568,337	568,337
Materials & Supplies	53,823	50,823	50,823	50,823	50,823
Gross Expenditure	616,660	619,160	619,160	619,160	619,160
Expense Recoveries	0	0	0	0	0
Total Expenditures	616,660	619,160	619,160	619,160	619,160
Program Revenue	0	0	0	0	0
Net Expenditures	616,660	619,160	619,160	619,160	619,160



CITY ENGINEERING

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	6,648,525	6,551,757	6,551,757	6,551,757	6,551,757
Materials & Supplies	1,745,009	1,745,009	1,745,009	1,745,009	1,745,009
Gross Expenditure	8,393,534	8,296,766	8,296,766	8,296,766	8,296,766
Expense Recoveries	0	0	0	0	0
Total Expenditures	8,393,534	8,296,766	8,296,766	8,296,766	8,296,766
Program Revenue	(758,763)	(758,763)	(758,763)	(758,763)	(758,763)
Net Expenditures	7,634,771	7,538,003	7,538,003	7,538,003	7,538,003



Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	2,755,008	2,794,914	2,794,914	2,794,914	2,794,914
Materials & Supplies	1,696,930	1,706,930	1,715,930	1,715,930	1,715,930
Grants & subsidies	1,062,458	1,062,458	1,062,458	1,062,458	1,062,458
Gross Expenditure	5,514,396	5,564,302	5,573,302	5,573,302	5,573,302
Expense Recoveries	0	0	0	0	0
Total Expenditures	5,514,396	5,564,302	5,573,302	5,573,302	5,573,302
Program Revenue	0	0	0	0	0
Net Expenditures	5,514,396	5,564,302	5,573,302	5,573,302	5,573,302

FINANCE**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	3,826,458	3,973,306	3,973,306	3,973,266	4,450,424
Materials & Supplies	870,388	867,388	867,388	867,388	861,088
Capital Outlay	1,000	1,000	1,000	1,000	1,000
Gross Expenditure	4,697,846	4,841,694	4,841,694	4,841,654	5,312,512
Expense Recoveries	0	0	0	0	0
Total Expenditures	4,697,846	4,841,694	4,841,694	4,841,654	5,312,512
Program Revenue	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Net Expenditures	4,687,846	4,831,694	4,831,694	4,831,654	5,302,512



FIRE SERVICES**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	138,590,574	146,555,943	145,792,577	146,000,907	146,312,437
Materials & Supplies	17,046,684	18,561,132	19,032,749	19,519,795	20,021,051
Capital Outlay	35,250	35,250	35,250	35,250	35,250
Gross Expenditure	155,672,508	165,152,325	164,860,576	165,555,952	166,368,738
Expense Recoveries	0	0	0	0	0
Total Expenditures	155,672,508	165,152,325	164,860,576	165,555,952	166,368,738
Program Revenue	(23,950,060)	(23,950,060)	(23,950,060)	(23,950,060)	(23,950,060)
Net Expenditures	131,722,448	141,202,265	140,910,516	141,605,892	142,418,678



GENERAL SERVICES**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	12,696,902	13,337,645	13,377,645	13,297,645	13,297,645
Materials & Supplies	7,522,561	7,522,561	7,521,840	7,522,561	8,211,061
Capital Outlay	35,000	35,000	35,000	35,000	35,000
Gross Expenditure	20,254,463	20,895,206	20,934,485	20,855,206	21,543,706
Expense Recoveries	0	0	0	0	0
Total Expenditures	20,254,463	20,895,206	20,934,485	20,855,206	21,543,706
Program Revenue	(774,344)	(774,344)	(774,344)	(774,344)	(774,344)
Net Expenditures	19,480,119	20,120,862	20,160,141	20,080,862	20,769,362



GRANTS & AGENCIES

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	292,559	296,507	296,507	296,507	296,507
Materials & Supplies	9,150	9,150	9,150	9,150	9,150
Grants & subsidies	62,880,274	61,736,894	61,736,894	61,736,894	61,736,894
Transfers out	6,680,330	2,472,330	2,472,330	2,472,330	2,472,330
Gross Expenditure	69,862,313	64,514,881	64,514,881	64,514,881	64,514,881
Expense Recoveries	0	0	0	0	0
Total Expenditures	69,862,313	64,514,881	64,514,881	64,514,881	64,514,881
Program Revenue	(1,817,500)	(1,817,500)	(1,817,500)	(1,817,500)	(1,817,500)
Net Expenditures	68,044,813	62,697,381	62,697,381	62,697,381	62,697,381



Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	272,750	278,250	278,250	278,250	278,250
Materials & Supplies	177,506	177,506	177,506	177,506	177,506
Grants & subsidies	6,413,275	3,913,275	3,913,275	3,913,275	3,913,275
Gross Expenditure	6,863,531	4,369,031	4,369,031	4,369,031	4,369,031
Expense Recoveries	0	0	0	0	0
Total Expenditures	6,863,531	4,369,031	4,369,031	4,369,031	4,369,031
Program Revenue	(2,500,000)	0	0	0	0
Net Expenditures	4,363,531	4,369,031	4,369,031	4,369,031	4,369,031

HUMAN RESOURCES

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	4,097,467	4,173,847	4,173,847	4,173,847	4,173,847
Materials & Supplies	2,276,361	2,276,361	2,276,361	2,276,361	2,276,361
Gross Expenditure	6,373,828	6,450,208	6,450,208	6,450,208	6,450,208
Expense Recoveries	0	0	0	0	0
Total Expenditures	6,373,828	6,450,208	6,450,208	6,450,208	6,450,208
Program Revenue	0	0	0	0	0
Net Expenditures	6,373,828	6,450,208	6,450,208	6,450,208	6,450,208



INFORMATION SERVICES**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	1,528,180	1,546,879	1,520,260	1,546,879	1,546,879
Materials & Supplies	13,784,706	13,805,256	13,826,217	13,847,597	13,869,405
Gross Expenditure	15,312,886	15,352,135	15,346,477	15,394,476	15,416,284
Expense Recoveries	0	0	0	0	0
Total Expenditures	15,312,886	15,352,135	15,346,477	15,394,476	15,416,284
Program Revenue	(152,000)	(155,040)	(158,141)	(161,303)	(164,530)
Net Expenditures	15,160,886	15,197,095	15,188,336	15,233,173	15,251,754



PARKS & NEIGHBORHOODS

FIVE YEAR PROJECTION

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	27,511,017	27,805,571	27,790,292	27,790,292	27,790,292
Materials & Supplies	18,541,141	18,238,345	18,423,349	18,203,892	18,068,892
Capital Outlay	83,000	133,000	133,000	133,000	133,000
Grants & subsidies	819,218	819,218	819,218	819,218	819,218
Inventory	342,839	342,839	342,839	342,839	342,839
Service charges	59,656	59,656	59,656	59,656	59,656
Transfers out	350,431	348,637	350,906	352,387	353,071
Gross Expenditure	47,647,646	47,747,266	47,919,260	47,701,284	47,566,968
Expense Recoveries	0	0	0	0	0
Total Expenditures	47,647,646	47,747,266	47,919,260	47,701,284	47,566,968
Program Revenue	(8,941,381)	(8,941,381)	(8,941,381)	(8,941,381)	(9,071,381)
Net Expenditures	38,706,265	38,805,885	38,977,879	38,759,903	38,495,587



POLICE SERVICES**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	203,802,938	220,961,994	221,084,280	221,113,417	221,113,417
Materials & Supplies	26,104,322	28,401,327	28,401,327	28,401,327	28,401,327
Capital Outlay	0	0	0	0	0
Transfers out	4,148,608	3,169,040	1,626,239	1,626,239	1,626,239
Gross Expenditure	234,055,868	252,532,361	251,111,846	251,140,983	251,140,983
Expense Recoveries	0	0	0	0	0
Total Expenditures	234,055,868	252,532,361	251,111,846	251,140,983	251,140,983
Program Revenue	(3,924,122)	(3,894,222)	(3,924,222)	(3,924,222)	(3,924,222)
Net Expenditures	230,131,746	248,638,139	247,187,624	247,216,761	247,216,761



