
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

Jim Strickland., Chairperson (District 5)

Bill Morrison District 1
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
Myron Lowery District 8-3
Kemp Conrad District 9-1
Shea Flinn III District 9-2
Reid Hedgepeth District 9-3

COURTS

Tarik B. Sugarmon, Administrative Judge (Division 2)

Earnestine Hunt Dorse City Court Judge Division 1
Jayne R. Chandler City Court Judge Division 3
Thomas E. Long City Court Clerk

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Memphis
Tennessee**

For the Fiscal Year Beginning

July 1, 2013

Executive Director



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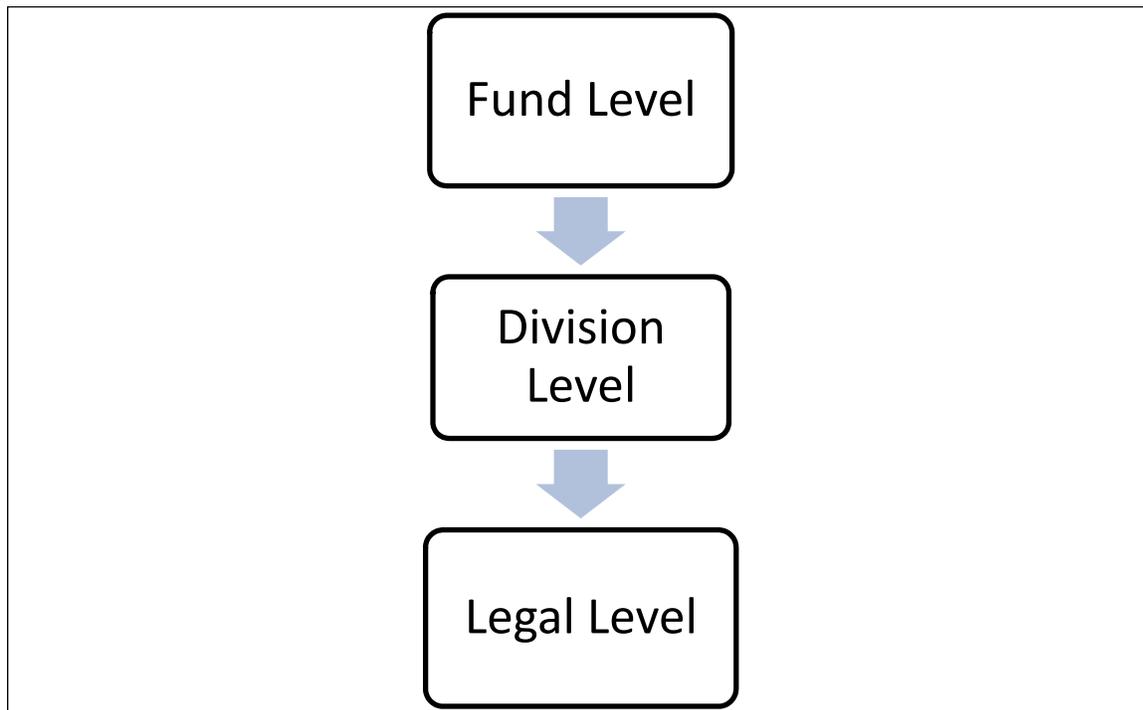
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Format and Organization of this Book

As the Table of Contents demonstrates, this book divides budget information into **major sections** and **sub-sections**, all designated by tabs. The following is a brief description of each section.

Revenues and Expenses are presented in the context of **Funds** which is the highest grouping of financial information. The second level of information grouping is at the **Division** Level. These levels summarize to the Fund Level. The lowest level of information grouping is the **Legal** Level (program level). This grouping summarizes to the Division level.



The General Fund is the largest fund. The General Fund is used to account for the general operations and activities that provide services to the citizens. It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax, Local Sales Tax, Licenses and Permits, and Fines and Forfeitures. The General Fund is the first fund section presented in this document. The major section titled Other Funds presents the Debt Fund, Enterprise Funds, Special Revenue Funds, and the Internal Service Funds.

Description of the Major Sections and Sub Sections

The **Introduction** section includes the Mayor’s Letter, followed by historical information about the City of Memphis, the Governmental Structure, and the City’s Organizational Chart.

HOW TO USE THIS BOOK

The **Budget Overview** section provides a summary of the budget and explains some of the factors behind the numbers presented. This section also identifies the City's Mission and Priorities and Performance Accountability Plan. The sub-sections describes the City's Budget Process and Policy, the All Funds Financial Summary and individual summaries of each Fund, the Tax History, the Operating Ordinance, the Authorized Positions and the Capital Improvement Program (CIP) Summary.

The **General Fund Revenue** section of the book includes a summary of the General Fund revenues and a detailed listing of all unallocated revenues. Unallocated revenues are revenues that are for the general use of the City of Memphis and not specifically earned through the direct efforts of a City Division.

The **General Fund Expenditures** section of the book includes a summary of the General Fund expenditures. The sub sections in this group section provides the information at the **Division Level** and the **Legal Levels**. All Divisions included in this book have a uniform format. Each Division's budget provides the reader with supplemental information, not only about the Division's budget, but also about its mission, goals and performance toward providing the best services possible for citizens. Further information pertaining to the Division is presented at the legal level or program level. The City of Memphis' General Fund Budget is approved, by ordinance, at the Legal Level; therefore each Division will have one or more legal levels.

The information at the **Division Level**:

Comparative Financial Plan - This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Mission – A mission statement is a clear, concise statement of purpose that guides the action of the division and captures the essence of the Division's goals and philosophies.

Structure – The organization chart shows the Legal Level entities within the Division.

Services – This section list the activities provided by the Division and required by the public. Some of these are public safety, parks and recreation, public works and court.

Performance Highlights – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented between FY2014 and FY2015 budgets.

Strategic Goals – As Divisions present their budget for the upcoming year, it is important that decision-makers understand the long-term goals and the strategic issues facing the Division.



The information at the **Legal Level**:

Comparative Financial Plan - This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Key Performance Indicators (KPIs) – KPIs are types of performance measurements. The City uses KPIs as a way to assess the performances of the division and its legal level to evaluate the success of a particular activity or program.

The **Other Funds** section includes funds other than the General Fund. These Funds are self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. Other Funds are accounting entities with their own assets, liabilities, equity, revenues, and expenditures, for certain specific activities to accomplish definite objectives. These funds provide major support for the City's operation and are listed below.

Debt Service Fund – This 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.

Enterprise Fund – The Sewer Fund and the Storm Water Fund represents the City's Enterprise Funds which provide services to the public on a user charge basis.

Internal Service Fund – This fund provides services to other divisions of the City on a cost reimbursement basis. Included in the Internal Service Funds are:

Health Insurance Fund - accounts for the City's self-insurance for health benefits for City employees and their dependents.

Other Post-Employment Benefits (OPEB) Fund – accounts for the City's payment of healthcare benefits to retirees and their families.

Unemployment Fund – accounts for unemployment compensation deposited into the City's self-insured plan.

Fleet Management Fund – accounts for the maintenance and repair of all City vehicles and equipment.

Special Revenue Fund – These funds are required to account for the use of revenue earmarked by law for a particular and restricted purpose. Included in the Special Revenue Funds are:

Solid Waste Management Fund- accounts for the delivery of timely and environmentally responsible solid waste disposal services.

Metro Alarm Fund – Fund accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

HOW TO USE THIS BOOK

Martin Luther King Park Improvement Fund – Maintains the MLK Park.

Office of Planning and Development Fund – Fund programs that results in thriving and livable neighborhoods, safe and efficient buildings, and enhanced economic development opportunities.

Hotel/Motel Fund- Funds to support the convention center and tourism.

Municipal State Street Aid – State funds to support the state's system of streets, roads and bridges. Funds represent the local share of tax on motor fuel.

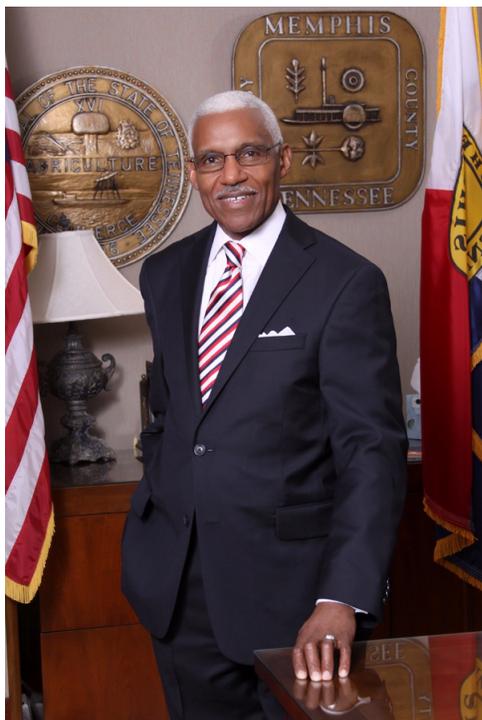
New Memphis Arena- Funds to retire debt of the FedEx forum.

Drug Enforcement Fund – Funds from seized properties that support the drug enforcement cost.

The **Strategic Planning** section details the City's Four-Year Financial Plan for the General Fund. This is merely a projection and it does not represent what will be adopted and approved by Council for that year. Budgets are approved one year at a time.

The **Appendix** section provides statistical information and includes the Community Profile and Glossary.





Members of the City Council and Citizens of Memphis,

With this letter, I am submitting the administration's proposed Operating Budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (the FY 2015 Operating Budget), as well as, the Capital Improvement Plan budget (FY 2015 CIP Budget). Both budgets reflect the challenging times in which we live. While these difficult financial times force us to prioritize and cut operating expenditures, we have strategically funded our budget to place emphasis on our essential priorities: 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.

Moreover, the balanced budget of \$597 million that I am presenting to you today is \$17 million less than the FY 2014 budget. This is the second year in a row that there has been a decrease in spending. Additionally, since 2009, the number of employees has dropped 6 percent with minimal layoffs.

The administration's proposed budget is designed to get us closer to restoring the City's financial stability. In 2009, in the wake of the Great Recession, financial markets fell, real estate values plummeted (sharply cutting property tax revenues), unemployment rose sharply, incomes fell and the value of our employee pension plan declined by over half a billion dollars. Since 2009, the condition of our pension fund has worsened to the point that it is now the City single biggest financial issue. Over the same period, the costs of our medical plans - for employees and retirees - have skyrocketed. The proposed 2015 Budget is designed to address these challenges by rebalancing our priorities to reflect this new reality.

The proposed FY 2015 Operating Budget includes an increase of approximately \$15 million to help fund our pension system. Combined with a FY14 contribution of \$20 million, pension payments will be approximately \$35 million. Since 2008, financial constraints have prevented us from paying the full Actuarially Required Contribution (ARC) needed to maintain solvency long-term. The current ARC is approximately \$95 million. Under newly enacted Tennessee law, the City will be required to ramp up our annual contributions until we reach 100%, no later than 2020.

The FY 2015 Operating Budget includes fundamental changes to medical benefits provided to current and former employees. First, the FY 2015 Budget assumes that the city will no longer pay 70% of the health care premium of retired, Medicare-eligible employees, their spouses and dependents. These retirees will have options: remain on the City's plan; join plans offered by either their current employers or their spouses' employers; purchase Medicare supplement plans; or join the new Affordable Care Act's health insurance exchanges or private exchanges. This change will save approximately \$27 million in FY 2015. Also, it will be the first step toward eliminating the \$1.3 billion unfunded OPEB (Other Post Employee Benefits Programs) liability. Second, the Budget assumes that we implement long overdue changes to the base health plan that will result in an additional \$4 million savings in FY 2015.

The FY 2015 Operating Budget holds spending on public safety (Police and Fire) basically flat. Spending and headcount in Police and Fire have been trending downward for the past two years and are at or near levels recommended by experts. We are evaluating cost-saving opportunities that would result from shifting certain public safety services to other City departments, where the work can be done more cost effectively. Also, we will be reorganizing within Police and Fire, shifting more of the work to non-commissioned staff. The goal is to keep the "boots on the street" when and where they are needed, and move non-core work to

other divisions or to civilian workers. Over time, we believe this effort will yield significant savings without compromising public safety.

Regarding revenue, there are modest increases that reflect an improving economy, which include increases for licenses and permits and revenue from the new parking initiative. These increases total approximately \$2.7 million.

It is envisioned these modest increases in revenue and substantial changes to medical benefits provide us much needed financial flexibility. In this proposed FY 2015 Budget, we proactively created a Pension/ Public Safety Reserve of approximately \$15 million to address any issues that may arise from either the implementation of the medical reforms or from unforeseen expenses in public safety. This strategy prepares us to meet our growing pension obligation (ARC) in FY2016.

As we reprioritize and economize our Operating Budget, we must keep an eye on the future and continue to help grow our economy through strategic and visionary capital investments. Our FY 2015 CIP Budget is \$83 million. Most significantly, I have proposed the purchase, demolition and redevelopment of the old Raleigh Springs Mall property. In its place will be a new multi-purpose government service / shopping center that will include a police precinct, a new library, and a community center. The adjoining property will be available for retail development. This \$24 million investment will help stabilize the area and provide the momentum to help surrounding neighborhoods become safer, healthier and more vibrant communities. The cost is significant, but the payoff will be even greater.

Our goal in the years ahead will be to continually access our service delivery model to ensure the most efficient and effective service possible, and direct all savings to our pension obligations. We will work to capture more revenue from a recovering and growing economy, and allocate additional revenue gains to pay our pension obligations and enhance core services.

In summary, our ability to sustain a financial recovery will depend in large part on reforming our pension system. In March, after six months of presentations and discussion, I presented my ordinance to move to a Defined Contribution Plan for unvested and new employees. It is ready for a vote. I urge the City Council to pass that ordinance, clear away the dark cloud that hangs over our City so that we can see our way to a more vibrant future. This proposed budget is a significant step toward financial stability and continued growth.

Having emerged from one of the worst financial crises our country's history, we are remain well-positioned for the possibilities of the future. And, this future will rise or fall based upon our vision and collective will.

In closing, I want to thank every employee of the City of Memphis for their hard work and continued dedication during this difficult period. I look forward to working with the City Council to produce a budget that will help restore Memphis as a City of Choice in which we all will want to live, work and play.

We are a strong city, and with your commitment, we will emerge stronger through this budgetary process.



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.

FY2015 Operating Budget	Proposed Budget	Amendments	Adopted Budget
General Fund Revenues			
Unallocated Revenues	566,874,762	4,835,750	571,710,512
Divisional Revenues	46,208,040	-	46,208,040
Total Revenues	613,082,802	4,835,750	617,918,552
General Fund Expenditures			
City Attorney	9,628,516	112,013	9,740,529
City Council	1,608,901	(5,249)	1,603,652
City Court Clerk	7,183,744	33,014	7,216,758
City Judges	631,524	10,001	641,525
Engineering	9,099,681	148,028	9,247,709
Executive	6,051,188	(91,192)	5,959,996
Finance	5,099,591	140,017	5,239,608
Fire Services	160,826,321	4,778,418	165,604,739
General Services	21,334,640	638,075	21,972,715
Grants & Agencies	43,278,003	3,292,996	46,570,999
Housing and Community Development	4,470,227	10,001	4,480,228
Human Resources	5,442,489	88,011	5,530,500
Information Services	16,277,963	(279,996)	15,997,967
Parks and Neighborhoods	49,625,373	829,458	50,454,831
Police Services	238,470,374	10,950,582	249,420,956
Public Works	17,748,388	406,047	18,154,435
Total Expenditures	596,776,923	21,060,224	617,837,147
Contribution/(Use) of Fund Balance	16,305,879	(16,224,474)	81,405
Total CIP Revenues	257,054,118	(4,608,000)	252,446,118
Total CIP Expenditures	257,054,118	(4,608,000)	252,446,118





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 2013 population was 657,457 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.

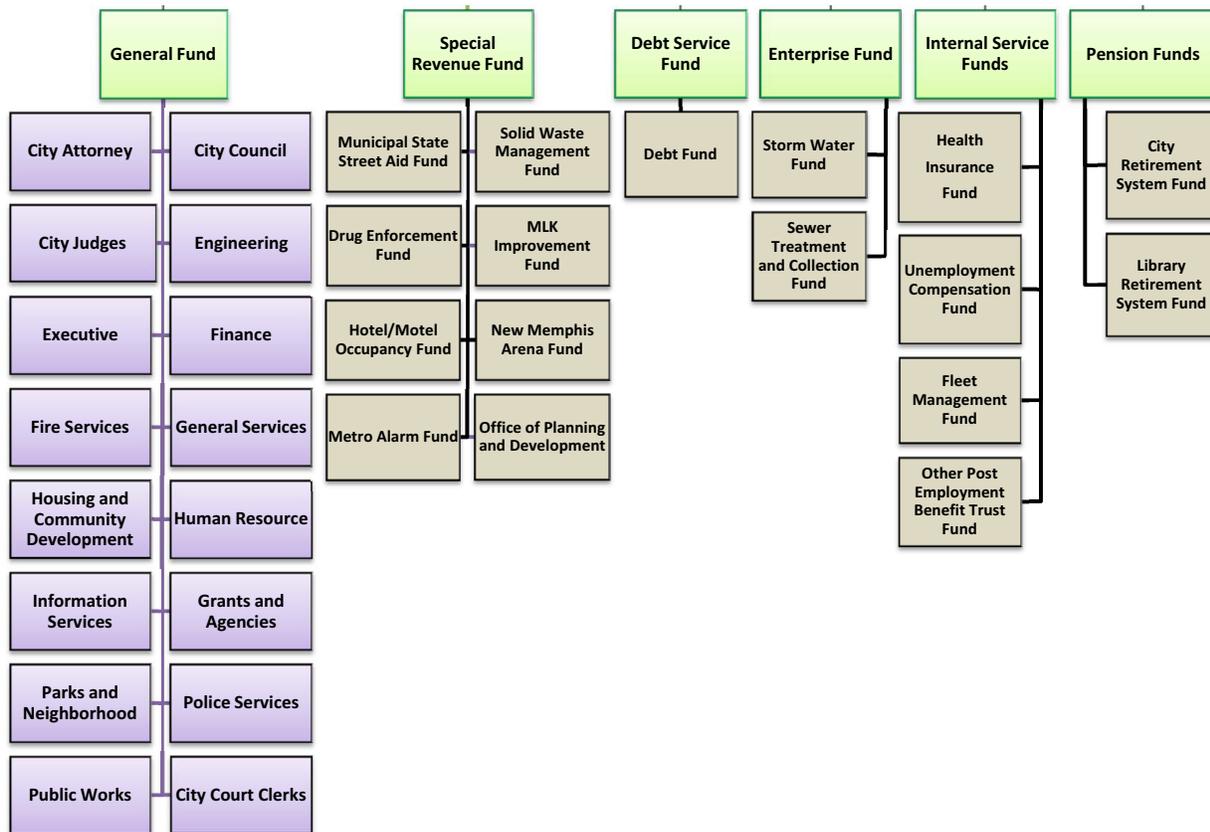
The major administrative divisions of the City include: Engineering; Executive; Finance; Fire Services; General Services; Information Services; Housing and Community Development; Legal; Parks and Neighborhoods; Human Resources; Police Services; Public Works/Sanitation; and the Office of Planning and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

City of Memphis Organization Structure by Funds



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, Memphis Area Transit Authority, Memphis Light, Gas & Water, Retirement and Pension system, Memphis & Shelby County Airport Authority, Memphis & Shelby County Convention Center, Memphis & Shelby County Building Code Advisory and City Center Commission.

Budget Overview

The Fiscal Year 2015 (FY 2015) budget reflects the difficult choices we face in the wake of the great recession of 2008 – 2009, and the ever-growing liabilities associated with the City's pension and retiree health care plans. One of the highest priorities of the FY 2015 Budget is to ensure the solvency of the pension plan – a moral and legal imperative for the City and, for many retirees, their sole source of retirement income. In order to ensure the solvency of the pension system, difficult cuts have been made to our employee and retiree health care plans on the premise that there are health care alternatives, but no pension alternatives. The plan is to ensure that employees, retirees and dependents have access to adequate medical care at a reasonable price. The savings realized in health care have been reallocated to shore-up the pension system. The FY 2015 Budget allocates the remaining resources to deliver essential services such as Police and Fire, all without burdening the public with higher tax rates.

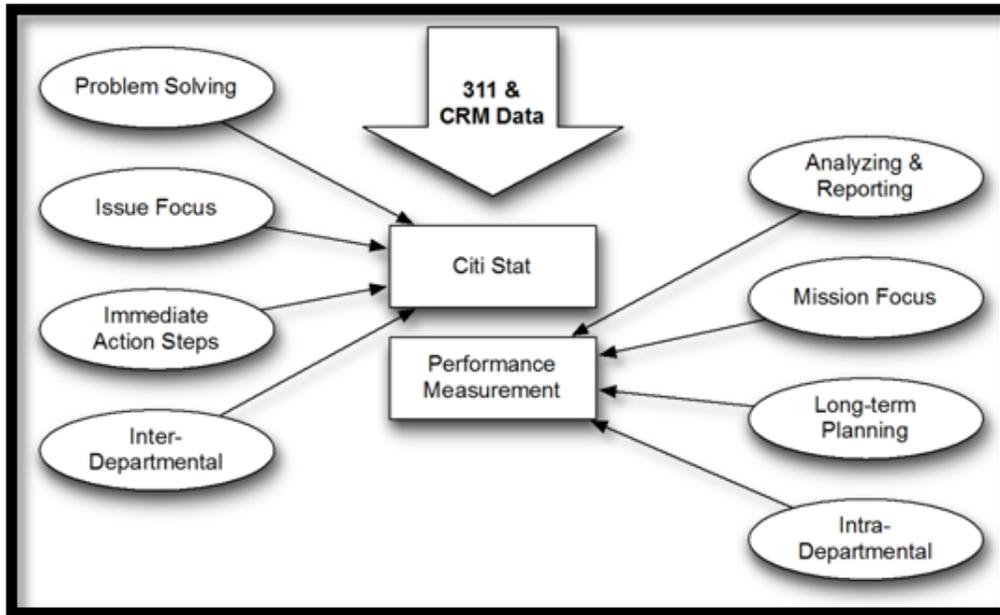
The Economic Impact on Budget Planning

Although the Memphis economy is diverse and the City is attracting new businesses, (we look forward to Bass Pro Shops opening one of its largest stores nationwide), there is a correlating response in the performance of our local economy with that of the national economy. As such, The City of Memphis' FY 2015 Budget is presented in the context of current economic conditions that are impacting the U.S. economy. Consequently, this budget is predicated on the continuing assumption that the Memphis MSA will experience slow to moderate growth during FY 2015, which is reflective of the anticipated economic performance of the U.S. economy in general. In the FY 2015 budget proposal; this translates into low to moderate revenue growth for our local economy. Therefore, we are ever more diligent in balancing services to match expected revenue resources. In summary, the economic outlook for Memphis is slow but steady growth.

Additional discussion pertaining to our economy, from an external source, can be found later in this section.

The City's Mission and Priorities

The City of Memphis strives to be a high performing organization. As a result, city employees embraced a new way to 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 operational 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. In each Division budget presentation, located as sub sections in the General Fund Expenditures section, performance objectives and metrics are reflected with the associated Legal Level that will execute the priority area of the metric. The City’s mission and priorities are described below.

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.

General Fund Discussion

Revenues

The revenue budget was developed relying on, among other considerations, economic research by the University of Memphis (U of M), with particular focus on the forecast and trends for the top ten revenue sources. Based on U of M forecasts and managements' review of actual trends, property tax revenues will increase from normal growth. The growth in property tax revenue, however, is being absorbed by the need for increased revenues in the Debt Service Fund to match the increased cost of debt servicing.

There are also new programs that have been included in the revenue plan. New fees enter into this budget as a result of updating our parking meter system and adjusting its fee structure. In addition, the City will be installing 30 new red light cameras. Miscellaneous and one-time revenues are down when compared to the FY 14 budget as those miscellaneous efforts were one time occurrences. As a result, the FY 2015 *General Fund Revenue Budget* is \$617.9 million dollars. This is \$8.5 million less than the FY 2014 adopted budget of \$626.4 million.

REVENUES

Fund Type	FY2014 Adopted	FY2015 Adopted	Inc/ Dec
General Fund	\$ 626,482,567	\$ 617,918,552	\$ (8,564,015)

Notable FY 2015 budget revenue increases and decreases are as follows:

- ❖ \$ (6.5) million – Local Taxes declined as tax revenue transferred to Debt Fund
- ❖ \$ 1.1 million – State Sales tax growth
- ❖ \$ 1.0 million - Licenses and permits for automobile registrations
- ❖ \$.8 million - Auto registration fees
- ❖ \$ (.3) million - Parking meter and fee program
- ❖ \$ 1.9 million - Revenues from the installation of 30 new red light cameras
- ❖ \$ (7.1) million – Miscellaneous/Non reoccurring revenues

Expenditures

For FY 2015 our budget reflects the initiation of efforts to fully fund our pension annual required contribution (ARC) and to reduce the unfunded liability of our health insurance or other post-employment benefits (OPEB). The FY 15 budget adds \$26.0 M to our pension contribution, bringing total contribution to the ARC to \$46.0 M from the general fund. The budget pays for the increased pension costs by transitioning out of the OPEB (healthcare) costs. This is a significant change in how we manage employee healthcare. The cost reduction associated with this transition is \$23.0 M. The City will continue to pay for the retiree health-care cost for persons that are not eligible for Medicare, and the City will identify ways to ease this transition of all impacted employees and retirees. In essence, our changes will not leave our past and current employees without viable and effective pension and healthcare options.

This budget also includes additional cost for public safety as funding includes new Police and Fire recruit classes.

While these are major changes to our budget, spending remains aligned with maintaining sufficient resources for core government services, such as safety, and with the current best practices of efficient companies.

BUDGET OVERVIEW

The FY 2015 *General Fund Expenditure Budget* is \$617.8 million dollars. This is \$4.4 million or less than 1% increase over the FY 2014 adopted budget of \$613.4 million.

EXPENDITURES

Fund Type	FY2014 Adopted	FY2015 Adopted	Inc/ Dec
General Fund	\$ 613,402,538	\$ 617,837,147	\$ 4,434,609

Notable expenditure changes are as follows:

Expenditure Increases:

- ❖ \$ 6.1 million – Police and Fire Recruit Classes
- ❖ \$26.0 million – Pension ARC funding
- ❖ \$ 4.5 million – Healthcare Costs
- ❖ \$ 1.3 million – Various Grants—Includes \$1.0 M to the National Civil Rights Museum

Expenditure Decreases:

- ❖ \$ - .6 million – Removal of funding for the Motor Vehicle Inspection Bureau
- ❖ \$ - 4.0 million – Elimination of transfer to the Health Fund Fund
- ❖ \$ - 6.0 million – Street Lighting – *transitioning responsibilities to the utility company*
- ❖ \$ - 23.0 million - Cost reduction from transitioning out of OPEB.

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 is provided by an apportionment of the property tax rate. For FY 2015 the property tax revenues are budgeted at \$111.1 million. This is an increase of \$21.8 million from last years \$89.2 million. For FY 2015 the property tax rate for the debt fund is \$1.10842. This is \$0.17 cents higher than the FY 2014 budget. This increase is reapportionment of the general fund tax rate, which was lowered by a commensurate amount. The total tax rate remains the same.

The total Debt Service Fund expenses for FY 2015 will be \$161.2 million. This is \$207.8 million less than the FY 2014 budget which included refinancing costs that are not in FY 15.

DEBT SERVICE FUND

Fund Type	FY2014 Adopted	FY2015 Adopted	Inc/ Dec
Debt Fund Expenses	\$ 368,971,335	\$ 161,194,967	\$ (207,776,368)



The Debt Service Fund is budgeted to increase its committed fund balance by \$0.4 million to meet future principal and interest payments. The committed fund balance at the end of FY 2015 is expected to be \$22.6 million.

Enterprise Funds Discussion

Enterprise Funds account for the acquisition, operation and maintenance of the City's facilities. These funds are entirely or predominantly supported by user fees. Strategies for the enterprise funds include paying for their capital requirements. In the Sewer Fund, capital expenses for FY 2015 will be paid for without the issuance of Sewer Revenue bonds. Capital purchases for the Storm Water Fund will be financed by G.O. bonds; however the debt service for those bonds will be paid by Storm Water Fund revenues. Total Sewer Fund expenses are budgeted to be \$101.6 million, \$2.5 million less than the FY 2014 adopted budget. The Sewer Fund expects to contribute \$12.0 million to its fund balance. Storm Water expenses are expected to be \$24.2 for FY 2015.

ENTERPRISE FUND

Fund Type	FY2014 Adopted	FY2015 Adopted	Inc/ Dec
Sewer Treatment Expenses	\$ 104,250,000	\$ 101,691,000	\$ (2,559,000)
Storm Water Expenses	\$ 24,260,000	\$ 24,260,000	\$ -
	\$ 128,510,000	\$ 125,951,000	\$ (2,559,000)

Internal Service Funds Discussion

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

INTERNAL SERVICE FUND

Fund Type	FY2014 Adopted	FY2015 Adopted	Inc/ Dec
Health Care Fund Expenses	\$ 78,804,762	\$ 83,642,241	\$ 4,837,479
OPEB Fund Expenses	\$ 48,259,476	\$ 60,879,453	\$ 12,619,977
Fleet Mgmt Expenses	\$ 32,855,922	\$ 30,941,412	\$ (1,914,510)
Unemployment Expense	\$ 650,000	\$ 800,000	\$ 150,000
	\$ 160,570,160	\$ 176,263,106	\$ 15,692,946

The Healthcare Fund is budgeting revenues of \$85.8 million and expenses of \$83.6 million for FY 2015. Healthcare premiums have been increased by 24% to insure that this fund has sufficient revenue to cover cost.

The OPEB Fund also has premium increases to cover rising healthcare costs. As noted earlier, the City is transitioning out of OPEB. Only those retirees unable to obtain Medicare or meeting certain special circumstances will remain in the OPEB Fund. This will decrease our OPEB liability significantly. The budget presented above reflects cost before the changes, initiated in this budget, have taken effect. It is expected that costs will be much lower when the retirees that do not meet criteria for City healthcare have fully transitioned to other coverages.

The Fleet Fund and Unemployment Compensation Funds are budgeted for expenses of \$30.9 million and \$0.8 million respectively. The Fleet Funds lower expenses reflect a change in how personnel costs are

recorded. This change will result in the Fleet Fund achieving a positive fund balance now and into the future.

Special Revenue Funds Discussion

Special Revenue Funds (SRFs) budgets revenues and allocates expenses for the revenues received for that specific purpose. Solid Waste and Metro Alarms are the major Special Revenue Funds. The largest fund, Solid Waste (SW) reduced its SW fees in accordance with a prior year agreement which rolled back rates in FY 2014. This reduction continues for FY 2015. The SW fund has increased its expenses to pay for new lease expenses for packers. Other funds that make up the Special Revenue Fund have no material variances from the FY 2014 adopted budget. More information pertaining to the SRFs can be found in the Special Revenue section of this document.

SPECIAL REVENUE FUND

Fund Type	FY2014 Adopted	FY2015 Adopted	Inc/ Dec
State Street Aid Expenses	\$ 16,568,300	\$ 16,568,300	\$ -
Solid Waste Expenses	\$ 66,443,242	\$ 68,231,496	\$ 1,788,254
Drug Enforcement Fund Expenses	\$ 4,175,608	\$ 4,058,000	\$ (117,608)
Metro Alarm Fund Expenses	\$ 676,407	\$ 624,425	\$ (51,982)
MLK Improvement Expenses	\$ 235,960	\$ 151,090	\$ (84,870)
Hotel/Motel Occupancy Tax Fund Expenses	\$ 4,151,457	\$ 4,151,457	\$ -
New Memphis Arena Expenses	\$ 3,470,000	\$ 3,470,000	\$ -
	\$ 95,720,974	\$ 97,254,768	\$ 1,533,794

UNIVERSITY OF MEMPHIS - DISCUSSION

The 2014-15 City of Memphis fiscal year will be facing another round of challenges created by continued slow economic growth and limited job creation. The local economy historically finds it difficult to expand without strong economic growth nationally and internationally. The absence of a powerful economic driver nationally and the economic malaise in Europe, Asia and most of the developing world limits the growth opportunities available locally. Rising interest rates threaten to further weaken the fragile economic balance and limit the expansion or growth plans of most businesses over the next year.

The economic outlook is increasingly negative in all areas of the world. While corporate profits are at record levels, profit expectations for the coming year remain constrained by the threats to economic growth. Rising interest rates will accelerate the slowing of worldwide markets. Real estate has been one of the great success stories since 2000 and also one of the great disasters. Local real estate markets cannot prosper if interest rates rise. Similarly, investing in new plants and capital equipment will be constrained by the rising cost of capital, the absence of pricing power and the weaknesses evident in the demand side for most industries.

Inflation, traditionally seen as a sign of an overheated economy, will remain low over the next year. The ability of companies to sell goods and services will be limited by the challenges faced by consumers and the growing intensity of global competition. Price competition will remain high and downward pressure on wages and prices will remain a challenge for consumers and businesses over the next year or more. Inventories grow as the economy slows and shrink as it expands. Inventories, once a key determinant of the economic outlook for any period, are only one of a series of powerful indicators of economic conditions. Faced with concerns about the direction of the economy and the absence of strong market demand, businesses seek to minimize inventories and streamline the production process. Like businesses, communities will be challenged to do more with less as job creation remains slow and as the lack of income growth constrains further economic expansion.

In general, the economic trends expected for 2014-15 include the following:

1. Slow growth,
2. Little inflation,
3. Low but rising interest rates,
4. Declining unemployment rates and labor force reductions,
5. Weak housing recovery,
6. Modest income growth.

The economic trends expected for Memphis include the following:

1. Tax collections at the state levels will be less than budgeted,
2. Slow or no growth in the local population,
3. Very little job growth,
4. Continued out-migration of people and jobs,
5. Some job creation in manufacturing, construction and services,
6. Low cost of living and housing remain assets,
7. Low taxes and no earned income tax continue to make Memphis attractive,
8. Abundant cultural amenities.

The dependence of Memphis on job creation has been a problem since 2000. The typical expansion pattern has been one that requires heroic efforts to recruit new employers while we lose similar or even better jobs as current employers make reductions, relocate and in some cases close. Standing still is the new measure of success for many communities and Memphis is no exception.

Chart 1 shows the employment patterns for the Memphis MSA over time. The Post recession troughs in January of 2010, 2011, 2012 and 2013 were offset by the recovery of employment during each year. Peak to peak employment occurs repeatedly in November and December as seasonal employment spikes occur following by employment declines in January.

Chart 1. Memphis MSA Employment (000), January 2009-December 2013

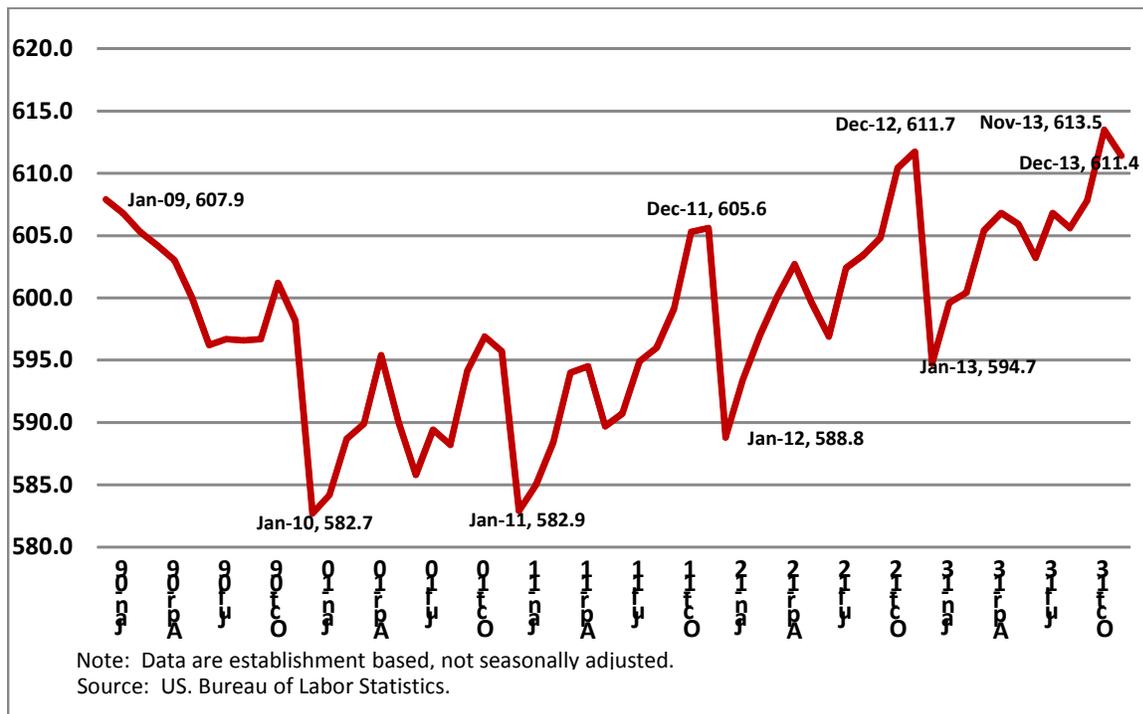


Chart 2 shows the more complex problem associated with long term employment growth patterns. Since 2000, the Memphis MSA has shown little or no job growth. Employment did increase by 16,000 jobs from 2000-2007 but the harm of the recession and the slow recovery from it are evident from the data. The Memphis MSA employment level declined by nearly 50,000 jobs from 2007-2010. Over the last three years, employment rose by 15,000 jobs but remains lower by roughly 15,000 jobs from it's level in 2000 and lower by 35,000 jobs from it's level in 2007. Clearly, creating jobs in the single most difficult and essential issue that the city faces.

Chart 2. Memphis MSA Employment (000), 2000-2013

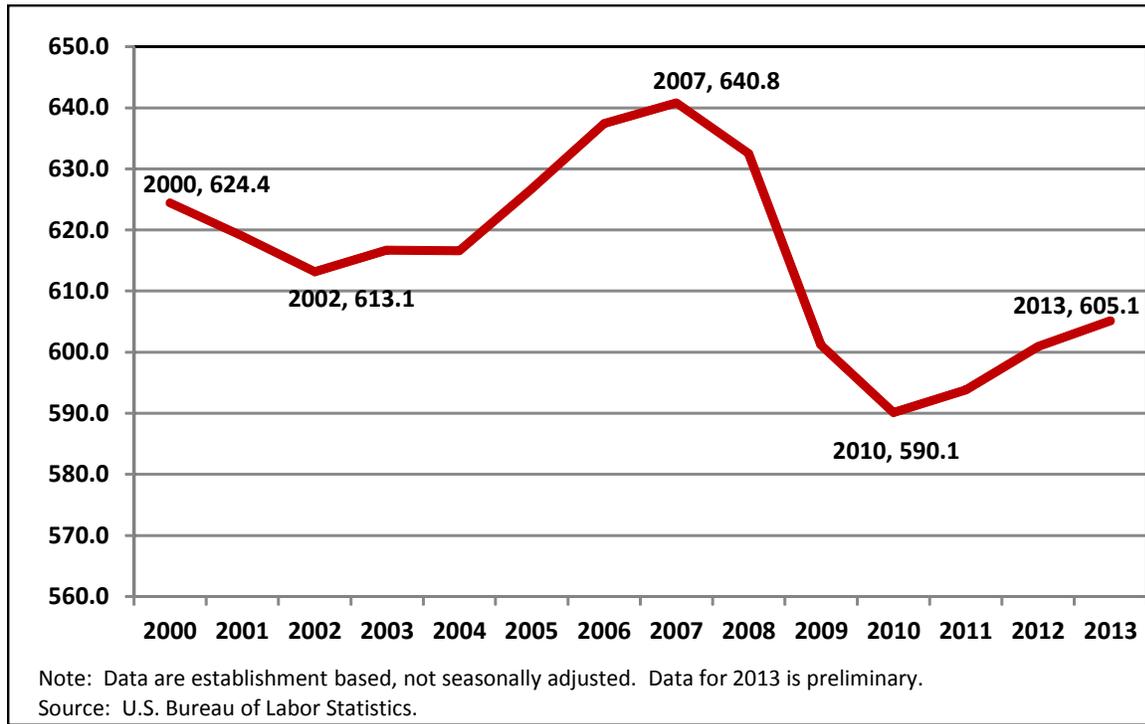
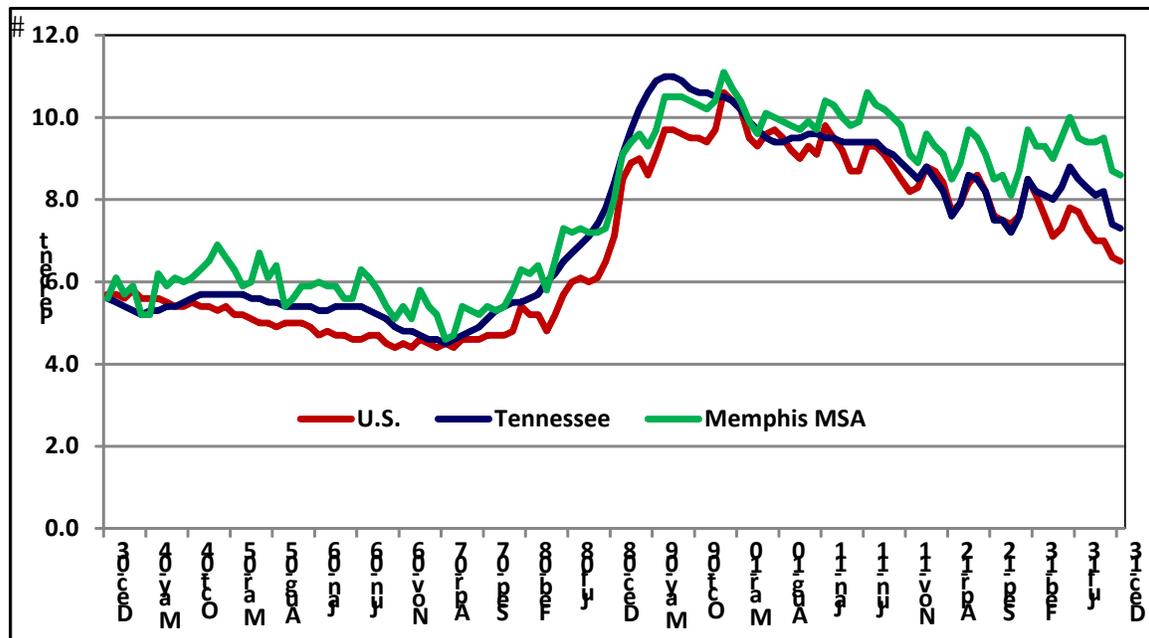


Chart 3 shows the trends for unemployment rates for Memphis, Tennessee and the nation. The impact of the great recession is obvious and the slow recovery has caused unemployment rates to decline slowly. Some of the declines are associated with reductions in the number of people looking for work. The labor force reductions represent pent up demand for jobs.

