
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
Jack Sammons, CHIEF ADMINISTRATIVE OFFICER

ADMINISTRATION

Brian Collins Director, Finance
Michael Putt Director, Fire Services
Toney Armstrong Director, Police Services
Dwan Gilliom Director, Public Works
Quintin Robinson Director, Human Resources
Janet Hooks Director, Parks & Neighborhoods
Antonio Adams 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

Myron Lowery, Chairperson (District 8-3)

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
Berlin Boyd District 7
Joe W. Brown District 8-1
Janis Fullilove District 8-2
Myron Lowery District 8-3
Kemp Conrad District 9-1
Alan Crone 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

Prepared by:

Division of Finance, Budget Office

Richard B. Campbell Budget Manager
Cynthia L. Hughes-Ward Budget Supervisor
Donald Batiste Senior Financial Analyst
Yvonne Johnson Senior Financial Analyst, CIP
Shuman Majumdar Senior Financial Analyst
Anita Taylor Senior Financial Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Memphis

Tennessee

For the Fiscal Year Beginning

July 1, 2014

Executive Director



How to Use this Book	v
Introduction	
Mayor's Letter	1
Organization	3
Organization Chart	6
Budget Overview	7
Process and Policy	21
Budget Process	21
Fiscal Policy	30
Fund Accounting	33
Financial Summary	37
Funds Summary	37
Taxing Overview	53
Operating Budget Ordinance	55
Authorized Complement	71
GENERAL FUND REVENUES	
General Fund Summary	85
GENERAL FUND EXPENDITURES	
General Fund Summary	101
CITY ATTORNEY	
City Attorney Summary	105
City Attorney	110
City Attorney Authorized Complement	111
CITY COUNCIL	
City Council Summary	113
City Council	115
City Council Authorized Complement	116
CITY COURT CLERK	
City Court Clerk Summary	117
City Court Clerk & TVB	120
Automated Photo Enforcement	121
City Court Clerk Authorized Complement	122
CITY COURT JUDGES	
City Court Judges Summary	123
City Court Judges	124
City Court Judges Authorized Complement	125
CITY ENGINEERING	
City Engineering Summary	127
Administration	131
Signs & Markings	132
Signal Maintenance	133
City Engineering Authorized Complement	134
EXECUTIVE	
Executive Summary	135
Mayor's Office	140
Chief Administrative Office	141
Auditing	142
311 Call Center	143



Office of Youth Services and Community Affairs	144
EMA	145
Equal Business Opportunity and Development	146
Intergovernmental Affairs	147
Ethics Office	148
Executive Authorized Complement	149
FINANCE	
Finance Summary	151
Administration	155
Financial Management	156
Purchasing	157
Budget Office	158
Debt Management	159
City Treasurer	160
Office of Financial & Strategic Planning	161
Finance Authorized Complement	162
FIRE SERVICES	
Fire Services Summary	163
Administration	167
Support Services	168
Logistical Services	169
Training	170
Communications	171
Fire Prevention	172
Fire Fighting	173
Emergency Medical Services	174
Airport	175
Fire Services Authorized Complement	176
GENERAL SERVICES	
General Services Summary	179
Administration	183
Property Maintenance	184
Real Estate	185
Operation City Hall	186
Printing/Mail Services	187
Park Operations	188
Motor Vehicle Inspection Bureau	189
Fleet Management	190
Fleet Management	191
General Services Authorized Complement	192
GRANTS & AGENCIES	
Grants & Agencies Summary	195
Operating	197
Grants Detail	198
Grants & Agencies Authorized Complement	201
HCD	
HCD Summary	203
Housing	207
Economic Development	208
Community Initiatives	209
Renaissance Business Center	210
HCD Authorized Complement	211



HUMAN RESOURCES

Human Resources Summary 213
 Administratio 217
 Benefits Administration 218
 Compensation 220
 Labor Relations 221
 Office of Talent & Development 222
 Workplace Safety and Compliance 223
Human Resources Authorized Complement 224

INFORMATION SERVICES

Information Services Summary 225
 Information Services 228
Information Services Authorized Complement 229