PUBLIC WORKS**FIVE YEAR PROJECTION**

Category	FY 2014 Adopted	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Personnel Services	8,877,766	8,557,656	8,557,656	8,557,656	8,557,656
Materials & Supplies	12,790,378	6,810,908	6,865,355	6,911,381	6,970,736
Capital Outlay	123,000	0	0	0	0
Gross Expenditure	21,791,144	15,368,564	15,423,011	15,469,037	15,528,392
Expense Recoveries	0	0	0	0	0
Total Expenditures	21,791,144	15,368,564	15,423,011	15,469,037	15,528,392
Program Revenue	(2,039,859)	(2,039,859)	(2,039,859)	(2,039,859)	(2,039,859)
Net Expenditures	19,751,285	13,328,705	13,383,152	13,429,178	13,488,533



Memphis at a Glance

Government

The City of Memphis was incorporated in 1826. The present Charter was adopted in 1968, establishing a Mayor-Council form of government. In 1995, the Council adopted a new district plan for the 13 Council positions. A total of nine districts were created. Seven districts have one representative each and two “super districts” have three representatives each.

Demographics

Land Area

Memphis - 2011	348.9 sq. miles
Counties:	Sq. Miles
Shelby (includes Memphis)	755
Crittenden	610
DeSoto	478
Tipton	459
Fayette	704
Marshall	706
Tate	404
Tunica	455
Total	4,571

Population

2012 (est.)	656,269
2017 (proj.)	672,283

Age (2011)

Under 5	9.4%
5 - 14	13.3%
15 - 19	7.4%
20 - 24	8.1%
25 - 34	14.6%
35 - 44	12.3%
45 - 54	12.8%
55 - 64	11.0%
65 - 75	6.1%
75+ years	5.0%

Sex

Male	47.5%
Female	52.5%

Race

White	29.5%
Black	61.5%
Asian & Pacific Islander	1.7%
Other	7.3%

Climate

Avg. Summer Temp	80
Avg. Winter Temp	43
Avg. Annual Temp	62
Avg. Precipitation	54 inches
Avg. Snowfall	4.6 inches
Elevation	262 feet

Economics

Major Employers

Federal Express	31,000
Memphis Bd. of Education	15,969
U.S. Government	13,900
Methodist Healthcare	9,250
Baptist Memorial Hospitals	7,286
Shelby County Government	5,704
Memphis City Government	7,152
Wal-Mart	6,000
Naval Support Activity	4,076
TN State Government	8,600
Shelby Co. Bd. of Education	5,400
Park Place Entertainment	4,057
University of UT – Memphis	3,194
Internal Revenue Service	4,000
Kroger Delta Marketing	3,568
United Postal Service	3,500
First Tennessee Bank	2,932
International Paper	3,200
St. Jude Hospital	3,200
University of Memphis	2,800

Unemployment Rates

(2011 Avg.)	
Memphis MSA	9.0%
Shelby County	9.1%
Tennessee	8.0%
United States	8.1%

Household Income

(2011 Est. avg.)	
Memphis	\$54,869
Shelby County	\$67,650
Memphis MSA	\$66,120

Sales Tax

Local	2.25%
State	7.00%

Property Tax Rates

(Per \$100 value)	
Memphis City	\$3.01
Shelby County	\$4.09
Total in Memphis City Limits	\$7.07



Memphis at a Glance

Retail Sales

Shelby County (In Billions)

2008	\$12.9
2009	\$11.7
2010	\$12.1
2011	\$12.8
2012	\$13.5

Bond Rating

General Obligation Bonds

Moody's	Aa2
Standard & Poor.....	AA
Fitch	AA-

Sanitary Sewage System Revenue Bonds

Moody's	Aa3
Standard & Poors.....	AA
Fitch	AA-

Real Estate

Real Estate	Sq. Feet
Office Space	19,816,898
Vacancy Rate.....	19.9%
Industrial Space	174,139,8789
Vacancy Rate.....	13.70%

Office Space

Total Market Size (sq.ft.) ...	19,816,898
Square Feet Available.....	4,639,695
Vacancy Rate.....	19.9%
Net Absorption (sq.ft.)	(12,251)
Asking Direct Lease Rate (\$/sq.ft.)	\$17.30

Industrial Space

Total Market Size (sq.ft.) .	174,139,878
New Construction (sq.ft.).....	Not Avail.
Square Feet Available.....	28,840,846
Vacancy Rate.....	13.80%
Net Absorption (sq.ft.)	415,324
Avg. Gross Lease Rates	
100,000+sq. ft. (\$/s.f.)	\$3.34
Psychiatrists/Psychologists	313
Ambulatory Surgical Centers	29