Chart 3. Unemployment Rate, U.S., Tennessee, Memphis MSA, December 2003-December 2013



If more jobs could be created, the labor force would grow and unemployment rates might increase and not decline. But in general, the slow recovery has not created enough jobs to maintain the labor force and keep people active in the labor market.

Table 1 data provide more detailed employment data by industry. As expected, some sectors grew in 2013 and others shrank. In general, the key growth sectors were manufacturing, trade, financial services, and education and health services. The growth of manufacturing is a anomaly associated with the attracting a few major employers. The long term tend has been for manufacturing employment to decline. Manufacturing employment has declined from 63,300 jobs in 2000 to 44,500 jobs in 2013. Employment declines occurred in mining and construction, transportation and utilities, information, professional and business services and in leisure and hospitality industries. Over all job numbers were stable but did not increase in spite of the continued national recovery. The same trends occurred statewide with a few exceptions being the strong growth of middle Tennessee counties and also the metro areas of east Tennessee.

Table 1. Memphis MSA Employment by Industry, December 2013 and 12 Month Percent Change

	Total Employment (000)	12 Month Percent Change
Total Nonfarm	611,400	0.0%
Mining & Construction	20,100	-5.6%
Manufacturing	44,500	2.3%
Retail Trade	66,400	1.7%
Transportation & Utilities	65,100	-3.1%
Information	5,900	-3.3%
Financial Activities	28,800	6.3%
Professional & Business Services	86,800	-1.1%
Education & Health Services	88,900	2.1%
Leisure & Hospitality	61,900	-0.3%
Other Services	23,800	0.0%
Government	85,500	-1.0%

Source: U.S. Bureau of Labor Statistics.

There are a number of bright spots in the local economy that should offset some of the declines. First, Electrolux and Mitsubishi are new manufacturing operations that may help rebuild our manufacturing base. The strong health and education industry is one sweet spot that bids well for the future. Change in the structure of the school system will generate new energy and performance—both desperately needed. The development of the Bass Pro facility in the pyramid generates positive momentum for the local economy and for the downtown area of the city. The presence of an infant recovery in real estate makes that industry a positive growth factor in the coming year and not a drag on the economy like it has been since the recession. Finally our major companies like FedEx and International Paper have strong business models and provide a base of stability for the local economy. Small businesses will continue to grow as opportunities and the entrepreneurial spirit appear.

In general, the outlook for 2014-15 is for a continuation of the local economic trends with slow growth evident in some industries and offsetting declines evident in others. Memphis and the MSA have a pattern of slow demographic and economic growth. Slow stable growth is manageable but generates few luxuries for the residents, businesses or government entities in the community. The current challenges will remain

over the next year with little hope for a return to the powerful growth period of the 90's. Doing more with the same or fewer resources will be the theme faced by Memphis over the next year. Economic expansion or the lack of it will keep the pressure on most businesses and government organizations during the next year.





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 word “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.** The City will make purchases, 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 GFOA recommends an unreserved Fund Balance of 8 to 17 percent (i.e. one to two months) of regular general fund operating expenditures. The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy. For the FY2014, the spendable fund balance is forecast to be \$77.5 million. This is 12.6 percent of the \$616 million expenditure forecast.

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.

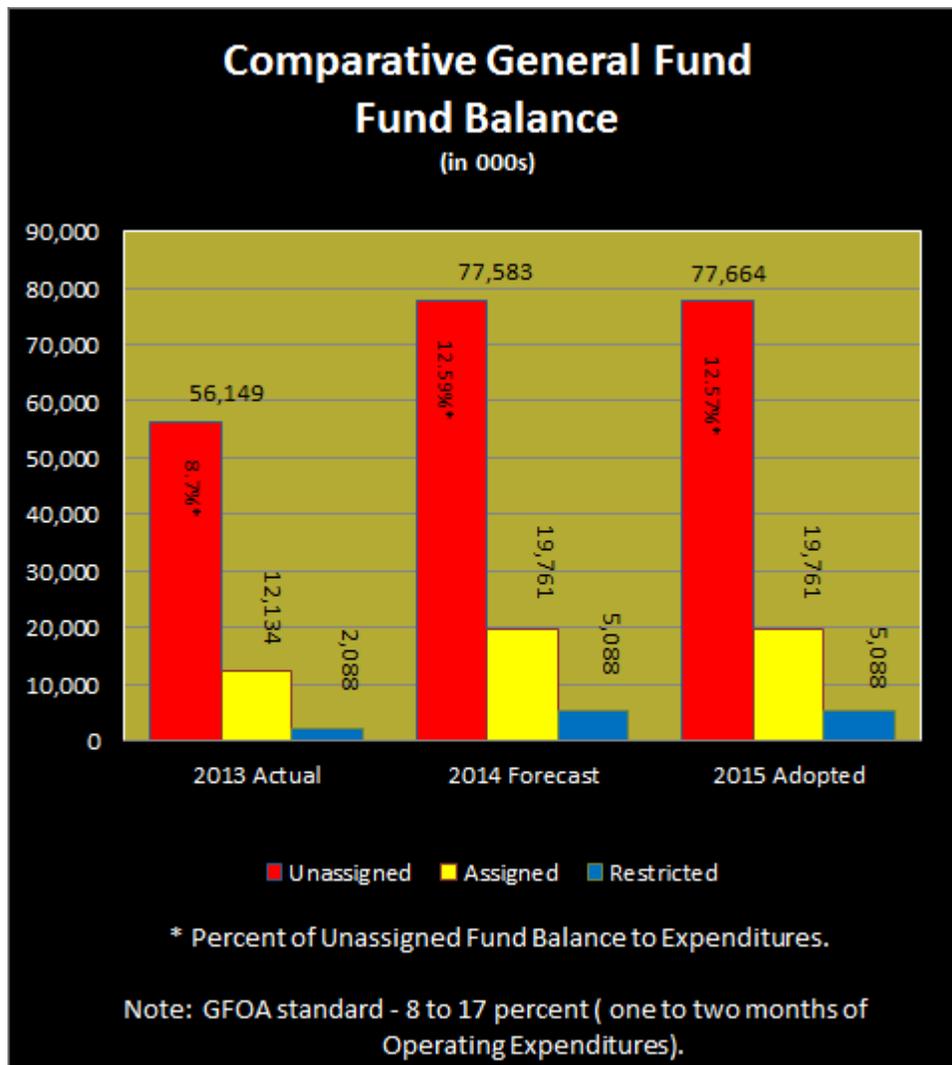
Nonspendable - amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.

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.

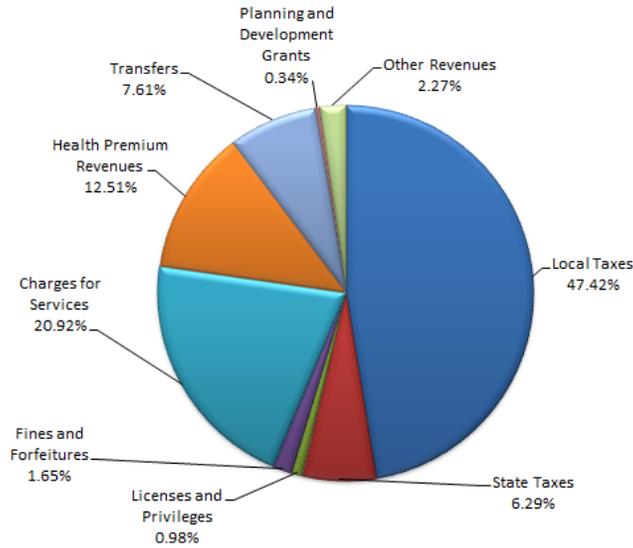


BUDGET SUMMARY OF ALL FUNDS

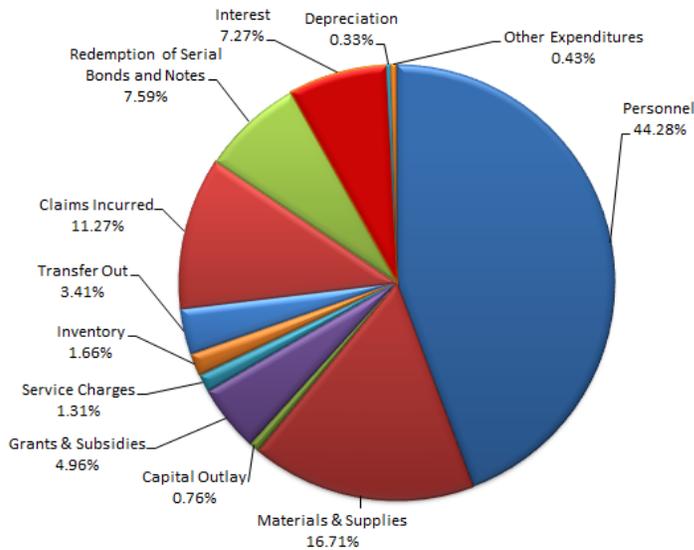
Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Local Taxes	527,431,856	538,354,017	555,988,273	556,009,307
State Taxes	77,680,410	72,453,300	76,186,552	73,808,300
Licenses and Privileges	11,053,766	10,669,033	12,129,833	11,444,033
Fines and Forfeitures	15,293,166	16,969,010	17,646,403	19,352,400
Charges for Services	250,474,862	250,658,022	250,718,052	245,287,304
Health Premium Revenues	109,255,147	129,320,317	136,452,135	146,737,752
Transfers	83,206,004	85,581,517	99,889,732	89,284,279
Other Revenues	34,790,144	29,264,226	27,822,866	26,563,324
Issuance of Refunding Debt	0	230,035,000	331,045,000	0
Planning and Development Grants Revenue	8,347,604	4,020,000	4,020,000	4,020,000
Total Revenues	1,117,532,959	1,367,324,442	1,511,898,846	1,172,506,699
Expenditures				
Personnel	478,234,672	495,993,271	474,868,820	518,883,598
Materials & Supplies	159,826,231	183,911,070	181,837,572	195,810,387
Capital Outlay	1,412,857	2,796,206	9,105,052	8,957,330
Grants & Subsidies	60,566,872	80,145,225	82,633,137	58,131,685
Service Charges	14,733,429	15,596,427	13,715,668	15,348,682
Inventory	16,860,428	19,845,672	17,592,276	19,482,872
Transfer Out	108,716,502	44,204,767	65,773,290	40,004,399
Claims Incurred	115,859,504	114,745,732	119,207,327	132,022,293
Principal of Serial Bonds and Notes	70,168,036	78,902,512	75,877,512	88,949,825
Interest	83,515,017	70,721,043	78,474,266	85,208,416
Other Expenditures	7,167,669	6,434,656	6,423,609	7,070,656
Retirement of Refunded Debt	0	221,975,000	331,045,000	0
Depreciation	4,399,716	3,908,440	3,856,991	3,911,440
Increase in Net Assets	4,737,409	(845,776)	3,454,983	(2,018,379)
Total Expenditures	1,126,198,342	1,338,334,245	1,463,865,503	1,171,763,204
Contribution (Use) of Fund Balance	(8,665,383)	28,990,197	48,903,343	743,495
Fund balance beginning of year	511,880,513	503,215,130	503,215,130	551,248,473
Fund balance end of year	503,215,130	532,205,327	551,248,473	551,991,968



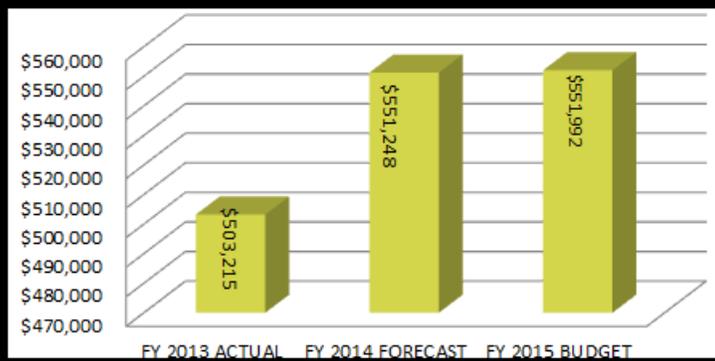
FY 2015 ALL FUNDS REVENUES



FY 2015 ALL FUNDS EXPENDITURES



ALL FUNDS BALANCE (in 000s)



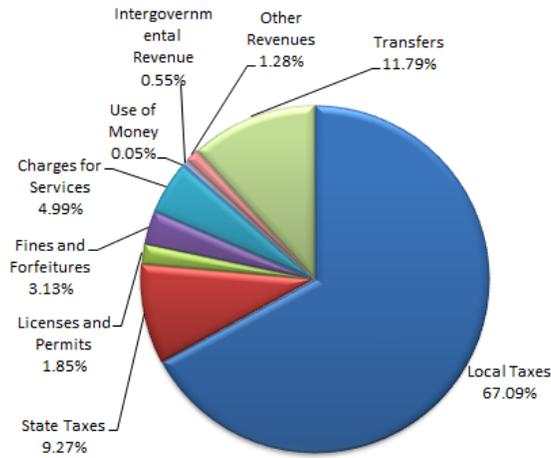
GENERAL FUND

Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Local Taxes	421,517,036	421,128,469	432,487,106	414,591,854
State Taxes	61,030,605	55,885,000	59,618,252	57,240,000
Licenses and Permits	11,053,766	10,669,033	12,129,833	11,444,033
Fines and Forfeitures	15,293,166	16,969,010	17,646,403	19,352,400
Grants	0	1,965,428	0	0
Charges for Services	30,911,609	30,873,813	31,407,746	30,803,764
Use of Money	303,212	349,000	338,225	335,000
Intergovernmental Revenue	4,135,991	3,680,060	3,907,730	3,406,930
Other Revenues	13,568,074	12,849,754	10,679,659	7,905,571
Total General Revenues	557,813,459	554,369,567	568,214,954	545,079,552
Transfers	57,485,879	72,113,000	80,608,999	72,839,000
Total Revenues/Transfers	615,299,338	626,482,567	648,823,953	617,918,552
Expenditures				
Personnel	417,237,649	420,361,390	416,670,232	450,482,839
Materials & Supplies	107,629,307	109,856,809	103,885,869	109,313,661
Capital Outlay	306,795	427,250	442,471	450,250
Grants & Subsidies	52,041,088	71,175,225	73,774,683	49,271,685
Inventory/Other Expenses	205,141	342,839	299,030	342,839
Investment fees	0	0	22,459	0
Miscellaneous Expense	100,881	59,656	26,150	95,656
Transfer Out	78,732,297	11,179,369	21,269,129	7,880,217
Expense Recovery	(14,881,505)	0	0	0
Gross Expenditures	641,371,653	613,402,538	616,390,023	617,837,147
Contribution (Use) of Fund Balance	(26,072,315)	13,080,029	32,433,930	81,405
Fund balance beginning of year	96,070,000	69,997,685	69,997,685	102,431,615
Fund balance end of year	69,997,685	83,077,714	102,431,615	102,513,020

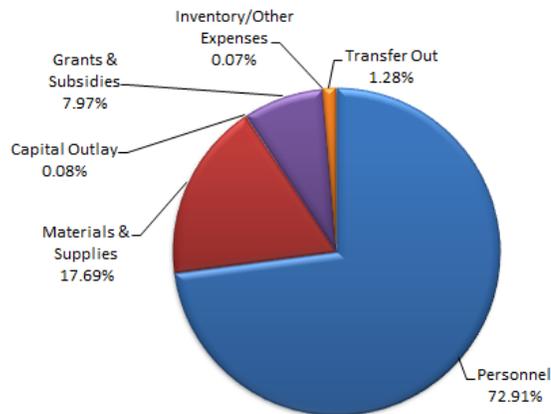
Note: The end of year fund balance represents the “total” fund balance. The distribution of the fund balance, in accordance to GASB 54, is shown on page 38 of this document.



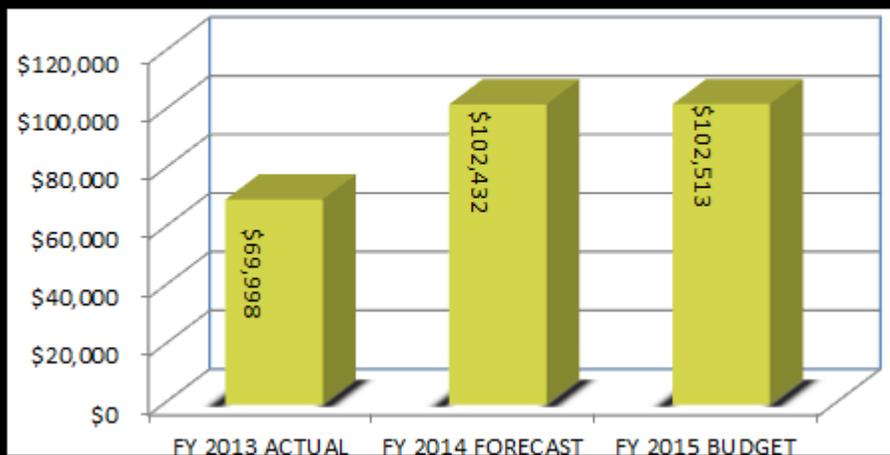
FY 2015 General Fund Revenues



FY 2015 General Fund Expenditures



FY 2015 GENERAL FUND BALANCE (in 000s)

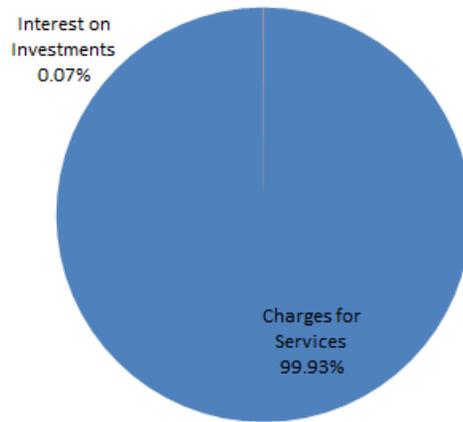


ENTERPRISE

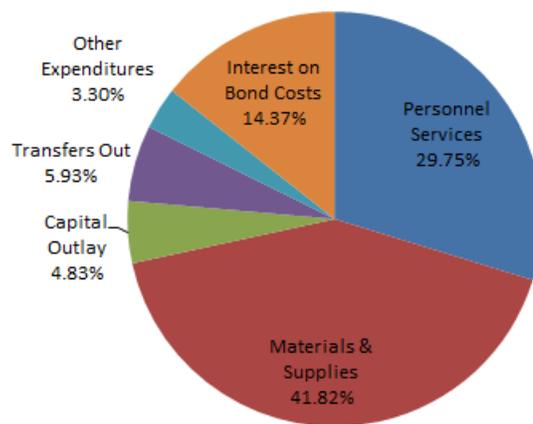
Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Charges for Services	131,695,724	128,400,000	128,288,170	125,866,000
Other Revenue	102,684	110,000	100,460	85,000
Total Revenue	131,798,408	128,510,000	128,388,630	125,951,000
Expenses				
Personnel Services	24,685,840	32,464,181	29,971,881	34,395,341
Materials & Supplies	31,834,103	46,905,196	44,532,949	48,335,619
Capital Outlay	92,799	177,580	5,609,546	5,586,580
Transfers Out	4,412,440	3,000,000	3,000,000	1,893,502
Other Expenditures	43,823	0	0	0
Interest on Bond Costs	17,125,000	17,234,000	17,179,000	16,608,560
Dividends 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
Depreciation	4,334,508	3,812,340	3,813,140	3,815,340
Increase in Net Assets	4,734,409	(845,776)	3,454,983	(2,018,379)
Total Expenses	94,282,864	109,122,521	113,936,499	115,591,563
Contribution (Use) of Fund Balance	37,515,544	19,387,479	14,452,131	10,359,437
Fund balance beginning of year	316,421,000	353,936,544	353,936,544	368,388,675
Fund balance end of year	353,936,544	373,324,023	368,388,675	378,748,112



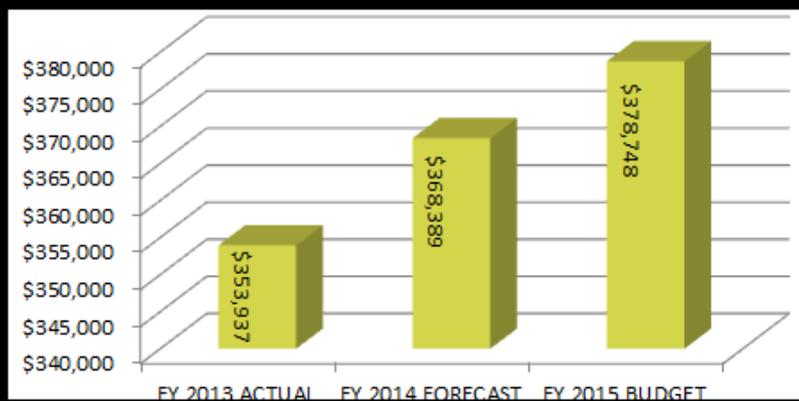
FY 2015 ENTERPRISE FUND REVENUE



FY 2015 ENTERPRISE FUND EXPENDITURES



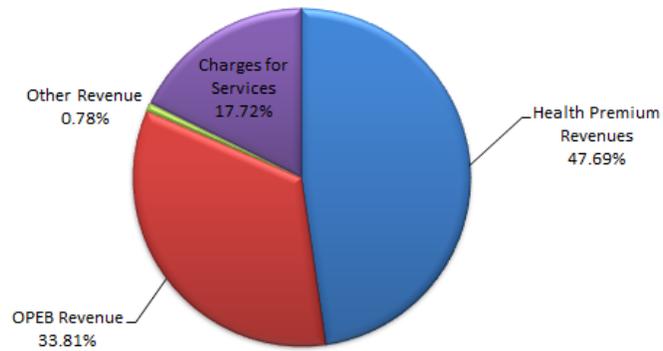
FY 2015 ENTERPRISE FUND (in 000s)



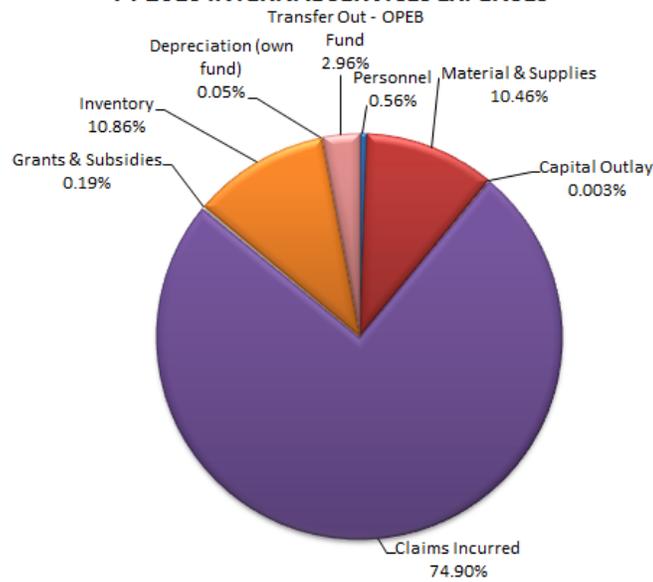
INTERNAL SERVICE

Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Health Premium Revenues	75,151,502	81,060,844	82,517,783	85,858,299
OPEB Revenue	34,103,645	48,259,473	53,934,352	60,879,453
Charges for Services	26,875,861	32,578,100	34,983,204	31,905,994
Other Revenue	1,736,412	1,062,414	1,062,995	1,408,131
Total Revenue	137,867,420	162,960,831	172,498,334	180,051,877
Expenses				
Personnel	8,281,702	10,809,129	742,690	992,291
Material & Supplies	7,962,508	9,924,864	16,876,677	18,428,608
Capital Outlay	32,886	19,000	19,000	19,000
Claims Incurred	115,859,504	114,745,732	119,207,327	132,022,293
Grants & Subsidies	521,721	450,000	338,454	340,000
Inventory	16,655,287	19,502,833	17,293,246	19,140,033
Investment Fees	3,023	0	0	0
Depreciation on own funds	65,208	96,100	43,851	96,100
Transfer Out - OPEB Fund	1,725,467	5,019,499	6,318,762	5,224,781
Total Expenses	151,107,306	160,567,157	160,840,007	176,263,106
Contribution (Use) of Fund Balance	(13,239,886)	2,393,674	11,658,327	3,788,771
Fund balance beginning of year	11,122,000	(2,117,886)	(2,117,886)	9,540,441
Fund balance end of year	(2,117,886)	275,788	9,540,441	13,329,212

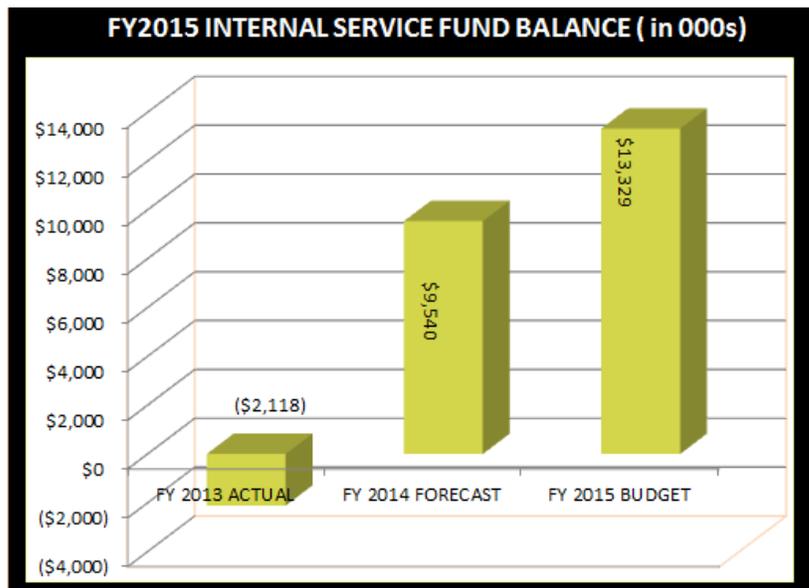
FY 2015 INTERNAL SERVICE FUND REVENUES



FY 2015 INTERNAL SERVICES EXPENSES



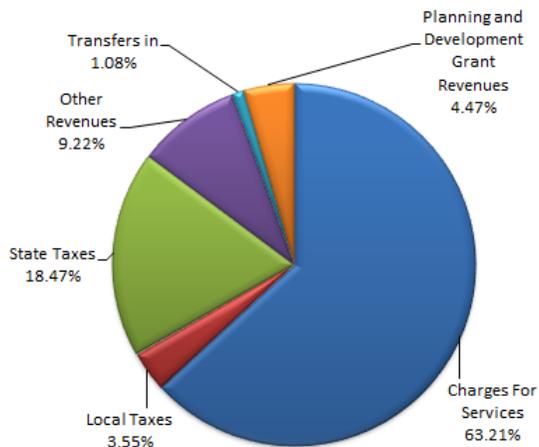
FY2015 INTERNAL SERVICE FUND BALANCE (in 000s)



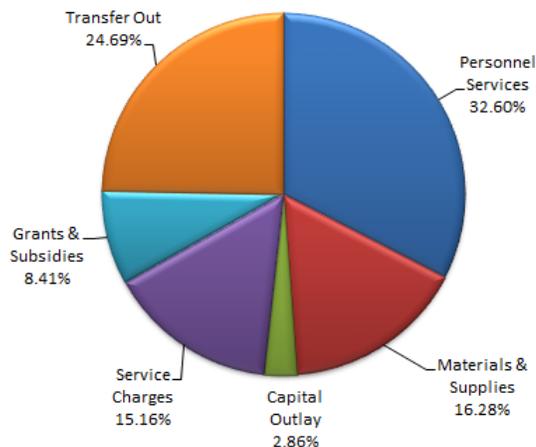
SPECIAL REVENUE

Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Charges For Services	60,991,668	56,840,681	56,038,932	56,711,546
Local Taxes	4,189,241	3,181,457	3,181,457	3,181,457
State Taxes	16,649,805	16,568,300	16,568,300	16,568,300
Other Revenues	11,704,067	8,234,000	8,234,000	8,272,000
Transfer In	1,173,860	970,000	970,000	970,000
Plan and Development Grant Revenues	8,347,604	4,020,000	4,020,000	4,020,000
Total Revenue	103,056,245	89,814,438	89,012,689	89,723,303
Expenditures				
Personnel Services	28,029,481	32,358,571	27,484,017	33,013,127
Materials & Supplies	27,035,898	16,087,701	15,405,577	16,485,559
Capital Outlay	980,377	2,172,376	3,034,035	2,901,500
Service Charges	14,733,429	15,596,427	13,715,668	15,348,682
Grants and Subsidies	5,356,609	4,500,000	4,500,000	4,500,000
Transfer Out	23,846,298	25,005,899	23,005,899	25,005,899
Plan and Dev Grant Expenditures	2,647,454	4,020,000	4,020,000	4,020,000
Total Expenditures	102,629,546	99,740,974	91,165,196	101,274,767
Contribution(Use) of Fund Balance	426,699	(9,926,536)	(2,152,507)	(11,551,464)
Fund balance beginning of year	21,517,000	21,943,699	21,943,699	19,791,192
Fund balance end of year	21,943,699	12,017,163	19,791,192	8,239,728

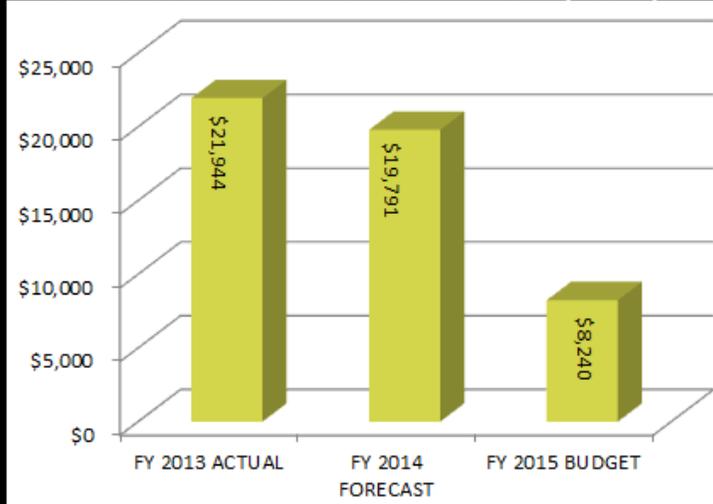
FY 2015 SPECIAL REVENUE FUND REVENUES



FY 2015 SPECIAL REVENUE FUND EXPENDITURES



FY 2015 SPECIAL REVENUE FUND BALANCE (in 000s)

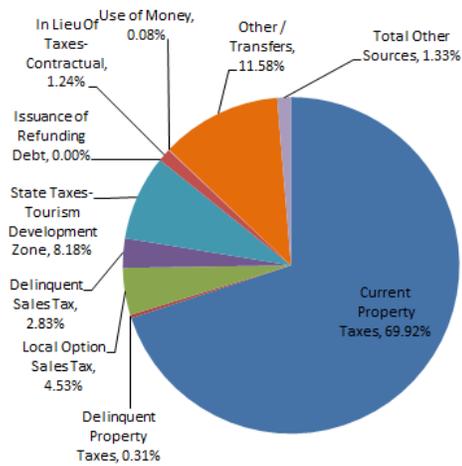


DEBT SERVICE

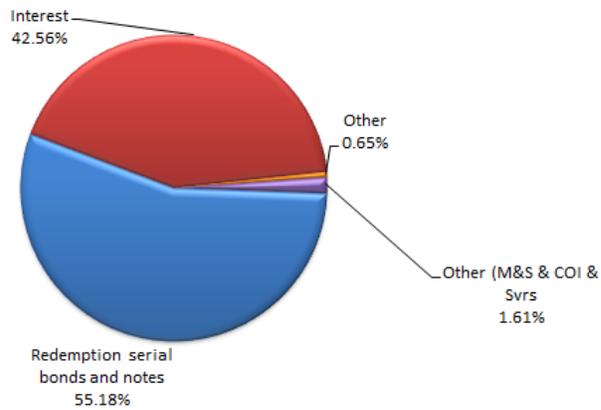
Description	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues and Other Sources				
Current Property Taxes	76,185,673	89,294,091	92,172,553	111,071,318
Delinquent Property Taxes	601,954	100,000	797,319	500,000
Local Option Sales Tax	7,422,278	7,200,000	7,200,000	7,200,000
Sale of Delinquent Property Tax	3,990,632	3,900,000	5,440,496	4,500,000
In Lieu Of Taxes-Contractual	1,406,857	1,650,000	1,981,000	1,964,678
Tourism Development Zone	12,118,185	11,900,000	12,728,342	13,000,000
Use of Money	190,024	125,000	168,750	125,000
Federal Grants	2,273,198	2,075,429	2,092,478	2,109,527
Restricted Ballpark Revenue	0	0	460,000	2,136,944
Other	776,482	778,569	778,569	779,221
Issuance of Refunding Debt	0	230,035,000	331,045,000	0
Transfer In - Hotel-Motel Tax	1,332,632	1,181,457	1,331,457	1,187,853
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - CRA	5,852,700	0	0	0
Transfers In - Solid Waste	3,516,142	1,853,927	3,516,142	5,316,141
Transfers In - Stormwater	4,412,440	3,000,000	3,000,000	1,893,502
Transfers In - GF	7,468,880	4,694,833	8,694,834	5,309,483
Transfers In - Other	195,171	0	0	0
Contribution Restricted Pyramid Fund Bal	0	0	7,880,879	2,333,000
Contribution from Committed Fund Balance	9,110,600	9,414,729	937,659	0
Total Revenues and Other Sources	138,622,148	368,971,335	481,993,778	161,194,967
Expenditures and Other Uses				
Principal - Serial Bonds, Notes and Leases	70,168,036	78,902,512	75,877,512	81,979,825
Principal - Pyramid Bonds	0	0	0	6,970,000
Interest - Serial Bonds, Notes and Leases	61,449,264	55,057,322	52,865,545	60,236,856
Interest - Pyramid Bonds	4,940,753	8,429,721	8,429,721	8,363,000
Liquidity/Remarketing Fees	0	742,500	742,500	742,500
Other (M&S & COI & Svrc Chrg)	245,920	394,000	394,000	394,000
Retirement of Refunded Debt	0	221,975,000	331,045,000	0
Ballpark Lease	0	0	0	2,110,440
Transfers Out - Use of Pyramid Fund Bal.	0	0	12,179,500	0
Contribution to Restricted Pyramid Fund Bal	1,818,175	3,470,280	0	0
Contribution to Restricted Ballpark Fund Bal	0	0	460,000	26,504
Contribution to Committed Fund Balance	0	0	0	371,842
Total Expenditures and Other Uses	138,622,148	368,971,335	481,993,778	161,194,967
Restricted Fund Balance - Beg. of Year	34,448,909	38,136,465	36,267,084	28,846,205
Contribution to (Use of) Fund Balance	1,818,175	3,470,280	(7,420,879)	(2,306,496)
Restricted Fund Balance - End of Year	36,267,084	41,606,745	28,846,205	26,539,709
Committed Fund Bal - Beginning of Year	32,301,604	19,855,784	23,191,004	22,253,345
Contribution to (Use of) Fund Balance	(9,110,600)	(9,414,729)	(937,659)	371,842
Committed Fund Balance - End of Year	23,191,004	10,441,055	22,253,345	22,625,187



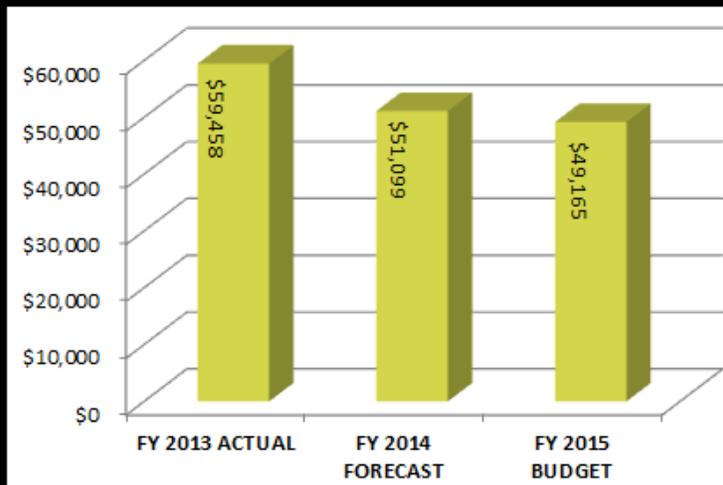
FY 2015 DEBT FUND REVENUES



FY 2015 DEBT SERVICE FUND EXPENDITURES



FY 2015 DEBT SERVICE FUND BALANCE (in 000s)





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 2013 Memphis' assessed value of real property

- 51.01% Residential
- 36.14% Commercial
- 12.29% Industrial
- 0.07% Farm
- 0.49% 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
2014	2015	2.312500	0.000000	1.084200	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, 2014 THROUGH JUNE 30, 2015, 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, 2014 THROUGH JUNE 30, 2015, 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	236,835,750
Ad Valorem Tax Prior	2,400,000
Ad Valorem Prior - Sale	13,000,000
PILOT's	5,000,000
Prop Taxes Interest & Penalty	4,200,000
Bankruptcy Interest & Penalty	170,000
Interest, Penalty - Sale of Tax Rec	1,400,000
Special Assessment - Prior	160,000
Local Sales Tax	100,000,000
Alcoholic Bev Insp. Fee	4,500,000
Beer Sales Tax	17,500,000
Gross Receipts Bus. Tax	10,500,000
Interest Penalties & Commissions	200,000
Business Tax Fees	1,100,000
Mixed Drink Tax	1,500,000
Bank Excise Tax	200,000
State Appointment TVA	7,400,000
Franchise Tax - Telephons	1,400,000
Cable TV Franchise Fees	4,450,000

OPERATING BUDGET ORDINANCE

Miscellaneous Franchise Tax	750,000
Warrants and Levies	300
Miscellaneous Tax Recoveries	782,000
MLGW/Williams Pipeline	300,962
TOTAL LOCAL TAXES	413,749,012
STATE TAXES (LOCAL SHARE)	
State Income Tax	7,900,000
State Sales Tax	45,500,000
Telecommunication Sales Tax	60,000
State Shared Beer Tax	315,000
Alcoholic Beverage Tax	300,000
Spec Petroleum Product Tax	1,350,000
TOTAL STATE TAXES (LOCAL SHARE)	55,425,000
LICENSES & PERMITS	
Liquor By The Oz License	180,000
Taxi Drivers Licenses	20,500
Gaming Pub Amusement Fees	13,500
Wrecker Permit Fee	11,000
Miscellaneous Permits	72,500
Beer Applications	60,000
Auto-Vehicle Reg/Inspect Fee	10,500,000
Beer Permit Privilege Tax	140,000
TOTAL LICENSES & PERMITS	10,997,500
FINES AND FORFEITURES	
Court Fees	6,400,000
Court Costs	6,800,000
Fines & Forfeitures	85,000
Beer Applications (Fines)	75,000
Arrest Fees	215,000
TOTAL FINES & FORFEITURES	13,575,000
CHARGES FOR SERVICES	
Tax Sales-Attorneys Fees	500,000
Parking Meters	500,000
Parking Lots	315,000
TOTAL CHARGES FOR SERVICES	1,315,000
USE OF MONEY	
Interest on Investments	115,000
Net Income/Investors	100,000
State Litigation - Tax Commission	120,000
TOTAL USE OF MONEY	335,000