PARKS & NEIGHBORHOODS

Parks & Neighborhoods Summary 231
 Administration 238
 Planning & Development 239
 Park Operations 240
 Park Facilities 241
 Zoo 242
 Brooks Museum 243
 Memphis Botanic Garden 244
 Parks Sports Center 245
 Recreation 246
 Golf 247
 Special Services 248
 Animal Shelter 249
 Libraries 250
 Neighborhood Watch 251
Parks & Neighborhoods Authorized Complement 252

POLICE SERVICES

Police Services Summary 255
 Executive Administration 259
 Support Services 260
 Precincts 261
 Investigative Services 262
 Special Operations 263
Police Services Authorized Complement 264

PUBLIC WORKS

Public Works Summary 267
 Administration 271
 Street Maintenance 272
 Street Lighting 273
 Neighborhood Improvements 274
Public Works Authorized Complement 275

DEBT SERVICE FUND 277

ENTERPRISE FUNDS

Enterprise Funds Overview 285
 PW/Environmental Inspections 289
 PW/T.E. Maxson Treatment Plant - South 290
 PW/Maynard C. Stiles Treatment Plant - North 291
 PW/Lift Stations 292



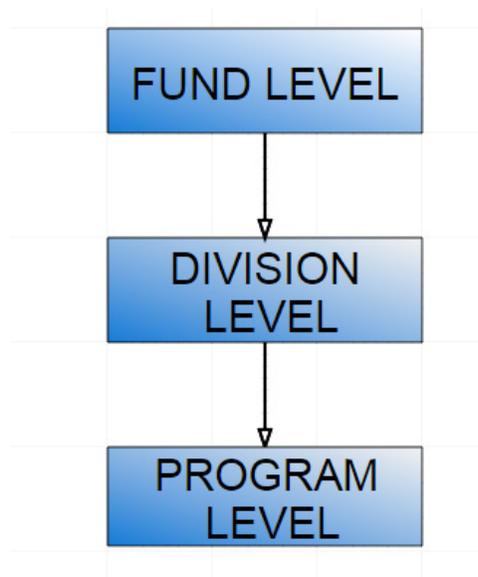
PW/Environmental Administration	293
PW/Environmental Maintenance	294
Sewer Fund	295
Storm Water Management	301
ENG/Drainage Design	302
FIDUCIARY FUNDS	
Other Post Employment Benefits	305
INTERNAL SERVICE FUNDS	
Internal Service Funds Overview	307
Human Resources	308
Health Fund	308
Human Resources Authorized Complement	309
Unemployment Fund	310
SPECIAL REVENUE FUNDS	
Special Revenue Funds	313
Solid Waste Management Summary	314
Metro Alarm Fund Summary	315
MLK Park Improvements	317
Park Special Service Fund	318
Hotel/Motel Summary	319
State Street Aid Summary	320
New Memphis Arena Summary	321
Drug Enforcement Summary	322
APPENDIX	
Community Profile	333
GLOSSARY	
Glossary	336



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 **Program** Level (Legal 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. The General Fund Allocates 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, Fiduciary Funds, Internal Service Funds, and the Special Revenue 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. 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 **Program Level (Legal Level)s**.

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 Program Level (Legal Level). The City of Memphis’ General Fund Budget is approved, by ordinance, at the Program Level (Legal Level); therefore each Division will have one or more Program Level (Legal Level)s.

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 Program Level (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 **Program Level (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 it's Program Level (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.

Sewer Fund – This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the City.

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.

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.

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.

Fiduciary Funds – accounts used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Other Post-Employment Benefits (OPEB) Fund – accounts for the City’s payment of healthcare benefits to retirees and their families. Activity regarding retirees’ post-retirement major medical benefits.

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.

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

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.

Identifies the specific **division** being summarized

Division Summary – At a Glance

CITY ATTORNEY DIVISION SUMMARY

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

An Operating Budget **summary table** is located at the beginning of each division summary page. This summary table summarizes the division's 2yrs prior FY year actuals, prior FY Adopted and Forecasted, and current FY Adopted amounts. In addition, it provides the Authorized Complement number for the division.

Mission

Each division summary page includes the division's **Mission Statement**.

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

The mission statement is followed by the Structure of the Division. This chart provides the reader with knowledge of each **Program Level (Legal Level)** located within the division.



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.