Education

Memphis City Schools

Total Enrollment.....	101,696
Number of Schools:	

Elementary.....	116
Middle/Junior.....	41
High School.....	43
Specialty Centers.....	21

College Entrance Exam Scores

ACT:	
Memphis City Schools	16.4
Shelby County Schools.....	20.8
Tennessee	19.2
U.S.....	21.1

Service Statistics

Fire

Uniform strength	1,604
Fire Stations.....	57
Divisions.....	2
Battalions	11
Number of engine companies	56
Number of truck companies	22
Hazardous Materials Squads.....	2
Air Crash Apparatus.....	3
Emergency Medical Units	34

Police

Uniform strength	2,385
Number of Precincts	10
Number of Squad cars in fleet	1,575+

Airport

Annual Departures	133,633
Airlines	7
Freight Carriers	8
Total Passengers	6,753,186
Total Cargo (lbs.)	8,855,000,000
(Busiest cargo airport in the world)	

Public Works

Solid Waste/Garbage Collection

Tons Solid Waste Disposed... ..	283,817
Tons Solid Waste Diverted	136,452
Homes Recycling (curbside) ..	185,032

Street Maintenance

Total Road Lane Miles	6,750
Curb & Gutter Miles	6,060



Memphis at a Glance

Street Lights 83,800
 Tons Asphalt Produced 85,700
 Lane Miles Resurfaced 236

Storm Drainage System

Roadside Ditches (miles)..... 1,690
 Underground Pipes..... 2,650 miles
 Storm Water Inlets 70,000

Sewer System

Sewer (miles)..... 3,605
 Sewer Pump Stations 103
 Daily Usage (gals/day) 149 million

T.E. Maxson Treatment Plant

Wastewater Treated (gal.) . 24.8 billion
 Sludge Disposal (lbs.)..... 128.5 million

M. C. Stiles Treatment Plant

Wastewater Treated (gal.) . 29.6 billion
 Sludge Disposal (lbs.)..... 86 million

Flood Control

Pumping Stations 11
 Earth Levees (miles)..... 20
 Flood Gates 32
 Reservoirs (acres) 643
 Flood Wall (linear ft.) 17,089

City Engineering

Traffic Control

Signals repaired or replaced..... 4,951
 Bicycle Lanes 51

Park Services

Recreation

Parks 158
 Acreage 5,410
 Golf Courses..... 8
 Aquatic Sights..... 17
 Community Centers..... 25
 Tennis Centers 7
 Walking Trails 55
 Playgrounds..... 109
 Fairgrounds Building (sq. ft.)..... 47,500
 Liberty Bowl seating capacity .. 61,008
 Zoo Acreage 36
 Senior Centers..... 4
 Libraries 18

Other Recreation Facilities

Liberty Bowl Memorial Stadium
 Memphis Pink Palace Museum

Fairgrounds/Tiger Lane
 Memphis Zoological Gardens
 Memphis Botanic Garden
 Lichterman Nature Center
 Mud Island River Park
 Brooks Museum
 Levitt Shell

Services Provided By Other Governmental Units

Education

Memphis Board of Education

Health & Human Services

Memphis/Shelby County Health Department

Library Services

Memphis/Shelby County Public Library and Information Center

Public Housing

Memphis Housing Authority

Public Transportation

Memphis Area Transit Authority

Utilities

Memphis Light Gas & Water Division



AAM. American Association of Museums

AED. Automatic External Defibrillator

ADA. American Disabilities Act

ALS. Advanced Life Support

APCO. Association of Public Safety Communications Officials

ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

ALCOHOL COMMISSION. Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

ALLOCATION. Planned expenditures and funding sources approved in the CIP for specific projects.

ANTI-NEGLECT ORDINANCE. An ordinance which requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

APPROPRIATION. A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ATTRITION. Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

AUTHORIZED COMPLEMENT. Total number of positions that a division may fill
Due to attrition they may not be funded for the full fiscal year.

BDC. Business Development Center

BLS. Basic Life Support

BUDGET. An annual financial plan to allocate resources in order to achieve the City's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

CAFR. Comprehensive Annual Financial Report. A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the City.