OPERATING BUDGET ORDINANCE

OTHER REVENUES	3,475,000
TRANSFERS	
In Lieu of Tax-MLG&W	52,139,000
In Lieu of Tax-Sewer Fund	4,600,000
Transfer In Municipal St Aid Fund	14,800,000
Transfer In Sewer Operating/CIP	1,300,000
<i>TOTAL TRANSFERS</i>	72,839,000
TOTAL GENERAL REVENUES/ TRANSFERS IN	571,710,512

GENERAL FUND DEPARTMENTAL REVENUES

FINANCE	
Rezoning Ordinance Publication Changes	10,000
<i>TOTAL FINANCE</i>	10,000
FIRE	
Ambulance Service	20,000,000
Fire - Misc. Collections	220,000
International Airport	3,406,930
<i>TOTAL FIRE</i>	23,626,930
POLICE	
Fines & Forfeitures	65,000
DUI BAC Fees	2,400
Seizures	50,000
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	85,680
Local Shared Revenue	100,000
Federal Grants	117,197
<i>TOTAL POLICE</i>	3,138,812
PARKS AND NEIGHBORHOODS	
Admissions - General	279,600
Admissions - Groups	2,900
Admissions - Museum Workshops	17,800
Admissions - School Groups	14,000



OPERATING BUDGET ORDINANCE

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
Coca-Cola Sponsorship	65,000
Concessions	1,065,283
County Dog License Fee	83,568
Day Camp Fees	212,700
Dog License	274,965
Football	2,500
Golf Car Fees	1,102,901
Grant Revenue - Library	16,000
Green Fees	1,678,035
Library Fines & Fees	500,000
Local Shared Revenue	668,709
Miscellaneous Income	69,831
Museum Planetarium Fee	75,000
Outside Revenue	78,500
Parking	543,000
Pro Shop Sales	101,067
Rental Fees	722,500
Senior Citizens Meals	90,000
Shelter Fees	181,239
Softball	100,000
<i>TOTAL PARKS & NEIGHBORHOODS</i>	<i>9,121,832</i>
PUBLIC WORKS	
Special Assessment Tax	398,000
St TN Interstate	800,000
St TN Highway Maintenance Grant	691,859
<i>TOTAL PUBLIC WORKS</i>	<i>1,889,859</i>
GENERAL SERVICES	
Fiber Optic Franchise Tax	444,842
Rent of Land	43,130
St TN Highway Maintenance Grant	111,372
Easements and Encroachments	75,000
<i>TOTAL GENERAL SERVICES</i>	<i>674,344</i>
GRANTS & AGENCIES	
Landmarks Commission - Misc. Income	2,500
State Professional Privilege Tax	1,815,000
<i>TOTAL GRANTS & AGENCIES</i>	<i>1,817,500</i>



OPERATING BUDGET ORDINANCE

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
TOTAL ENGINEERING	758,763

INFORMATION SYSTEMS	
Local Shared Revenue	70,000
TOTAL INFORMATION SYSTEMS	70,000

CITY COURT CLERK	
Fines & Forfeitures	
TOTAL CITY COURT CLERK	5,100,000

TOTAL DEPARTMENTAL REVENUES **46,208,040**

TOTAL REVENUES GENERAL FUND **617,918,552**

CONTRIBUTION FROM FUND BALANCE

617,918,552

GENERAL FUND EXPENDITURE BUDGET

EXECUTIVE	
Mayor's Office	1,169,210
Chief Administrative Office	784,247
Auditing	844,077
311 Call Center	446,669
Office of Youth Services and Community Affairs	1,547,628
Equal Business Opportunity & Development	547,388
Intergovernmental Affairs	620,777
TOTAL EXECUTIVE	5,959,996

FINANCE	
Administration	484,227
Financial Management	1,679,251



OPERATING BUDGET ORDINANCE

Purchasing	791,219
Budget	528,428
Debt & Investment Management	172,259
City Treasurer	1,318,146
Financial & Strategic Planning Office	266,078
<i>TOTAL FINANCE</i>	5,239,608

FIRE	
Administration	2,845,115
Support Services	9,522,436
Logistical Services	1,853,036
Training	2,931,059
Communications	5,855,118
Fire Prevention	5,366,493
Firefighting	94,223,333
EMS	39,537,212
Airport	3,470,937
<i>TOTAL FIRE</i>	165,604,739

POLICE	
Executive Administration	33,313,561
Administrative Services	32,864,387
Precincts	128,334,944
Investigative Services	25,814,856
Special Operations	29,093,208
<i>TOTAL POLICE</i>	249,420,956

PARKS AND NEIGHBORHOODS	
Administration	2,268,154
Planning & Development	203,402
Park Facilities	3,515,632
Zoo	3,111,641
Brooks Museum	571,448
Memphis Botanic Gardens	538,300
Fairgrounds/Stadium	2,364,711
Recreation	9,366,157
Golf	4,811,662
Special Services	1,448,048
Animal Shelter	3,856,949
Libraries	18,390,401
Neighborhood Watch	8,326
<i>TOTAL PARKS & NEIGHBORHOODS</i>	50,454,831

PUBLIC WORKS	
Administration	1,106,132



OPERATING BUDGET ORDINANCE

Street Maintenance	7,538,780
Street Lighting	125,000
Neighborhood Improvements	9,384,523
<i>TOTAL PUBLIC WORKS</i>	18,154,435
HUMAN RESOURCES	
Administration	616,927
Recruitment & Selection	1,324,855
Compensation/Records Administration	905,793
Labor Relations	449,022
Office of Talent Development	1,251,805
Workplace Safety & Compliance	982,098
<i>TOTAL HUMAN RESOURCES</i>	5,530,500
GENERAL SERVICES	
Administration	771,075
Property Maintenance	9,924,173
Real Estate	468,952
Operation Of City Hall	4,392,604
Park Operations	6,241,340
Fleet Management	174,571
<i>TOTAL GENERAL SERVICES</i>	21,972,715
HOUSING & COMMUNITY DEVELOPMENT	
Housing	543,121
Economic Development	2,689,930
Community Initiatives	931,642
Business Development Center	315,535
<i>TOTAL HOUSING & COMMUNITY DEVELOPMENT</i>	4,480,228
CITY ATTORNEY	9,740,529
ENGINEERING	
Administration	3,977,528
Signs & Markings	2,613,321
Signal Maintenance	2,656,860
<i>TOTAL ENGINEERING</i>	9,247,709
INFORMATION SYSTEMS	15,997,967
CITY COUNCIL	1,603,652
CITY COURT JUDGES	641,525
CITY COURT CLERK	



OPERATING BUDGET ORDINANCE

City Court Clerk	3,492,345
Red Light Camera	3,724,413
<i>TOTAL CITY COURT CLERK</i>	<i>7,216,758</i>

GRANTS & AGENCIES

Black Business Association	200,000
Life Line to Success	125,000
Facility Management Program Expense	1,815,000
Family Safety Center of Memphis and Shelby County	125,000
EDGE	2,100,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000
Launch Memphis	25,000
MLGW Citizen's Assistance Grant	1,001,098
Fire Museum	25,000
Transfer Out - CRA Program	2,739,130
Transfer Out - Misc Grants	24,200
Aging Commission of the Mid-South	143,906
Elections	75,000
Pyramid	743
WIN Operational	20,000
Convention Center	2,027,523
Innovation Delivery Team Grant-Wells Fargo	200,000
Exchange Club	50,000
Rock and Soul Museum	250,000
MATA	22,990,040
Memphis Film & Tape	150,000
Civil Rights Museum	1,000,000
Pensioners Insurance	6,000,000
Planning & Development	1,600,000
Riverfront Development	2,974,000
Landmark Commission	193,364
Shelby County Assessor	436,995
Urban Art	130,000
<i>TOTAL GRANTS & AGENCIES</i>	<i>46,570,999</i>

CONTRIBUTION TO FUND BALANCE	81,405
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TOTAL EXPENDITURES / TRANSFERS GENERAL FUND 617,918,552

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND
REVENUE BUDGET



OPERATING BUDGET ORDINANCE

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

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
<i>TOTAL EXPENDITURES</i>	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
<i>TOTAL REVENUES</i>	16,568,300

EXPENDITURE BUDGET

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

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND REVENUE BUDGET

Program Revenues	4,440,000
<i>TOTAL REVENUES</i>	4,440,000

EXPENDITURE BUDGET

Grants and Subsidies	2,500,000
Transfer To Hotel Motel Fund	970,000
Contribution to Fund Balance	970,000
<i>TOTAL EXPENDITURES</i>	4,440,000

D. METRO ALARM FUND



OPERATING BUDGET ORDINANCE

METRO ALARM FUND REVENUE BUDGET

Alarm Revenue	676,407
TOTAL REVENUE	676,407

EXPENDITURE BUDGET

Personnel Services	366,080
Materials and Supplies	258,345
Contribution to Fund Balance	51,982
TOTAL EXPENDITURES	676,407

E. MLK PARK IMPROVEMENTS

MLK PARK IMPROVEMENTS REVENUE BUDGET

Rental of Land	151,090
TOTAL REVENUE	151,090

EXPENDITURE BUDGET

Personnel Services	150,490
Materials and Supplies	600
TOTAL EXPENDITURES	151,090

F. SOLID WASTE MANAGEMENT FUND

SOLID WASTE MANAGEMENT FUND REVENUE BUDGET

Solid Waste Disposal Fee	54,999,124
Sanitation Inspection Fee	611,925
Waste Reduction Grant	73,000
Recycling Proceeds	100,000
Special Assessment Tax	100,000
Contribution From Fund Balance	12,347,447
TOTAL REVENUES	68,231,496

EXPENDITURE BUDGET

Personnel Services	31,238,558
Materials and Supplies	13,928,114



OPERATING BUDGET ORDINANCE

Capital Outlay	2,400,000
Service Charges	15,348,682
Transfers Out	5,316,142
<i>TOTAL EXPENDITURES</i>	68,231,496

G. DRUG ENFORCEMENT FUND

DRUG ENFORCEMENT REVENUE BUDGET

Fines & Forfeitures	3,682,000
Federal Grants	150,000
Contribution from Fund Balance	226,000
<i>TOTAL REVENUE</i>	4,058,000

EXPENDITURE BUDGET

Personnel Services	1,258,000
Materials and Supplies	2,298,500
Capital Outlay	501,500
<i>TOTAL EXPENDITURE</i>	4,058,000

H. 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
<i>TOTAL REVENUE</i>	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
<i>TOTAL EXPENDITURE</i>	4,020,000

I. Park Special Service Fund

PARK SPECIAL SERVICE REVENUE BUDGET



OPERATING BUDGET ORDINANCE

Local Sales Tax	166,752
<i>TOTAL REVENUE</i>	166,752

EXPENDITURE BUDGET

Materials and Supplies	166,752
<i>TOTAL EXPENDITURES</i>	166,752

3. DEBT SERVICE FUND

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

DEBT SERVICE FUND REVENUE BUDGET

Current Property Tax	111,071,318
Delinquent Property Tax	500,000
Sale of Delinquent Accounts	4,500,000
PILOT	1,964,678
Local Sales Tax	7,200,000
Tourism Development Zone	13,000,000
Federal Grants - Build America Bonds	2,109,527
Use of Money	125,000
Other Revenue	779,221
Operating Trf In - General Fund	5,309,483
Municipal State Aid Fund	1,768,300
Transfer in Storm Water Fund	1,893,502
Solid Waste Management Fund	5,316,142
Hotel/Motel Fund	1,187,853
Restricted Ballpark Revenue	2,136,944
Contribution From Fund Balance	2,333,000
<i>TOTAL REVENUES / TRANSFERS IN</i>	161,194,968

EXPENDITURE BUDGET

Principal- Serial Bonds and Notes	81,979,825
Principal- Pyramid Bonds	6,970,000
Interest -Pyramid Bonds	8,363,000
Interest-Serial Bonds and Noted	60,236,856
Liquidity/Remarketing Fees	742,500
Ballpark Lease	2,110,440
Other	394,000
Contribution to Restricted Ballpark Fund Balance	26,505
Contribution to Committed Fund Balance	371,842



OPERATING BUDGET ORDINANCE

TOTAL EXPENDITURES / TRANSFERS OUT

161,194,968

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

Sewer Fees	100,993,000
Sewer Connection Fees	100,000
Special Sewer Connections	75,000
Rents	32,000
Subdivision Development Fees	323,000
Other Revenue/Prior Yr. Expense Recovery	35,000
Other Service Charges	58,000
Interest on Investments	75,000
TOTAL REVENUES	101,691,000

EXPENDITURE BUDGET

Environmental Inspection & Preventive Maintenance	7,141,316
T E Maxson Treatment Plant	17,864,384
Maynard Stiles Treatment Plant	17,389,632
Lift Stations	2,163,786
Environmental Administration	4,166,655
Environmental Maintenance	14,009,404
Sanitary Sewer Design	1,003,586
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	16,358,560
Materials & Supplies	1,675,500
State Loan & Principal & Interest	250,000
Increase (Decrease) in Net Assets	12,693,177
TOTAL EXPENDITURES	101,691,000

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



OPERATING BUDGET ORDINANCE

Storm Water Fees	24,260,000
TOTAL REVENUES	24,260,000

EXPENDITURE BUDGET

PW/Drain Maintenance	10,218,889
PW/Heavy Equipment Services	6,469,795
PW/Flood Control	1,535,541
PW/Storm Water	4,045,498
ENG/Drainage Design	1,330,154
Cost Allocation - General Fund	300,000
MLG&W Billing	485,000
Depreciation	1,893,502
Increase (Decrease) in Net Assets	(2,018,379)
TOTAL EXPENDITURES	24,260,000

5. INTERNAL SERVICE FUND

HEALTHCARE REVENUE BUDGET

Operating Revenues	85,858,299
TOTAL REVENUES	85,858,299

EXPENDITURE BUDGET

Personnel	644,989
Materials & Supplies	4,180,987
Claims Incurred	73,484,484
Transfer Out	5,224,781
Other	107,000
Increase (Decrease) in Net Assets	2,216,058
TOTAL EXPENDITURES	85,858,299

UNEMPLOYMENT FUND REVENUE BUDGET

Program Revenues	1,408,131
TOTAL REVENUE	1,408,131

EXPENDITURE BUDGET

Claims Incurred	800,000
Contribution to Fund Balance	608,131



OPERATING BUDGET ORDINANCE

TOTAL EXPENDITURE 1,408,131

FLEET MANAGEMENT FUND REVENUE BUDGET

Outside Revenue	541,000
V.M. Fuel Revenue Inside	16,718,987
V.M. Inventory/Store Sales	236,000
V.M. Shop Charges	14,410,007
<i>TOTAL REVENUES</i>	31,905,994

EXPENDITURE BUDGET

Materials & Supplies	11,691,279
Capital Outlay	14,000
Inventory	19,140,033
Depreciation on Own Funds	96,100
Contribution to Fund Balance	964,582
<i>TOTAL EXPENDITURES</i>	31,905,994

6. FIDUCIARY FUND

OTHER POST EMPLOYMENT BENEFITS (OPEB) ADDITIONS

Operating Revenues	60,879,453
<i>TOTAL ADDITIONS</i>	60,879,453

DEDUCTIONS

Claims Incurred	57,737,809
Administrative Expenses	2,903,644
Grants & Subsidies	238,000
<i>TOTAL DEDUCTIONS</i>	60,879,453

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, 2014, through June 30, 2015, 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, 2014, through June 30, 2015, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.



OPERATING BUDGET ORDINANCE

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.

SECTION 6. 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 7. 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, 2014 through June 30, 2015, 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 8. 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.



OPERATING BUDGET ORDINANCE

SECTION 9. 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.

SECTION 10. 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 11. 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 12. 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 13. 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 14. 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.

Jim Strickland, Chairperson

Attest: Patrice Thomas, Comptroller

THE FOREGOING ORDINANCE

5547 PASSED

1st Reading 5-6-14

2nd Reading 5-20-14

3rd Reading 6-17-14

Approved: [Signature]
Chairman of Council

Date Signed: 6-27-14

Approved: [Signature]
Mayor, City of Memphis WBS

Date Signed: 06/27/14

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,

[Signature]
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 to arrive at the final budget level for personnel. The only major position restructuring occurred in the General Services Division. Employees were moved from the Fleet Management Fund to the General Fund. The personnel cost will be transferred via charge-backs between the two funds.

Notable authorized complement changes from the adopted FY 2015 budget are as follows:

Police Division – Implemented a reorganization strategy that will reduce authorized complement by 236 positions. .

Fire Services – Continues to implement attrition strategy that will eliminate fire companies and reduce the authorized complement when necessary.

General Services Division – Abolished the Weights and Measures Services for the FY2015 budget year.

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 or minor structural adjustments.

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

SUMMARY

AUTHORIZED COMPLEMENT

	FY 2013	FY 2014	FY 2015
	Adopted	Adopted	Adopted
General Fund			
City Attorney	58	57	57
City Council	25	25	25
City Court Clerk	59	57	57
City Court Judges	5	5	5
City Engineering	120	117	117
Executive	38	34	37
Finance	81	72	72
Fire Services	1831	1742	1789
General Services	235	190	311
Grants and Agencies	3	3	3
HCD	5	5	5
Grants and Agencies	3	3	3
Human Resources	48	43	44
Information Services	17	17	17
Park & Neighborhoods	510	504	505
Police Services	3032	2932	2696
Public Works	227	202	204
General Fund Total	6297	6008	5947



SUMMARY

AUTHORIZED COMPLEMENT

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Adopted
<u>Special Revenue Funds</u>			
Metro Alarm Fund	7	7	7
M.L. K. Park Improvements	0	3	3
Solid Waste Management Fund	621	619	615
Special Revenue Fund Total	628	629	625
<u>Enterprise Funds</u>			
Sewer Treatment & Collection- Operating Fund	299	299	305
Storm Water Fund	162	180	187
Enterprise Funds Total	461	479	492
<u>Internal Service Funds</u>			
Health Insurance Fund	14	15	14
Fleet Management Fund	132	139	0
Internal Service Funds Total	146	154	14
Total Authorized Complement	7532	7270	7078





2015 Capital Improvement Budget Process

The Fiscal Years 2015-2019 **Capital Improvement Program (CIP)** is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. 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. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP is to outline the funding for 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. As a result, present and future users pay for the projects.

Preparing the Capital Improvement Program requires identifying the various sources of revenue for 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. 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. The City attempts to budget annual G. O. Bonds specifically at an average of \$65.0 million per year. 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

The City's proposed Capital Budget is \$252,446,118 in total allocations for FY 2015. Listed below are our major contributors for Capital Funding

Long Term Debt

General Obligation Bonds, excluding G.O. for Storm Water which will be paid by the fund, are \$82,144,255 or 32.54% of the total revenue for the FY 2015.

Federal Grants / State Grants

Federal and State grants represent \$56,402,743 or 22.34% of the revenue in the FY 2015 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.

Capital Pay-Go

Sewer project funding is not represented in sewer bonds for FY2015. Projects are funded by "Capital-Pay-Go". These are internally generated funds. The total for sewer related capital-pay-go funding is \$102,200,000 or 40.48% of the revenue in the FY 2015 Capital Budget.

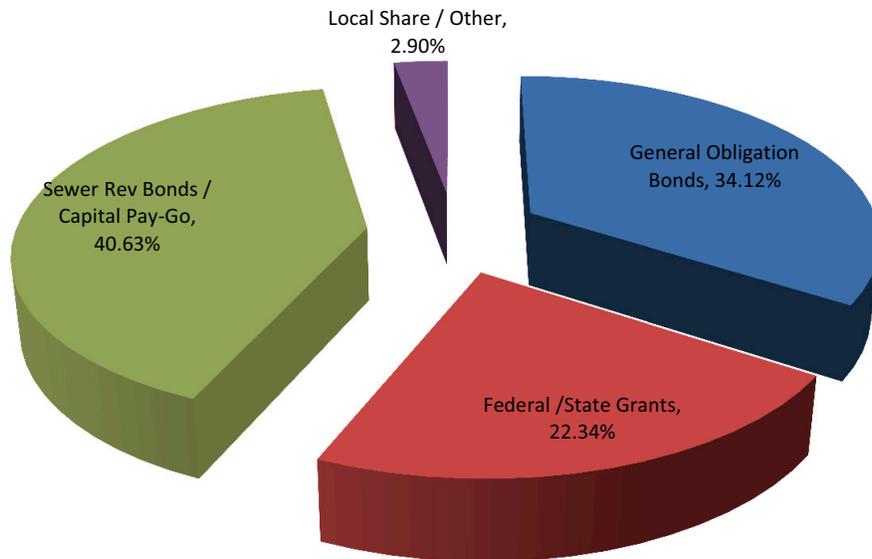
Capital Improvement Budget Highlights

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.

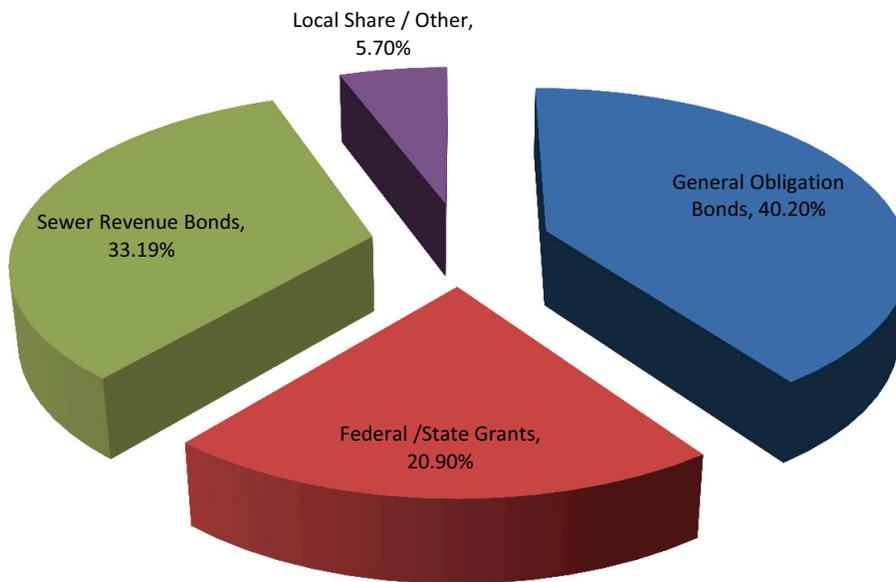
Highlights of these strategies are as follows:

- **The Fire Division** - Funding made available to make construction repairs on all fire stations, purchase personal prevention equipment and funds to purchase five ambulances, one rehab truck, two engines and 10 SUVs are in this budget.
- **The Police Division** - Funds are included in the General Service Capital Acquisition budget for the purchase of 134 police cars and in-car videos.
- **The Public Works Division** -Funding made available to pave more than 400 lane miles of streets each year. ADA ramp improvements, and several road projects also highlight the FY 2014 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 made available to 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 funding included for Heritage Foote Homes, Cleaborn Hope IV and redevelopment of the Raleigh Springs Mall.
- **The Engineering Division** - Funding is included for replacement of traffic signals, and transportation improvements.
- **Riverfront Development** - Funding from FY2014 has been reprogrammed in the FY 2015 budget for repairs and replacement of historic cobblestone paving.
- **The Memphis Area Transit Authority** - This budget is heavily leveraged by Federal and State funding. This year's budget includes repairs to the trolley system and infrastructure.
- **Executive Division** - Funding included for major modifications at the Cook Convention Center.
- **Parks and Neighborhoods** - Funding will provide rehabilitation to the Pink Palace Planetarium and Museum in addition to various other city parks and facilities.

**FY 2015 - 2019
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY COMES FROM**



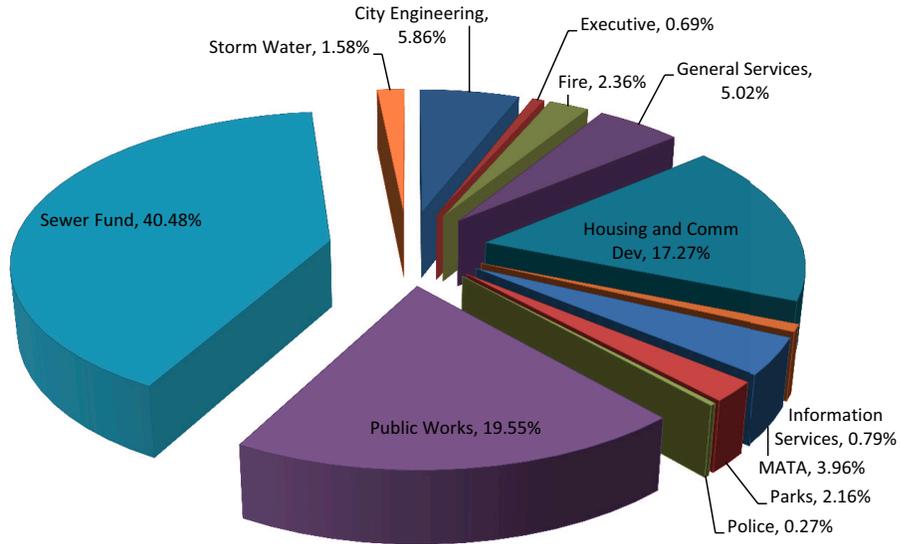
FY 2015 Budget



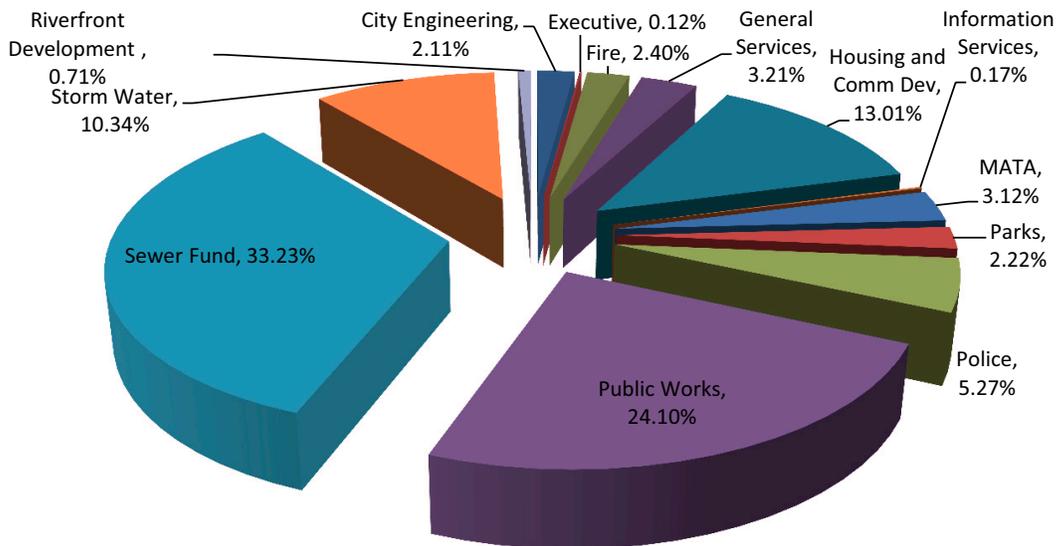
FY 2015 - 2019 Programs

Includes Reprogrammed Allocation

**FY 2015 - 2019
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY GOES**



FY 2015 Budget



FY 2015 - 2019 Programs
Includes Reprogrammed Allocation

The Impact of Debt Service Cost for FY 2015

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impacting operational cost result from the issuance of General Obligation (G.O.) Bonds. The property tax rate finances the debt fund which pays the debt service. As debt increases, larger portions of property tax revenue is assigned to debt, and therefore, reduces resources for operating costs. This document identifies new projects that are above a total cost of \$5.0 million in the CIP program for FY2015, the related G.O. funding amounts, and the associated debt service payments. The debt service payments will average 20-30 years depending on the project.

A listing of all projects is included in this section. Projects under \$5.0 Million are considered to be cost neutral as these projects are replacement investments for fully used existing capital items such as automobiles and long term building improvements. As the older items are retired the debt service is paid off and new debt service begins, as a result the net increase to the operating impact is minimal.

Division: Housing and Community Development

Project Name: Cleaborn Hope VI

Project Number - CD01034

Project Description / Justification:

Triangle Noir redevelopment project is an aggressive effort to revitalize Southern Downtown areas of Memphis beginning with the existing Cleaborn Homes public housing site. The development will provide opportunities consisting of 400 units of newly constructed mixed-income rental housing built over four phases to a mixed income population. Most importantly, this development will help eliminate blight in the area and provide affordable housing options to 290 families.

G.O Funding: \$2.0M

Debt Service Impact: \$160.4K

Project Name: Heritage Foote Homes

Project Number - CD01083

Project Description / Justification:

This project provides funding for the proposal to rebuild Foote Homes with a combination of single family homes, duplexes and quads, similar in scope to Uptown and College Park. The redevelopment would further stabilize the new arena area of the South Central Improvement Business District (CIBD).

G.O Funding: \$5.0 M

Debt Service Impact: \$405.7K

Project Name: Raleigh Springs Mall

Project Number- CD01092

Project Description / Justification:

Development of the Raleigh Civic Plaza which includes replacement of the North Police Precinct, Traffic Precinct and the Raleigh Springs Library.

G.O Funding: \$17.4M

Debt Service Impact: \$1.4M

Division: Memphis Area Transportation Authority**Project Name: Rail Facility Improvements****Project Number – GA03024****Project Description / Justification:**

This project provides funds for rehabilitation, repair, upgrade or replacement of major elements of the downtown rail trolley system. This includes investments in the track, bridges, stations, vehicles and other infrastructure such as electrical equipment, trolleys, catenary wires and poles, the operations and maintenance facility, elastomeric grout, cathodic protection.

G.O Funding: \$600K

Debt Service Impact: \$48.1K

Division: Public Works**Project Name: Asphalt / Paving****Project Number – PW01040****Project Description / Justification:**

This project funds the asphalt paving activities performed or contracted by the City.

G.O Funding: \$9.5M

Debt Service Impact: \$762K

Project Name: Elvis Presley / Shelby / Winchester**Project Number – PW01064****Project Description / Justification:**

Improvements to the Elvis Presley Boulevard Corridor from Shelby Drive to Brooks Road. Construction will be accomplished in several phases.

G.O Funding: \$4.5M

Debt Service Impact: \$361K

Project Name: Walnut Grove /Bend to Rocky Point**Project Number – PW01058****Project Description / Justification:**

This project provides funds for improvements to Walnut Grove from Walnut Bend to Rocky Point, creating seven lanes and six lanes with median throughout this section. The improvements will correct vertical and horizontal alignment deficiencies to accommodate traffic demands resulting from increasing development and will improve safety by addressing several substandard curves. This project also includes the realignment of Walnut Grove/Rocky Point intersection.

G.O Funding: \$1.1M

Debt Service Impact: \$85.9K

Project Name: STP Repaving**Project Number – PW01199****Project Description / Justification:**

This project funds preventive maintenance paving activities at locations throughout the City. It is funded by a Federal Surface Transportation Program Grant. It is 80% federal funds with a 20% local match. Reprogram balance of FY'14 funds.

G.O Funding: \$1.6M

Debt Service Impact: \$85.9K

Division: Public Works- Sewer**Project Name: Rehab Existing Sewers****Project Number – SW02001****Project Description / Justification:**

This project provides funds for the repair, rehabilitation or replacement of portions of the existing sewer collection and treatment system as needed. Any reprogrammed dollars to be used for A&E, Land Acquisition, and Construction for FY15 will be funded by Capital Pay Go-Sewer. FY15 will be funded by Capital Pay Go-Sewer

G.O Funding: None (Capital Pay Go)

Debt Service Impact: None

Project Name: Sewer Assessment and Rehab**Project Number – SW05001****Project Description / Justification:**

Service area wide sanitary sewer condition assessment and rehabilitation program in response to State/ Federal mandates. Funding will be from Tennessee State Revolving Loan Fund and Capital Pay Go- Sewer. Any reprogrammed dollars to be used for FY15 will be funded by Tennessee State Revolving Loan Fund and Capital Pay GO- Sewer

G.O Funding: None (Capital Pay Go)

Debt Service Impact: None

Project Name: South Plant Expansion**Project Number – SW02033****Project Description / Justification:**

This project provides funds for the construction of additional primary clarifiers, blowers, ABF Towers, final clarifiers, screens, and additional ancillary structures/facilities, as needed to meet Federal and State requirements. Any reprogrammed dollars to be used for A&E or Construction for FY15 will be funded by Capital Pay Go-Sewer. FY15 will be funded by Capital Pay Go- Sewer

G.O Funding: None (Capital Pay Go)

Debt Service Impact: None

Project Name: Stiles Plant Modification**Project Number – SW04009****Project Description / Justification:**

This project is a cover line and provides funds for the construction of additional treatment facilities, modification of existing treatment facilities, and ancillary structures / facilities as needed to meet Federal / State requirements. Any reprogrammed dollars to be used for A&E or Construction for FY15 will be funded by Capital Pay Go-Sewer. FY15 will be funded by Capital Pay Go- Sewer

G.O Funding: None (Capital Pay Go)

Debt Service Impact: None

Project Name: Covered Anaerobic Lagoon**Project Number – SW02011****Project Description / Justification:**

This project is for covering the remaining anaerobic sludge lagoons at Maxson Plant, expanding/renovating the existing dewatering/sludge handling/processing facilities and upgrading the maintenance facilities. These upgrades are in response to Federal/ State mandates. Any reprogrammed dollars to be used for A&E, Land Acquisition and Construction for FY15 will be funded by Capital Pay Go-Sewer. FY15 will be funded by Capital Pay Go- Sewer

G.O Funding: None (Capital Pay Go)

Debt Service Impact: None

SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2015	Total FY 2015
ENGINEERING				
EN01003	URBAN ART	0	375,000	375,000
EN01004	TRAFFIC SIGNALS	0	550,000	550,000
EN01007	TRAFFIC CALMING DEVICES	200,000	400,000	600,000
EN01026	MEDICAL CTR STREETScape	3,850,000	0	3,850,000
EN01035	STP BIKE ROUTES	625,000	0	625,000
EN01036	STPPEDESTRAIN ROUTES	625,000	0	625,000
EN01037	CMAQ BIKE ROUES	350,000	1,400,000	1,750,000
EN01049	STP ISOL TRG SIGN IMPR - 1	0	4,251,750	4,251,750
EN01050	STP ISOL TRG SIGN IMPR - 2	0	3,785,500	3,785,500
EN01051	STP ISOL TRG SIGN IMPR - 3	0	3,386,500	3,386,500
EN01055	TRANSPORATION ALTERNATIVES	0	136,000	136,000
EN01056	SIGN SHOP RELOCATION	0	500,000	500,000
Total Engineering		5,650,000	14,784,750	20,434,750
EXECUTIVE				
GA01020	GRANT COVER LINE	0	250,000	250,000
GA01021	CONVENTION CENTER MAJOR MODIFICATIONS	0	1,500,000	1,500,000
Total Executive		0	1,750,000	1,750,000
FIRE				
FS02001	FIRE STATION REPAIRS	1,052,084	1,605,700	2,657,784
FS02011	REPLACE FIRE STATION #43	214,000	0	214,000
FS02022	FIRE PREVENTION FACILITY	650,000	0	650,000
FS02027	EMA SIRENS	124,355	50,000	174,355
FS03014	CAPITAL ACQUISITIONS (Fire)	0	2,952,900	2,952,900
FS04001	PERSONAL PROTECTIVE EQUIP.	0	1,351,800	1,351,800
Total Fire		2,040,439	5,960,400	8,000,839



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2015	Total FY 2015
GENERAL SERVICES				
GS01007	CITY WIDE MAJOR MAINTENANCE	0	4,000,000	4,000,000
GS01026	WALTER SIMMONS/ OV PARK (Relocate due to Eggleston)	0	1,100,000	1,100,000
GS01027	WALTER SIMMONS / ST JUDE (St Jude's Plans)	0	550,000	550,000
GS0215?	CITY WIDE FLEET ACQUISITIONS	0	2,489,881	2,489,881
GS0215?	CAPITAL ACQUISITIONS (Police)	0	4,528,522	4,528,522
Total General Services		0	12,668,403	12,668,403
HOUSING AND COMMUNITY DEVELOPMENT				
CD01034	CLEABORN HOPE VI	7,500,000	8,038,106	15,538,106
CD01083	HERITAGE FOOTE HOMES	89,403,843	11,841,887	101,245,730
CD01092	RALEIGH SPRINGS MALL	0	23,712,452	23,712,452
Total HCD		96,903,843	43,592,445	140,496,288
INFORMATION SYSTEMS				
IS01007	REPLACE OBSOLETE EQUIPMENT	0	1,500,000	1,500,000
IS01068	ENTERPRISE ASSET MANAGEMENT	0	500,000	500,000
Total Information Systems		0	2,000,000	2,000,000
MATA				
GA03024	RAIL FACILITY IMPROVEMENTS	0	6,000,000	6,000,000
GA03025	BUS FACILITY IMPROVEMENTS	0	4,000,000	4,000,000
Total MATA		0	10,000,000	10,000,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2015	Total FY 2015
PARKS & NEIGHBORHOODS				
PK07012	REENWAY IMPROVEMENTS	0	400,000	400,000
PK07114	PARKS COVER LINE	0	1,800,000	1,800,000
PK07115	DENVER PARK	844,000	0	844,000
PK08016	PINK PALACE PLANETARIUM	1,350,000	0	1,350,000
PK08017	PINK PALACE REHABILITATION	1,000,000	3,000,000	4,000,000
PK09002	ZOO MAJOR MAINTENANCE	0	250,000	250,000
Total Parks & Neighborhoods		3,194,000	5,450,000	8,644,000
POLICE				
PD02004	POLICE FACILITIES RENOVATIONS (Academy , Evidence Room)	0	300,000	300,000
PD04022	IN-CAR VIDEO / GPS	0	380,000	380,000
Total Police		0	680,000	680,000
PUBLIC WORKS				
PW01023	SECOND /I-40 / CEDAR	3,952,000	0	3,952,000
PW01025	WINCHESTER / PERKINS	1,265,000	0	1,265,000
PW01040	ASPHALT / PAVING	0	9,500,000	9,500,000
PW01056	HOLMES - ILBRANCE TO EAST	0	2,004,000	2,004,000
PW01058	WALNUT GROVE / BEND/ ROCKY POINT	0	5,355,000	5,355,000
PW01059	FOREST HILL/ IRENE /WALNUT GROVE	200,000	0	200,000
PW01064	ELVIS PRESLEY/SHELBY/ WINCHESTER	8,955,397	11,300,000	20,255,397
PW01179	HOLMES ROAD EAST MALONE - LAMAR	7,094,000	0	7,094,000
PW01181	POPAR/SWEETBRIAR INTERCHANGE	2,200,000	0	2,200,000
PW01199	STP REPAVING	76,000	8,100,000	8,176,000
PW01245	STP BIKE / PED GROUP	0	1,419,920	1,419,920



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2015	Total FY 2015
PW01246	IP INFRASTRUCTURE	700,000	0	700,000
PW01251	CORNING PED IMPROVEMENTS	738,610	0	738,610
PW01252	BROOKS ROAD BRIDGE REPAIR	652,000	815,000	1,467,000
PW01253	SAM COOPER BRIDGE REPAIR	95,960	332,000	427,960
PW01254	STP GROUP 5 RESURFACING	8,106,500	0	8,106,500
PW01255	CHELSEA AVENUE GREENLINE	161,000	123,000	284,000
PW01256	OVERTON PARK - COOPER ST TRAIL	18,000	13,200	31,200
PW01257	SF GREENLINE BRIDGE@ TOBEY PARK	217,000	158,000	375,000
PW01258	TRANSPORTATION & ROW UTILITIES STUDIES	0	700,000	700,000
PW01260	SANDBROOK REALIGNMENT (Coughlin Closure)	0	500,000	500,000
PW01261	PAUL LOWERY / SHELBY DR. (Ext of Street)	0	2,600,000	2,600,000
PW01262	PATTERSON REALIGNMENT	0	240,000	240,000
PW02034	STP BRIDGE REPAIR @ VARIOUS LOCATIONS	0	100,000	100,000
PW04007	ADA CURB RAMP	500,000	1,000,000	1,500,000
PW04024	SIDEWALK REPLACE VARIOUS	100,000	100,000	200,000
PW04066	SAFE ROUTE TO SCHOOL - ROZELLE	220,000	0	220,000
PW04090	MAIN TO MAIN SEGMENT 4 O 5	0	2,000,000	2,000,000
PW04093	MAIN TO MAIN SEGMENT 5 OF 5	1,648,073	0	1,648,073
PW04094	WALKER AVE STREETSCAPE	699,436	0	699,436
PW04096	PUBLIC WORKS ANTI-BLIGHT	0	3,000,000	3,000,000
PW04097	BLIGHT CROSSTOWN	1,000,000	0	1,000,000
Total Public Works		38,598,976	49,360,120	87,959,096

RIVERFRONT DEVELOPMENT CORPORATION

GA01004	COBBLESTONE LANDING	7,022,218	0	7,022,218
GA01018	RAILROAD CROSSING / ADA IMPROV	1,700,000	0	1,700,000
GA01019	WATER TAXI SYSTEM	900,000		900,000
Total Riverfront Development Corporation		9,622,218	0	9,622,218



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2015	Total FY 2015
SEWER				
SW02001	REHAB EXISTING SEWERS	17,327,430	22,000,000	39,327,430
SW05001	SEWERASSESSMET AND REHAB	3,984,691	31,000,000	34,984,691
SW03001	SERVICE TO UNSEWERED AREAS	6,034,886	0	6,034,886
SW01001	MISC SUBDIVISION OUTFALLS	20,043,220	0	20,043,220
SW02006	SLUDGE DISP/EARTH COMPLEX	6,850,266	200,000	7,050,266
SW04004	WOLD RIVER INTERCEPTOR	31,472,022	0	31,472,022
SW02033	SOUTH PLANT EXPANSION	20,469,962	34,000,000	54,469,962
SW04009	STILES PLANT MODIFICATION	10,835,550	7,000,000	17,835,550
SW02011	COVERED ANAEROBIC LAGOON	10,187,816	8,000,000	18,187,816
SW04007	ENVIRONMENTAL MAINT RELOCATION	8,000,000	0	8,000,000
Total Sewer		135,205,843	102,200,000	237,405,843
STORM WATER				
ST03006	DRAINAGE -ST	45,875,806	3,000,000	48,875,806
ST03098	MAJOR DRAINIAGE REHAB / REPLACE	27,106,939	1,000,000	28,106,939
ST04041	ENVIRONMENTAL PERMITING - ST	1,991,987	0	1,991,987
ST03083	BRIDGE REPAIR STORM WATER	6,293,040	0	6,293,040
ST03059	FLOOD CONTROL -ST	8,312,240	0	8,312,240
ST04038	STORMWATER POLLUTION - ST	12,250,000	0	12,250,000
ST04010	CURB AND GUTTER - ST	8,215,240	0	8,215,240
ST03111	AIRWAYS OVER NONCONNAH	8,859,259	0	8,859,259
ST01089	BARTLETT RD / FLETCHER - ST	6,138,960	0	6,138,960
ST03084	WATKINS STORM WATER	854,258	0	854,258
ST03008	SUBDIVISION DRAINAGE -ST	1,000,000		1,000,000
Total Storm Water		126,897,729	4,000,000	130,897,729
GRAND TOTAL FY 2014		418,113,048	252,446,118	670,559,166



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.