The Services portion of the summary page outlines all the specific areas in which the division operates within the City of Memphis Government Structure and the **Services that are provided to the Citizens of Memphis and all of the City Government divisions.**

Division Summary – At a Glance

CITY ATTORNEY

DIVISION SUMMARY

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

FY2013 Performance Highlights

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

FY2014 Strategic Goals

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

The Strategic Goals section is provided to give information on the **potential accomplishments for the current FY and the division’s target goals.**

The Performance Highlights section provides the reader with information on the **division prior FY highlights and accomplishments.**



Division Summary – At a Glance

CITY ATTORNEY

DIVISION SUMMARY

■ 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

The Charges for Services summary table is located after each division's Performance Highlights and Strategic Goals. This table is the summary of 2yrs prior FY Actual revenues received, prior FY Adopted and Forecasted revenues, and current FY expected revenues related to charges for services provided by the division.

Division Summary – At a Glance

CITY ATTORNEY

CITY ATTORNEY

Each Program Level (Legal Level) summary includes the **description of the legal level being summarized.**

Each division summary includes summary page(s) of all of the **Program Levels (legal levels)** in the division

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

Each program level (legal level) includes the operating budget after the description. This summary table summarizes the program level's 2yrs prior FY year actuals, prior FY Adopted and Forecasted, and current FY Adopted amounts. In addition, it provides the Authorized Comp. number for the program level.

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)†	23	31	25	Advance
# of formal opinions issued annually	21	12	Tracking Only	Advance

Each program level (legal level) summary will include a Key Performance Indicators (KPI) table. This table gives **descriptions of the Performance Metrics that are pertinent to the success/performance of the program level and division. In the Fy2016 Goal column, "tracking" indicates a KPI is being measured each year to determine usage and budget impact. In the "Priority" column the indicators reflect which of the City's overarching priorities are impacted.**

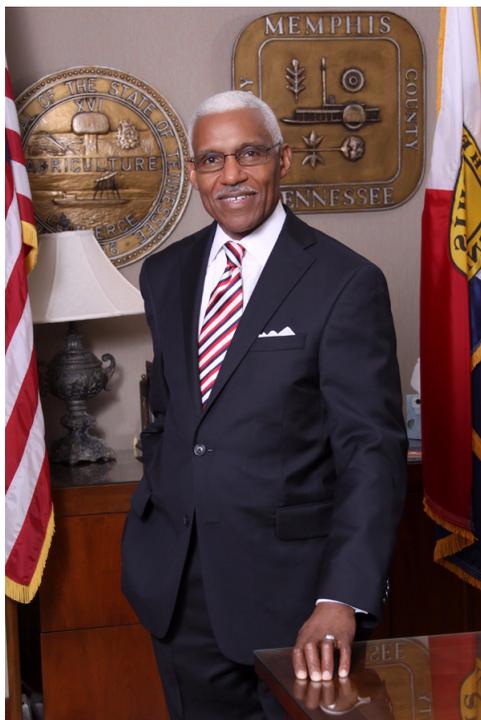


Division Summary – At a Glance

CITY ATTORNEY		AUTHORIZED COMPLEMENT	
Position Title	Authorized Positions	Position Title	Authorized Positions
<i>City Attorney</i>			
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	57		
<u>TOTAL CITY ATTORNEY</u>	<u>57</u>		

The last summary on each of the division's summary pages is the Authorized Complement (AC) summary. This summarizes and details each of the approved AC positions in each of the division's program levels (legal levels) and provides the total AC count for the division.





The City of Memphis successfully emerged, bruised but not broken, from a perfect financial storm brought on by the recession, unfunded liabilities and high unemployment.

My Proposed FY 2016 Budget should be viewed in this context. We had a financial crisis on our hands. We needed to act, and we did. While we still have financial challenges, we are now in a position to begin increasing the investment in our City and our people, which is what our FY 2016 Budget is all about.

The Proposed FY 2016 Budget reflects my administration's continued strong commitment to safe and vibrant neighborhoods, fighting blight and investing in our young people. We are increasing the investment in public safety by nearly \$7 million to fund new recruiting classes in both Police and Fire, as well as an increase in the use of Public Safety Technicians so that we can devote more commissioned police officers to the vital, hands-on task of crime prevention. Although crime has been down over the past few years and down 6% so far this year, we remain vigilant in our commitment to public safety.