CCE. Construction Code Enforcement

CDBG. Community Development Block Grant
The U.S. Department of Housing and Urban Development provides CBDG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate-income residents of the City.

CDC. Center for Disease Control

CE. Continuing Education

CFS. Calls for Service

CIP. Capital Improvement Program. Adopted plan of public improvements, scheduled on a priority basis, for the current

fiscal year and the succeeding four years, including estimated costs and funding sources.

C.L.E. Continuing Legal Education Credits

CLERB. Citizens' Law Enforcement Review Board

CO-ACT. Community Action. Mini-precincts based within the community.

CSFP. Commodity Supplemental Food Program

CAPITAL IMPROVEMENT BUDGET. The first fiscal year allocations of the CIP and reprogrammed allocations from prior year's CIP.

CAPITAL REPLACEMENT BUDGET. Adopted program for replacement of vehicles and equipment.

CHARGES FOR SERVICES. Fees received from fee-based public services.

CITIZENS POLICE ACADEMY. Training session that citizens can attend so they will have a better understanding of policing.

COMMUNITY BASED POLICING. A cooperative effort and communication between citizens and police officers in order to keep their community safe.

COUNTY ASSESSOR. Appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

COUNTY TRUSTEE. State constitutional office, the banker, principal tax collector, and revenue agent for all of Shelby County Government.

DOT. Department of Transportation. Agency designated to oversee all areas of transportation.

DRA. Depot Redevelopment Agency

DRS. Department of Regional Services

DEBT SERVICE FUND. Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DIVISION. A major unit of the City designated by the type of service provided.

DEPRECIATION. The decrease in the value of physical assets due to use and passage of time.

DEBT SERVICE. The payments of principal and interest on loans, notes, and bonds.

DOWN PAYMENT ASSISTANCE. Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

E.A.P. Employee Assistance Program. Program to assist employees with medical, mental, or personal problems.

EEOC. Equal Employment Opportunity Commission

EMD. Emergency Medical Dispatching. A system where fire dispatchers are trained and certified to give life saving instructions to citizens who call and request ambulance service.

EMS. Emergency Medical Services

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

EMT. Emergency Medical Technician. Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

ESL. English as a second language

ECONOMIC DEVELOPMENT LOANS. Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses
The City will lend 20% or a maximum of \$250,000 for each business.

ENTERPRISES FUNDS. Funds are used to account for the acquisition, operation and maintenance of the City's facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENSE RECOVERIES. Funds that are paid to a division after work is performed for another City division.

FA. False Alarms

FEMA. Federal Emergency Management Association

FF. Fire Fighter

FHA. Federal Housing Authority
Provides low interest loans for homebuyers.

FIRE Act. Fire Investment and Response Enhancement Act

FLSA. Fair Labor Standards Act. A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

FMLA. Family and Medical Leave Act. An Act which states that eligible employees shall be entitled to a total of 12 workweeks of leave during any 12 month period of time for health related reasons for the employee or their family.

FMZ. Fire Management Zone

FTE. Full Time Equivalent

FISCAL YEAR. A period of consecutive months designated as the budget year
The City's fiscal year is from July 1 to June 30.

FUNDED STAFF LEVEL. Number of full-time positions funded in the budget.

GFOA. Government Finance Officers Association. The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906

GMAQ. Greater Memphis Association for Quality

G.O. BONDS. General Obligation Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

G.R.E.A.T. Gang Resistance Education and Training
Federal grant received by the Police Division.

GENERAL FUND. The general operating fund of the City
It is used to account for all financial resources except those required to be accounted for in another fund.

GOALS AND OBJECTIVES. Service center defined measurable activities to be completed within the current budget.

GOLF SURCHARGE. User fees collected to pay for the maintenance of the City's golf courses.

Haz Mat. Hazardous Materials

HCD. Housing and Community Development
A division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

HUD. Housing and Urban Development

ICS. Incident Command System

IN SERVICE TRAINING. State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of course work each year.

INTERNAL SERVICE FUNDS. Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

LEPC. Local Emergency Planning Committee

LEGAL LEVEL. The numbered organizational level at which an operating budget has been adopted by Council.

LOCAL SHARED REVENUE. Revenue received from Shelby County Government.

LOUDERMILL. Supreme Court decision that stated when termination is considered as an end result, the following procedures must be used:

- (a) The employee's division will investigate the facts of the matter.
- (b) The employee will be given notice of the charges and an opportunity to be heard by the employee's division director.
- (c) Termination for just cause can then occur, if warranted.