■ operating budget

Sources of Revenue	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Local Taxes	420,613,389	420,285,627	431,644,266	413,749,012
State Taxes	58,997,574	54,070,000	57,803,253	55,425,000
Licenses and Permits	10,563,089	10,222,500	11,683,300	10,997,500
Fines and Forfeitures	12,286,950	14,500,000	13,700,476	13,575,000
Charges for Services	1,303,407	1,362,500	1,232,835	1,315,000
Use of Money and Property	303,212	349,000	338,225	335,000
Federal Grants	934,442	0	934,442	0
State Grants	164,901	0	164,901	0
Other Revenues	6,317,626	6,911,911	4,598,063	3,475,000
Transfers In	57,485,879	72,113,000	80,108,999	72,839,000
Total Revenues/Transfers	568,970,469	579,814,538	602,208,766	571,710,512
Division Revenues	46,328,869	46,668,029	46,615,188	46,208,040
Total Revenue\Other Sources	615,299,338	626,482,567	648,823,954	617,918,552

■ issues & trends

This brief synopsis discusses obvious changes in the revenue categories listed above. A more detailed discussion of revenues budgeted for FY 2015 is presented in the budget overview section.

The general or unallocated operating revenue budget for the FY 2015 budget totals \$571.7 million. This represents a small revenue decrease of \$8.1 million; a -1.4% decrease from the FY 2014 adopted budget. This is the result of the property tax revenue, our largest revenue source, being reallocated to the Debt Service Fund to match the increased cost of debt servicing. Therefore while the property tax growth added revenues to the City, the movement of that growth to the Debt Service Fund reflects a lower amount available for general expenditure use.

Our second largest revenue source, State Taxes is budgeted at \$55.4 million for FY 2015. This is 2% or \$1.3 million above the FY 2014 adopted budget. State revenues for the local options sales tax has shown some growth that is anticipated to continue into the FY 2015 budget year.

Other sources of revenue that decreased from the FY 2014 adopted budget to the FY 2015 adopted budget were Fines and Forfeitures, \$-1.0 million, and other revenues \$-3.4 million. Fines and forfeiture revenue should increase for future years while other miscellaneous revenue for FY 2014 has a one-time expectation that will not reoccur in FY 2015.

Transfers -In include the MLGW in -lieu of tax payment, and State Street Aide. These are expected to remain relatively flat year over year.

The divisional revenues are also anticipated to remain relatively flat but steady.

Detail

Sources of Revenue	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Local Taxes				
Ad Valorem Tax - Current	243,863,418	242,945,457	251,343,200	236,835,750
Ad Valorem Tax - Current Sale of Receivables	12,787,098	12,500,000	14,787,013	13,000,000
Ad Valorem Tax Prior	1,852,564	4,000,000	1,160,403	2,400,000
Ad Valorem Tax - Prior One Time Assessment	172,371	0	12,010	0
Special Assessment Tax	122,910	130,000	166,642	160,000
Property Taxes Interest & Penalty	4,315,720	4,200,000	4,200,000	4,200,000
Bankruptcy Interest & Penalty	182,297	162,000	174,177	170,000
Interest & Penalty - Sale of Tax Rec	1,459,062	1,400,000	1,910,430	1,400,000
PILOT's	4,468,531	5,000,000	5,873,397	5,000,000
State Appointment TVA	7,574,020	7,500,000	7,353,958	7,400,000
Local Sales Tax	98,115,440	100,000,000	100,455,856	100,000,000
Beer Sales Tax	16,596,286	16,500,000	17,189,648	17,500,000
Alcoholic Beverage Inspection Fee	4,563,225	4,200,000	4,615,331	4,500,000
Mixed Drink Tax	3,137,895	2,800,000	1,563,540	1,500,000
Gross Rec Business Tax	11,423,954	10,500,000	11,344,642	10,500,000
Bank Excise Tax	259,819	200,000	200,000	200,000
Franchise Tax - Telephone	1,357,727	900,000	1,355,024	1,400,000
Cable TV Franchise Fees	4,301,711	4,300,000	4,318,190	4,450,000
Misc Franchise Tax	753,972	750,000	814,075	750,000
Interest, Penalties & Commission	232,876	200,000	200,000	200,000
Business Tax Fees	1,184,054	1,000,000	1,162,191	1,100,000
Warrants and Levies	129	300	300	300
Misc Tax Recoveries	1,572,434	782,000	1,139,547	782,000
MLGW/Williams Pipeline	315,874	315,870	304,690	300,962
Total Local Taxes	420,613,389	420,285,627	431,197,732	413,749,012
State Taxes				
State Sales Tax	44,714,256	44,400,000	45,492,764	45,500,000
Telecommunication Sales Tax	55,159	40,000	64,628	60,000
State Income Tax	12,286,312	7,700,000	10,300,000	7,900,000
State Shared Beer Tax	319,824	315,000	313,745	315,000
Alcoholic Beverage Tax	296,567	290,000	307,817	300,000
Spec Petroleum Product Tax	1,325,455	1,325,000	1,324,299	1,350,000
Total State Taxes	58,997,574	54,070,000	57,803,253	55,425,000

Detail

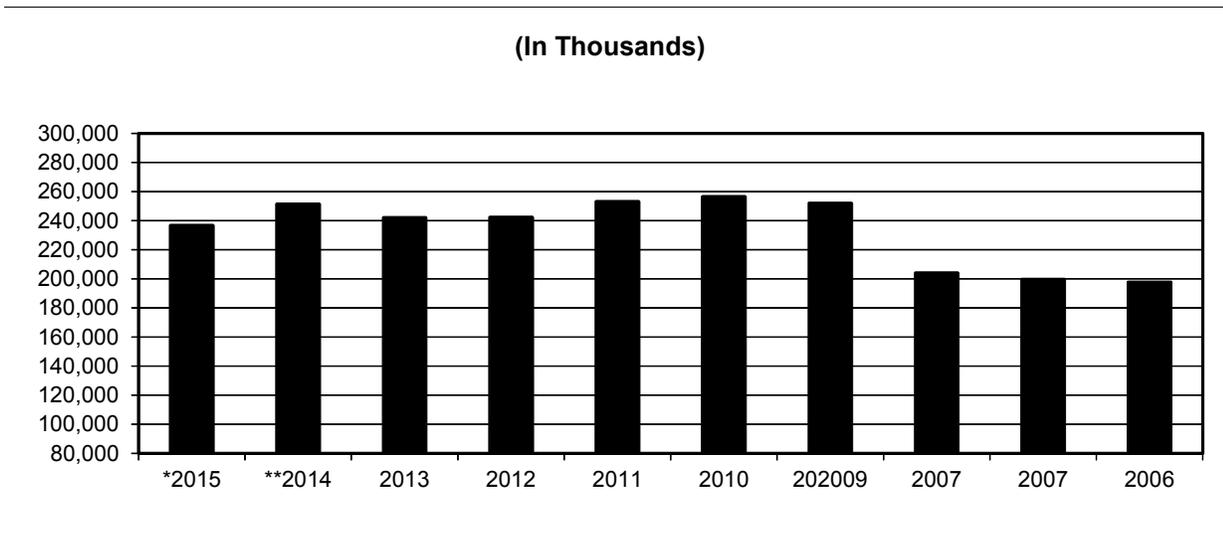
Sources of Revenue	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
<u>Licenses and Permits</u>				
Auto Registration Fee	10,056,535	9,700,000	11,171,437	10,500,000
Liquor By Ounce License	179,219	204,000	161,715	180,000
Taxi Drivers License	22,547	20,000	21,771	20,500
Gaminy Pub Amus Perm Fee	16,059	13,500	12,600	13,500
Wrecker Permit Fee	11,050	10,000	11,700	11,000
Misc Permits	75,035	70,000	104,228	72,500
Beer Application	61,450	65,000	59,850	60,000
Beer Permit Privilege Tax	141,195	140,000	140,000	140,000
Total Licenses and Permits	10,563,089	10,222,500	11,683,300	10,997,500
<u>Fines and Forfeitures</u>				
Court Fees	5,616,904	8,100,000	6,498,845	6,400,000
Court Costs	6,299,508	6,000,000	6,757,250	6,800,000
Fines & Forfeitures	72,070	100,000	104,833	85,000
Beer Board Fines	93,054	100,000	75,550	75,000
Arrest Fees	205,414	200,000	263,998	215,000
Total Fines and Forfeitures	12,286,950	14,500,000	13,700,476	13,575,000
<u>Charges for Services</u>				
Parking Meters	394,618	800,000	317,641	500,000
MLG&W Rent	110	0	194	0
Parking Lots	315,000	315,000	315,000	315,000
Tax Sales Attorney Fees	593,899	247,500	600,000	500,000
Total Charges for Services	1,303,407	1,362,500	1,232,835	1,315,000
<u>Use of Money and Property</u>				
Interest on Investments	120,799	175,000	108,817	115,000
Net Income/Investors	63,653	59,000	124,553	100,000
State Litigation Tax Commission	118,760	115,000	104,855	120,000
Total Use of Money and Property	303,212	349,000	338,225	335,000
<u>Federal Grants</u>				
Federal Grants - Others	934,442	0	934,442	0
Total Federal Grants	934,442	0	934,442	0
<u>State Grants</u>				

Detail

Sources of Revenue	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
TEMA Reimbursement	164,901	0	164,901	0
Total State Grants	164,901	0	164,901	0
<u>Other Revenues</u>				
Miscellaneous Auctions	2,151,121	2,000,000	1,807,254	2,000,000
Sale Of Capital Assets	1,481,008	0	25,488	0
City Property Damage Reim	143,131	100,000	102,374	100,000
Miscellaneous Income	630,125	3,536,911	244,775	100,000
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Court Reimbursement	44	0	78	0
Cash Overage/Shortage	2,157	0	415	0
Insurance Refund	65,794	0	552,386	0
FNMA Service Fees	6	0	0	0
Recovery Of Prior Year Expense	769,327	200,000	790,299	200,000
Total Other Revenues	6,317,626	6,911,911	4,598,069	3,475,000
<u>Transfers In</u>				
In Lieu Of Taxes-MLGW	51,439,591	52,139,000	55,639,000	52,139,000
In Lieu Of Taxes-Sewer	4,746,288	3,874,000	5,245,043	4,600,000
Oper Tfr In - State Street Aid	0	14,800,000	14,924,956	14,800,000
Oper Tfr In - New Arena Fund	0	0	1,600,000	0
Oper Tfr In - Sewer Operating/CIP	1,300,000	1,300,000	1,300,000	1,300,000
Oper Tfr In-Midtown Corridor	0	0	1,400,000	0
Total Transfers In	57,485,879	72,113,000	80,108,999	72,839,000
Total Revenues\Transfers	568,971,423	579,814,538	602,208,766	571,710,512

Current Property Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	236,836	-6.34%	2010	256,602	1.81%
2014	251,343	4.49%	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%



* FY 2015 Adopted

** FY 2014 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

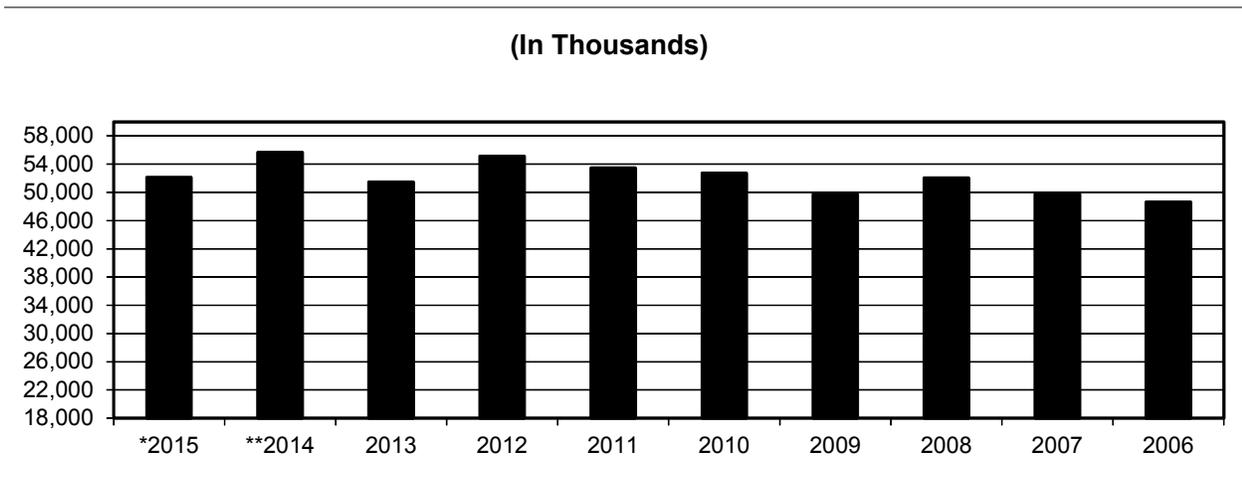
Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority (TRA).

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. Through fiscal year 2013 City Schools and the Debt Service Fund share proceeds of this tax. Beginning in fiscal year 2013, City Schools merged with County schools and was not allocated City property tax. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: Annexations, Appraisals, Development and Population changes

In lieu of Tax - MLGW

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	52,139	-3.67%	2010	52,698	5.95%
2014	55,639	5.22%	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%



* FY 2015 Adopted
 ** FY 2014 Forecast

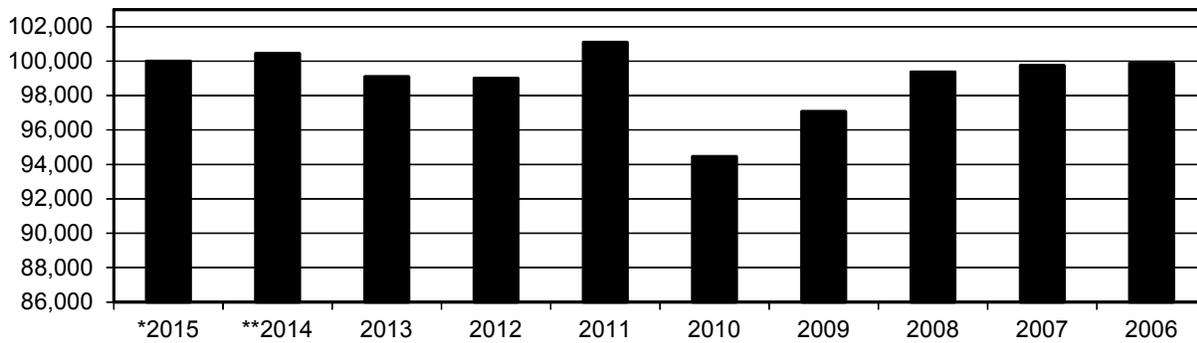
The Memphis Light Gas and Water Division makes in lieu of property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This revenue is limited to the calculation defined in the state law. The increase from 1999 to 2000 onward is based on the implementation of the 1988 gas tax calculation. T.C.A. 7-52-307 and T.C.A. 7-39-404.

Major Influences: Municipal Electric/Gas System Equivalent Tax Laws

Local Sales Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	100,000	-0.45%	2010	94,462	-2.68%
2014	100,455	1.37%	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%

(In Thousands)



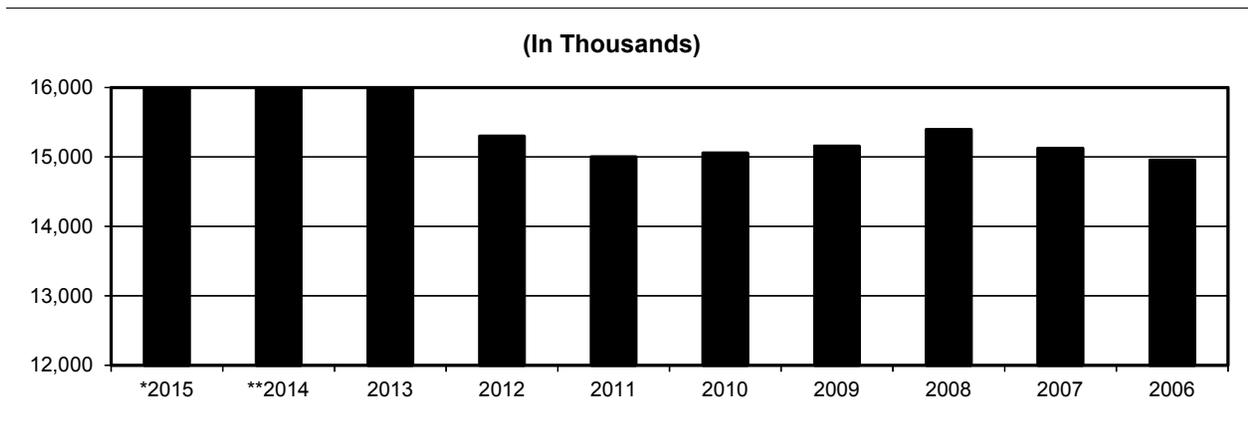
- * FY 2015 Adopted
- ** FY 2014 Forecast

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

Major Influences: Annexation, Population changes and Taxable Sales

Beer Sales Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	17,500	0.49%	2010	15,057	-0.66%
2014	17,190	5.55%	2009	15,157	-1.53%
2013	16,500	9.27%	2008	15,392	1.77%
2012	15,100	0.67%	2007	15,125	1.14%
2011	15,000	-0.38%	2006	14,954	2.28%



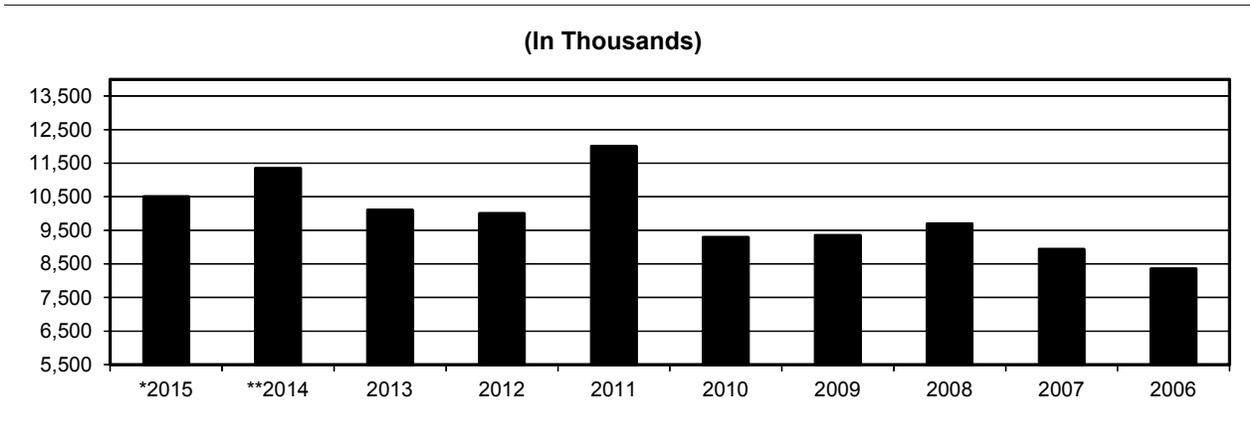
* FY 2015 Adopted
 ** FY 2014 Forecast

Beginning in 2014, this beer tax is imposed at \$35.60 per barrel of retail purchases from licensed wholesalers. Prior to fiscal 2014, this tax was levied at 17% on the sale of beer to wholesale. Fees are remitted to the City by wholesalers on a monthly basis. . T.C.A. 57-6-1 (FY201) and T.C.A. 57-5-103 (prior to FY2013)

Major Influences: Wholesaler quantities and Consumption Rates

Gross Receipts Business Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	10,500	-2.78%	2010	9,292	-0.58%
2014	11,345	6.93%	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%



* FY 2015 Adopted
 ** FY 2014 Forecast

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

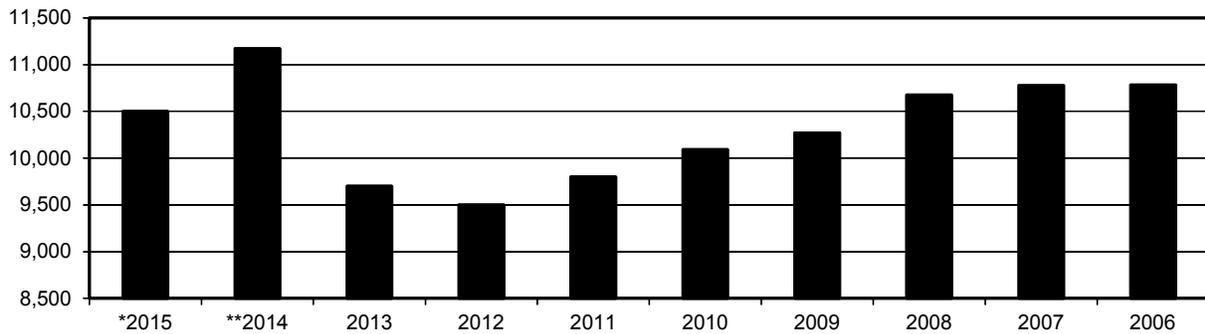
\$15 minimum annual license fee
 Tax on gross receipts (wholesale and retail) of the covered business activities.

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, Consumer Price Index and Gross Receipts

Auto/Vehicle Registration-Inspection Fee

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	10,500	-4.89%	2010	10,093	-1.73%
2014	11,171	13.81%	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%

(In Thousands)



* FY 2015 Adopted
 ** FY 2014 Forecast

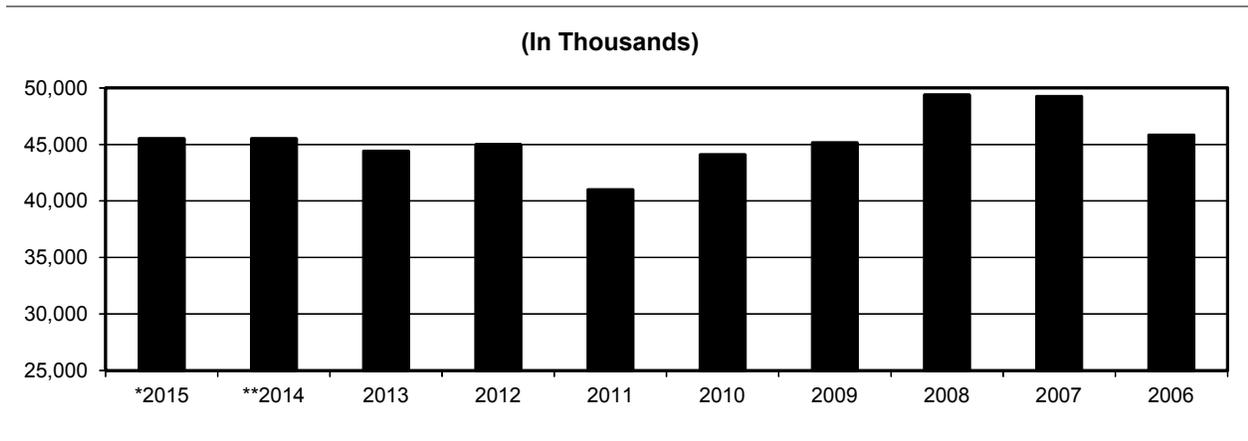
All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City's registration agent and pay an annual registration fee as follows:

- Motorcycle \$10.00 (private)
- \$21.00 (commercial)
- 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 County Court Clerk remits collections to the City after deducting a collection fee.
 Major Influences: Auto Sales, Vehicle registrations

State Sales Tax

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	45,500	0.86%	2010	44,082	-2.32%
2014	45,493	2.48%	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%



* FY 2015 Adopted
 ** FY 2014 Forecast

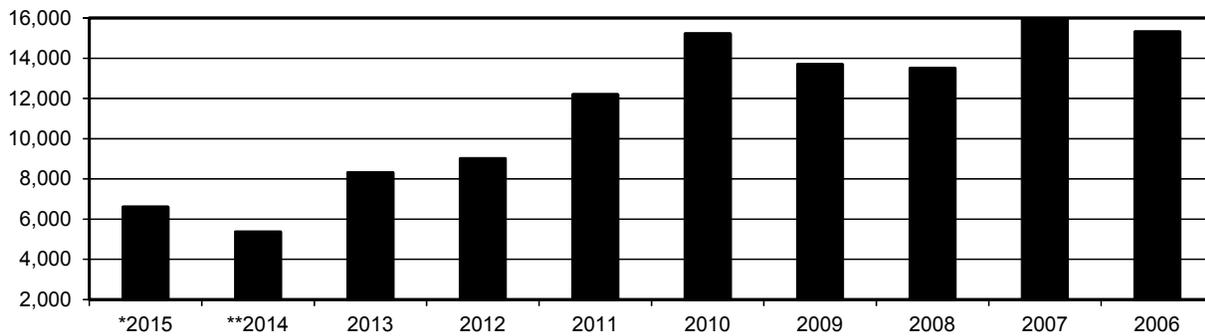
This is the largest state shared revenue the City receives. The current rate is 7.0% and is charged on each transaction described in the Local Sales Tax, 1.0% goes to the State's General Fund. Of the 6.0%, 0.5% goes to education. Municipalities receive approximately 4.5925% of collections on 5.5% of 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
2015	6,600	4.71%	2010	15,211	11.14%
2014	5,360	-24.06%	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%

(In Thousands)



* FY 2015 Adopted
 ** FY 2014 Forecast

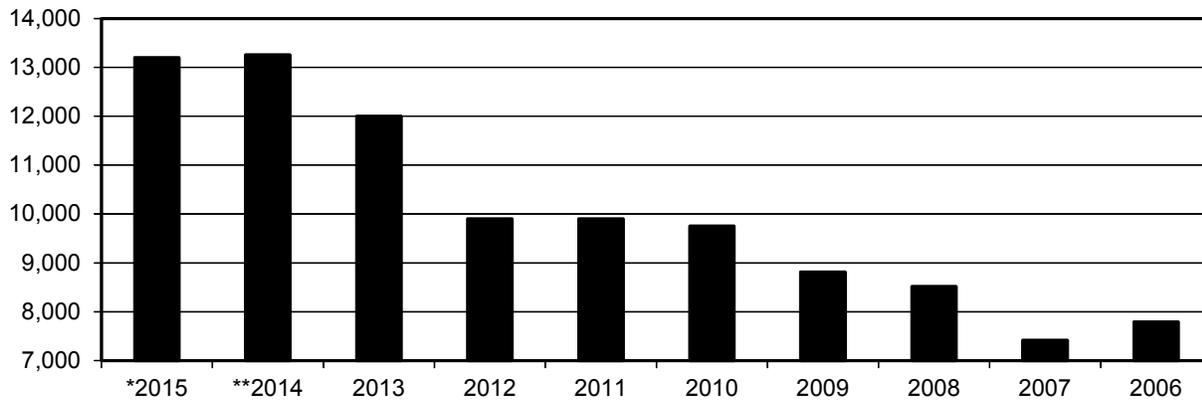
Property taxes that are not paid in the fiscal year in which they are assessed are recorded as delinquent tax receipts when they are paid in subsequent years. Between 95% to 97% of property taxes are paid in the year of assessment and approximately 40% to 50% of delinquent taxes are collected the first 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 Appraisals

Court Costs/Fines

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	13,200	-4.41%	2010	9,755	10.70%
2014	13,256	15.08%	2009	8,812	3.46%
2013	12,000	21.21%	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%

(In Thousands)



- * FY 2015 Adopted
- * FY 2014 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

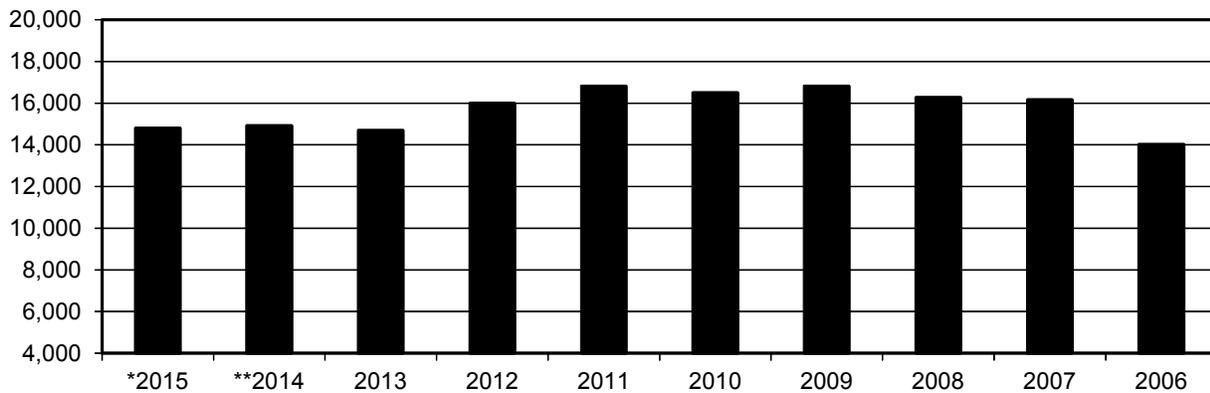
GENERAL FUND

GENERAL FUND REVENUES

Municipal State Aid

Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2015	14,800	-1.08%	2010	16,500	-1.85%
2014	14,925	1.78%	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%

(In Thousands)



* FY 2015 Adopted

** FY 2014 Forecast

Local share of state gasoline and other motor fuel taxes comprising the Gasoline Tax, the Diesel Tax, the Liquefied Gas Tax on vehicles, the Compressed Natural Gas Tax, and the Prepaid User Diesel Tax. Distribution is based upon population. Revenue is distributed monthly by the state. T.C.A. 67-3-202, T.C.A. 67-3-1309

Major Influences: Population and Gasoline Sales





■ operating budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	417,352,472	420,361,390	416,670,233	450,482,839
Materials and Supplies	107,564,671	109,916,465	103,885,869	109,331,661
Capital Outlay	306,795	427,250	442,471	450,250
Grants and Subsidies	52,041,088	71,175,225	73,774,683	49,271,685
Inventory	205,141	342,839	299,030	342,839
Expense Recovery	(14,881,504)	0	0	0
Service Charges	153,943	119,312	48,609	77,656
Transfers Out	78,732,297	11,179,369	21,269,129	7,880,217
Total Expenditures	641,421,832	613,462,194	616,390,023	617,837,147
Program Revenues	(46,328,870)	(46,668,029)	(46,615,190)	(46,208,040)
Net Expenditures	595,092,963	566,794,165	569,774,833	571,629,107

■ issues & trends

This brief synopsis discusses obvious changes in the expense categories listed above. A more detailed discussion of expenditures budgeted for FY 2015 is presented in the budget overview section.

Budgeted expenses For FY 2015 are \$617.8 million. This is a \$4.4 million increase, less than 1%, from the FY 2014 adopted budget.

The personnel category expenditures are where the increase is shown, however this category includes an increase in funding our pension annual required contribution (ARC) of \$26.0 M, bringing total contribution to the ARC funding to \$46.0 M from the general fund. The budget pays for the increased pension costs by transitioning out of the OPEB (healthcare) costs. This cost was formerly included in the Grants and Subsidies category which is noted above to be \$21.9 million below FY 2014's adopted budget.

Transfers Out decreased as a transfer to the Healthcare fund will not be required in FY 2015.

■ operating budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
City Attorney	11,157,153	9,584,112	10,888,042	9,740,529
City Council	1,501,817	1,524,727	1,604,177	1,603,652
City Court Clerk	4,538,583	5,237,076	4,879,170	7,216,758
City Court Judges	588,182	616,660	596,056	641,525
City Engineer	5,773,724	8,393,534	8,817,668	9,247,709
Executive	4,797,270	5,514,396	5,247,595	5,959,996
Finance	4,556,070	4,697,846	4,447,433	5,239,608
Fire Services	153,655,437	155,672,508	152,821,741	165,604,739
General Services	21,157,387	20,254,463	21,178,106	21,972,715
Grants and Agencies	116,730,658	69,862,313	86,527,568	46,570,999
HCD	4,193,169	6,863,531	4,499,198	4,480,228
Human Resources	5,554,249	6,373,828	3,866,614	5,530,500
Information Systems	14,586,967	15,312,886	14,832,069	15,997,967
Parks and Neighborhoods	43,101,912	47,707,302	45,866,289	50,454,831
Police Services	230,434,024	234,055,868	229,082,940	249,420,956
Public Works	19,095,230	21,791,144	21,235,359	18,154,435
Total Expenditures	641,421,832	613,462,194	616,390,023	617,837,147

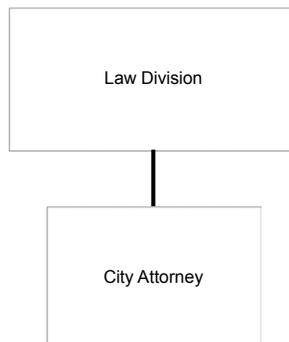
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,057,174	4,388,175	4,467,784	4,801,290
Materials and Supplies	7,099,979	5,195,937	6,420,259	4,939,238
Total Expenditures	11,157,153	9,584,112	10,888,042	9,740,529
Program Revenues	(218,538)	0	(500,153)	0
Net Expenditures	10,938,615	9,584,112	10,387,889	9,740,529
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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Property Insurance Recoveries	(208,893)	0	0	0
Miscellaneous Income	(9,645)	0	0	0
Recovery Of Prior Year Expense	0	0	(153)	0
Oper Tfr In - Midtown Corridor	0	0	(400,000)	0
Oper Tfr In - Beale Street	0	0	(100,000)	0
Total Charges for Services	(218,538)	0	(500,153)	0

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,057,174	4,388,175	4,467,784	4,801,290
Materials and Supplies	7,099,979	5,195,937	6,420,259	4,939,238
Total Expenditures	11,157,153	9,584,112	10,888,042	9,740,529
Program Revenues	(218,538)	0	(500,153)	0
Net Expenditures	10,938,615	9,584,112	10,387,889	9,740,529
Authorized Complement				57

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of blight and code enforcement (other) lawsuits closed annually	0	207	Tracking Only	Create
# of interns/externs serving a City internship through the Law Division (exclusive of other City intern programs)î	23	31	25	Advance
# of formal opinions issued annually	21	12	Tracking Only	Advance

CITY ATTORNEY

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>City Attorney</u>			
ADMR CONTRACT	1		
ADMR PERMITS LICENSES	1		
AGENT CLAIMS	1		
ANALYST CLAIMS	2		
ANALYST LOSS CONTROL	1		
ANALYST PERMITS LICENSES LD	1		
ANALYST RISK MGMT	1		
ASST ADMINISTRATIVE	1		
ATTORNEY ASST CITY A	4		
ATTORNEY ASST CITY AA	3		
ATTORNEY ASST COMPLIANCE AA	1		
ATTORNEY ASST HCD AA	1		
ATTORNEY CITY	1		
ATTORNEY CITY ASST SR	6		
ATTORNEY CITY DEPUTY	1		
ATTORNEY COLLECTIONS	1		
ATTORNEY PROSECUTOR AA	3		
ATTORNEY PROSECUTOR CHIEF	1		
ATTORNEY STAFF	4		
ATTORNEY STAFF SR	1		
CLERK GENERAL APP A	3		
CLERK SENIOR LAW	1		
COORD GRANTS	2		
COORD LEGAL ADMIN	1		
INVESTIGATOR LEGAL	1		
MGR GRANTS	1		
MGR LEGAL ADMIN	1		
MGR RISK	1		
OFFICER CHIEF ETHICS	1		
PARALEGAL	4		
SECRETARY	3		
SPEC COMMUNICATIONS REC RET	1		
SUPER GRANT COMPLIANCE	1		
Total City Attorney	<u>57</u>		
<u>TOTAL CITY ATTORNEY</u>	<u>57</u>		



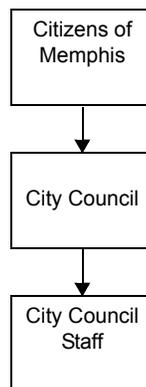
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,328,334	1,377,777	1,380,050	1,511,162
Materials and Supplies	173,482	146,950	224,127	92,490
Total Expenditures	1,501,817	1,524,727	1,604,177	1,603,652
Net Expenditures	1,501,817	1,524,727	1,604,177	1,603,652
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.

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,328,334	1,377,777	1,380,050	1,511,162
Materials and Supplies	173,482	146,950	224,127	92,490
Total Expenditures	1,501,817	1,524,727	1,604,177	1,603,652
Net Expenditures	1,501,817	1,524,727	1,604,177	1,603,652
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	1		
ANALYST RESEARCH SR	2		
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>		





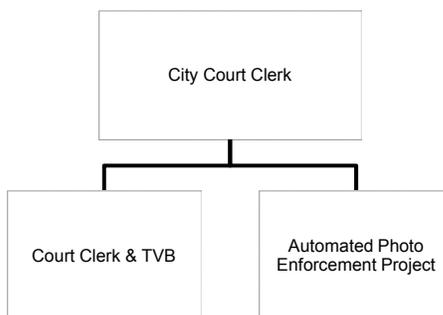
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,077,823	3,132,457	3,251,508	3,382,679
Materials and Supplies	1,428,883	1,954,619	1,477,662	3,684,079
Capital Outlay	0	150,000	150,000	150,000
Service Charges	31,878	0	0	0
Total Expenditures	4,538,583	5,237,076	4,879,169	7,216,758
Program Revenues	(2,247,545)	(1,800,000)	(3,265,604)	(5,100,000)
Net Expenditures	2,291,039	3,437,076	1,613,565	2,116,758
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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Court Costs	0	0	5,668	0
Fines & Forfeitures	(2,243,114)	(1,800,000)	(3,268,491)	(5,000,000)
Delinquent Collection Fees	0	0	0	(100,000)
Sale Of Reports	(4,431)	0	(2,780)	0
Total Charges for Services	(2,247,545)	(1,800,000)	(3,265,604)	(5,100,000)

Description

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 Clerk's 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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,936,216	2,992,020	3,106,336	3,225,583
Materials and Supplies	204,206	315,212	320,343	266,761
Service Charges	31,878	0	0	0
Total Expenditures	3,172,299	3,307,232	3,426,678	3,492,344
Program Revenues	(4,431)	0	2,887	0
Net Expenditures	3,167,869	3,307,232	3,429,566	3,492,344
Authorized Complement				54

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	141,607	140,437	145,172	157,095
Materials and Supplies	1,224,677	1,639,407	1,157,319	3,417,318
Capital Outlay	0	150,000	150,000	150,000
Total Expenditures	1,366,284	1,929,844	1,452,491	3,724,413
Program Revenues	(2,243,114)	(1,800,000)	(3,268,491)	(5,100,000)
Net Expenditures	(876,830)	129,844	(1,816,000)	(1,375,587)
Authorized Complement				3

CITY COURT CLERK

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>City Court Clerk & TVB</u>			
ASST ADMINISTRATIVE	1		
CLERK COURT REC SR	46		
COURT CLERK	1		
COURT CLERK CITY	1		
DEPUTY TVB CHIEF	1		
MGR INFO TECH TVB	1		
SUPER TVB	3		
Total City Court Clerk & TVB	54		
<u>Automated Photo Enforcement</u>			
CLERK COURT REC SR	3		
Total Automated Photo Enforcement	3		
<u>TOTAL CITY COURT CLERK</u>	<u>57</u>		





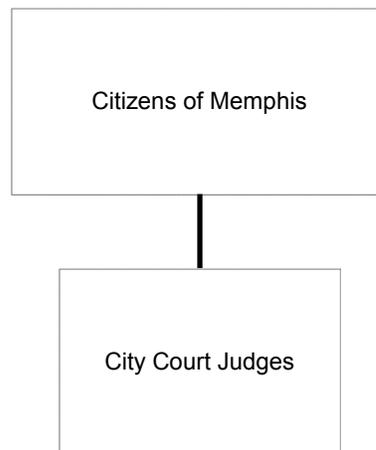
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	544,827	562,837	554,959	587,625
Materials and Supplies	38,987	53,823	41,097	53,900
Capital Outlay	4,368	0	0	0
Total Expenditures	588,182	616,660	596,056	641,525
Net Expenditures	588,182	616,660	596,056	641,525
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.