The FY2016 budget proposes to invest \$3 million for the demolition of buildings that are both eye-sores and havens for crime reflects my administration's ongoing commitment to fighting blight. Additionally, our proposed Capital Improvement Budget for FY 2016 general obligation bonds (GO) is \$54 million compared to \$82 million in FY15, and includes \$15 million for street paving compared to \$9 million in FY 16. So as we have been conservative in our overall GO request, we have targeted street paving for a 66% increase over last year.

Over the past year, as we were working on efficiencies and reforms, we were also working on grant applications to support the City's needs. And our work has paid off. In the coming fiscal year, we hope to bid out construction contracts on an additional \$18 million for road paving as a result of these successful grant applications. Altogether, this will be the most money we have spent on our roads in decades.

Also, we are increasing our investment in the youth with \$2 million set aside for the MPLOY summer experience program that will give 1,000 of our young people the opportunity to gain vital experience - and make valuable connections - in workplaces across Memphis.

The Proposed Operating Budget calls for expenditures of \$656 million with revenue of \$643 million. The shortfall of \$13 million is the result of keeping pre-65 retirees on our old Retiree Health Care system until January 1, 2016. The reserves we built up in 2014 will allow us to cover this shortfall and still leave us with reasonable reserves.

The FY 2016 Proposed Budget calls for the payment of about \$48 million toward our annual pension obligation as required by state law. In two years, the City will have more than doubled our payments and we are well on our way toward reaching 100% of our annual commitment by 2020.

When I took office in October 2009, our City was still reeling from the impacts of that Great Recession. Unemployment was double digits, our Pension and Retiree Health Care plans were underfunded by over \$2 BILLION, and we faced the financial fallout from the defunding of the Memphis City Schools.

Also, Memphis faced rising debt payments of over \$25 million per year. We were looking at annual increases in our Pension payments of \$55 million, increases in our Retiree Health Care payments of tens of millions of dollars and increased debt payments of nearly \$25 million. The magnitude of this financial storm

was at first hard for us to comprehend; and we were slow to react. We had a financial crisis on our hands and once we realized what inaction would mean for the future of this great city, doing nothing was not an option.

We have reduced our unfunded liabilities by \$740 million (37%), resolved the nearly eight-year-old dispute with our schools, restructured our debt, and, importantly, unemployment is down substantially across our City.

In FY 2014, the Administration pledged to work diligently to reduce costs, increase reserves and develop major reform plans for FY 2015. Through cost savings and efficiencies, we grew our reserves by a substantial increase of \$27 million. This helped position the City for reforms that strengthened our financial position. Retiree Health Care Reform, although we will not see the benefits of this fully until FY 2017, will save us more than \$20 million per year. Pension Reform immediately saved us approximately \$6 million per year and reduced our long term risk of another melt-down like we experienced in 2009. And we managed to preserve benefits for current vested employees that have been sacrificed in other cities. Restructuring of our bond debt will save us as much as \$25 million per year over the next five to seven years. Also, we used some of the reserves we built up in FY 2014 to finally settle the litigation with our schools.

Additionally, the national bond rating agencies affirmed our AA credit ratings, which is among the highest investment grade ratings. At a time when many cities around the country are struggling to avoid "junk" bond status, we have earned our place among the more fiscally strong.

We are planning for significant progress without a tax increase in our Proposed FY 2016 Budget. We will continue building the City's financial strength through cost savings and efficiencies in government, investing in those things that revitalize and stabilize neighborhoods, preparing our young people to be productive citizens and future leaders, and driving economic development projects that create jobs that help Memphians build wealth and escape poverty. This will continue to be the cornerstone, the guiding financial principles, that will secure our future as a City of Choice.



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.

FY2016 OPERATING BUDGET	FY2016 Proposed Budget	Amendments	FY2016 Adopted Budget
General Fund Revenues	643,271,441	1,500,000	644,771,441
General Fund Expenditures			
City Attorney	10,279,866	(316,043)	9,963,823
City Court Clerk	7,023,693	168,383	7,192,076
City Judges	637,728	3,806	641,534
Council	1,537,329	62	1,537,391
Engineering	10,485,896	61,013	10,546,909
Executive	8,453,159	(120,875)	8,332,284
Finance	5,368,544	38,723	5,407,267
Fire	171,354,967	1,533,814	172,888,781
General Services	23,779,481	248,947	24,028,428
Grants	62,740,104	664,872	63,404,976
HCD	4,483,923	2,348	4,486,271
Human Resources	7,053,570	26,086	7,079,656
Information Systems	18,201,461	(297,633)	17,903,828
Parks & Neighborhoods	51,497,611	226,062	51,723,673
Police	251,332,522	(855,744)	250,476,778
Public Works	22,346,865	94,626	22,441,491
Total Expenditures	656,576,719	1,478,447	658,055,166
Increase (Decrease) in Net Assets	(13,305,278)	21,553	(13,283,725)
Total CIP Revenues	182,433,602	6,450,000	188,883,602
Total CIP Expenditures	182,433,602	6,450,000	188,883,602