MBOC. Minority Business Opportunity Committee

MCVB. Memphis Convention & Visitor's Bureau

M.F.D. Memphis Fire Department

M.H.A. Memphis Housing Authority

MMI. Memphis Museums, Inc.

MOU. Memorandum of Understanding

M.P.A. Memphis Police Association

M.P.D. Memphis Police Department

M/WBE. Minority/Women Business Enterprise

MATA. Memphis Area Transit Authority. MATA has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

MLG&W. Memphis Light, Gas and Water. City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee

MLG&W is managed by its President and a five member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.



MEMPHIS POLL. Annual survey where Memphis citizens can address a variety of public issues such as neighborhood concerns, crime, police, fire, public works, taxes and services, economic development, and recreation.

MODIFIED ACCRUAL ACCOUNTING. Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

NASA. National Aeronautics and Space Administration

NFPA. National Fire Protection Association

An organization devoted to the promotion of fire safety and awareness.

NP/CRA. Neighborhood Planning/Community Redevelopment Agency

NPDES. National Pollutant Discharge Elimination System. Federal law requires the City to apply for a permit, which indicates approval, for the drainage system design and the monitoring of the system.

NYSC. National Youth Sports Coach Association

NEIGHBORHOOD WATCH. A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

OJI

On The Job Injury

OON

Office of Nursing

OSHA. Occupational Safety and Health Administration

Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

PILOT. Pay In Lieu of Taxes

PM. Preventative Maintenance

PPO/POS. Preferred Provider Organization/ Point of Service

PST's. Police Service Technicians. Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

PART 1 CRIMES/OFFENSES. Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

PERFORMANCE-BASED-BUDGETING. A budgeting method that ties future allocations of resources to past performance.

PERFORMANCE MEASURES. Data collected to determine how well a service center is achieving its goals and objectives.

POLICE SUB-STATION. Geographic sub-division of a precinct.

PRECINCT. Geographic sub-division of the Police Division.

PROPERTY TAX RATE. The property tax rate is set by an ordinance. The Adopted FY 2006 tax rate is \$3.4332 on each \$100 of assessed value of each species of taxable property within the City. The taxes are apportioned as follows: Board of Education of the Memphis City Schools \$0.8271; General Purposes of the City of Memphis \$1.9088; Debt Service of the City of Memphis \$0.6941; Capital Pay-Go \$0.0032

REPROGRAMMED. CIP allocations which have not been appropriated that are carried forward to the next fiscal year

RESERVE OFFICERS. Citizens trained by the Police Division, who work 20 hours a month and serve in an officer capacity when full time officers are not available.

SCBA. Self Contained Breathing Apparatus

Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

SCCB. Shelby County Conservation Board

Parks legal level responsible for the maintenance of parks in Shelby County and Orgill Golf Course. Costs are reimbursed by Shelby County Government.

SLM. Spanish language materials

SOP. Standard Operating Procedure

Guidelines set by the service center

SERVICE CENTER. A sub-unit or cost center of a division.

SKYBOXES. Provide luxurious accommodations for spectators at Liberty Bowl Memorial Stadium events.

SPECIAL OPERATIONS RESPONSE TEAM (SORT). The

SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/rope rescue. These specialized skills provide this group of dedicated firefighters with the expertise to combat impossible odds to protect individuals from harm.

SPECIAL REVENUE FUND. Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STEP. Solid Waste Management. Public Work's legal level responsible for the collection, disposal, and recycling of solid waste.

TCA. Tennessee Code Annotated

TCP. Traffic Control Plan

TN-TF1. Tennessee Task Force 1

T.Q.S. Total Quality Service

T.V.A. Tennessee Valley Authority

TELE-SERVE. A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces, call volume and response times.

TRUNKED RADIO SYSTEM. A radio system that will provide unlimited frequencies and in emergency situations various City agencies can communicate with each other.

UCA. Uniform Certification Agency

UNION ARTICLES OF AGREEMENT. A negotiated agreement between the City and bargaining units regarding policies and procedures.

VFC. Vaccines for Children

WIC. Women, Infants and Children

WMD. Weapons of Mass Destruction

W.O. Work Order