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	544,827	562,837	554,959	587,625
Materials and Supplies	38,987	53,823	41,097	53,900
Capital Outlay	4,368	0	0	0
Total Expenditures	588,182	616,660	596,056	641,525
Net Expenditures	588,182	616,660	596,056	641,525
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>		





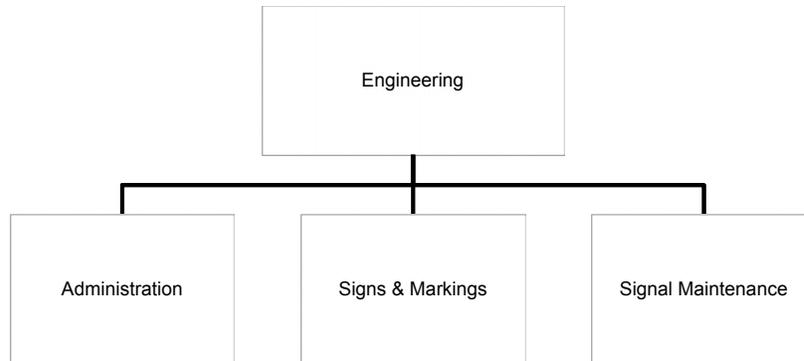
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	6,329,625	6,648,525	6,700,958	6,892,119
Materials and Supplies	1,394,589	1,745,009	2,116,709	2,293,590
Capital Outlay	0	0	0	44,000
Expense Recovery	(1,950,489)	0	0	0
Total Expenditures	5,773,724	8,393,534	8,817,667	9,247,709
Program Revenues	(940,221)	(758,763)	(758,762)	(758,763)
Net Expenditures	4,833,504	7,634,771	8,058,905	8,488,946
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 Division of Engineering provides planning, design and construction administration to constantly improve and expand the City's infrastructure. The Division designs and manages the construction of all the City's capital projects. Engineering staff reviews all private development proposals to ensure the required public improvements are included.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Subdivision Plan Inspection Fee	(104,058)	(90,000)	(90,000)	(90,000)
Street Cut Inspection Fee	(401,460)	(250,000)	(250,000)	(250,000)
Traffic Signals	(200,642)	(200,000)	(200,000)	(200,000)
Signs-Loading Zones	(25,427)	(15,000)	(15,000)	(15,000)
Arc Lights	(4,124)	(4,000)	(4,001)	(4,000)
Sale Of Reports	(10,493)	(14,363)	(14,363)	(14,363)
MLG&W Rent	(2,200)	(2,400)	(2,400)	(2,400)
St TN Highway Maint Grant	(106,834)	(95,000)	(95,000)	(95,000)
Sidewalk Permit Fees	(84,984)	(88,000)	(88,000)	(88,000)
Total Charges for Services	(940,221)	(758,763)	(758,762)	(758,763)

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,804,471	2,771,928	2,794,892	2,947,048
Materials and Supplies	378,912	464,997	839,690	1,012,479
Expense Recovery	(349,213)	0	0	0
Service Charges	0	0	0	18,000
Total Expenditures	2,834,170	3,236,925	3,634,582	3,977,527
Program Revenues	(833,387)	(663,763)	(663,762)	(663,763)
Net Expenditures	2,000,783	2,573,162	2,970,820	3,313,764
Authorized Complement				61

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Review and return land development plan submittals to developers within 10 working days of initial submission	53.4%	53.4%	53.4%	Grow, Advance
# of land development plans reviewed monthly	58	28	30	Grow, Advance
Execute all construction contracts within 120 calendar days of bid opening	55%	60%	65%	Grow, Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,807,341	1,992,773	2,009,977	1,948,712
Materials and Supplies	505,589	643,425	640,627	642,609
Capital Outlay	0	0	0	22,000
Expense Recovery	(815,630)	0	0	0
Total Expenditures	1,497,299	2,636,198	2,650,604	2,613,321
Program Revenues	(106,834)	(95,000)	(95,000)	(95,000)
Net Expenditures	1,390,466	2,541,198	2,555,604	2,518,321
Authorized Complement				28

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Install 1,000 ADA compliant curb ramps annually	80.4%	120.4%	100%	Create, Grow, Advance
Repair/install 12,000 traffic signs annually	102%	93%	100%	Create, Grow, Advance
Re-stripe 1/3 (768 miles) of city streets annually	54%	114%	100%	Create, Grow, Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,717,813	1,883,824	1,896,089	1,996,358
Materials and Supplies	510,088	636,587	636,392	638,502
Capital Outlay	0	0	0	22,000
Expense Recovery	(785,646)	0	0	0
Total Expenditures	1,442,255	2,520,411	2,532,481	2,656,860
Net Expenditures	1,442,255	2,520,411	2,532,481	2,656,860
Authorized Complement				28

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Re-stripe 1/3 (768 miles) of city streets annually	5,211	5,524	5,200	Create, Grow, Advance
Re-stripe 1/3 (768 miles) of city streets annually	50%	52%	55%	Create, Grow, Advance
Re-stripe 1/3 (768 miles) of city streets annually	5.3	5.0	6.0	Create, Grow, Advance
Re-stripe 1/3 (768 miles) of city streets annually	5	7	5	Create, Grow, Advance
Re-stripe 1/3 (768 miles) of city streets annually	3	4	3	Create, Grow, Advance

CITY ENGINEERING

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Signal Maintenance</u>	
ADMR LAND DEVELOP BUDGET	1	AIDE SIGNAL	9
ADMR TRAFFIC ENGINEERING	1	CLERK GENERAL A	1
ASST ADMINISTRATIVE	1	MGR SIGNAL MNT CONST	1
CHIEF SURVEYOR PARTY	1	SPEC PROCUREMENT	1
CLERK ACCOUNTING A	1	TECH SIGNAL	16
CLERK GENERAL A	3	Total Signal Maintenance	28
COLLECTOR METER	2		
COORD ADA RAMP PROGRAM	1	<u>TOTAL CITY ENGINEERING</u>	<u>117</u>
COORD ADMIN SUPPORT	1		
COORD BIKEWAY PEDESTRIAN	1		
COORD LAND DEV	1		
COORD PLANS REVIEW PROJECT	1		
DIRECTOR ENGINEERING DEPUTY	1		
ENG DESIGNER	2		
ENGINEER CITY	1		
ENGINEER CITY CIVIL DESIGN	1		
ENGINEER DESIGN	1		
ENGINEER DESIGN SENIOR	4		
INSP ZONE CONSTRUCTION	13		
MGR CONSTRUCTION INSP	1		
MGR ENG PROJECT	4		
REPAIRER PARKING METER	1		
SECRETARY	2		
SPEC DOCUMENT	1		
SUPER CONSTRUCTION INSP	4		
SUPER MAPPING	1		
SUPER OFFICE ENG	1		
SUPER PARKING OPER	1		
TECH ENGINEERING AA	4		
TECH PARKING ENFORCEMENT	3		
Total Administration	61		
<u>Signs & Markings</u>			
COUNTER TRAFFIC	3		
MGR STREET SIGNS MARK	1		
PAINTER	19		
SPEC FLAGMAN OFFICER	5		
Total Signs & Markings	28		



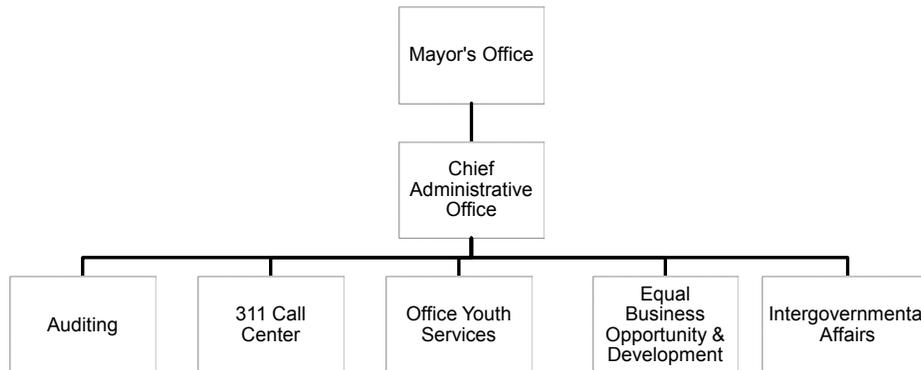
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,771,649	2,755,008	2,787,239	3,280,005
Materials and Supplies	1,351,207	1,696,930	1,397,759	1,850,032
Grants and Subsidies	674,414	1,062,458	1,062,597	829,958
Total Expenditures	4,797,270	5,514,396	5,247,595	5,959,996
Program Revenues	(72)	0	0	0
Net Expenditures	4,797,199	5,514,396	5,247,595	5,959,996
Authorized Complement				37

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 challenging 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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Miscellaneous Income	(72)	0	0	0
Total Charges for Services	(72)	0	0	0

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	768,852	890,028	890,633	938,427
Materials and Supplies	258,362	169,054	169,140	230,782
Total Expenditures	1,027,213	1,059,082	1,059,774	1,169,210
Program Revenues	(31)	0	0	0
Net Expenditures	1,027,183	1,059,082	1,059,774	1,169,210
Authorized Complement				9

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	474,610	491,382	498,381	603,045
Materials and Supplies	36,749	84,855	84,856	181,202
Grants and Subsidies	0	232,500	232,500	0
Total Expenditures	511,359	808,737	815,737	784,247
Program Revenues	(41)	0	0	0
Net Expenditures	511,318	808,737	815,737	784,247
Authorized Complement				6

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	500,025	463,216	468,253	495,433
Materials and Supplies	309,245	343,206	343,317	348,644
Total Expenditures	809,270	806,422	811,570	844,077
Net Expenditures	809,270	806,422	811,570	844,077
Authorized Complement				6

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Number of audit projects completed	18	3	12	Advance
% of accepted recommendations	100%	100%	100%	Advance
Number of fraud deterrent activities	2	4	4	Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	359,429	378,681	386,451	408,989
Materials and Supplies	35,072	34,622	35,353	37,680
Total Expenditures	394,502	413,303	421,803	446,669
Net Expenditures	394,502	413,303	421,803	446,669
Authorized Complement				8

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Decrease the call waiting time for citizens	N/A	10 min.	5 min.	Advance
Decrease the avg. speed of answering calls to 50 seconds or less	60 sec.	36 sec.	30 sec.	Advance
Reduce the call abandonment rate	19%	38%	25%	Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	368,350	216,015	223,790	220,769
Materials and Supplies	274,107	462,545	261,295	496,901
Grants and Subsidies	674,414	829,958	830,097	829,958
Total Expenditures	1,316,871	1,508,518	1,315,182	1,547,628
Net Expenditures	1,316,871	1,508,518	1,315,182	1,547,628
Authorized Complement				1

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of Youth who graduate from the Memphis Ambassador Program (MAP) annually	143	N/A	175	Invest
% of MAP graduates that pursue post-secondary opportunity	123	N/A	175	Invest
# college student workers employed annually by MAP	16	14.5	16	Invest
Increase the number of participants at the annual Classic College Fair by 25% of FY 2013 attendance	1500	1500	2000	Invest

Description

This office 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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	235,972	243,572	247,180	418,001
Materials and Supplies	49,602	53,012	53,230	129,387
Total Expenditures	285,574	296,584	300,410	547,388
Net Expenditures	285,574	296,584	300,410	547,388
Authorized Complement				5

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase contract compliance monitoring activities on city contracts by 50%	291	281	275	Grow
# of outreach efforts for MWBE vendors in the professional services completed annually	291	281	275	Grow
Certified MWBEs citywide spend	\$34,269,869	\$97,196,634	Tracking Only	Grow

Description

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 preparation of grant applications from all City's divisions.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	64,411	72,114	72,551	195,341
Materials and Supplies	388,070	549,636	450,568	425,436
Total Expenditures	452,481	621,750	523,119	620,777
Net Expenditures	452,481	621,750	523,119	620,777
Authorized Complement				2

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Number of regional legislative planning meetings executed annually	N/A	5	5	Advance
Number of City-hosted legislative workshops with contract lobbyists	N/A	7	7	Advance
Hold one legislative planning session with divisions directors per quarter	N/A	8	8	Advance

EXECUTIVE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Mayor's Office</u>		<u>Equal Business Opportunity & Development</u>	
ASST ADMINISTRATIVE	2	ANALYST CONTRACT COMPLIANCE	2
CHIEF STAFF SPEC ASST/COMM	1	DIRECTOR EXECUTIVE	1
COORD CITY HALL SECURITY	1	LIAISON COMMUNICATION	1
MAYOR	1	OFFICER CONTRACT COMPLIANCE	1
OFFICER PUBLIC INFORMATION	1	Total Equal Business Opp. & Dev	5
SECRETARY	1	<u>Intergovernmental Affairs</u>	
SPECIAL ASST MAYOR YOUTH COMMUNITY	1	ADMR INTERGOV	1
SPECIAL ASST RESEARCH INNOV	1	COORD INTERGOV	1
Total Mayor's Office	9	Total Intergovernmental Affairs	2
<u>Chief Administrative Office</u>		<u>TOTAL EXECUTIVE</u> <u>37</u>	
ASST ADMINISTRATIVE	1		
COORD RESEARCH EXEC	1		
GRANTS COORDINATOR	1		
OFFICER CHIEF ADMIN	1		
OFFICER CHIEF ADMIN DEPUTY	1		
SECRETARY	1		
Total Chief Administrative Office	6		
<u>Auditing</u>			
AUDITOR CITY	1		
AUDITOR INFORMATION TECH	1		
AUDITOR INTERNAL	1		
AUDITOR SUPERVISING	2		
SECRETARY	1		
Total Auditing	6		
<u>311 Call Center</u>			
AGENT BILINGUAL OUTREACH	1		
AGENT CALL CENTER LD	1		
SPEC CITIZEN INFORM	5		
SUPER CALL CENTER	1		
Total 311 Call Center	8		
<u>Office of Youth Services and Community Affairs</u>			
MGR YOUTH SVCS	1		
Total Office of Youth Services and Community Affairs	1		





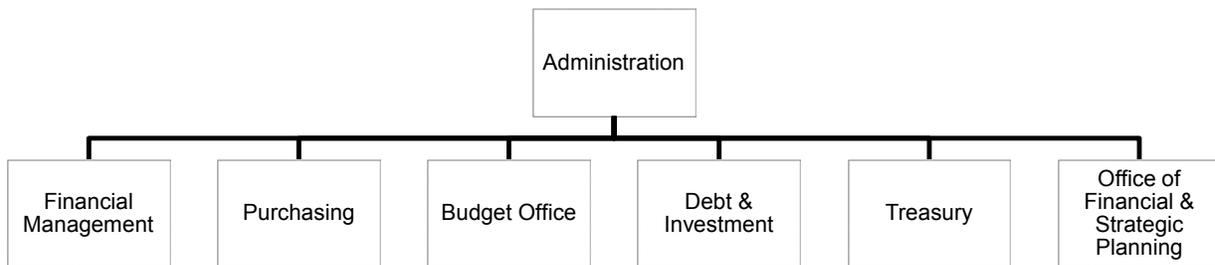
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,760,546	3,826,458	3,424,176	4,353,680
Materials and Supplies	795,526	870,388	1,022,257	884,928
Capital Outlay	0	1,000	1,000	1,000
Total Expenditures	4,556,070	4,697,846	4,447,433	5,239,608
Program Revenues	(4,775)	(10,000)	(375)	(10,000)
Net Expenditures	4,551,295	4,687,846	4,447,058	5,229,608
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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Rezoning Ordinance				
Publication Fees	(4,775)	(10,000)	(375)	(10,000)
Total Charges for Services	(4,775)	(10,000)	(375)	(10,000)

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

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	402,308	381,822	364,962	401,245
Materials and Supplies	72,952	77,343	75,879	81,982
Capital Outlay	0	1,000	1,000	1,000
Total Expenditures	475,260	460,165	441,841	484,227
Net Expenditures	475,260	460,165	441,841	484,227
Authorized Complement				5

Description

To ensure the integrity of the City 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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,375,220	1,350,887	1,224,004	1,533,210
Materials and Supplies	166,636	144,540	201,068	146,040
Total Expenditures	1,541,856	1,495,427	1,425,072	1,679,250
Program Revenues	(4,775)	(10,000)	(375)	(10,000)
Net Expenditures	1,537,081	1,485,427	1,424,697	1,669,250
Authorized Complement				29

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
*Maintain an unassigned Fund Balance of 10% of General Fund Expenditures	100%	**TBD	100%	Advance
% of time monthly financial reporting completed by the 10th day of the following month	83%	75%	92%	Advance
% of all accurately submitted vendor payments processed within 5 business days	78%	85%	95%	Advance

*Reported and monitored by the Finance Division only

**Awaiting the release of the FY2014 Audit

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	568,780	625,172	457,079	669,044
Materials and Supplies	92,856	121,925	121,925	122,175
Total Expenditures	661,636	747,097	579,004	791,219
Net Expenditures	661,636	747,097	579,004	791,219
Authorized Complement				10

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
% of regular purchase orders completed within 30 days	92%	83%	95%	Advance
% of construction requisitions completed within 120 days	88%	100%	95%	Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	347,278	413,125	392,068	466,928
Materials and Supplies	43,792	53,350	150,156	61,500
Total Expenditures	391,070	466,475	542,224	528,428
Net Expenditures	391,070	466,475	542,224	528,428
Authorized Complement				6

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Complete Zero-Based Budgeting conversion for all General Fund Divisions	88.9%	94%	N/A	Advance
% of budget to actual variance reports completed within 10 business days after period closing	80%	100%	100%	Advance
Complete 1st and 2nd quarter Actuals within 45 days of quarterly closing	100%	100%	100%	Advance
Fully transition to new Budgeting automatic system (Hyperion)	N/A	90%	100%	Advance

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	113,433	113,574	114,023	155,484
Materials and Supplies	12,906	16,775	16,775	16,775
Total Expenditures	126,339	130,349	130,798	172,259
Net Expenditures	126,339	130,349	130,798	172,259
Authorized Complement				4

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 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	\$1,781.00	TBD	\$1,904.00	Advance
Annual rate of return on investments to exceed the three month Treasury Bill rate	100%	100%	100%	Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	886,655	848,626	788,793	959,890
Materials and Supplies	326,109	358,255	358,254	358,255
Total Expenditures	1,212,763	1,206,881	1,147,047	1,318,145
Net Expenditures	1,212,763	1,206,881	1,147,047	1,318,145
Authorized Complement				16



Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	66,872	93,252	83,247	167,879
Materials and Supplies	80,275	98,200	98,200	98,200
Total Expenditures	147,146	191,452	181,447	266,079
Net Expenditures	147,146	191,452	181,447	266,079
Authorized Complement				2

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
% of fee assessments completed annually	1	2	2	Advance

FINANCE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		COORD BUDGET	1
ASST ADMINISTRATIVE	1	MGR RES MGMT BUDGET	1
DIRECTOR FINANCE	1	Total Budget Office	6
DIRECTOR FINANCE DEPUTY	1	<u>Debt Management</u>	
MGR PREVAILING WAGE PROJECT	1	ANALYST INVESTMENT SR	1
SECRETARY	1	COORD DEBT	1
Total Administration	5	DIRECTOR FINANCE DEPUTY	1
<u>Financial Management</u>		MGR INVESTMENT	1
ACCOUNTANT	6	Total Debt Management	4
ANALYST APPLICATION	1	<u>City Treasurer</u>	
ANALYST FINANCIAL ACCOUNTING	2	ANALYST APPLICATION	1
ANALYST PAYROLL CONTROL	1	SPEC TAXPAYER SVCS	7
COMPTROLLER	1	SPEC TAXPAYER SVCS SR	3
COMPTROLLER ACCOUNTING DEPUTY	4	SUPER TREASURY TAX SVCS	3
COMPTROLLER PAYROLL DEPUTY	1	TREASURER	2
COORD FINANCIAL MGMT	1	Total City Treasurer	16
COORD PENSION PAYROLL	1	<u>Office of Financial & Strategic Planning</u>	
SECRETARY COUNCIL RECORDS	2	MGR PLNG STRATEGIC INT	1
SPEC PAYROLL	2	MGR REVENUE	1
SUPER ACCOUNTS PAYABLE	1	Total Office of Financial & Strategic Planning	2
SUPER PAYROLL	1		
TECH ACCOUNTS PAYABLE	2		
TECH ACCOUNTS PAYABLE SR	2		
TECH DOCUMENT	1		
Total Financial Management	29	TOTAL FINANCE	72
<u>Purchasing</u>			
AGENT PURCHASING	1		
AGENT PURCHASING ADMIN ASST	1		
AGENT PURCHASING ASST	1		
ANALYST CONTRACT	4		
ANALYST CONTRACT SR	1		
COORD FIXED ASSET	1		
SPEC PURCHASING	1		
Total Purchasing	10		
<u>Budget Office</u>			
ANALYST FINANCIAL SR	4		



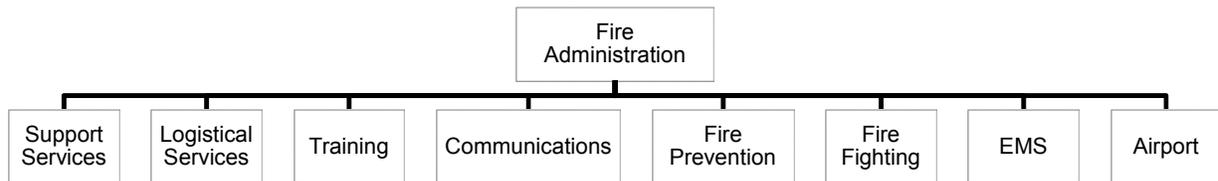
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	137,438,521	138,590,574	137,614,505	147,740,067
Materials and Supplies	15,869,921	17,046,684	15,083,302	17,764,422
Capital Outlay	6,274	35,250	123,934	100,250
Inventory	140,724	0	0	0
Transfers Out	200,000	0	0	0
Total Expenditures	153,655,437	155,672,508	152,821,741	165,604,739
Program Revenues	(25,495,469)	(23,950,060)	(23,861,248)	(23,626,930)
Net Expenditures	128,159,968	131,722,448	128,960,496	141,977,809
Authorized Complement				1789

MISSION

The Division of Fire Services will provide immediate, compassionate community protection within a team environment and with a commitment to excellence.

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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Anti-Neglect Enforcement Program	(214,538)	(200,000)	(171,577)	(200,000)
Property Insurance Recoveries	(8,200)	0	0	0
Ambulance Service	(20,437,380)	(20,100,000)	(20,000,000)	(20,000,000)
Board Of Adjustment - Filing Fee	967	0	0	0
Federal Grants - Others	(969,466)	0	(8,392)	0
Local Shared Revenue	(98,174)	0	34,078	0
International Airport	(3,630,059)	(3,630,060)	(3,630,060)	(3,406,930)
Fire - Misc Collections	(136,112)	(20,000)	(85,297)	(20,000)
Recovery Of Prior Year Expense	(2,508)	0	0	0
Total Charges for Services	(25,495,469)	(23,950,060)	(23,861,248)	(23,626,930)

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,490,382	1,650,274	1,616,171	1,743,334
Materials and Supplies	684,857	1,070,627	484,486	1,101,781
Total Expenditures	2,175,238	2,720,901	2,100,657	2,845,115
Program Revenues	(1,568)	0	(798)	0
Net Expenditures	2,173,670	2,720,901	2,099,859	2,845,115
Authorized Complement				22

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Ensure the division stays within budget	95%	93%	100%	Advance
Hold executive-level strategic planning sessions quarterly	3	4	4	Advance
Hold quarterly Labor/Management meetings to resolve and/or prevent issues	3	4	4	Advance
Address and/or resolve citizen complaints within 10 days of receipt	100%	36%	80%	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,636,097	3,175,502	2,744,755	3,175,286
Materials and Supplies	5,047,563	6,125,450	4,966,536	6,347,150
Capital Outlay	6,274	0	84,754	0
Inventory	140,724	0	0	0
Total Expenditures	7,830,658	9,300,952	7,796,045	9,522,436
Program Revenues	(15,490)	0	(2,503)	0
Net Expenditures	7,815,168	9,300,952	7,793,542	9,522,436
Authorized Complement				40

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Perform all required annual inspections for Apparatus and Equipment	100%	94%	100%	Advance
Perform all fire hydrant service, maintenance or repair requests annually	80%	8601	100%	Create
Perform annual mandated Self-Contained Breathing Apparatus (SCBA) face-piece fit testing and lung demand regulator testing	100%	N/a	100%	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	607,274	830,044	646,404	851,736
Materials and Supplies	895,462	904,452	952,940	941,300
Capital Outlay	0	0	3,930	60,000
Total Expenditures	1,502,735	1,734,496	1,603,273	1,853,036
Program Revenues	(2,322)	0	(2,295)	0
Net Expenditures	1,500,414	1,734,496	1,600,978	1,853,036
Authorized Complement				17

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Handle internal calls for service within 5 days of receipt	97%	100%	100%	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,167,686	2,298,868	2,179,178	2,461,000
Materials and Supplies	334,528	448,576	431,308	465,059
Capital Outlay	0	0	0	5,000
Total Expenditures	2,502,214	2,747,444	2,610,486	2,931,059
Program Revenues	(8,412)	0	(11)	0
Net Expenditures	2,493,802	2,747,444	2,610,475	2,931,059
Authorized Complement				29

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Achieve fire recruit graduation rates of 95% or greater	90%	95%	95%	Advance
Provide Executive Fire Officer Professional Development Training Program for all eligible candidates	50	95	65	Advance
Provide State of Tennessee courses on firefighting and prevention training curriculum.	100%	N/a	100%	Advance

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,022,055	4,380,260	3,940,252	4,586,818
Materials and Supplies	881,365	907,900	912,161	1,268,300
Total Expenditures	4,903,420	5,288,160	4,852,413	5,855,118
Program Revenues	(9,608)	0	0	0
Net Expenditures	4,893,812	5,288,160	4,852,413	5,855,118
Authorized Complement				60

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Answer all fire and emergency medical service calls within 45 seconds of receipt	98%	99.88%	99%	Advance
Achieve dispatch and call-handling accuracy rates of 99% or greater	99%	99.23%	99%	Create

Description

Enforcement of fire codes 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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,405,210	4,938,424	4,497,397	5,167,687
Materials and Supplies	169,100	198,806	200,179	198,806
Total Expenditures	4,574,310	5,137,230	4,697,575	5,366,493
Program Revenues	(237,493)	(215,000)	(184,254)	(215,000)
Net Expenditures	4,336,816	4,922,230	4,513,322	5,151,493
Authorized Complement				61

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Complete fire and life-safety code inspections for all state licensed businesses	80%	69.30%	85%	Advance
Determine definitive origin and cause of all fires	83%	98.38%	100%	Advance
Achieve 200,000 public education contacts through outreach and Fire Museum of Memphis	224,718	200,000	200,000	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	88,374,826	85,839,760	87,231,567	91,600,023
Materials and Supplies	2,836,640	2,568,302	2,861,511	2,623,310
Transfers Out	200,000	0	0	0
Total Expenditures	91,411,466	88,408,062	90,093,079	94,223,333
Program Revenues	(1,070,458)	(5,000)	(27,512)	(5,000)
Net Expenditures	90,341,008	88,403,062	90,065,566	94,218,333
Authorized Complement				1110

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Achieve 320 seconds or less fire response times for "1 st assigned" fire companies	48%	42.26%	50%	Create
Install 2,500 or more smoke alarms and/or batteries in qualifying residences	2,351	2,596	2,500	Create
Reduce OJI occurrences by 10% through training, accountability and safety initiatives	375	334	301	Create

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	30,994,331	32,162,761	31,946,973	34,962,327
Materials and Supplies	4,749,490	4,578,740	3,998,010	4,574,885
Total Expenditures	35,743,821	36,741,501	35,944,983	39,537,212
Program Revenues	(20,520,059)	(20,100,000)	(20,013,815)	(20,000,000)
Net Expenditures	15,223,762	16,641,501	15,931,168	19,537,212
Authorized Complement				418

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase Advanced Life Support (ALS) capabilities by staffing 54 ALS companies daily	50%	74.18%	80%	Create
Achieve 540 seconds or less ambulance response times	90%	53.33%	75%	Create
Achieve average medical protocol compliance of 93% or greater	88%	94.83%	93%	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,740,660	3,314,681	2,811,808	3,191,856
Materials and Supplies	270,916	243,831	276,172	243,831
Capital Outlay	0	35,250	35,250	35,250
Total Expenditures	3,011,575	3,593,762	3,123,230	3,470,937
Program Revenues	(3,630,059)	(3,630,060)	(3,630,060)	(3,406,930)
Net Expenditures	(618,484)	(36,298)	(506,830)	64,007
Authorized Complement				32

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Maintain required aircraft rescue and firefighting (ARFF) credentials for all assigned personnel	69	66	25	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	<u>1</u>
ADMR FIRE SVCS	1	Total Logistical Services	17
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	1
COORD GRANTS CONTRACTS RESEARCH	1	SECRETARY EMA	1
DIRECTOR FIRE DEPUTY	1	SPEC AUDIO VISUAL PROD	<u>1</u>
DIRECTOR FIRE SVCS	1	Total Training	29
LIEUTENANT FIRE	2	<u>Communications</u>	
MGR ENG PROJECT	1	COMMANDER WATCH	5
SECRETARY	2	COORD GIS TECH FIRE	1
SPEC FIRE PAYROLL	<u>3</u>	COORD INFO SYS CAD	1
Total Administration	22	MGR COMMUNICATIONS FIRE	1
<u>Support Services</u>		OPER FIRE ALARM I	8
CHIEF BATTALION FIRE	1	OPER FIRE ALARM III	30
CLERK INVENT CONTROL SR	2	OPER FIRE ALARM SR	9
COORD OSHA FIRE	2	PARAMEDIC QUALITY ASSURANCE	2
ELECT MNT FIRE	1	SECRETARY	1
MECH AIRMASK MAINT	3	SPEC COMM DATA	<u>2</u>
MECH MNT FIRE	20	Total Communications	60
MECH MNT FIRE LO	2	<u>Fire Prevention</u>	
MGR APPR MASK	1	ASST FIRE PREVENTION	3
REPAIRER FIRE HYDRT	4	CHIEF FIRE INVESTIGATOR	1
REPAIRER FIRE HYDRT LO	1	CLERK ACCOUNTING B	1
SECRETARY	1	INSP FIELD ANTINEGLECT	4
SUPER APPARATUS MAINT	<u>2</u>	INSP FIRE	28
Total Support Services	40	INVESTIGATOR FIRE	10
<u>Logistical Services</u>		MARSHAL FIRE	1
ACCOUNTANT ASSOCIATE A	1	MARSHAL FIRE ASST	1
CREWPERSON	7	MGR FIRE PREVENTION	4
MGR LOGISTICAL SVCS	1	MGR INVEST SVCS	1
		SECRETARY	3



FIRE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SPEC FIRE EDUCATION	2		
SPEC INVESTIGATIVE PROC B	1		
SUPER ANTINEGLECT	1		
Total Fire Prevention	61		
<u>Fire Fighting</u>			
CHIEF BATTALION FIRE	33		
CHIEF DIVISION	6		
DRIVER FIRE	257		
LIEUTENANT FIRE	237		
PRIVATE FIRE II	531		
RECRUIT FIRE	46		
Total Fire Fighting	1110		
<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	25		
PARAMEDIC FIREFIGHTER	372		
PARAMEDIC FIREFIGHTER PROB	9		
SECRETARY	2		
Total Emergency Medical Services	418		
<u>Airport</u>			
CHIEF AIR RESCUE	3		
CHIEF DIVISION	1		
DRIVER FIRE	8		
LIEUTENANT FIRE	6		
PARAMEDIC FIREFIGHTER	3		
PRIVATE FIRE II	11		
Total Airport	32		
<u>TOTAL FIRE SERVICES</u>	<u>1789</u>		





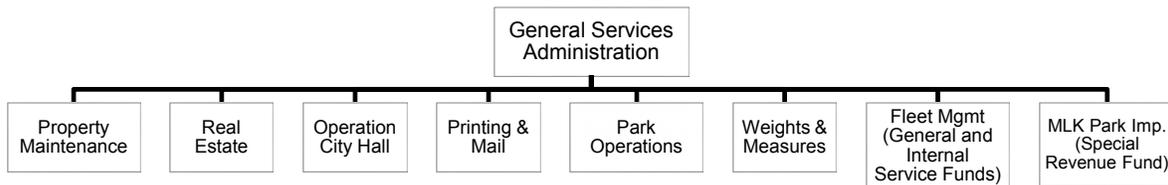
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	13,675,258	12,696,902	12,955,591	13,699,881
Materials and Supplies	7,423,653	7,522,561	8,187,515	8,237,834
Capital Outlay	54,975	35,000	35,000	35,000
Inventory	3,503	0	0	0
Total Expenditures	21,157,387	20,254,463	21,178,106	21,972,715
Program Revenues	(1,135,964)	(774,344)	(777,280)	(674,344)
Net Expenditures	20,021,423	19,480,119	20,400,826	21,298,371
Authorized Complement				311

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 900+ 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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Fiber Optic Franchise Fees	(471,856)	(444,842)	(444,842)	(444,842)
Misc Inspection Fees	(68,515)	0	0	0
Weights/Measures Fees	(173,861)	(100,000)	(100,000)	0
Fleet/Mobile Fees	(78,445)	0	0	0
Rental Fees	(1,725)	0	(300)	0
Rent Of Land	(51,887)	(43,130)	(43,130)	(43,130)
Outside Revenue	(14,917)	0	0	0
P & S Printing	(2,983)	0	(2,637)	0
St TN Highway Maint Grant	(181,375)	(111,372)	(111,372)	(111,372)
Easements & Encroachments	(90,400)	(75,000)	(75,000)	(75,000)
Total Charges for Services	(1,135,964)	(774,344)	(777,280)	(674,344)

Other services provided by General Services can be found under the following tabs:

Fleet Management - Internal Service Funds

MLK Park Improvement Fund - Special Revenue Funds

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	580,960	592,860	667,598	628,038
Materials and Supplies	458,155	164,778	166,451	143,037
Total Expenditures	1,039,115	757,638	834,049	771,075
Net Expenditures	1,039,115	757,638	834,049	771,075
Authorized Complement				7

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	5,199,954	6,182,548	6,274,989	6,924,378
Materials and Supplies	2,647,438	2,737,168	3,229,104	2,999,795
Total Expenditures	7,847,392	8,919,716	9,504,093	9,924,173
Net Expenditures	7,847,392	8,919,716	9,504,093	9,924,173
Authorized Complement				86

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Total Number of jobs completed	11,700	13,020	13,000	Advance
# of preventive maintenance (PM) work orders completed annually	2,256	2,112	2,350	Advance
% of priority 1 (one) jobs completed in 24 hours	87.0%	81.8%	83.7%	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 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	324,675	338,837	342,575	375,686
Materials and Supplies	54,260	64,195	64,297	93,266
Total Expenditures	378,935	403,032	406,872	468,952
Program Revenues	(614,143)	(562,972)	(562,971)	(562,972)
Net Expenditures	(235,209)	(159,940)	(156,099)	(94,020)
Authorized Complement				5

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of surplus properties disposed of monthly	3	5	5	Advance
# of easement and encroachment agreements completed monthly	N/A	61	50	Advance

Description

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. 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 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	901,482	912,639	940,360	1,487,481
Materials and Supplies	1,094,473	1,216,486	1,296,466	2,905,123
Total Expenditures	1,995,955	2,129,125	2,236,826	4,392,604
Net Expenditures	1,995,955	2,129,125	2,236,826	4,392,604
Authorized Complement				22

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
% of emergency work orders <i>(non property maintenance)</i> completed with one business day				Advance
Total number of building work orders received	N/A	1530	1530	Advance
# of times the boiler and chiller systems are checked for proper and safe operations				Advance
# of certified mailings processed	92,500	1,726	1,726	Advance
# of regular and presorted mail processed	155,000	71,250	71,250	Advance
# of print jobs completed annually	1620	86	210	Advance

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	339,899	374,238	375,972	0
Materials and Supplies	1,478,435	1,669,189	1,721,370	0
Total Expenditures	1,818,334	2,043,427	2,097,341	0
Program Revenues	(17,900)	0	(2,637)	0
Net Expenditures	1,800,434	2,043,427	2,094,705	0
Authorized Complement				0

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,775,194	3,800,555	3,826,060	4,109,727
Materials and Supplies	1,495,535	1,583,747	1,621,743	2,096,613
Capital Outlay	0	35,000	35,000	35,000
Inventory	3,503	0	0	0
Total Expenditures	5,274,231	5,419,302	5,482,803	6,241,340
Program Revenues	(183,100)	(111,372)	(111,672)	(111,372)
Net Expenditures	5,091,132	5,307,930	5,371,131	6,129,968
Authorized Complement				60

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of parks mowing cycles (twice monthly) completed annually	8	8	24	Create
# of median mowing cycles (twice monthly) completed annually	8	8	24	Create

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,553,094	495,225	528,037	0
Materials and Supplies	195,357	86,998	88,086	0
Capital Outlay	54,975	0	0	0
Total Expenditures	2,803,425	582,223	616,123	0
Program Revenues	(320,821)	(100,000)	(100,000)	0
Net Expenditures	2,482,604	482,223	516,123	0
Authorized Complement				

Weights and Measures and its associated costs, approximately \$600,000, 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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	0	0	0	174,571
Total Expenditures	0	0	0	174,571
Net Expenditures	0	0	0	174,571
Authorized Complement				131

For FY2014 and FY2015, personnel and their related benefit cost are now captured and charged in the General Services Division of the General Fund. Personnel costs that are directly related to the Fleet Management Fund are charged to that fund as a professional services expense resulting in a budget neutral impact to the General Fund.

GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Operation City Hall</u>	
ASST ADMINISTRATIVE	1	CLERK MAIL DISTRIBUTION BINDERY	3
COORD BUDGET CONTRACT GS	1	CLERK MAIL DISTRIBUTION BINDERY LD	1
COORD COMPLIANCE QUALITY	1	CREWPERSON	1
COORD HR GEN SVCS	1	MECH BUILDING MNT CH	3
DIRECTOR GENERAL SVCS	1	MGR BLDG MNT CITY HALL	1
DIRECTOR GENERAL SVCS DEPUTY	1	OPER 1ST CL STEAM REF	5
SPEC CUST SVC ADMIN	1	PRINTER	2
Total Administration	7	SPEC GRAPHIC DESIGN	1
<u>Property Maintenance</u>		SUPER BLDG MNT CITY HALL	1
ADMR PROPERTY MAINT	1	SUPER BUSINESS AFFAIRS PRINTING	1
ASST CRAFTS	6	SUPER PRINTING	1
CARPENTER MNT	13	WATCHMAN	2
CREWPERSON SEMISKILLED	1	Total Operation City Hall	22
ELECT MNT	10	<u>Park Operations</u>	
FINISHER CONCRETE	2	ADMR PARK MAINT CONST	1
FOREMAN GEN PROPERTY MNT	3	CLERK PAYROLL A	1
MASON BRICK	2	CREWCHIEF	7
MECH AUTO CAD MNT	1	DRIVER TRUCK	32
MECH BUILDING MNT	6	FOREMAN ZONE MNT	7
OPER HEAVY EQUIP	2	HORICULTURIST	1
PAINTER	5	MECH HEAVY EQUIP	1
PLUMBER MNT	13	MECH MNT	4
ROOFER	3	OPER HEAVY EQUIP	1
SUPER BUSINESS AFFAIRS	1	OPER SWEEPER	1
SUPER CRAFT PROP MAINT	4	SUPER BUSINESS AFFAIRS	1
TECH AC REF SVC	10	SUPER PARK CONST MAINT	1
TECH ACCOUNTS PAYABLE	3	TRIMMER TREE	2
Total Property Maintenance	86	Total Park Operations	60
<u>Real Estate</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	5		



GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Fleet Management</u>			
ADMR FLEET SVCS	1		
CLERK INVENT CONTROL	3		
CLERK INVENT CONTROL SR	3		
CREWPERSON	3		
DRIVER FUEL TRUCK	2		
FOREMAN AUTO MECHANICS	8		
HELPER MECHANIC	34		
MECH MASTER	37		
MECH MASTER LO	14		
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	<u>131</u>		
<u>TOTAL GENERAL SERVICES</u>	<u>311</u>		



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	173,698	292,559	176,103	184,214
Materials and Supplies	5,879	9,150	9,148	9,150
Grants and Subsidies	46,940,606	62,880,274	67,992,187	43,614,305
Expense Recovery	(4,802,941)	0	0	0
Transfers Out	74,413,417	6,680,330	18,350,130	2,763,330
Total Expenditures	116,730,658	69,862,313	86,527,568	46,570,999
Program Revenues	(2,036,831)	(1,817,500)	(1,816,110)	(1,817,500)
Net Expenditures	114,693,827	68,044,813	84,711,458	44,753,499
Authorized Complement				3

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
State Professional Privilege				
Tax - Athletes	(2,033,031)	(1,815,000)	(1,815,000)	(1,815,000)
Miscellaneous Income	(3,800)	(2,500)	(1,110)	(2,500)
Total Charges for Services	(2,036,831)	(1,817,500)	(1,816,110)	(1,817,500)

Operating Budget

Planning and Development is a joint agency serving both the City of Memphis and Shelby County. Its mission includes the development of plans and programs that result in thriving, livable neighborhoods, better job opportunities, enhanced human potential and safe and efficient buildings.