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 2014 population was 645,704 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, when 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, who is appointed by the Mayor.

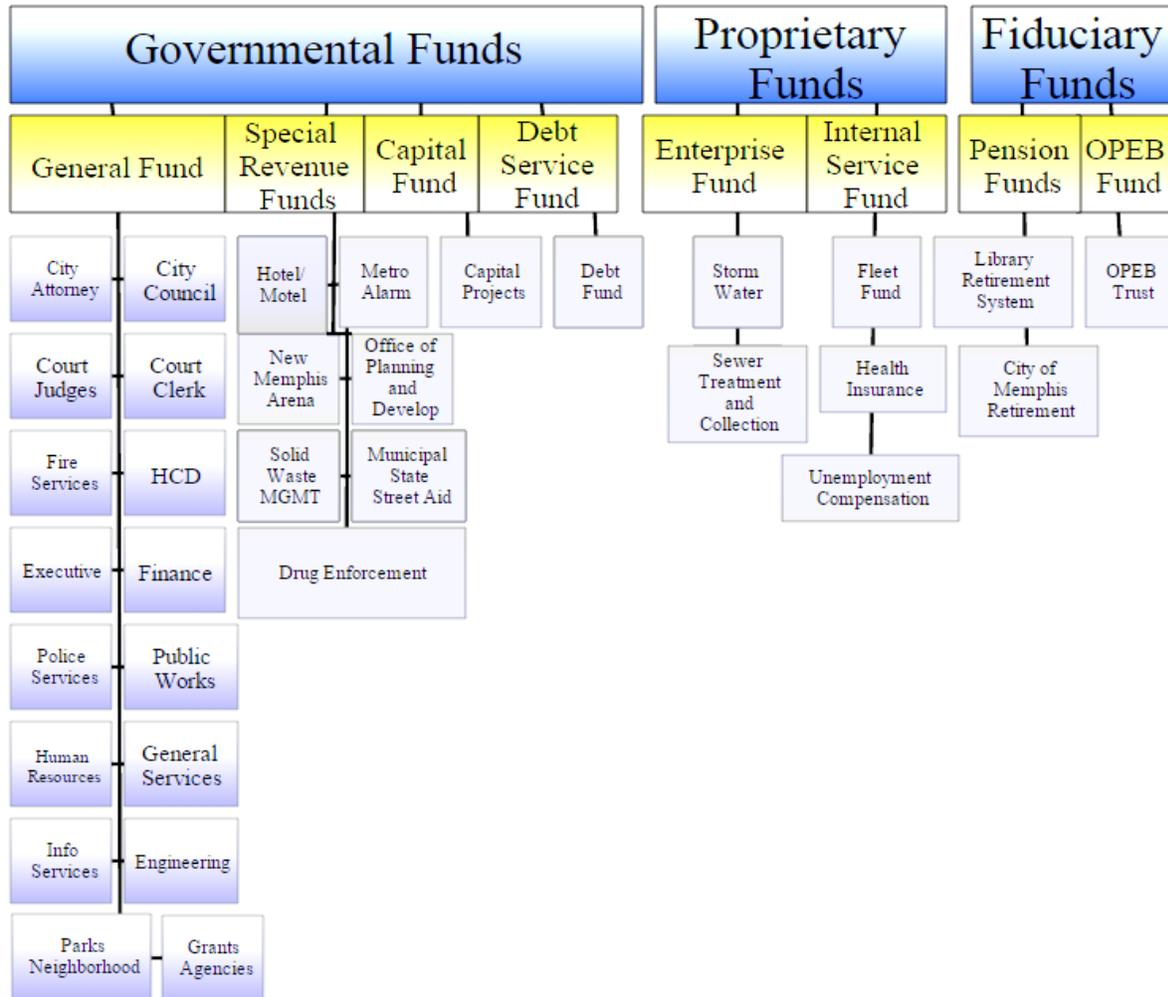
The Chief Administrative Officer, under the direction of the Mayor, coordinates the activities of all administrative divisions of City government, acting as a liaison between the Mayor and all divisions, bureaus, boards, commissions and authorities. The directors of all divisions report to the Chief Administrative Officer 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; Memphis and Shelby County Downtown Memphis Development Commission; Memphis & Shelby County Convention Center Complex; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; and the 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

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 & Shelby County Airport Authority, Industrial Development Board, and Memphis and Shelby County Downtown Memphis Development Commission.

Budget Overview

The City of Memphis has begun the economic return to pre-recession levels as tax revenues show a slow, but sturdy growth, jobs return to the Bluff City, cultural amenities begin to blossom and industry makes Memphis a “City of Choice”. The Fiscal Year 2016 (FY2016) budget conservatively embraces economic positives and carefully apportions increased investments in priorities: *creating safe and vibrant neighborhoods, growing prosperity and opportunity for all, investing in our young people, and advancing a culture of excellence in government*. The short name for the priorities which are throughout this document is create, grow, invest and advance.

Safe and vibrant neighborhoods provide support for at-risk and ex-offender populations, and promote community partnerships and citizen participation. Included in this budget is increased funding for Police and Fire to ensure the maintenance of a work force at effective staffing levels. This budget also continues support for the “gun down” program, which is a Memphis Police Department Outreach Program focusing on reducing crimes among the youth through positive alternatives and targeted interventions. In addition to public safety, the FY2016 budget increases environmental safety with an increase in funding for blight of \$3.0 million.

Growing prosperity for all improves business incentives and business-related government processes and eliminates barriers related to economic issues. On September 18, 2014, Forbes Magazine noted Memphis #9 on the list of Opportunity Cities: Places where it is easier to make your mark. Newly announced expansions or relocations by IKEA, Mitsubishi, Electrolux, and Cummins are just a few of the industries making their mark in Memphis. Small businesses are also contributing to growing prosperity.

Investing in our young people focuses on education and develops opportunities to retain and attract youth for productive service to our businesses and communities. The FY2016 budget restores \$2.0 million to youth programs with employment and training for over 1,000 youth. This increase is in addition to an existing \$800k that remains in the budget to train youth ambassadors year round.

Lastly, advancing a culture of excellence in government reforms government processes and improves organizational coordination; clarifies customer service standards; improves internal quality assessment and accountability; and increases and improves opportunities for citizen feedback. Technology upgrades account for over a \$1.0 million increase in this budget. Those upgrades support quality assessment and transparency. New dashboards will be accessible via the internet to provide the communities feedback on the resolution of customer calls. This information will be updated every 15 days and will provide customers a variety of information relative to performance. Financial efficiency also allows the support of one of our major financial issues 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. The FY2016 budget includes \$48 million toward the funding of our pension annual required contribution (ARC). This means that in

two years we will have doubled our contribution to fully funding the ARC by 2020.

Although this budget recommends the use of \$13.3 million of reserves to pay for the transition to reduce retiree health care costs, the City will save over \$20M annually when the reforms that were initiated in FY2015 fully take place. The savings realized in health care will ultimately be reallocated to shore-up the pension system. The FY2016 Budget will deliver the aforementioned priority; spending 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, there is a correlating response in the performance of our local economy with that of the national economy. As such, The City of Memphis' FY2016 Budget is presented in the context of current economic conditions that are impacting the U.S. economy. Memphis generally lags behind the U.S. economy and now we stand poised to experience some moderate growth. Consequently, this budget is predicated on the continuing assumption that the Memphis Metropolitan Statistical Area (MSA) will experience growth during FY2016, which is reflective of the anticipated economic performance of the U.S. economy in general. Growth for the Memphis economy will be most prominently seen in tax revenues and jobs. A more detailed discussion of the Memphis economy is provided in the 2015-2016 Economic Outlook discussion prepared by the University of Memphis and presented later in this overview.

Performance Accountability Plans

The City's Mission is to provide responsive and cost effective services to meet the priorities listed above. In order to achieve that mission, the City must review its performance and adjust as needed.