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	173,698	292,559	176,103	184,214
Materials and Supplies	5,879	9,150	9,148	9,150
Grants and Subsidies	46,940,606	62,880,274	67,992,187	43,614,305
Expense Recovery	(4,802,941)	0	0	0
Transfers Out	74,413,417	6,680,330	18,350,130	2,763,330
Total Expenditures	116,730,658	69,862,313	86,527,568	46,570,999
Program Revenues	(2,036,831)	(1,817,500)	(1,816,110)	(1,817,500)
Net Expenditures	114,693,827	68,044,813	84,711,458	44,753,499
Authorized Complement				3

Detail

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
<u>Personnel Services</u>				
Full-Time Salaries	119,628	228,862	130,829	149,551
Holiday Salary Full Time	7,132	11,189	7,478	0
Vacation Leave	6,864	12,831	8,941	0
Bonus Leave	912	3,401	2,303	0
Sick Leave	7,940	0	1,162	0
Pension	8,549	15,377	8,973	8,973
Pension ARC Funding	0	0	0	12,076
Group Life Insurance	127	670	152	152
Unemployment	525	725	725	450
Medicare	1,976	4,102	2,394	2,393
Long Term Disability	389	769	449	449
Health Insurance - Basic	3,788	5,787	3,850	4,281
Health Insurance - Premier	8,624	8,834	8,834	9,838
Other Post Employment Benefits	4,208	3,960	2,376	0
On the Job Injury	2,117	0	0	0
Payroll Reserve	918	0	0	0
Attrition	0	(3,948)	(2,364)	(3,948)
Total Personnel Services	173,698	292,559	176,103	184,214
<u>Materials and Supplies</u>				
Printing - Outside	739	2,000	2,000	2,000
Supplies - Outside	529	750	749	750
Drafting/Photo Supplies	0	250	250	250
Outside Postage	3,878	3,000	3,000	3,000
Advertising/Publication	275	1,000	1,000	1,000
Seminars/Training/Education	305	1,300	1,300	1,300
Misc Professional Services	154	100	100	100
Mileage	0	250	250	250
Dues/Memberships/ Periodicals	0	500	500	500
Total Materials and Supplies	5,879	9,150	9,148	9,150
<u>Grants and Subsidies</u>				
EDGE	2,500,000	2,100,000	1,630,960	2,100,000
Urban Art	130,000	130,000	130,000	130,000
Sickle Cell Center Foundation	50,000	0	50,000	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	150,000
Black Business Association	200,000	200,000	200,000	200,000

Detail

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Convention Center	2,000,000	1,992,380	2,500,000	2,027,523
WIN Operational	17,272	0	15,000	20,000
Innovation Delivery Team				
Grant - Wells Fargo	1,494,800	0	105,200	200,000
Healthy Shelby	50,000	0	0	0
Memphis Mobile Market	0	15,000	15,000	0
Exchange Club	0	25,000	25,000	50,000
Rock and Soul Museum	0	0	0	250,000
Civil Rights Museum	0	0	0	1,000,000
Fire Museum	0	0	0	25,000
Lifeline to Success	0	0	0	125,000
Payment To Subgrantees	5,700	0	0	0
Aging Commisison of the Mid-South	107,930	143,906	143,905	143,906
Elections	0	75,000	750,000	75,000
Pyramid	0	0	743	743
Shelby County Assessor	414,129	414,129	414,129	436,995
Facility Management				
Program Expense	2,033,031	1,815,000	1,815,000	1,815,000
Economic Development	192,750	0	807,250	0
Launch Memphis	25,000	25,000	25,000	25,000
Memphis Film & Tape Commission	150,000	150,000	150,000	150,000
Pensioners Insurance	10,290,176	29,000,000	32,000,000	6,000,000
Planning & Development	656,477	1,600,000	900,000	1,600,000
Riverfront Development	2,373,859	2,373,859	2,973,862	2,974,000
Memphis Area Transit Authority	21,615,398	20,221,000	20,690,040	22,990,040
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,001,098	1,001,098
Coliseum	59,085	0	0	0
Family Safety Center of Memphis and Shelby County	75,000	100,000	150,000	125,000
Chamber Foundation	1,350,000	1,350,000	1,350,000	0
Total Grants and Subsidies	46,940,606	62,880,274	67,992,187	43,614,305
Expense Recovery				
Expense Recovery - State				
Street Aid	(4,802,941)	0	0	0
Total Expense Recovery	(4,802,941)	0	0	0
Transfers Out				

Detail

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Oper Tfr Out - Fleet	5,532,000	0	0	0
Oper Tfr Out - Misc Grants Fund	0	33,200	3,000	24,200
Oper Tfr Out - New Memphis Arena Fund	2,964,477	0	0	0
Oper Tfr Out - CRA Program	1,902,922	2,339,130	2,739,130	2,739,130
Oper Tfr Out - Debt Service Fund	3,350,000	0	4,000,000	0
Oper Tfr Out - Capital Projects Fund	8,011,413	0	0	0
Oper Tfr Out - Healthcare Fund	0	4,208,000	11,608,000	0
Oper Tfr Out - Unemployment Fund	435,000	100,000	0	0
Oper Tfr Out - BOE Tax Fund	52,217,604	0	0	0
Total Transfers Out	74,413,417	6,680,330	18,350,130	2,763,330
<u>Misc Expense</u>				
Miscellaneous Expense	0	0	0	0
Total Misc Expense	0	0	0	0
TOTAL EXPENDITURES	116,730,658	69,862,313	86,527,568	46,570,999
<u>State Taxes</u>				
State Professional Privilege Tax - Athletes	(2,033,031)	(1,815,000)	(1,815,000)	(1,815,000)
Total State Taxes	(2,033,031)	(1,815,000)	(1,815,000)	(1,815,000)
<u>Other Revenues</u>				
Miscellaneous Income	(3,800)	(2,500)	(1,110)	(2,500)
Total Other Revenues	(3,800)	(2,500)	(1,110)	(2,500)
TOTAL PROGRAM REVENUES	(2,036,831)	(1,817,500)	(1,816,110)	(1,817,500)
NET EXPENDITURES	114,693,827	68,044,813	84,711,458	44,753,499



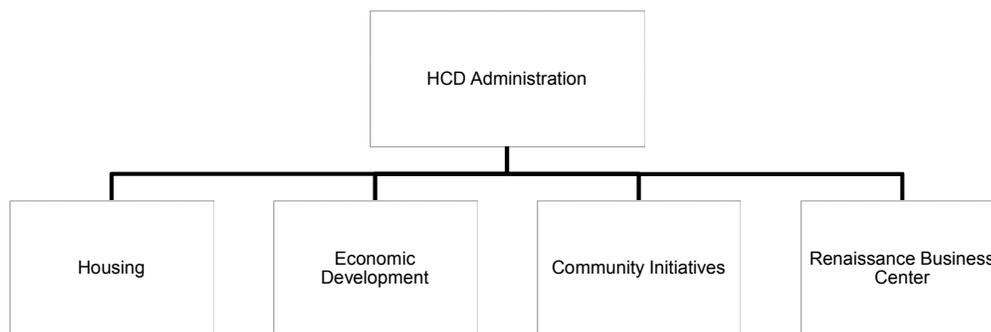
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	335,598	272,750	270,474	294,518
Materials and Supplies	101,402	177,506	178,279	177,506
Grants and Subsidies	3,756,169	6,413,275	4,050,445	4,008,204
Total Expenditures	4,193,169	6,863,531	4,499,198	4,480,228
Program Revenues	(1,374)	(2,500,000)	(258)	0
Net Expenditures	4,191,795	4,363,531	4,498,940	4,480,228
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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Miscellaneous Income	(227)	0	0	0
FNMA Service Fees	(1,147)	0	(258)	0
Construction Period Rent	0	(2,500,000)	0	0
Total Charges for Services	(1,374)	(2,500,000)	(258)	0

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	92,559	90,206	86,877	98,452
Materials and Supplies	8,910	51,739	52,491	51,739
Grants and Subsidies	243,663	192,930	192,928	392,930
Total Expenditures	345,132	334,875	332,296	543,121
Program Revenues	(1,147)	0	(258)	0
Net Expenditures	343,985	334,875	332,038	543,121
Authorized Complement				2

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of homeowners provided housing and financial counseling or down payment assistance	411	11*	25*	Create
# of rental or homeownership units created	25	30	250	Create
# of rental or homeownership units rehabilitated	136	15	55	Create
# of people provided with permanent supportive housing	0	234	79	Create

*The Memphis Housing Resource Center previously funded by the City of Memphis closed its operations in FY2014 which eliminated the housing counseling portion of this metric

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	31,137	0	0	0
Materials and Supplies	29	0	27	0
Grants and Subsidies	2,740,470	5,309,626	2,946,799	2,689,930
Total Expenditures	2,771,636	5,309,626	2,946,826	2,689,930
Program Revenues	0	(2,500,000)	0	0
Net Expenditures	2,771,636	2,809,626	2,946,826	2,689,930
Authorized Complement				0

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Materials and Supplies	427	15,598	15,598	15,598
Grants and Subsidies	762,761	901,419	901,418	916,044
Total Expenditures	763,188	917,017	917,016	931,642
Program Revenues	(227)	0	0	0
Net Expenditures	762,961	917,017	917,016	931,642
Authorized Complement				0

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of people with a special need provided support services (non-housing)	4,304	609	600	Create
# of people prevented from becoming homeless	72	132	80	Create
# of people re-housed	0**	123	150	Create
# of people with a special need provided housing assistance	92	1,345	1,000	Create
# of neighborhood revitalization projects completed	2	7	10	Create
# of people served through public service activities and public facilities	2,312	5,194	5,000	Grow

**This was not funded with entitlement funding in FY12 or FY13

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	211,902	182,544	183,597	196,066
Materials and Supplies	92,036	110,169	110,163	110,169
Grants and Subsidies	9,275	9,300	9,300	9,300
Total Expenditures	313,213	302,013	303,060	315,535
Net Expenditures	313,213	302,013	303,060	315,535
Authorized Complement				3

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Number of jobs created	33	72	50	Grow
Number of jobs retained	35	89	50	Grow



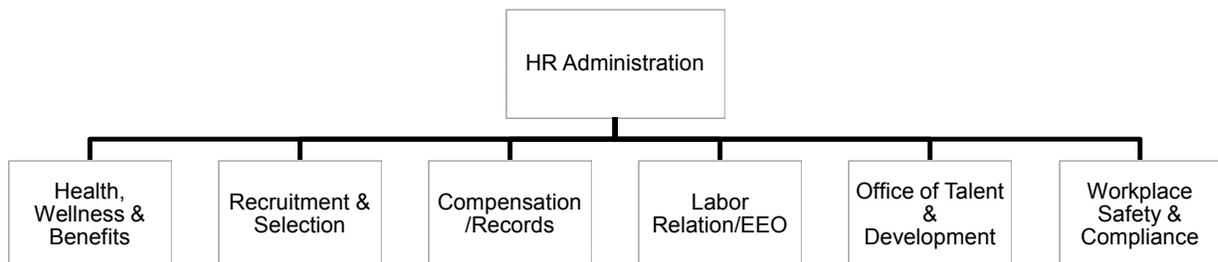
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,603,729	4,097,467	3,767,487	4,195,565
Materials and Supplies	1,949,942	2,276,361	99,128	1,334,935
Capital Outlay	578	0	0	0
Total Expenditures	5,554,249	6,373,828	3,866,614	5,530,500
Program Revenues	(3,610)	0	(30)	0
Net Expenditures	5,550,639	6,373,828	3,866,584	5,530,500
Authorized Complement				44

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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Miscellaneous Income	(3,520)	0	0	0
Gym Fees	(90)	0	(30)	0
Total Charges for Services	(3,610)	0	(30)	0

Other services provided by Human Resources can be found under the following tab:
Health Insurance - Internal Service Funds

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	790,314	528,339	496,473	456,567
Materials and Supplies	119,662	154,518	113,744	160,359
Total Expenditures	909,976	682,857	610,217	616,926
Program Revenues	(3,520)	0	0	0
Net Expenditures	906,456	682,857	610,217	616,926
Authorized Complement				6

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Complete at least one FMLA audit per division annually excluding Police and Fire	N/A	N/A	14	Advance

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Materials and Supplies	906	0	0	0
Total Expenditures	906	0	0	0
Program Revenues	(90)	0	(30)	0
Net Expenditures	816	0	(30)	0
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	979,835	1,194,051	902,840	991,725
Materials and Supplies	1,285,227	1,280,251	389,824	333,130
Total Expenditures	2,265,062	2,474,302	1,292,663	1,324,855
Net Expenditures	2,265,062	2,474,302	1,292,663	1,324,855
Authorized Complement				11

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Decrease the # of days between certification and accepted employment offers	13.9	11.4	14.25	Advance
Average days between position received in Recruitment/ Selection and position posting within 5 business days	N/A	N/A	5 Days	Advance

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	725,886	698,930	685,927	884,043
Materials and Supplies	13,712	21,750	15,640	21,750
Total Expenditures	739,598	720,680	701,567	905,793
Net Expenditures	739,598	720,680	701,567	905,793
Authorized Complement				13

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
% of salary reviews completed within 5 business days	93%	95%	90%	Advance

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	349,292	375,117	385,099	409,722
Materials and Supplies	17,523	39,300	19,597	39,300
Total Expenditures	366,815	414,417	404,696	449,022
Net Expenditures	366,815	414,417	404,696	449,022
Authorized Complement				4

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Respond to employee relations issues within 30 days on average	32.5 Days	12.18	30 Days	Advance
Respond to EEO issues within 48 days on average	60 Days	17.93	48 Days	Advance
Respond to 90% of ADA accommodation requests within 30 days (multi-matrix 30 days and 90% of all ADA submitted)	N/A	25.79	30 Days	Advance

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	415,452	979,880	959,015	1,054,749
Materials and Supplies	191,321	193,646	175,159	197,056
Total Expenditures	606,773	1,173,526	1,134,174	1,251,805
Net Expenditures	606,773	1,173,526	1,134,174	1,251,805
Authorized Complement				6

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the # of new participants in skill-based training classes by 5%	N/A	N/A	5%	Advance
Increase the number of skill-based training sessions offered by 10%	31	148	60.5	Advance

Description

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 damages.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	342,950	321,150	338,133	398,759
Materials and Supplies	321,591	586,896	(614,836)	583,340
Capital Outlay	578	0	0	0
Total Expenditures	665,119	908,046	(276,704)	982,098
Net Expenditures	665,119	908,046	(276,704)	982,098
Authorized Complement				4

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase number of Workplace Safety related training by 10%	12	147	15.4	Advance
Decrease the monthly average of OJI Cases by 5%	N/A	77.5	73.6	Advance
Increase the number of Safety Compliance Inspections of City Properties by 30%	7	148	13	Advance

HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Office of Talent and 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 DEPUTY	1	Total Office of Talent and Development	6
SPEC HR ADMIN	1	<u>Workplace Safety & Compliance</u>	
Total Administration	6	COORD COMPLIANCE & TRAINING	1
<u>Recruitment & 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 Workplace Safety & Compliance	4
COORD TESTING RECRUIT LD	1		
MGR EMPLOYMENT	1		
SECRETARY HR B	1		
SPEC CONTINGENT HIRING ADMIN	1		
SUPER EMPLOYMENT	1		
Total Recruitment & Selection	11		
<u>Compensation</u>			
ANALYST COMPENSATION LD	1		
ANALYST COMPENSATION SR	2		
CLERK FILE	1		
COORD HRMS SUPPORT	1		
COORD POSITION CONTROL DATA	1		
MGR COMPENSATION REC ADMIN	1		
SPEC DATA MGMT	1		
SPEC DATA MGMT SR	1		
SPEC SUPPORT SVCS HR	1		
SUPER DATA MGMT/RECORDS	1		
TECH DATA MGMT	1		
TECH RECORDS DATA	1		
Total Compensation	13		
<u>Labor Relations</u>			
COORD EEO LABOR RELATIONS	2		
MGR LABOR REL EEO OFFICER	1		
SPEC EEO LABOR RELATIONS	1		
Total Labor Relations	4		
		<u>TOTAL HUMAN RESOURCES</u>	<u>44</u>



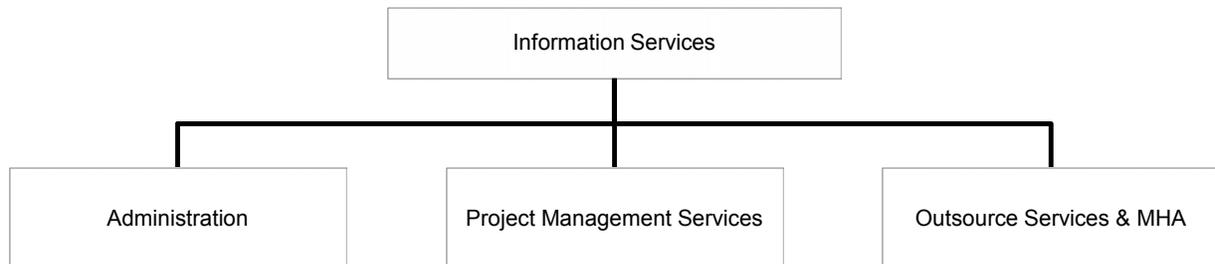
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,376,252	1,528,180	1,528,180	1,677,889
Materials and Supplies	13,210,716	13,784,706	13,303,889	14,320,078
Total Expenditures	14,586,967	15,312,886	14,832,069	15,997,967
Program Revenues	(574,792)	(152,000)	(343,573)	(70,000)
Net Expenditures	14,012,175	15,160,886	14,488,496	15,927,967
Authorized Complement				17

Mission

To be a premier Information Technology organization which leverages technology to provide business value through the deployment of emerging technologies that meets business goals, reduces operating costs and maximizes efficiency and effectiveness.

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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Local Shared Revenue	(68,861)	(102,000)	(65,902)	(70,000)
MHA	(505,932)	(50,000)	(277,670)	0
Total Charges for Services	(574,792)	(152,000)	(343,573)	(70,000)

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,376,252	1,528,180	1,528,180	1,677,889
Materials and Supplies	13,210,716	13,784,706	13,303,889	14,320,078
Total Expenditures	14,586,967	15,312,886	14,832,069	15,997,967
Program Revenues	(574,792)	(152,000)	(343,573)	(70,000)
Net Expenditures	14,012,175	15,160,886	14,488,496	15,927,967
Authorized Complement				17

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Provide GIS software training for 141 City's GIS users	34%	39%	NA	
Extend GIS applications to all City Divisions that need GIS solutions	7 City Divisions	3	N/A	
*Process accurate invoices for payments within 10 days of receipt	93%	95%	98%	Advance
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for information technology spend	44%	42%	40%	Grow
Uptime for GIS system	N/a	N/A	95%	Advance
GIS Applications Availability	N/A	N/A	95%	Advance
Address application maintenance - severity 1 problems within 5 calendar days	99.99%	100%	100%	Advance
Address telephone system outage severity 1 problems within 3 calendar days	99.99%	100%	100%	Advance
Enterprise Oracle E-Business Suite Availability	99.99%	99.81%	99%	Advance
Critical Applications Availability	99.86%	99.72%	99%	Advance
Internet Circuit Availability	91.67%	100%	99%	Advance

*Excludes SAIC invoices

INFORMATION SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Information Services</u>			
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	1		
OFFICER CHIEF INFO DEPUTY	1		
OFFICER INFO SECURITY	1		
OFFICER INFORMATION TECH	4		
SPEC COMPLIANCE IT	1		
Total Information Services	<u>17</u>		
<u>TOTAL INFORMATION SERVICES</u>	<u>17</u>		



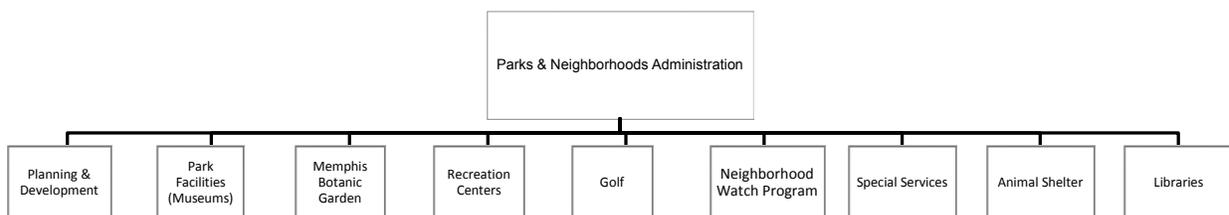
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	24,783,164	27,511,017	25,767,141	29,635,714
Materials and Supplies	17,065,391	18,481,485	18,728,167	19,239,936
Capital Outlay	50,720	83,000	0	0
Grants and Subsidies	669,899	819,218	669,218	819,218
Inventory	60,789	342,839	299,030	342,839
Service Charges	115,893	119,312	52,300	59,656
Transfers Out	356,056	350,431	350,431	357,468
Total Expenditures	43,101,912	47,707,302	45,866,287	50,454,831
Program Revenues	(8,542,988)	(8,941,381)	(9,886,734)	(9,121,832)
Net Expenditures	34,558,923	38,765,921	35,979,553	41,332,999
Authorized Complement				505

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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Dog License	(298,038)	(274,965)	(374,964)	(274,965)
County Dog License Fee	(107,874)	(83,568)	(83,568)	(83,568)
Library Fines & Fees	(529,803)	(500,000)	(700,000)	(500,000)
Shelter Fees	(152,295)	(181,239)	(181,239)	(181,239)
Animal Vaccination	(27,574)	(18,234)	(30,000)	(18,234)
Admissions - School Groups	0	(14,000)	0	(14,000)
Admissions - Groups	0	(2,900)	0	(2,900)
Admissions - Museum Workshops	(20,858)	(17,800)	(17,950)	(17,800)
Admissions - General	(260,847)	(279,600)	(274,442)	(279,600)
Museum Planetarium Fee	(85,464)	(75,000)	(65,020)	(75,000)
Parking	(292,750)	0	(319,251)	(543,000)
Senior Citizen's Meals	(94,289)	(90,000)	(90,000)	(90,000)
Concessions	(1,007,410)	(372,283)	(937,640)	(1,065,283)
Golf Car Fees	(1,051,182)	(1,092,692)	(1,264,408)	(1,102,901)
Pro Shop Sales	(65,622)	(101,067)	(78,728)	(101,067)
Green Fees	(1,483,768)	(1,643,035)	(1,963,051)	(1,678,035)
Softball	(104,710)	(100,000)	(100,000)	(100,000)
Basketball	(20,801)	(35,000)	(35,000)	(35,000)
Football	(130)	(2,500)	(2,500)	(2,500)
Ballfield Permit	(18,257)	(18,000)	(18,000)	(18,000)
Class Fees	(66,669)	(68,500)	(68,501)	(68,500)
Rental Fees	(695,489)	(322,500)	(731,541)	(722,500)
Day Camp Fees	(209,123)	(212,700)	(212,700)	(212,700)
After School Camp	(6,720)	(3,000)	(3,000)	(3,000)
Outside Revenue	(76,569)	(1,582,258)	300,000	(78,500)
Federal Grants - Others	(6,400)	0	0	0
State Grant - Library	(45,500)	0	0	0
St TN Highway Maint Grant	24,214	0	0	0
Local Shared Revenue	(614,582)	(730,709)	(730,709)	(668,709)
City of Bartlett	(1,032,330)	(1,034,000)	(1,034,000)	(1,034,000)
Miscellaneous Income	(128,765)	(69,831)	(182,373)	(69,831)
Cash Overage/Shortage	(20,955)	0	(6,356)	0
Donated Revenue	0	0	(796)	0
Coca - Cola Sponsorship	0	0	(65,000)	(65,000)
Insurance Refund	(1,643)	0	0	0
Grant Revenue - Library	(40,784)	(16,000)	(16,000)	(16,000)
Total Charges for Services	(8,542,988)	(8,941,381)	(9,886,734)	(9,121,832)

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	875,832	1,004,590	843,363	1,040,578
Materials and Supplies	517,728	1,613,230	807,874	1,227,574
Total Expenditures	1,393,561	2,617,820	1,651,237	2,268,153
Program Revenues	(34,518)	0	(9,254)	(10,000)
Net Expenditures	1,359,043	2,617,820	1,641,983	2,258,153
Authorized Complement				13

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 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

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	193,966	75,235	72,913	182,898
Materials and Supplies	13,274	20,404	20,404	20,504
Total Expenditures	207,240	95,639	93,317	203,402
Net Expenditures	207,240	95,639	93,317	203,402
Authorized Complement				3

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Percentage of capital improvement projects completed.	70%	42%	55%	Advance

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,738	0	0	0
Materials and Supplies	33,854	0	(770)	0
Total Expenditures	35,592	0	(770)	0
Program Revenues	24,214	0	0	0
Net Expenditures	59,806	0	(770)	0
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	1,809,521	1,853,586	1,870,906	2,074,141
Materials and Supplies	1,278,258	1,426,764	1,468,310	1,441,491
Service Charges	1,274	0	0	0
Total Expenditures	3,089,053	3,280,350	3,339,216	3,515,632
Program Revenues	(392,628)	(436,300)	(419,758)	(436,300)
Net Expenditures	2,696,425	2,844,050	2,919,459	3,079,332
Authorized Complement				28

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of paying patrons at museums	503,196	461,083	482,140	Grow
# of youth who visit the museums through field trips	171,521	147,797	159,659	Invest
Maintain customer satisfaction of 4.9 on a 5.0 scale for Planetarium, Guest Services, and Nature Center	4.91	4.90	4.9	Advance
Increase customer satisfaction of teachers	4.68	4.84	4.86	Invest

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	15,469	0	0	0
Materials and Supplies	2,625,170	2,535,910	2,618,437	3,111,641
Capital Outlay	50,000	0	0	0
Total Expenditures	2,690,639	2,535,910	2,618,437	3,111,641
Net Expenditures	2,690,639	2,535,910	2,618,437	3,111,641
Authorized Complement				0

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Maintain accreditation from the American Zoo Association	Accredita- tion	Accredita- tion	Accredita- tion	Advance
# of Zoo visitors	1,064,222	1,061,317	1,062,780	Create
# of youth who visit the zoo through field trips	91,457	79,012	82,235	Invest

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Materials and Supplies	571,508	571,448	571,448	571,448
Total Expenditures	571,508	571,448	571,448	571,448
Net Expenditures	571,508	571,448	571,448	571,448
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	222,513	172,911	155,525	193,680
Materials and Supplies	313,593	317,920	330,833	344,620
Total Expenditures	536,105	490,831	486,358	538,300
Net Expenditures	536,105	490,831	486,358	538,300
Authorized Complement				4

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of Botanic Gardens visitors	233,000	235,000	235,000	Create
# of youth who visit botanic gardens through field trips	44,328	39,129	41,730	Invest

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Materials and Supplies	2,150,442	1,802,239	2,024,391	2,007,243
Transfers Out	356,056	350,431	350,431	357,468
Total Expenditures	2,506,497	2,152,670	2,374,822	2,364,711
Program Revenues	(1,451,527)	(1,579,758)	(1,496,384)	(1,767,000)
Net Expenditures	1,054,970	572,912	878,438	597,711
Authorized Complement				0

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the occupancy rate at the complex over a 12 month period by 10%	82	78	90	Grow

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	5,783,203	6,164,646	6,057,563	6,609,058
Materials and Supplies	2,620,414	2,689,905	2,877,192	2,757,099
Capital Outlay	720	0	0	0
Total Expenditures	8,404,337	8,854,551	8,934,755	9,366,157
Program Revenues	(1,033,157)	(1,160,100)	(1,366,495)	(1,098,100)
Net Expenditures	7,371,180	7,694,451	7,568,259	8,268,057
Authorized Complement				94

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase attendance in the City's twenty-four (24) Community Centers by 1%	1,686,874	1,793,315	1,811,248	Create
Increase the number of swim lessons provided to citizens by 2%	1,213	1,215	1,239	Grow
Increase the number of youth summer campers 2%	2,131	2,211	2,255	Invest
# of youth participants on all various athletics sports teams - increase by 3%	26,678	35,546	36,612	Invest
Expand attendance levels at Skinner Center by 0.5%	36,738	38,078	38,268	Grow
Maintain or increase attendance levels by 3% at Senior Centers	113,454	142,137	146,401	Grow

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,247,805	2,077,561	2,231,755	2,318,719
Materials and Supplies	1,992,833	1,896,087	1,919,332	2,090,450
Capital Outlay	0	83,000	0	0
Inventory	60,789	342,839	299,030	342,839
Service Charges	106,124	119,312	52,300	59,656
Total Expenditures	4,354,490	4,459,143	4,476,267	4,811,664
Program Revenues	(3,026,737)	(3,277,508)	(3,694,568)	(3,322,717)
Net Expenditures	1,327,752	1,181,635	781,699	1,488,947
Authorized Complement				16

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of starts utilized by Memphians by 9%	137,745	153,748	167,585	Grow

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	523,057	803,128	810,800	638,680
Materials and Supplies	72,747	140,550	145,694	140,150
Grants and Subsidies	669,899	669,218	669,218	669,218
Total Expenditures	1,265,703	1,612,896	1,625,712	1,448,048
Net Expenditures	1,265,703	1,612,896	1,625,712	1,448,048
Authorized Complement				11

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of neighborhood association leaders who benefit from community organizing training and capacity building support.	376	824	450	Grow
# of marketing and educational programs to promote Memphis Music	13	14	15	Grow
Increase the number of felons reintegrated into society by 5%	347	359	377	Grow

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,309,890	2,767,022	2,825,685	3,137,194
Materials and Supplies	734,932	702,754	880,617	719,753
Total Expenditures	3,044,822	3,469,776	3,706,302	3,856,947
Program Revenues	(586,984)	(562,715)	(675,275)	(562,715)
Net Expenditures	2,457,838	2,907,061	3,031,027	3,294,232
Authorized Complement				50

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of animals spayed/neutered by 5%	2,475	2,988	3,137	Create
Increase animal vaccinations by 5%	6,330	6,912	7,258	Create
# of citizen request for services completed by Animal Control Officers	17,645	22,286	22,300	Create
Increase animal adoptions by 3%	2,928	3,369	3,470	Create
# of ordinance summons issued by Animal Control Officers	1,638	1,162	1,400	Create
Decrease the number of animals surrendered and/or confiscated via enforcement	12,302	12,044	12,173	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	10,800,170	12,592,338	10,898,631	13,432,437
Materials and Supplies	4,193,699	4,973,930	5,090,555	4,957,964
Service Charges	8,495	0	0	0
Total Expenditures	15,002,364	17,566,268	15,989,186	18,390,401
Program Revenues	(2,041,651)	(1,925,000)	(2,225,000)	(1,925,000)
Net Expenditures	12,960,713	15,641,268	13,764,186	16,465,401
Authorized Complement				284

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase customers who access library services by 5%	2,380,633	2,431,288	2,552,852	Grow
# of customers who use the online library system	3,043,644	3,136,982	3,183,651	Grow
# of residents who possess library cards	454,752	453,836	454,294	Grow
Increase the number of participants in computer training by 12%	3,796	3,621	3,955	Grow
# of youth participating in the summer reading programs	9,929	7,190	7,406	Invest
# of customers who access LINC and 2-1-1 for information	69,817	70,283	70,516	Grow

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	0	0	0	8,327
Materials and Supplies	0	(150,000)	10,000	(150,001)
Grants and Subsidies	0	150,000	0	150,000
Total Expenditures	0	0	10,000	8,326
Net Expenditures	0	0	10,000	8,326
Authorized Complement				2

PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		MGR SCHOOL TEACHER SVCS	1
ASST ADMINISTRATIVE	1	RECEPTIONIST	1
CLERK GENERAL A	1	REGISTRAR MUSEUM	1
COORD ADMIN BUDGET	1	SPEC EXHIBITS MEDIA	1
DIRECTOR PARKS & NEIGHBORHOODS	1	SUPER BOX OFFICE	1
DIRECTOR PARKS & NEIGHBORHOODS DEPUTY	1	SUPER EXHIBIT GRAPHIC SVCS	1
DIRECTOR PARKS OPERATIONS DEPUTY	1	SUPER OPERATIONS LNC	1
MGR ADMIN SVCS PARKS	1	SUPER PLANETARIUM	1
MGR COMMUNITY AFFAIRS	1	TEACHER NATURALIST CF	1
MGR PUBLIC AFFAIRS	1	Total Park Facilities	28
SPEC CUST SVC ADMIN	1	<u>Memphis Botanic Garden</u>	
SPEC GRANT ADMIN	1	BOTANIST BOTANICAL CTR	1
SUPER HR PARKS	1	CREWCHIEF	1
SUPER PAYROLL ACCOUNTING	1	RECEPTIONIST	1
Total Administration	13	SUPER BOTANICAL GRDNS	1
		Total Memphis Botanic Garden	4
<u>Planning & Development</u>		<u>Recreation</u>	
ADMR PLANNING DEV	1	ADMR RECREATION SVCS	1
ARCHITECT LANDSCAPE	1	CLERK ACCOUNTING B	1
SPEC CUST SVC ADMIN	1	COOK	3
Total Planning & Development	3	CUSTODIAN	26
<u>Park Facilities</u>		DIRECTOR COMMUNITY CTR	29
ADMR PROGRAMS	1	DIRECTOR COMMUNITY CTR ASST	23
CLERK ACCOUNTING B	1	DIRECTOR PARK RECREATION DEPUTY	1
CLERK PAYROLL A	1	MGR AQUATIC	1
CONSERVATOR	1	MGR ATHLETICS	1
COORD EXHIBITS GRAPHIC SVCS	1	MGR RECREATION PROG	3
COORD FACILITIES	1	SPEC ATHLETIC	3
CREWPERSON	3	SPEC RECREATION ADMINISTRATIVE	1
CURATOR BACKYARD WILDLIFE CTR	1	SUPER AQUATIC	1
DIRECTOR MUSEUM	1	Total Recreation	94
FOREMAN GROUNDS MNT	2	<u>Golf</u>	
MGR BUSINESS AFFAIRS	1	ADMR GOLF ENTERPRISE	1
MGR COLLECTIONS	1	FOREMAN GOLF COURSE MNT	6
MGR EDUCATION	1	MGR FACILITY GOLF I	3
MGR EXHIBITS GRAPHICS	1	MGR FACILITY GOLF II	4
MGR HISTORIC PROPERTIES	1		
MGR LICHTERMAN NATURE CTR	1		



PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SECRETARY	1	ASST STAFF LIBRARY	3
SUPER GOLF	1	CLERK ACCOUNTS PAY A	1
Total Golf	16	CLERK ACQUISITION SR	3
<u>Special Services</u>		CLERK DELIVERY & DIST	17
CLERK GENERAL A	1	CLERK ITEM CONTROL	3
COORD COMMUNITY RESOURCES	1	CLERK ITEM CONTROL SR	1
COORD WORKFORCE DEV	1	CLERK LIBRARY DELIVERY	5
DIRECTOR EXEC MUSIC COMMISSIONER	1	CLERK LIBRARY DEPT	3
MGR COMMUNITY AFFAIRS	1	CLERK SERIALS SR	1
MGR PROGRAM RE-ENTRY	1	CLERK SORTING ROOM	1
SECRETARY	1	CLERK STANDING ORDER	1
SPEC COMMUNITY OUTREACH	1	COORD BROADCAST ENG	1
SPEC MUSIC COMMISSION	1	COORD BROADCAST PROGRAM	1
SPEC WORKFORCE DEV	2	COORD HR LIBRARY	1
Total Special Services	11	COORD INTEGRATED LIBRARY SYS	1
<u>Animal Shelter</u>		COORD LIBRARY ADULT SVCS	1
ADMR ANIMAL SHELTER	1	COORD LIBRARY TEEN SVC	1
ASST BUILDING MNT	1	COORD LIBRARY YOUTH SVCS	1
CLERK GENERAL B	5	COORD SECURITY	1
DIRECTOR VETERINARY MEDICAL	1	COORD VOLUNTEER	1
MGR OPERATIONS ANIMAL SVCS	1	DIRECTOR COMM OUTREACH-SPEC PROJ ASST	1
OFFICER ANIMAL SERVICES	20	DIRECTOR LIBRARY	1
OFFICER ANIMAL SERVICES SR	1	DIRECTOR LIBRARY COMMUNICATION ASST	1
SPEC SUPPORT SVCS	1	DIRECTOR LIBRARY DEPUTY	1
SUPER ADMINISTRATIVE AS	1	HELPER BUILDING MNT	1
SUPER FIELD AS	1	KEEPER LIBRARY STOREROOM	1
SUPER SHELTER	1	LIBRARIAN	29
TECH ANIMAL CARE	14	LIBRARIAN COLLECTION DEV	2
TECH ANIMAL CARE SR	1	LIBRARIAN COMPUTER RESOURCES	1
VETERINARIAN ANIMAL SHELTER	1	LIBRARIAN CUSTOMER SVC	13
Total Animal Shelter	50	MGR ACQUISITIONS	1
<u>Libraries</u>		MGR BROADCAST	1
ADMR LIBRARY SUPPORT SVCS	1	MGR CATALOGUING	1
ANALYST BUYER	1	MGR CIRC SVCS	1
ARTIST LIBRARY GRAPHICS	1	MGR COLLECTION DEV	1
ASST LIBRARY CATALOGUING	2	MGR DELIVERY & DIST	1
ASST LIBRARY CUSTOMER SVC	53	MGR DIGITAL PROJECTS	1
ASST LIBRARY IR	5	MGR FACILITIES	1
		MGR FINANCE LIBRARY	1



PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
MGR IT SUPPORT	1		
MGR LIBRARY AGENCY I	6		
MGR LIBRARY AGENCY II	3		
MGR LIBRARY AGENCY III	6		
MGR LIBRARY AGENCY IV	6		
MGR LIBRARY MATERIAL SVC	1		
MGR PUBLIC SVCS CENTRAL	1		
MGR REGIONAL LIBRARY	2		
MGR STAFF DEVELOPMENT	1		
MGR VIRTUAL DIGITAL BRANCH	1		
PROCESSOR LIBRARY MATERIAL	4		
PRODUCER EDITING GRAPHICS	1		
REP CIRCULATION	37		
REP CIRCULATION SR	9		
SPEC DEVELOPMENT I	1		
SPEC HRIS	2		
SUPER CIRC ILL II	2		
SUPER CIRCULATION I	5		
SUPER CIRCULATION II	7		
SUPER PAGE OPERATIONS	2		
SUPER PUBLIC RELATIONS	1		
SUPER PUBLIC SVCS	6		
TECH BROADCAST PRODUCTION	2		
TECH COPIER	1		
TECH LIBRARY	2		
TECH LIBRARY BUILDING MNT	3		
Total Libraries	284		
<u>Neighborhood Watch</u>			
CLERK GENERAL B	1		
MGR NEIGHBORHOOD WATCH PROG	1		
Total Neighborhood Watch	2		
<u>TOTAL PARKS & NEIGHBORHOODS</u>	<u>505</u>		





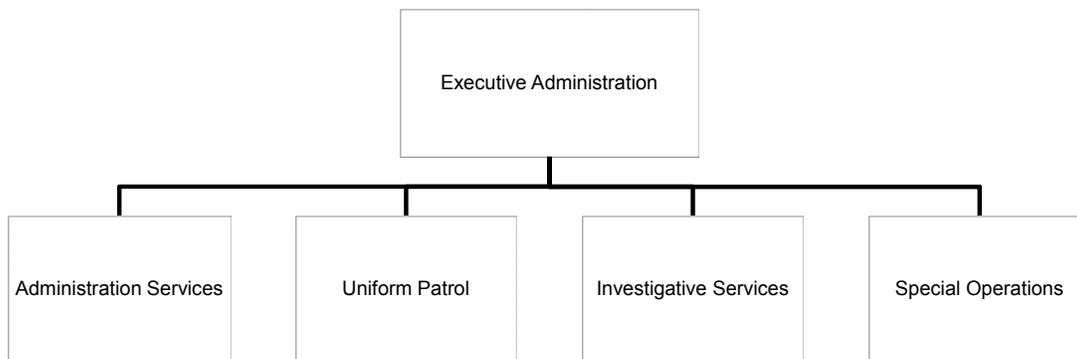
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	205,218,505	203,802,938	203,312,113	217,840,873
Materials and Supplies	21,418,793	26,104,322	23,192,720	26,820,664
Capital Outlay	27,604	0	9,537	0
Inventory	125	0	0	0
Service Charges	6,172	0	0	0
Transfers Out	3,762,824	4,148,608	2,568,568	4,759,419
Total Expenditures	230,434,024	234,055,868	229,082,940	249,420,956
Program Revenues	(3,080,242)	(3,924,122)	(3,951,506)	(3,138,812)
Net Expenditures	227,353,780	230,131,746	225,131,433	246,282,145
Authorized Complement				2696

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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Fines & Forfeitures	(31,115)	(65,000)	(71,250)	(65,000)
Seizures	(52,716)	(41,610)	(49,050)	(50,000)
DUI BAC Fees	(49,982)	(2,400)	(2,804)	(2,400)
Sex Offender Registry Fees	(99,419)	(60,000)	(60,000)	(60,000)
Wrecker & Storage Charges	(583,518)	(670,000)	(670,000)	(670,000)
911 Emergency Services	(181)	0	0	0
Sale Of Reports	(351,401)	(259,060)	(259,060)	(259,060)
Police Special Events	(650,595)	(700,000)	(700,000)	(700,000)
Tow Fees	(974,685)	(1,028,000)	(1,028,000)	(1,028,000)
Officers in the Schools	(1,475)	(1,475)	(1,475)	(1,475)
Federal Grants - Others	(129,901)	(117,197)	(117,197)	(117,197)
Local Shared Revenue	0	(893,000)	(893,000)	(100,000)
Cash Overage/Shortage	225	(30)	(5)	(30)
Miscellaneous Revenue	(154,506)	(86,350)	(99,665)	(85,650)
Recovery Of Prior Year Expense	(973)	0	0	0
Total Charges for Services	(3,080,242)	(3,924,122)	(3,951,506)	(3,138,812)

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	25,474,779	27,311,307	27,567,802	28,148,955
Materials and Supplies	3,175,175	4,446,135	3,956,283	5,164,607
Total Expenditures	28,649,955	31,757,442	31,524,085	33,313,561
Program Revenues	(231,106)	(201,197)	(207,447)	(201,197)
Net Expenditures	28,418,849	31,556,245	31,316,638	33,112,364
Authorized Complement				310

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
% of officers completing the required in-service training at all ranks	60%	100%	95%	Advance
% of approved division overtime budget expended by close of fiscal year	N/A	90%	90%	Advance

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	17,811,347	19,086,146	19,268,806	20,549,525
Materials and Supplies	5,482,693	8,110,842	6,337,745	7,555,443
Service Charges	6,172	0	0	0
Transfers Out	3,762,824	4,148,608	2,568,568	4,759,419
Total Expenditures	27,063,036	31,345,596	28,175,119	32,864,386
Program Revenues	(388,201)	(1,154,760)	(1,156,345)	(361,760)
Net Expenditures	26,674,834	30,190,836	27,018,774	32,502,626
Authorized Complement				291

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the ratio of incoming 911 call answered within 20 seconds to 95%	N/A	55.2%	95%	Advance
# of officers receiving homeland security defense training	N/A	N/A	100	Advance
# of officers completing Advance Law Enforcement Rapid Response Training	N/A	N/A	100	Advance
Train a minimum 75 of officers as Fingerprint Technicians	26	135	75	Advance
Increase the number of Crime Stoppers complaints that are arrests by 2%	63	260	265	Create

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	112,661,687	111,453,986	112,115,365	119,387,206
Materials and Supplies	8,104,209	8,829,529	7,823,355	8,947,737
Capital Outlay	(2,500)	0	0	0
Total Expenditures	120,763,396	120,283,515	119,938,721	128,334,944
Program Revenues	(655,528)	(703,650)	(701,941)	(702,950)
Net Expenditures	120,107,868	119,579,865	119,236,779	127,631,994
Authorized Complement				1594

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of arrests of gun offenders (16-24 years of age) by 1%	1,193	1,349	1,362	Create
Increase the number of city-wide gun recoveries by 2.5%	2,657	2,592	2,650	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	25,639,924	22,611,755	21,511,906	23,538,575
Materials and Supplies	2,254,248	2,113,716	2,182,405	2,276,281
Capital Outlay	30,104	0	9,537	0
Inventory	125	0	0	0
Total Expenditures	27,924,401	24,725,471	23,703,848	25,814,856
Program Revenues	(1,739,100)	(1,844,640)	(1,852,055)	(1,853,030)
Net Expenditures	26,185,300	22,880,831	21,851,793	23,961,826
Authorized Complement				255

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
*Number of part one crimes committed with the City of Memphis	50,014	47,942	47,500	Create
Improve clearance rates for violent Blue Crush crimes by 2%	35.67%	33.07%	33.7%	Create
Improve clearance rates for property-related Blue Crush crimes by 2%	8%	8.77%	8.95%	Create

*Tracking Metric

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	23,630,768	23,339,744	22,848,234	26,216,612
Materials and Supplies	2,402,468	2,604,100	2,892,932	2,876,597
Total Expenditures	26,033,236	25,943,844	25,741,167	29,093,208
Program Revenues	(66,307)	(19,875)	(33,718)	(19,875)
Net Expenditures	25,966,929	25,923,969	25,707,449	29,073,333
Authorized Complement				246

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of traffic and DUI saturations conducted by 2%	307	359	366	Create
Increase the number of community awareness/education programs conducted by C.O.P by 5%	410	405	425	Create

POLICE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Executive Administration</u>		MAJOR	1
ANALYST CRIME	1	MGR COMMUNICATIONS POLICE	1
ANALYST POLICE EMPLOYMENT	1	MGR CRIME ANALYSIS	1
ASST ADMINISTRATIVE	1	MGR RADIO MAINT	1
CHIEF POLIC SVCS DEPUTY	5	OFFICER POLICE II	19
CLERK GENERAL A	6	OPER DIGITAL PRESS	1
COLONEL LIEUTENANT	13	PROGRAMMER SYSTEM SR	1
COLONEL POLICE	2	SERGEANT	4
COORD TRAINING PSYCH	1	SPEC PERSONNEL PAYROLL	1
DIRECTOR POLICE SVCS	1	SPEC POLICE PAYROLL	7
DIRECTOR POLICE SVCS DEPUTY	1	SPEC PROCUREMENT	1
GUNSMITH FIREARMS INST	1	SUPER CENTRAL RECORDS	1
LIEUTENANT POLICE	27	SUPER FLEET MAINT	1
MAJOR	4	SUPER MATERIAL PUB	1
MGR GRANTS POLICE	1	SUPER PHOTO GRAPHIC ARTS	1
MGR REAL TIME CRIME CTR SYSTEM	1	SUPER POLICE PAYROLL	1
NURSE OCCUPATIONAL HEALTH	1	SUPER POLICE PERSONNEL	1
OFFICER POLICE II	183	SUPER PROPERTY EVID SHIFT	6
SECRETARY	8	SUPER RADIO DISPATCH	17
SERGEANT	48	SUPER RADIO MAINT	2
SPEC GRANT ADMIN	2	TECH PHOTO LAB	2
TRANSCRIPTIONIST	2	TECH POLICE RADIO	6
Total Executive Administration	310	TECH POLICE RADIO LO	1
		Total Support Services	291
<u>Support Services</u>		<u>Precincts</u>	
ADMR DATABASE POLICE	1	CLERK GENERAL A	18
ADMR POLICE FINANCE	1	CLERK GENERAL B	7
ANALYST CRIME	3	CLERK INVENT CONTROL	11
ANALYST CRIME SR	4	COLONEL LIEUTENANT	11
ANALYST FINANCIAL POLICE SR	2	COLONEL POLICE	9
ANALYST PERSONNEL POLICE	1	LIEUTENANT POLICE	123
ANALYST PERSONNEL POLICE SR	1	MAJOR	28
ANALYST PROGRAMMER	1	OFFICER POLICE II	1286
ANALYST SYSTEM SOFTWARE LD	2	OFFICER POLICE II PROB	39
ARTIST COMPOSITE	1	OFFICER POLICE LEP II	1
ATTENDANT PROPERTY ROOM	17	SECRETARY	8
CLERK GENERAL A	7	SERGEANT	46
CLERK GENERAL B	14	SUPER ARREST DATA ENTRY	1
DISPATCHER POLICE RADIO	145		
INSTALLER COMM SAFETY EQUIP	4		
LIEUTENANT POLICE	9		



POLICE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SUPER CLERICAL OPER	5	<u>Special Operations</u>	
TRANSCRIPTIONIST	1	CLERK GENERAL A	3
	Total Precincts	COLONEL LIEUTENANT	1
	1594	COLONEL POLICE	1
<u>Investigative Services</u>		COORD SCHOOL CROSSING GUARD	1
CLERK GENERAL A	4	LIEUTENANT POLICE	34
CLERK GENERAL B	1	LIEUTENANT POLICE TACT	2
COLONEL LIEUTENANT	1	MAJOR	5
COLONEL POLICE	1	MAJOR TACT	1
COUNSELOR FAMILY TROUBLE CTR	2	OFFICER POLICE II	145
CRIMINALIST	1	OFFICER POLICE TACT	16
EXAMINER LATENT PRINT	5	PILOT HELICOPTER	3
LIEUTENANT POLICE	26	SECRETARY	1
MAJOR	3	SERGEANT	32
MGR FLEET SVCS	1	SUPER AVIATION SHOP	1
MGR VEHICLE SUPPORT SVCS	1		
OFFICER POLICE II	33	Total Special Operations	246
REP VEHICLE STORAGE SVC	23		
SECRETARY	2	<u>TOTAL POLICE SERVICES</u>	<u>2696</u>
SERGEANT	139		
SPEC INVESTIGATIVE PROC A	1		
SPEC INVESTIGATIVE PROC B	1		
SUPER SHIFT AUCTION LEAD	2		
SUPER VEHICLE STORAGE SVC	4		
TRANSCRIPTIONIST	4		
	Total Investigative Services		
	255		





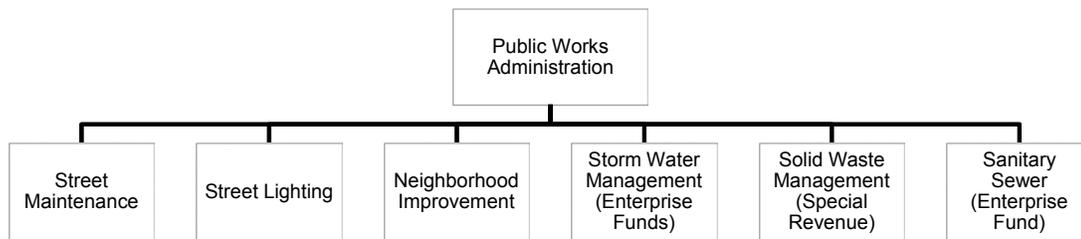
■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	8,877,769	8,877,766	8,711,965	10,405,556
Materials and Supplies	18,183,260	12,790,378	12,400,395	7,628,879
Capital Outlay	162,276	123,000	123,000	120,000
Expense Recovery	(8,128,074)	0	0	0
Total Expenditures	19,095,230	21,791,144	21,235,360	18,154,435
Program Revenues	(2,046,449)	(2,039,859)	(1,453,557)	(1,889,859)
Net Expenditures	17,048,782	19,751,285	19,781,803	16,264,576
Authorized Complement				204

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.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Special Assessment Tax	(430,837)	(398,000)	(398,000)	(398,000)
St TN Highway Maint Grant	(694,302)	(691,859)	(255,557)	(691,859)
St TN Interstate	(921,310)	(950,000)	(800,000)	(800,000)
Total Charges for Services	(2,046,449)	(2,039,859)	(1,453,557)	(1,889,859)

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

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	481,202	476,337	505,619	338,445
Materials and Supplies	371,541	751,833	1,567,720	767,687
Total Expenditures	852,743	1,228,170	2,073,339	1,106,132
Program Revenues	(694,302)	(691,859)	(255,557)	(691,859)
Net Expenditures	158,441	536,311	1,817,782	414,273
Authorized Complement				13

Description

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

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,462,667	4,205,232	4,432,851	4,848,133
Materials and Supplies	1,911,225	2,080,001	347,937	2,690,647
Expense Recovery	(2,247,686)	0	0	0
Total Expenditures	4,126,206	6,285,233	4,780,788	7,538,780
Program Revenues	(877,471)	(950,000)	(800,000)	(800,000)
Net Expenditures	3,248,735	5,335,233	3,980,788	6,738,780
Authorized Complement				108

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Pothole requests will be filled within 5 days. (note blended data, In-house and Oracle)	84%	82%	95%	Create
Increase lane miles repaved through our In-house Resurfacing Program by 2%	85.76 miles	99.28 miles	105.8 miles	Create
Increase the number of mowing cycles by 10%	7.3 cycles	7.5 cycles	7.7 cycles	Create

Description

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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Materials and Supplies	11,773,464	6,003,367	6,012,738	125,000
Expense Recovery	(4,151,788)	0	0	0
Total Expenditures	7,621,676	6,003,367	6,012,738	125,000
Net Expenditures	7,621,676	6,003,367	6,012,738	125,000
Authorized Complement				0

Description

Neighborhood Improvement 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.

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,933,900	4,196,197	3,773,495	5,218,978
Materials and Supplies	4,127,030	3,955,177	4,472,000	4,045,545
Capital Outlay	162,276	123,000	123,000	120,000
Expense Recovery	(1,728,600)	0	0	0
Total Expenditures	6,494,605	8,274,374	8,368,495	9,384,523
Program Revenues	(474,676)	(398,000)	(398,000)	(398,000)
Net Expenditures	6,019,930	7,876,374	7,970,495	8,986,523
Authorized Complement				83

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Complete one cutting cycle on 29,000 of 60,000 vacant properties	17,417 Lots	39,911 Lots	N/A	Create, Advance
Issue at least 11,550 Notice of Violations warnings in lieu of court citations	8,490 Warnigns	19,522 Warnigns	N/A	Create, Advance
Demolish 1400 resident units using demolition contractors	470 Units	713 Units	N/A	Create, Advance
Bring into compliance all legitimately overgrown grass/weeds violations for <u>unoccupied properties entered into the 311 Oracle system within 18 business days.</u>	N/A	N/A	90%	Create, Advance
Bring into compliance or issue a court citation for all legitimately overgrown grass/weeds violation for occupied properties entered into the 311 Oracle system within 14 business days of complaint.	N/A	N/A	85%	Create, Advance
Bring into compliance or issue a court citation for all legitimate junky yard violations entered into the 311 Oracle system within 45 business days of complaint.	N/A	N/A	85%	Create, Advance

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Hold a condemnation hearing for all legitimately dilapidated structures entered into the 311 Oracle system within 90 days of complaint.	N/A	N/A	85%	Create, Advance
Establish an Adopt-a-Street program that seek to identify volunteers who agree to help keep their block litter free and report weekly on any of the top 10 code violations on the designated blocks.	N/A	N/A	75 Volunteers	Create, Advance

PUBLIC WORKS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		SUPER RIGHT OF WAY MAINT	1
ADMR FINANCE/PERSONNEL	1	SUPER SHIFT PUB WKS	3
ANALYST PERSONNEL PW	2	Total Street Maintenance	108
ANALYST USER SUPPORT	1	<u>Neighborhood Improvement</u>	
ASST ADMINISTRATIVE	1	ACCOUNTANT ASSOCIATE A	1
CLERK ACCOUNTING A	1	ADMR NEIGHBORHOOD IMPROV	1
COORD QUALITY PROGRAM	1	CLERK GENERAL B	1
CUST SVCS PROGRAM MANAGER	1	COORD ADMIN BUDGET CE	1
DIRECTOR MAINTENANCE DEPUTY	1	COORD CONDEMNATION INSPECT	1
DIRECTOR PUBLIC WORKS	1	COORD COURT HOUSING INSP	1
SECRETARY A	1	COORD EDUCATION	1
SUPER BUDGET ACCT PW	1	COORD INFO TECH NI	1
SUPER PAYROLL PERSONNEL	1	COORD PROGRAM CB	1
Total Administration	13	CREWPERSON	2
<u>Street Maintenance</u>		DIRECTOR NEIGHBORHOOD IMPROV DEPUTY	1
ADMR STREET MAINT	1	FOREMAN GROUNDS MNT	2
CLERK GENERAL A	1	INSP CODE ENFORCEMENT	41
CLERK INVENT CONTROL	1	INVESTIGATOR CODE ENFORCEMENT	2
COORD ENG STREET MNT	1	MGR 25 SQ PROG	1
CREWPERSON	9	MGR CITY BEAUTIFUL	1
CREWPERSON SEMISKILLED	18	MGR CODE ENFORCEMENT	1
DISPATCHER	1	MGR ZONE HOUSING IMPROVE	2
FOREMAN MNT PUB WKS	7	OPER DATA ENTRY A	2
FOREMAN POTHOLE CREW	2	SCHEDULER PLANNER	1
FOREMAN RIGHT OF WAY MAINT	2	SECRETARY	2
GREASER	1	SPEC COMPLIANCE	6
HELPER MECH HEAVY EQUIP	1	SPEC CONDEMNATION	1
MECH HEAVY EQUIP	1	SPEC TECH SUPPORT CB	1
MECH MNT	1	SUPER BUSINESS AFFAIRS	1
MGR STREET MAINT	2	SUPER CODE ENFORCEMENT	4
OPER ASPHALT PLANT	2	SUPER DATA TRANSCRIBER	1
OPER EQUIPMENT	25	SUPER HORTICULTURE	1
OPER HEAVY EQUIP	11	SUPER OFFICE CD	1
OPER SPECIAL EQUIP	8	Total Neighborhood Improvement	83
SCREWMAN ASPHALT LUTE	6		
SERVICEMAN VEHICLE	1		
SUPER ASPHALT PLANT	1	TOTAL PUBLIC WORKS	204
SUPER RECORDS INVENTORY	1		



DEBT SERVICE FUND OVERVIEW

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligations and related costs. Major sources of revenue for the fund include ad valorem taxes, local option sales taxes, loan repayments from other internal service centers, proceeds from the sale of delinquent ad valorem tax receivables, and Tourism Development Zone revenue.

General obligation bonds and notes are direct obligations of the City. The full faith, credit and unlimited taxing power of the City as to all property subject to ad valorem taxation within the City are pledged to the payment of the principal of and interest on the City's general obligation debt.

Although there are no statutory limitations on the amount of general obligation debt the City can issue, the City conducts its finances so that the amount of general obligation debt outstanding does not exceed twelve percent (12%) of the City's taxable assessed valuation.

The City manages its general obligation debt conservatively as it does not have any outstanding variable rate debt or derivative agreements, although both are permitted in the City's Debt Management Policy and Procedures manual. The City does, however, utilize commercial paper proceeds as a source of interim construction financing for projects contained in the City's CIP Budget. Commercial paper has proven to be a low cost source of funds for the City.

The size of the City's Commercial Paper Program is \$150 million which, if fully utilized, would represent approximately 11% of outstanding general obligation debt. Such percentage falls within generally accepted guidelines for variable rate or short term debt exposure.

Moody's Investors Service, Inc. ("Moody's") and Standard & Poor's, a Standard & Poor's Financial Services LLC business ("S&P" and, together with Moody's, the "Rating Agencies") have assigned ratings of "Aa2" and "AA", respectively, to the City's general obligation bonds issued March 2014. Such ratings express only the views of the Rating Agencies. An explanation of the significance of such ratings may be obtained from the Rating Agencies furnishing the ratings. There is no assurance that either or all of such ratings will be maintained for any given period of time or that it will not be revised or withdrawn entirely by the Rating Agencies if, in the judgment of the respective Rating Agency, circumstances so warrant.

In addition to general obligation debt, the City issues leases and other appropriation obligations whereby the City budgets and appropriates legally available funds each fiscal year for the payment of principal of and interest on such obligations.

DEBT SERVICE FUND OVERVIEW

LEGAL LEVEL

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of debt obligations and related costs.

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Budget
Revenues and Other Sources				
Current Property Taxes	76,185,673	89,294,091	92,172,553	111,071,318
Delinquent Property Taxes	601,954	100,000	797,319	500,000
Local Option Sales Tax	7,422,278	7,200,000	7,200,000	7,200,000
Sale of Delinquent Property Tax	3,990,632	3,900,000	5,440,496	4,500,000
In Lieu Of Taxes-Contractual	1,406,857	1,650,000	1,981,000	1,964,678
Tourism Development Zone	12,118,185	11,900,000	12,728,342	13,000,000
Use of Money	190,024	125,000	168,750	125,000
Federal Grants	2,273,198	2,075,429	2,092,478	2,109,527
Restricted Ballpark Revenue	0	0	460,000	2,136,944
Other	776,482	778,569	778,569	779,221
Issuance of Refunding Debt	0	230,035,000	331,045,000	0
Transfer In - Hotel-Motel Tax	1,332,632	1,181,457	1,331,457	1,187,853
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - CRA	5,852,700	0	0	0
Transfers In - Solid Waste	3,516,142	1,853,927	3,516,142	5,316,141
Transfers In - Stormwater	4,412,440	3,000,000	3,000,000	1,893,502
Transfers In - GF	7,468,880	4,694,833	8,694,834	5,309,483
Transfers In - Other	195,171	0	0	0
Contribution from Restricted Pyramid Fund Balance	0	0	7,880,879	2,333,000
Contribution from Committed Fund Balance	9,110,600	9,414,729	937,659	0
Total Revenues and Other Sources	138,622,148	368,971,335	481,993,778	161,194,967
Expenditures and Other Uses				
Principal - Serial Bonds, Notes and Leases	70,168,036	78,902,512	75,877,512	81,979,825
Principal - Pyramid Bonds	0	0	0	6,970,000
Interest - Serial Bonds, Notes and Leases	61,449,264	55,057,322	52,865,545	60,236,856
Interest - Pyramid Bonds	4,940,753	8,429,721	8,429,721	8,363,000
Liquidity/Remarketing Fees	0	742,500	742,500	742,500
Other (M&S & COI & Svrc Chrg)	245,920	394,000	394,000	394,000
Retirement of Refunded Debt	0	221,975,000	331,045,000	0
Ballpark Lease	0	0	0	2,110,440
Transfers Out - Use of Pyramid Fund Bal.	0	0	12,179,500	0
Contribution to Restricted Pyramid Fund Balance	1,818,175	3,470,280	0	0
Contribution to Restricted Ballpark Fund Balance	0	0	460,000	26,504
Contribution to Committed Fund Balance	0	0	0	371,842
Total Expenditures and Other Uses	138,622,148	368,971,335	481,993,778	161,194,967



DEBT SERVICE FUND OVERVIEW

LEGAL LEVEL

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Budget
Restricted Fund Balance - Beg. of Year	34,448,909	38,136,465	36,267,084	28,846,205
Contribution to (Use of) Fund Balance	1,818,175	3,470,280	(7,420,879)	(2,306,496)
Restricted Fund Balance - End of Year	36,267,084	41,606,745	28,846,205	26,539,709
Committed Fund Balance - Beginning of Year	32,301,604	19,855,784	23,191,004	22,253,345
Contribution to (Use of) Fund Balance	(9,110,600)	(9,414,729)	(937,659)	371,842
Committed Fund Balance - End of Year	23,191,004	10,441,055	22,253,345	22,625,187



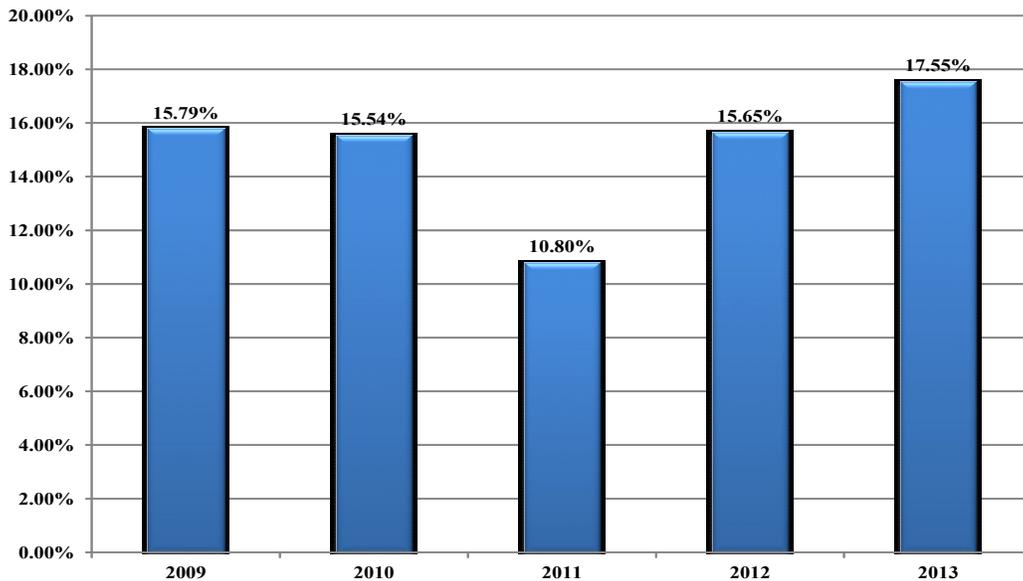
The following tables reflect the annual debt service for general obligation debt as a percentage of general fund expenditures for the last five fiscal years. The average percentage over the last five years is approximately 15.07%.

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

Fiscal Year	General Obligation Debt Service			Governmental Expenditures	Debt Service as a Percentage of Expenditures
	Principal	Interest	Total		
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%
2013	70,168	66,390	136,558	778,075	17.55%

Note: Governmental Expenditures include expenditures and transfers out of the General Fund and Debt Service Fund.

Debt Service as a % of General Fund Expenditures



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**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Estimated population ⁽¹⁾	669,651	676,640	646,889	652,050	657,457
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⁾	1,201,802	1,224,521	1,262,050	1,458,396	1,387,785
Self-supporting Debt ⁽²⁾	11,137	8,575	2,752	217,050	216,543
Net GO Debt ⁽²⁾	\$ 1,190,665	\$1,215,946	\$1,259,298	\$1,241,346	\$1,171,242
Net GO Debt per Capita					
Total Debt	\$ 1,795	\$ 1,810	\$ 1,951	\$ 2,237	\$ 2,111
Net Debt	\$ 1,778	\$ 1,797	\$ 1,947	\$ 1,904	\$ 1,781
Net GO Debt to Appraised Value					
Total Debt	3.27%	3.08%	3.25%	3.83%	3.68%
Net Debt	3.24%	3.06%	3.25%	3.26%	3.10%
Net GO Debt to Assessed Value					
Total Debt	10.55%	9.92%	10.47%	12.34%	11.84%
Net Debt	10.45%	9.85%	10.45%	10.51%	9.99%

Source: 2013 CAFR

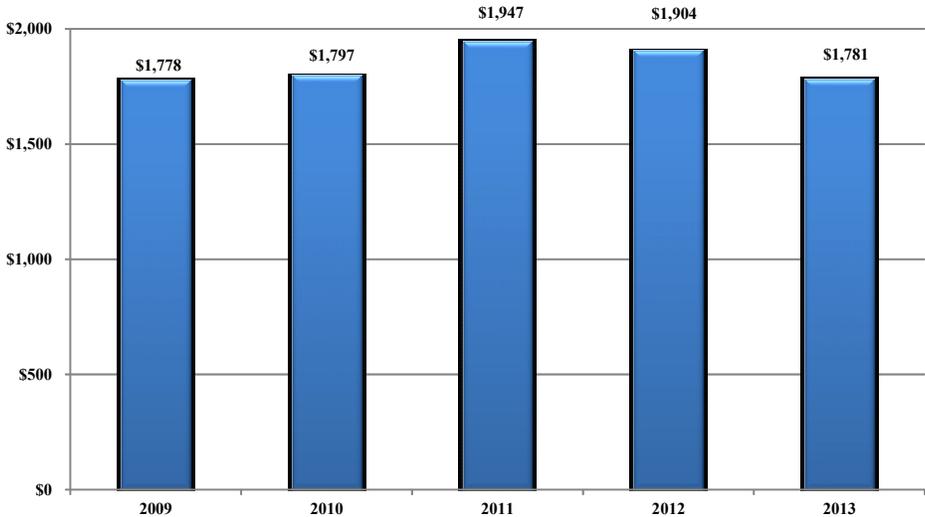
(1) As reported by the U.S. Bureau of the Census.

(2) Amounts rounded to 000's.

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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

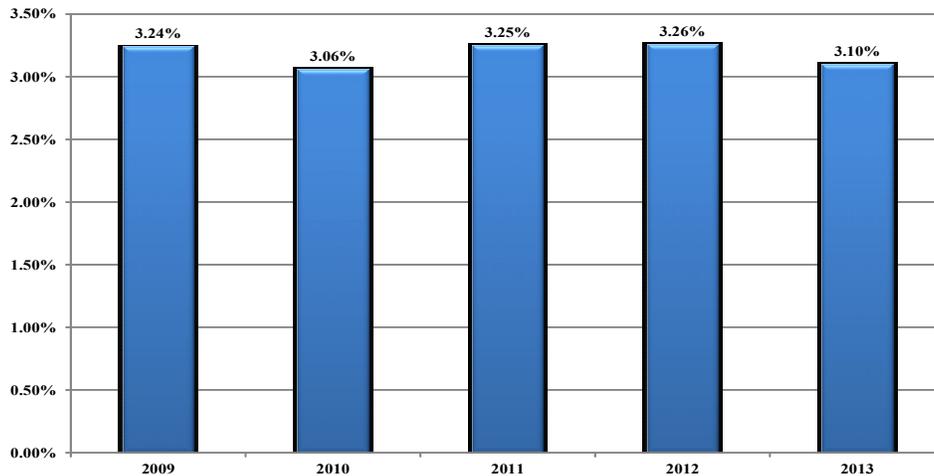


Source: 2013 CAFR

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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."

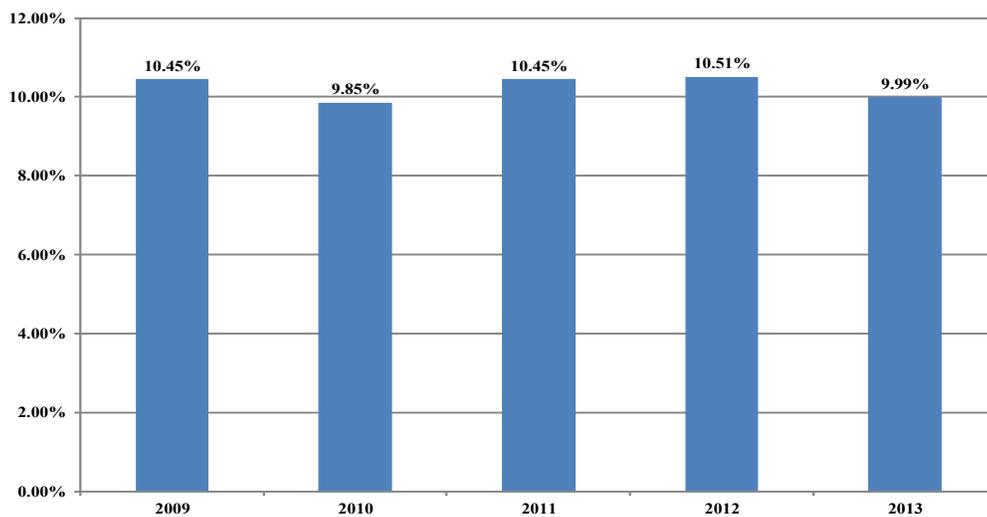
Ratio of Net Bonded Debt to Appraised Value



Source: 2013 CAFR

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



Source: 2013 CAFR

**Outstanding Debt Obligation Serviced from the Debt Service Fund
As of June 30, 2014, (Unaudited)**

<u>Outstanding General Obligation Bonds and Notes</u>	<u>Outstanding Par Amount</u>	<u>Final Maturity</u>
\$103,055,000 Gen. Imp. Bonds, Series 2014A	\$ 103,955,000	11/1/2025
\$208,230,000 Gen. Imp. Bonds, Series 2014B	208,230,000	4/1/2044
\$93,595,000 Gen. Imp. & Refg Bonds, Series 2012A	93,595,000	4/1/2042
\$5,145,000 Gen. Imp. Bonds, Series 2012B	4,530,000	4/1/2024
\$86,190,000 Gen. Imp. Bonds, Series 2011	83,400,000	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 Taxable)	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	23,130,000	5/1/2022
\$76,025,000 General Improvement Bonds, Series 2009	39,910,000	4/1/2024
\$99,735,000 General Improvement Bonds, Series 2008	62,195,000	4/1/2025
\$94,935,000 General Improvement Bonds, Series 2007A	14,650,000	4/1/2017
\$89,385,000 Gen. Imp. & Refg Bonds, Series 2006C	43,520,000	11/1/2022
\$38,185,000 Gen. Imp. & Refg Bonds, Series 2006B	5,455,000	11/1/2014
\$76,930,000 Gen. Imp. & Refg Bonds, Series 2006A	8,620,000	11/1/2015
\$115,635,000 Gen. Imp. & Refg Bonds, Series 2005B	72,250,000	10/1/2018
\$166,880,000 Gen. Imp. & Refg Bonds, Series 2005	119,090,000	10/1/2019
\$34,160,000 Gen. Imp. & Refg Bonds, Series 2004	15,575,000	10/1/2017
\$125,000,000 General Improvement Bonds, Series 2004	6,350,000	10/1/2014
\$92,985,000 Gen. Imp. & Refg Bonds, Series 2001	26,705,000	11/1/2016
\$150,000,000 Gen. Imp. Commercial Paper, Series 2014	50,000,000	
Total General Obligation Debt Outstanding	\$ 1,271,320,000	

<u>Outstanding Appropriation and Other Obligation Debt</u>	<u>Outstanding Par Amount</u>	<u>Final Maturity</u>
Center City Revenue Finance Corp Binds, Series 2014 A - Stadium Project*	\$ 17,925,000	2/1/2029
Center City Revenue Finance Corp Binds, Series 2014 B - Stadium Project*	5,720,000	2/1/2030
Center City Revenue Finance Corp Binds, Series 2011 A - Pyramid Redevel.*	40,540,000	11/1/2030
Center City Revenue Finance Corp Binds, Series 2011 B - Pyramid Redevel.*	100,245,000	11/1/2030
Center City Revenue Finance Corp Binds, Series 2011 C - Pyramid Redevel.*	56,150,000	11/1/2021
Memphis and Shelby County Port Commission Bonds, Series 2011	19,082,500	4/1/2036
\$8,963,200 Solid Waste Lease, 2011*	4,545,826	8/1/2016
Parking Meters Lease*	1,419,988	11/15/2018
Red Light Camera Equipment Lease, 2010*	746,474	12/30/2015
Total Appropriation Obligation	\$ 246,374,788	

*Note: Self supporting debt.

CITY OF MEMPHIS, TENNESSEE
LONG-TERM DEBT SERVICE SCHEDULE (GENERAL OBLIGATION DEBT)
(In Thousands of Dollars)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>% of Principal</u>
2015	77,540	57,293	134,833	
2016	81,290	53,490	134,780	
2017	82,510	49,766	132,276	
2018	89,050	45,693	134,743	
2019	93,205	41,496	134,701	35%
2020	97,285	37,362	134,647	
2021	101,325	33,270	134,595	
2022	106,190	28,358	134,548	
2023	94,935	22,825	117,760	
2024	73,555	18,481	92,036	73%
2025	30,890	15,889	46,779	
2026	24,785	14,415	39,200	
2027	18,165	13,361	31,526	
2028	18,955	12,399	31,354	
2029	19,775	11,378	31,153	83%
2030	20,650	10,308	30,958	
2031	16,170	9,176	25,346	
2032	16,895	8,350	25,245	
2033	17,650	7,479	25,129	
2034	18,080	6,612	24,692	90%
2035	18,850	5,692	24,542	
2036	13,800	4,895	18,695	
2037	9,680	4,238	13,918	
2038	10,130	3,787	13,917	
2039	10,600	3,315	13,915	95%
2040	11,090	2,820	13,910	
2041	11,620	2,295	13,915	
2042	12,170	1,745	13,915	
2043	11,955	1,169	13,124	
2044	12,525	598	13,123	100%
	\$1,221,320	\$527,955	\$1,749,275	

Note: Does not include subsidy payments on City's General Improvement Bonds, Series 2010C (Build America Bonds), or the City's General Improvement Bonds, Series 2010F (Recovery Zone Economic Development Bonds).

Does not include debt service on outstanding commercial paper.





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 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Sewer Fees	105,256,382	103,493,000	103,493,000	100,993,000
Sewer Connections	122,020	150,000	150,000	100,000
Special Sewer Connections	59,599	75,000	75,000	75,000
Rents	0	32,000	32,000	32,000
Other Service Charges	65,482	115,000	0	58,000
Federal Grants	619,080	0	0	0
Subdivision Development Fees	458,883	250,000	250,000	323,000
Other Revenue/Prior Yr Expense Recovery	1,018,183	35,000	150,000	35,000
Total Charges for Services	107,599,629	104,150,000	104,150,000	101,616,000
Interest on Investments	61,817	100,000	100,000	75,000
Total Revenue	107,661,446	104,250,000	104,250,000	101,691,000
Expenditures				
Environmental Inspections	4,979,449	6,153,481	6,533,874	7,141,316
T E Maxson Treatment Plant - South	13,903,812	16,265,771	18,475,651	17,864,384
M C Stiles Treatment Plant - North	12,636,432	15,704,193	15,483,514	17,389,632
Lift Stations	1,460,561	1,574,616	1,727,956	2,163,786
Environmental Administration	2,484,848	3,998,495	3,991,050	4,166,655
Environmental Maintenance	6,753,580	13,252,625	13,851,010	14,009,404
Sanitary Sewer Design	780,875	947,317	960,407	1,003,586
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	1,886,966	1,675,000	1,675,000	1,675,500
Payment on Debt Service	16,834,000	16,943,000	17,038,000	16,358,560
Bond Sale	150,000	150,000	0	0
State Loan Principal & Interest	141,000	141,000	141,000	250,000
Total Expenditures	69,031,465	83,180,498	86,252,462	88,997,823
Increase (Decrease) in Net Assets	38,629,981	21,069,502	17,997,538	12,693,177



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	15,698,168	19,449,187	19,512,418	19,880,504
Materials and Supplies	24,757,222	36,064,494	33,630,691	36,802,174
Capital Outlay	56,439	10,500	5,494,947	4,627,500
Depreciation on Own Funds	1,693,564	1,425,000	1,425,000	1,425,000
Misc Expense	13,290	0	0	0
Total Expenditures	42,218,682	56,949,181	60,063,055	62,735,178
Program Revenues	(1,391,101)	(1,015,000)	(1,325,220)	(1,015,000)
Net Expenditures	40,827,581	55,934,181	58,737,835	61,720,178
Authorized Complement				294

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of miles of sewer mainlines inspected and cleaned by 2%	278 Miles	326 Miles	332 Miles	Create
Reduce the number of Sanitary Sewer overflows by 1%	492 Miles	404 Miles	400 Miles	Create
Clear reported blocked sanitary sewer lines within 24 hours	92%	91%	92%	Create

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Sewer Connections	2,780	0	0	0
Sewer Fees	(1,231,596)	(900,000)	(854,565)	(900,000)
Methane Gas Recovery - TVA	(23,673)	(15,000)	(325,000)	(15,000)
Biogas Revenue	(86,303)	(100,000)	(145,524)	(100,000)
Miscellaneous Income	(52,309)	0	(132)	0
Total Charges for Services	(1,391,101)	(1,015,000)	(1,325,220)	(1,015,000)

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

Solid Waste - Special Revenue Funds

Public Works - General Fund

Storm Water System - Enterprise Funds

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,094,020	3,486,231	3,016,550	3,590,079
Materials and Supplies	1,528,579	2,327,250	2,327,324	2,361,237
Capital Outlay	9,850	0	850,000	850,000
Depreciation on Own Funds	347,000	340,000	340,000	340,000
Total Expenditures	4,979,449	6,153,481	6,533,874	7,141,316
Program Revenues	(5,815)	0	(287)	0
Net Expenditures	4,973,634	6,153,481	6,533,587	7,141,316
Authorized Complement				61

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	3,998,904	5,285,340	5,464,044	5,214,814
Materials and Supplies	9,437,811	10,680,431	10,027,160	10,863,570
Capital Outlay	26,199	0	2,684,447	1,486,000
Depreciation on Own Funds	440,898	300,000	300,000	300,000
Total Expenditures	13,903,812	16,265,771	18,475,651	17,864,384
Program Revenues	(34,331)	(15,000)	(325,095)	(15,000)
Net Expenditures	13,869,480	16,250,771	18,150,556	17,849,384
Authorized Complement				73

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,569,267	5,801,872	6,051,951	5,717,361
Materials and Supplies	7,651,945	9,602,321	7,831,563	9,801,271
Capital Outlay	5,023	0	1,300,000	1,571,000
Depreciation on Own Funds	410,198	300,000	300,000	300,000
Total Expenditures	12,636,432	15,704,193	15,483,514	17,389,632
Program Revenues	(1,341,042)	(1,000,000)	(999,838)	(1,000,000)
Net Expenditures	11,295,389	14,704,193	14,483,675	16,389,632
Authorized Complement				78

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	571,448	598,386	659,648	1,006,926
Materials and Supplies	763,659	871,230	883,309	891,860
Capital Outlay	2,845	0	80,000	160,000
Depreciation on Own Funds	122,609	105,000	105,000	105,000
Total Expenditures	1,460,561	1,574,616	1,727,956	2,163,786
Net Expenditures	1,460,561	1,574,616	1,727,956	2,163,786
Authorized Complement				14

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	673,824	910,236	904,718	921,552
Materials and Supplies	1,804,116	3,070,259	3,048,332	3,227,104
Capital Outlay	0	8,000	28,000	8,000
Depreciation on Own Funds	6,908	10,000	10,000	10,000
Total Expenditures	2,484,848	3,998,495	3,991,050	4,166,656
Program Revenues	(9,278)	0	0	0
Net Expenditures	2,475,570	3,998,495	3,991,050	4,166,656
Authorized Complement				11

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	2,790,705	3,367,122	3,415,507	3,429,772
Materials and Supplies	3,571,112	9,513,003	9,513,003	9,657,132
Capital Outlay	12,522	2,500	552,500	552,500
Depreciation on Own Funds	365,951	370,000	370,000	370,000
Misc Expense	13,290	0	0	0
Total Expenditures	6,753,580	13,252,625	13,851,010	14,009,404
Program Revenues	(635)	0	0	0
Net Expenditures	6,752,945	13,252,625	13,851,010	14,009,404
Authorized Complement				57

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	654,094	688,351	700,559	712,209
Materials and Supplies	125,981	236,966	237,449	269,377
Capital Outlay	0	22,000	22,000	22,000
Depreciation on Own Funds	800	0	400	0
Total Expenditures	780,875	947,317	960,407	1,003,586
Net Expenditures	780,875	947,317	960,407	1,003,586
Authorized Complement				11

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	4
CLERK GENERAL A	2	CHEMIST QUALITY CONTROL	1
CREWPERSON SEMISKILLED	14	CHEMIST WTP	1
DISPATCHER	6	CHEMIST WTP ASST	1
ENGINEER ENVIRONMENTAL	2	CLERK GENERAL A	2
INSP POLLUTION CONTROL	14	CLERK INVENT CONTROL SR	1
OPER STOPPAGE SEWER	10	COORD INDUSTRIAL PRETREAT ENG	1
SCHEDULER PLANNER	1	CUSTODIAN	1
SUPER SHIFT PUB WKS	4	ELECT MNT WTP	3
Total PW/Environmental Inspections	61	ENG DESIGNER ENVIRONMENTAL A	3
<u>PW/T.E. Maxson Treatment Plant - South</u>		ENGINEER ENVIRONMENTAL	2
CLERK GENERAL A	1	FOREMAN GEN WTP E I	1
CLERK GENERAL B	1	FOREMAN GEN WTP MECH	5
CLERK INVENT CONTROL SR	1	MECH MNT WTP I	5
ELECT MNT WTP	3	MECH MNT WTP II	7
FOREMAN GEN WTP E I	1	MECH SHOP	2
FOREMAN GEN WTP MECH	4	MGR WTP	1
MECH HEAVY EQUIP	1	MGR WTP MNT	1
MECH MNT WTP I	6	MGR WTP PROCESSING	1
MECH MNT WTP II	13	OPER HEAVY EQUIP	6
MECH SHOP	1	OPER MECHANICAL	8
MECH MNT WTP 1	1	OPER WASTE TREAT I	4
MGR WTP	1	OPER WASTE TREAT II	4
MGR WTP MNT	1	PAINTER	1
MGR WTP PROCESSING	1	SCHEDULER PLANNER	1
OPER HEAVY EQUIP	3	SUPER OM SHIFT	3
OPER MECHANICAL	9	SUPER WTP OPERATIONS	1
OPER WASTE TREAT I	4	TECH CONTROL WTP	2
OPER WASTE TREAT II	5	TECH INDUSTRIAL PRETREAT	1
PAINTER	1	TRAINEE WASTE WATER TREATMENT	4
SECRETARY	1	Total PW/Maynard C. Stiles Treatment Plant - North	78
SPREADER SLUDGE	4	<u>PW/Lift Stations</u>	
SUPER OM SHIFT	2	ENGINEER STATIONARY I	2
SUPER WTP OPERATIONS	1	ENGINEER STATIONARY II	2
TECH CONTROL WTP	3	GENERAL FOREMAN	1
TRAINEE WASTE WATER TREATMENT	4	HELPER MAINTENANCE	7
Total PW/T.E. Maxson Treatment Plant - South	73		



SEWER FUND

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
MGR SEWER LIFT STAT MNT	1	<u>Sewer Fund</u>	
PAINTER	1	ENGINEER DESIGN	2
Total PW/Lift Stations	<u>14</u>	ENGINEER DESIGN SENIOR	1
<u>PW/Environmental Administration</u>		INSP ZONE CONSTRUCTION	4
ACCOUNTANT ASSOCIATE A	2	SECRETARY	1
ADMR ENGINEERING	1	TECH ENGINEERING AA	3
ADMR ENVIRON CONST ADMIN	2	Total Sewer Fund	<u>11</u>
ADMR WASTE COLLECT FAC	1		
ADMR WTP FACILITIES	1	<u>TOTAL SEWER FUND</u>	<u>305</u>
ENG DESIGNER ENVIRONMENTAL AA	1		
ENGINEER ENVIRONMENTAL	1		
MGR SUPPORT SVCS ENV	1		
SECRETARY	1		
Total PW/Environmental Administration	<u>11</u>		
<u>PW/Environmental Maintenance</u>			
ANALYST DATABASE ENV	1		
CLERK GENERAL A	1		
CLERK GENERAL B	1		
CLERK INVENT CONTROL SR	1		
COORD SEWER CONSTRUCTION	1		
DISPATCHER	1		
DRIVER TRACTOR TRAILER	2		
FOREMAN SEWER MNT	4		
MECH HEAVY EQUIP	3		
MGR ENVIRONMENTAL MNT	1		
OPER HEAVY EQUIP	7		
PIPELAYER	23		
SUPER SEWER MAINT	1		
SUPER SHIFT PUB WKS	4		
WORKER CONCRETE	6		
Total PW/Environmental Maintenance	<u>57</u>		





STORM WATER

FUND SUMMARY

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Storm Water Fees	24,096,095	24,250,000	24,138,170	24,250,000
Fines & Forfeitures	12,177	10,000	460	10,000
State Grant	28,690	0	0	0
Total Revenue	24,136,962	24,260,000	24,138,630	24,260,000
Expenditures				
PW/Drain Maintenance	7,453,366	9,254,416	6,296,576	10,218,889
PW/Heavy Equipment Services	4,058,493	5,946,866	4,720,890	6,469,795
PW/Flood Control	1,144,112	1,571,128	1,578,015	1,535,541
PW/Storm Water	1,218,658	3,813,660	3,569,959	4,045,498
Eng/Drainage Design	333,562	734,706	735,444	1,330,154
Cost Allocation - General Fund	300,000	300,000	300,000	300,000
MLG&W Billing	481,922	485,000	482,763	485,000
Depreciation	2,639,344	2,387,340	2,387,340	0
Transfer Out - Debt Service	4,412,440	3,000,000	3,000,000	1,893,502
Total Expenditures	22,041,897	27,493,116	23,070,987	26,278,378
Increase (Decrease) in Net Assets	2,095,065	(3,233,116)	1,067,643	(2,018,379)



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	7,527,949	11,047,466	8,466,781	12,122,201
Materials and Supplies	3,974,004	7,764,930	7,827,757	8,174,295
Capital Outlay	36,360	121,040	68,559	913,040
Inventory	30,533	0	0	0
Depreciation on Own Funds	2,639,344	2,387,340	2,387,340	2,390,340
Total Expenditures	14,208,190	21,320,776	18,750,437	23,599,876
Program Revenues	(44,823)	(10,000)	(460)	(10,000)
Net Expenditures	14,163,367	21,310,776	18,749,977	23,589,876
Authorized Complement				178

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase the number of lane miles swept annually by 2% annually	23,039 Miles	20,737 Miles	21,152 Miles	Create

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Fines & Forfeitures	(12,177)	(10,000)	(460)	(10,000)
St TN Interstate	(28,690)	0	0	0
Miscellaneous Income	(3,955)	0	0	0
Total Charges for Services	(44,823)	(10,000)	(460)	(10,000)

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

Solid Waste - Special Revenue Funds

Sanitary Sewer Systems - Enterprise Funds

Public Works - GeneralFund

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	7,376,414	10,456,640	7,875,217	11,153,983
Materials and Supplies	3,791,977	7,623,090	7,685,917	7,814,399
Capital Outlay	36,360	119,000	66,519	911,000
Inventory	30,533	0	0	0
Depreciation on Own Funds	2,639,344	2,387,340	2,387,340	2,390,340
Total Expenditures	13,874,628	20,586,070	18,014,993	22,269,722
Program Revenues	(44,823)	(10,000)	(460)	(10,000)
Net Expenditures	13,829,805	20,576,070	18,014,533	22,259,722
Authorized Complement				178

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	151,535	590,826	591,564	968,218
Materials and Supplies	182,027	141,840	141,840	359,896
Capital Outlay	0	2,040	2,040	2,040
Total Expenditures	333,562	734,706	735,444	1,330,154
Net Expenditures	333,562	734,706	735,444	1,330,154
Authorized Complement				9



STORM WATER

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Storm Water Management</u>		SECRETARY A	1
ADMR DRAIN MAINT	1	SERVICEMAN VEHICLE	1
AIDE ENGINEER	1	SUPER HEAVY EQUIP	1
AIDE POLLUTION CONTROL	2	SUPER RECORDS INVENTORY	1
CHIEF SURVEYOR PARTY	1	SUPER SHIFT PUB WKS	5
CLERK GENERAL A	3	SUPER ZONE HEAVY EQUIP	1
CLERK INVENT CONTROL	1	TECH ENVIRONMENTAL	5
COORD DRAIN MAINT ENGINEERING	1	WORKER CONCRETE	8
COORD STORMWATER PROJ	4	Total Storm Water Management	178
CREWPERSON	1	<u>ENG/Drainage Design</u>	
CREWPERSON SEMISKILLED	15	CLERK GENERAL B	1
DISPATCHER	2	ENGINEER DESIGN	1
DRIVER TRACTOR TRAILER	2	ENGINEER DESIGN SENIOR	2
ENGINEER COORDINATOR	1	INSP ZONE CONSTRUCTION	4
ENGINEER ENVIRONMENTAL	1	TECH ENGINEERING AA	1
ENGINEER STATIONARY I	6	Total ENG/Drainage Design	9
ENGINEER STATIONARY II	1		
FINISHER CONCRETE	1		
FOREMAN GEN STATIONARY ENG	1	<u>TOTAL STORM WATER</u>	<u>187</u>
FOREMAN MNT PUB WKS	11		
GREASER	1		
HEALTH AND SAFETY OFFICER	1		
HELPER MAINTENANCE	5		
HELPER MECHANIC	1		
INSP POLLUTION CONTROL	2		
MASON BRICK	3		
MECH HEAVY EQUIP	6		
MECH HEAVY EQUIP LD	1		
MECH MASTER	2		
MECH SHOP	1		
MGR DRAIN MAINT	1		
MGR ENVIRON PROJECT	1		
MGR HEAVY EQUIP SVCS	1		
OPER EQUIPMENT	16		
OPER HEAVY EQUIP	14		
OPER STOPPAGE SEWER	3		
OPER SURVEY INST	1		
OPER SWEEPER	20		
PIPELAYER	16		
SCHEDULER PLANNER	3		



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, their dependents and retirees. The impact of rising health care across the nation has contributed to the rise of health care benefits locally. Costs for the Health Insurance Service Center traditionally increase because of rise in national health care costs.

Other Post Employment Benefits

This fund accounts for the activity regarding retirees post-retirement major medical benefits.

Unemployment

This fund accounts for unemployment compensation accounts for the City's self insurance unemployment benefits, which may be due to City employees.

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 make those programs effectively.

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Operating Revenue	75,151,502	81,060,844	82,517,783	85,858,299
Personnel Services	570,337	641,705	516,737	644,989
Materials & Supplies	4,025,812	4,231,069	4,229,120	4,180,987
Capital Outlay	22,197	3,250	5,000	5,000
Grants & subsidies	521,721	450,000	101,194	102,000
Claims incurred	70,364,398	68,459,239	67,623,817	73,484,484
Transfer out	1,725,467	5,019,499	6,318,762	5,224,781
Total Operating Expense	77,229,932	78,804,762	78,794,630	83,642,241
Operating Net Income (Loss)	(2,078,430)	2,256,082	3,723,153	2,216,058

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase employee participation in Health Risk Assessments (HRAs) by 18%	260	466	296.5	Advance
Respond to 90% of medical plan participants inquiries within 2 business days	N/A	N/A	100%	Advance

HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Health Fund</i>			
ANALYST BENEFITS TECH	1		
ANALYST BENEFITS	3		
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	14		



HUMAN RESOURCES

OTHER POST EMPLOYMENT BENEFITS

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Operating Revenue	34,103,645	48,259,473	53,934,352	60,879,453
Personnel Services	303,487	339,960	225,953	347,302
Materials & Supplies	1,525,407	2,278,270	2,260,744	2,556,342
Capital Outlay	0	1,750	0	0
Grants & subsidies	0	0	237,260	238,000
Claims incurred	45,026,529	45,639,493	50,942,616	57,737,809
Investment Fees	3,023	0	0	0
Total Operating Expense	46,858,446	48,259,473	53,666,573	60,879,453
Operating Net Income (Loss)	(12,754,801)	0	267,779	0

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase employee participation in Health Risk Assessments (HRAs) by 18%	260	466	296.5	Advance
Respond to 90% of medical plan participants inquiries within 2 business days	N/A	N/A	100%	Advance

HUMAN RESOURCES**UNEMPLOYMENT FUND**

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Claims Incurred	468,577	650,000	640,894	800,000
Total Expenditures	468,577	650,000	640,894	800,000
Program Revenues	(1,736,412)	(1,062,414)	(1,062,995)	(1,408,131)
Net Expenditures	(1,267,836)	(412,414)	(422,101)	(608,131)
Authorized Complement				0



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	7,407,878	9,827,464	0	0
Materials and Supplies	2,411,289	3,415,525	10,386,813	11,691,279
Capital Outlay	10,689	14,000	14,000	14,000
Inventory	16,655,287	19,502,833	17,293,246	19,140,033
Depreciation on Own Funds	65,208	96,100	43,851	96,100
Total Expenditures	26,550,352	32,855,922	27,737,910	30,941,412
Program Revenues	(26,875,861)	(32,578,100)	(34,983,204)	(31,905,994)
Net Expenditures	(325,509)	277,822	7,245,294	(964,582)
Authorized Complement				0

For FY2014 and FY2015, personnel and their related benefit cost are now captured and charged in the General Services Division of the General Fund. Personnel costs that are directly related to the Fleet Management Fund are charged to that fund as a professional services expense resulting in a budget netural in the General Fund.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Outside Revenue	(197,950)	(541,000)	(541,000)	(541,000)
V.M. Fuel Revenue Inside	(13,892,198)	(16,011,000)	(17,985,000)	(16,718,987)
V.M. Inventory/Store Sales	(113,989)	(236,000)	(236,000)	(236,000)
V.M. Shop Charges	(12,671,723)	(15,790,100)	(16,221,204)	(14,410,007)
Total Charges for Services	(26,875,861)	(32,578,100)	(34,983,204)	(31,905,994)

Other services provided by General Services can be found under the following tabs:

General Services - General Fund

MLK Park Improvement Fund - Special Revenue Funds

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	7,407,878	9,827,464	0	0
Materials and Supplies	2,411,289	3,415,525	10,386,813	11,691,279
Capital Outlay	10,689	14,000	14,000	14,000
Inventory	16,655,287	19,502,833	17,293,246	19,140,033
Depreciation on Own Funds	65,208	96,100	43,851	96,100
Total Expenditures	26,550,352	32,855,922	27,737,910	30,941,412
Program Revenues	(26,875,861)	(32,578,100)	(34,983,204)	(31,905,994)
Net Expenditures	(325,509)	277,822	7,245,294	(964,582)
Authorized Complement				0

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:

Public Works

Solid Waste Management revenues and expenditures.

Finance

Metro Alarm Fund revenues and expenditures.

General Services

Martin Luther King Park Improvements revenues and expenditures.

Other Funds

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Revenues and expenditures for the above listed funds.

Police Services

Drug Enforcement Fund revenues and expenditures.

Office of Planning and Development

This fund accounts for Federal, State and Local grant revenues and expenditures.

■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	26,364,818	30,619,514	25,850,997	31,238,557
Materials and Supplies	9,966,672	13,231,273	12,725,017	13,928,114
Capital Outlay	498,759	1,679,886	2,357,633	2,400,000
Service Charges	14,733,429	15,596,427	13,715,668	15,348,682
Transfers Out	3,516,142	5,316,142	3,316,142	5,316,142
Total Expenditures	55,079,820	66,443,242	57,965,457	68,231,496
Program Revenues	(60,463,521)	(56,033,274)	(55,440,047)	(55,884,049)
Net Expenditures	(5,383,702)	10,409,968	2,525,410	12,347,447
Authorized Complement				615

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Garbage and Recycling will be serviced on collection day	99.98%	99.97%	99.99%	Create
Missed garbage and recycling collection will be removed within 7 days	68%	64%	95%	Create
Increase the number of Violation Notices placed on piles of unacceptable waste by 50%	715 Tagged	487 Tagged	1000 Tagged	Create

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Special Assessment Tax	(107,056)	(94,000)	(94,000)	(100,000)
Solid Waste Disposal Fee	(59,537,934)	(55,161,124)	(54,558,047)	(54,999,124)
Sanitation Inspection Fee	(642,455)	(605,150)	(615,000)	(611,925)
Waste Reduction Grant	0	(73,000)	(73,000)	(73,000)
Recycling Proceeds	(176,077)	(100,000)	(100,000)	(100,000)
Total Charges for Services	(60,463,521)	(56,033,274)	(55,440,047)	(55,884,049)

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

Public Works - General Fund

Sanitary Sewer Systems - Enterprise Funds

Storm Water System - Enterprise Funds

SOLID WASTE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Solid Waste Management</u>		SUPER ZONE SANITATION	18
ACCOUNTANT ASSOCIATE A	1	TECH DISPOSAL	2
ADMR RECYCLING	1	TECH TRANSFER STATION	1
ADMR SOLID WASTE OPER	1	Total Solid Waste Management	615
ADMR SOLID WASTE SECTOR	2		
CLERK ACCOUNTING B	1		
CLERK GENERAL A	1	<u>TOTAL SOLID WASTE</u>	<u>615</u>
CLERK GENERAL B	14		
COORD FLEET MAINT	1		
CREWCHIEF	156		
CREWPERSON	254		
DIRECTOR SOLID WASTE DEPUTY	1		
DISPATCHER	1		
DRIVER TRACTOR TRAILER	21		
DRIVER TRUCK	67		
FOREMAN GROUNDS MNT	1		
FOREMAN SOLID WASTE	2		
INSP SERVICE FEE	2		
INSP SERVICE FEE SENIOR	2		
MECH HEAVY EQUIP	3		
MECH MNT	12		
MGR COMPOST	1		
MGR COMPOST ENV PROJ	1		
MGR HEAVY EQUIP OPER SW	1		
MGR RECYCLING	1		
MGR SANITATION AREA	4		
MGR SOLID WASTE FEES	1		
MGR SUPPORT SVCS SWM	1		
OPER HEAVY EQUIP	2		
OPER HEAVY EQUIP LD	8		
OPER SPEC EQUIP II	13		
REP RECYCLING	1		
SECRETARY	2		
SPEC HEALTH SAFETY	1		
SPEC SOLID WASTE FEES	1		
SUPER AREA IMPROVEMENT	5		
SUPER CART CENTRAL	1		
SUPER CLERICAL OPER	2		
SUPER DISPOSAL SP WASTE	1		
SUPER TRANSFER STATION	3		



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	256,071	318,237	252,188	366,080
Materials and Supplies	301,973	358,170	146,795	258,345
Grants and Subsidies	0	0	5,000	0
Total Expenditures	558,044	676,407	403,983	624,425
Program Revenues	(389,442)	(676,407)	(467,885)	(676,407)
Net Expenditures	168,602	0	(63,902)	(51,982)
Authorized Complement				7

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
City - Alarm Renewals	(158,743)	(230,640)	(175,294)	(230,640)
City - New Alarms	(145,806)	(293,160)	(195,545)	(293,160)
County - New Alarms	(28,859)	(55,000)	(32,560)	(55,000)
False Alarms - City	(6,716)	(7,000)	(9,955)	(7,000)
Class - No Shows	(303)	(50)	(17)	(50)
False Alarms - 8 - City	(9,238)	(1,500)	(697)	(1,500)
County Alarm Renewals	(32,431)	(25,000)	(38,882)	(25,000)
False Alarms - County	(66)	(200)	(129)	(200)
False Alarms - 8 - County	0	(200)	0	(200)
Miscellaneous Income	(7,055)	(3,500)	(14,650)	(3,500)
Bad Check Penalties	(226)	(200)	(156)	(200)
Contributed From Fund Balance	0	(59,957)	0	(59,957)
Total Charges for Services	(389,442)	(676,407)	(467,885)	(676,407)

**Other services provided by Finance can be found under the following tab:
Finance Division - General Fund**

METRO ALARM

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Metro Alarm Fund</u>			
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 METRO ALARM</u>	<u>7</u>		



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	134,244	187,820	147,832	150,490
Materials and Supplies	9,867	600	600	600
Capital Outlay	133	47,540	0	0
Total Expenditures	144,244	235,960	148,432	151,090
Program Revenues	(138,705)	(131,000)	(131,000)	(151,090)
Net Expenditures	5,538	104,960	17,431	0
Authorized Complement				3

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Rental Fees	(7,105)	0	(8,666)	0
Rent Of Land	(131,600)	(131,000)	(122,334)	(151,090)
Total Charges for Services	(138,705)	(131,000)	(131,000)	(151,090)

Other services provided by General Services can be found under the following tabs:

General Services Division - General Fund

Fleet Management - Internal Service Funds

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	134,244	187,820	147,832	150,490
Materials and Supplies	9,867	600	600	600
Capital Outlay	133	47,540	0	0
Total Expenditures	144,244	235,960	148,432	151,090
Program Revenues	(138,705)	(131,000)	(131,000)	(151,090)
Net Expenditures	5,538	104,960	17,431	0
Authorized Complement				3

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of time MLK park was mowed monthly	18	18	18	Create

HOTEL/MOTEL

FUND SUMMARY

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Revenues				
Convention & Visitors Bureau	2,856,609	2,000,000	2,000,000	2,000,000
Total Grants and Subsidies	2,856,609	2,000,000	2,000,000	2,000,000
Transfers Out				
Oper Tfr Out - New Memphis Arena Fund	1,173,860	970,000	970,000	970,000
Oper Tfr Out - Debt Service Fund	1,332,632	1,181,457	1,181,457	1,181,457
Total Transfers Out	2,506,491	2,151,457	2,151,457	2,151,457
TOTAL EXPENDITURES	5,363,101	4,151,457	4,151,457	4,151,457
Local Taxes				
Hotel/Motel Taxes	(4,178,364)	(3,181,457)	(3,181,457)	(3,181,457)
Interest, Penalties & Commission	(10,876)	0	0	0
Total Local Taxes	(4,189,241)	(3,181,457)	(3,181,457)	3,181,457)
Transfers In				
Oper Tfr In - New Arena Fund	(1,173,860)	(970,000)	(970,000)	(970,000)
Total Transfers In	(1,173,860)	(970,000)	(970,000)	(970,000)
TOTAL PROGRAM REVENUES	(5,363,101)	(4,151,457)	(4,151,457)	(4,151,457)
NET EXPENDITURES	0	0	0	0



Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
<u>Transfers Out</u>				
Oper Tfr Out - General Fund	14 881 505	14,800,000	14,800,000	14,800,000
Oper Tfr Out - Debt Service Fund	1,768,300	1,768,300	1,768,300	1,768,300
Total Transfers Out	16 649 805	16,568,300	16,568,300	16,568,300
TOTAL EXPENDITURES	16,649,805	16,568,300	16,568,300	16,568,300
<u>State Taxes</u>				
State Gas - Motor Fuel Tax	(11,389,613)	(11,294,591)	(11,294,591)	(11,294,591)
Three-Cent Tax	(3,418,391)	(3,373,709)	(3,373,709)	(3,373,709)
One-Cent Tax	(1,841,801)	(1,900,000)	(1,900,000)	(1,900,000)
Total State Taxes	(16,649,805)	(16,568,300)	(16,568,300)	(16,568,300)
TOTAL PROGRAM REVENUES	(16,649,805)	(16,568,300)	(16,568,300)	(16,568,300)
NET EXPENDITURES	0	0	0	0

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Grants and Subsidies	2,500,000	2,500,000	2,500,000	2,500,000
Transfers Out	1,173,860	970,000	970,000	970,000
Total Expenditures	3,673,860	3,470,000	3,470,000	3,470,000
Program Revenues	(7,833,556)	(4,440,000)	(4,440,000)	(4,440,000)
Net Expenditures	(4,159,696)	(970,000)	(970,000)	(970,000)

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Expenditures				
Personnel Services	1,274,348	1,233,000	1,233,000	1,258,000
Material and Supplies	1,875,881	2,497,658	2,533,165	2,298,500
Capital Outlay	481,485	444,950	676,402	501,500
TOTAL EXPENDITURES	3,631,714	4,175,608	4,442,567	4,058,000
Revenues				
Fines & Forfeitures	3,784,115	3,704,000	3,704,000	3,682,000
Federal Grants	76,829	90,000	90,000	150,000
Other Revenues	9,567	0	0	0
TOTAL REVENUES	3,870,511	3,794,000	3,794,000	3,832,000
NET EXPENDITURES	(238,797)	381,608	648,567	226,000

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Expenditures				
Industrial Development Agency	174,251	500,000	500,000	500,000
Neighborhood Planning/CRA	71,766	200,000	200,000	200,000
CRA/Projects	1,818,029	2,500,000	2,500,000	2,500,000
Tree Bank	0	40,000	40,000	40,000
Community Challenge	583,408	780,000	780,000	780,000
TOTAL EXPENDITURES	2,647,454	4,020,000	4,020,000	4,020,000
Grant Revenues				
Industrial Development Agency	174,251	500,000	500,000	500,000
Neighborhood Planning/CRA	0	200,000	200,000	200,000
CRA/Projects	7,581,385	2,500,000	2,500,000	2,500,000
Tree Bank	8,560	40,000	40,000	40,000
Community Challenge	583,408	780,000	780,000	780,000
TOTAL GRANT REVENUES	8,347,604	4,020,000	4,020,000	4,020,000
Increase (Decrease) in Net Asset	5,700,150	0	0	0

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 2015 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 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Revenues					
Local Taxes	413,749,012	417,886,502	422,065,367	426,286,021	430,548,881
State Taxes	55,425,000	56,500,000	56,500,000	57,000,000	57,000,000
Licenses and Permits	10,997,500	11,000,000	11,000,000	11,000,000	11,000,000
Fines and Forfeitures	13,575,000	13,600,000	13,600,000	13,600,000	13,600,000
Charges for Services	1,315,000	1,300,000	1,300,000	1,300,000	1,300,000
Use of Money and Property	335,000	300,000	300,000	300,000	300,000
Other Revenues	3,475,000	3,000,000	3,000,000	3,000,000	3,000,000
Transfer In	72,839,000	73,000,000	73,000,000	73,000,000	73,000,000
Total Revenues	571,710,512	576,586,502	580,765,367	585,486,021	589,748,881
Net Division Expenditures					
City Attorney	9,740,529	9,221,842	9,221,842	9,221,842	9,221,842
City Council	1,603,652	1,408,923	1,408,923	1,408,923	1,408,923
City Court Clerk	2,116,757	1,631,454	1,631,454	1,631,454	1,631,454
City Court Judges	641,525	588,642	588,642	588,642	588,642
City Engineer	8,488,945	7,253,421	7,253,421	7,253,421	7,253,421
Executive	5,959,996	5,308,527	5,308,527	5,308,527	5,308,527
Finance	5,229,607	4,171,076	4,171,076	4,171,076	4,171,076
Fire Services	141,977,809	121,917,247	124,234,232	130,108,109	130,108,109
General Services	21,298,371	18,640,557	18,640,557	18,640,557	18,640,557
Grants and Agencies	44,753,499	58,681,587	66,681,587	66,681,587	66,681,587
HCD	4,480,228	4,931,533	4,931,533	4,931,533	4,931,533
Human Resources	5,530,500	5,351,801	5,351,801	5,351,801	5,351,801
Information Systems	15,927,967	21,137,698	19,046,384	19,889,241	19,889,241
Parks and Neighborhoods	41,332,998	36,919,047	36,919,047	36,919,047	36,919,047
Polices Services	246,282,143	237,935,594	225,299,734	220,528,597	220,528,597
Public Works	16,264,576	13,944,869	13,944,866	13,944,866	13,944,866
Total Expenditures	571,629,102	549,043,818	544,633,626	546,579,223	546,579,223

Note: Revenues and Expenditures are highly volital. Projections beyond the current budget do not anticipate potential tax revisions or staffing changes that may occur in any fiscal year final budget.

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	4,801,290	4,034,338	4,034,338	4,034,338	4,034,338
Materials and Supplies	4,939,238	5,187,504	5,187,504	5,187,504	5,187,504
Total Expenditures	9,740,529	9,221,842	9,221,842	9,221,842	9,221,842
Net Expenditures	9,740,529	9,221,842	9,221,842	9,221,842	9,221,842



Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	1,511,162	1,261,973	1,261,973	1,261,973	1,261,973
Materials and Supplies	92,490	146,950	146,950	146,950	146,950
Total Expenditures	1,603,652	1,408,923	1,408,923	1,408,923	1,408,923
Net Expenditures	1,603,652	1,408,923	1,408,923	1,408,923	1,408,923

CITY COURT CLERK**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	3,382,678	2,841,306	2,841,306	2,841,306	2,841,306
Materials and Supplies	3,684,079	3,740,148	3,740,148	3,740,148	3,740,148
Capital Outlay	150,000	150,000	150,000	150,000	150,000
Total Expenditures	7,216,757	6,731,454	6,731,454	6,731,454	6,731,454
Program Revenues	(5,100,000)	(5,100,000)	(5,100,000)	(5,100,000)	(5,100,000)
Net Expenditures	2,116,757	1,631,454	1,631,454	1,631,454	1,631,454



CITY COURT JUDGES

FIVE YEAR PROJECTION

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	587,625	534,819	534,819	534,819	534,819
Materials and Supplies	53,900	53,823	53,823	53,823	53,823
Total Expenditures	641,525	588,642	588,642	588,642	588,642
Net Expenditures	641,525	588,642	588,642	588,642	588,642



Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	6,892,118	5,617,282	5,617,282	5,617,282	5,617,282
Materials and Supplies	2,293,590	2,358,902	2,358,902	2,358,902	2,358,902
Capital Outlay	44,000	0	0	0	0
Service Charges	18,000	36,000	36,000	36,000	36,000
Total Expenditures	9,247,708	8,012,184	8,012,184	8,012,184	8,012,184
Program Revenues	(758,763)	(758,763)	(758,763)	(758,763)	(758,763)
Net Expenditures	8,488,945	7,253,421	7,253,421	7,253,421	7,253,421

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	3,280,005	2,494,475	2,494,475	2,494,475	2,494,475
Materials and Supplies	1,850,032	1,751,594	1,751,594	1,751,594	1,751,594
Grants and Subsidies	829,958	1,062,458	1,062,458	1,062,458	1,062,458
Total Expenditures	5,959,996	5,308,527	5,308,527	5,308,527	5,308,527
Net Expenditures	5,959,996	5,308,527	5,308,527	5,308,527	5,308,527

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	4,353,680	3,309,688	3,309,688	3,309,688	3,309,688
Materials and Supplies	884,927	870,388	870,388	870,388	870,388
Capital Outlay	1,000	1,000	1,000	1,000	1,000
Total Expenditures	5,239,607	4,181,076	4,181,076	4,181,076	4,181,076
Program Revenues	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Net Expenditures	5,229,607	4,171,076	4,171,076	4,171,076	4,171,076

FIRE SERVICES**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	147,740,067	125,399,903	128,692,552	132,472,105	132,472,105
Materials and Supplies	17,764,422	19,984,218	19,008,557	21,102,880	21,102,880
Capital Outlay	100,250	95,250	95,250	95,250	95,250
Total Expenditures	165,604,739	145,479,373	147,796,358	153,670,235	153,670,235
Program Revenues	(23,626,930)	(23,562,126)	(23,562,126)	(23,562,126)	(23,562,126)
Net Expenditures	141,977,809	121,917,247	124,234,232	130,108,109	130,108,109



GENERAL SERVICES**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	13,699,881	11,747,338	11,747,338	11,747,338	11,747,338
Materials and Supplies	8,237,834	7,532,563	7,532,563	7,532,563	7,532,563
Capital Outlay	35,000	35,000	35,000	35,000	35,000
Total Expenditures	21,972,715	19,314,901	19,314,901	19,314,901	19,314,901
Program Revenues	(674,344)	(674,344)	(674,344)	(674,344)	(674,344)
Net Expenditures	21,298,371	18,640,557	18,640,557	18,640,557	18,640,557



GRANTS & AGENCIES**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	184,214	261,178	261,178	261,178	261,178
Materials and Supplies	9,150	9,150	9,150	9,150	9,150
Grants and Subsidies	43,614,305	36,856,429	36,856,429	36,856,429	36,856,429
Transfers Out	2,763,330	23,372,330	31,372,330	31,372,330	31,372,330
Total Expenditures	46,570,999	60,499,087	68,499,087	68,499,087	68,499,087
Program Revenues	(1,817,500)	(1,817,500)	(1,817,500)	(1,817,500)	(1,817,500)
Net Expenditures	44,753,499	58,681,587	66,681,587	66,681,587	66,681,587



Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	294,518	245,823	245,823	245,823	245,823
Materials and Supplies	177,506	177,506	177,506	177,506	177,506
Grants and Subsidies	4,008,204	4,508,204	4,508,204	4,508,204	4,508,204
Total Expenditures	4,480,228	4,931,533	4,931,533	4,931,533	4,931,533
Net Expenditures	4,480,228	4,931,533	4,931,533	4,931,533	4,931,533

HUMAN RESOURCES

FIVE YEAR PROJECTION

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	4,195,565	4,016,866	4,016,866	4,016,866	4,016,866
Materials and Supplies	1,334,935	1,334,935	1,334,935	1,334,935	1,334,935
Total Expenditures	5,530,499	5,351,801	5,351,801	5,351,801	5,351,801
Net Expenditures	5,530,499	5,351,801	5,351,801	5,351,801	5,351,801



INFORMATION SERVICES**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	1,677,889	1,573,670	1,573,670	1,573,670	1,573,670
Materials and Supplies	14,320,078	19,635,428	17,545,543	18,389,856	18,389,856
Total Expenditures	15,997,967	21,209,098	19,119,212	19,963,526	19,963,526
Program Revenues	(70,000)	(71,400)	(72,828)	(74,285)	(74,285)
Net Expenditures	15,927,967	21,137,698	19,046,384	19,889,241	19,889,241



PARKS & NEIGHBORHOODS

FIVE YEAR PROJECTION

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	29,635,712	25,486,312	25,486,312	25,486,312	25,486,312
Materials and Supplies	19,269,764	19,120,838	19,120,838	19,120,838	19,120,838
Grants and 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	119,312	119,312	119,312	119,312
Transfers Out	357,468	350,431	350,431	350,431	350,431
Total Expenditures	50,454,830	46,179,294	46,179,294	46,179,294	46,179,294
Program Revenues	(9,121,832)	(9,260,247)	(9,260,247)	(9,260,247)	(9,260,247)
Net Expenditures	41,332,998	36,919,047	36,919,047	36,919,047	36,919,047



POLICE SERVICES**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	217,840,873	196,931,001	196,931,001	196,931,001	196,931,001
Materials and Supplies	26,820,665	39,336,408	26,736,408	26,736,408	26,736,408
Transfers Out	4,759,419	4,806,997	4,771,137	0	0
Total Expenditures	249,420,955	241,074,406	228,438,546	223,667,409	223,667,409
Program Revenues	(3,138,812)	(3,138,812)	(3,138,812)	(3,138,812)	(3,138,812)
Net Expenditures	246,282,143	237,935,594	225,299,734	220,528,597	220,528,597



PUBLIC WORKS**FIVE YEAR PROJECTION**

Category	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Personnel Services	10,405,556	8,167,657	8,167,654	8,167,654	8,167,654
Materials and Supplies	7,628,879	7,424,071	7,424,071	7,424,071	7,424,071
Capital Outlay	120,000	243,000	243,000	243,000	243,000
Total Expenditures	18,154,435	15,834,728	15,834,725	15,834,725	15,834,725
Program Revenues	(1,889,859)	(1,889,859)	(1,889,859)	(1,889,859)	(1,889,859)
Net Expenditures	16,264,576	13,944,869	13,944,866	13,944,866	13,944,866



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

2013 (est.)	657,457
2018 (proj.)	651,887

Age (2013)

Under 5	7.7%
5 - 14	13.7%
15 - 19	7.1%
20 - 24	8.1%
25 - 34	15.6%
35 - 44	12.6%
45 - 54	13.1%
55 - 64	11.5%
65 - 75	5.6%
75+ years	4.8%

Sex

Male	47.5%
Female	52.5%

Race

White	29.5%
Black	63.1%
Asian & Pacific Islander	1.7%
Other	5.8%

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	32,000
Shelby County Schools	16,000
U.S. Government	13,900
Methodist Healthcare	10,175
Baptist Memorial Hospitals	8,587
Shelby County Government	5,662
Memphis City Government	6,848
Wal-Mart	6,000
Naval Support Activity	4,600
TN State Government	14,400
Technicolor	3,500
Century Management, Inc.	2,800
University of UT – Memphis	3,911
Memphis Light, Gas & Water	2,727
Kroger Delta Marketing	3,568
United Postal Service	3,500
First Tennessee Bank	2,300
International Paper	3,200
St. Jude Hospital	3,676
University of Memphis	2,438

Unemployment Rates

(2013 Avg.)	
Memphis MSA	11.0%
Shelby County	9.7%
Tennessee	8.2%
United States	7.4%

Household Income

(2013 Est. avg.)	
Memphis	\$57,913
Shelby County	\$71,459
Memphis MSA	\$68,784

Sales Tax

Local	2.25%
State	7.00%

Property Tax Rates

(Per \$100 value)	
Memphis City	\$3.40
Shelby County	\$4.37
Total in Memphis City Limits	\$7.37

Memphis at a Glance

Retail Sales

Shelby County (In Billions)

2009	\$11.7
2010	\$12.1
2011	\$12.8
2012	\$13.5
2013).....	\$13.4

Bond Rating

General Obligation Bonds

Moody's	Aa2
Standard & Poor's	AA
Fitch	AA-

Sanitary Sewage System Revenue Bonds

Moody's	Aa3
Standard & Poors	AA
Fitch	AA-

Real Estate

Real Estate	Sq. Feet
Office Space	19,335,345
Vacancy Rate.....	20.7%
Industrial Space	176,982,713
Vacancy Rate.....	13.4%

Office Space

Total Market Size (sq.ft.) ...	19,335,345
Square Feet Available.....	4,389,110
Vacancy Rate.....	20.7%
Net Absorption (sq.ft.)	(60,830)
Asking Direct Lease Rate (\$/sq.ft.)	\$17.48

Industrial Space

Total Market Size (sq.ft.) .	176,982,713
Square Feet Available.....	28,415,741
Vacancy Rate.....	13.40%
Net Absorption (sq.ft.)	967,840
Avg. Gross Lease Rates	
100,000+sq. ft. (\$/s.f.)	\$3.40
Psychiatrists/Psychologists	313
Ambulatory Surgical Centers	27

Education

Memphis City Schools

Total Enrollment.....	106,991
Number of Schools:	
Elementary	116

Middle/Junior.....	41
High School.....	43
Specialty Centers.....	21

College Entrance Exam Scores

ACT:

Memphis City Schools	16.1
Shelby County Schools.....	20.8
Tennessee	19.1
U.S.....	20.9

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	108,000
Airlines	6
Freight Carriers	8
Total Passengers	4,598,000
Total Cargo (lbs.)	4,252,746,000
(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
Street Lights.....	83,800



Memphis at a Glance

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 167
 Acreage 4,002
 Golf Courses..... 8
 Aquatic Sights..... 17
 Community Centers..... 24
 Tennis Centers 7
 Walking Trails..... 55
 Playgrounds..... 110
 Fairgrounds Building (sq. ft.)..... 47,500
 Liberty Bowl seating capacity .. 61,008
 Zoo Acreage 36
 Senior Centers..... 5
 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