The City of Memphis is committed to continuous improvement and transparency. To that end, we are implementing a comprehensive performance measurement system that builds on the City's previous performance data initiatives. The new system, MEMFacts, will give leadership a dynamic, top-down view of the full range of City operations, and the ability to evaluate progress against service delivery goals and strategies developed to meet the needs of our customers. It will also enable customers to see and download performance data on the City. The public-facing MEMFacts dashboard will go live late in the fall of 2015.

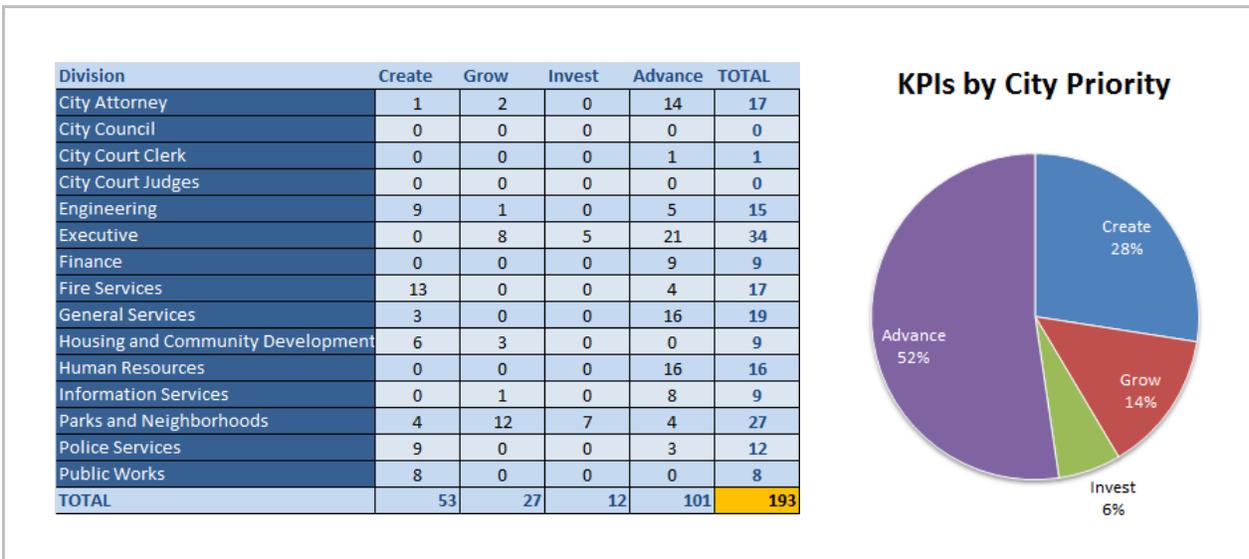


PERFORMANCE MANAGEMENT IN MEMPHIS

To execute this comprehensive performance system, the City of Memphis has established an Office of Performance Management. This Office will manage the performance review process as well as the public-facing and internal MEMFacts performance dashboards. These efforts will give the public and City staff easy access to the information they need, and serve as new management accountability tools for both operational and fiscal management.

To make good use of its integrated performance data, the City has also established a business process that includes regular and recurring performance reviews to address divisional issues, as well as issues that cross divisional lines. As has been the case in recent years, each Division’s budget section includes an update of that division’s key performance indicators.

A summary of the performance Key Performance Indicators (KPI’s), which align each division’s mission and performance objectives to the overarching City mission and priorities, is provided below. More details on the actual KPI results and goals for FY2016 are contained in each divisional section presented in this document.



Summary Discussion of All Funds

General Fund Discussion

Revenues

The revenue budget was developed relying on management’s trend experience and economic research by the University of Memphis (U of M), with particular focus on the forecast and trends for the top ten revenue sources.

Generally, revenues are increasing because of the improved economy. This is noted by increases in Local and State Tax revenue. Also, increases from Transfers- In, and PILOT revenue are significant. A planned use of fund balance provides the budget with sufficient resources to cover budgeted expenditures. The FY2016 *General Fund Revenue Budget* is \$658 million compared to FY2015’s \$618 million.

REVENUES

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
General Fund	\$ 617,936,321	\$ 658,055,168	\$ 40,118,847

Notable FY 2016 budget revenue increases and decreases are as follows:

- \$ 7.4 million – Property Tax Growth
- \$ 4.0 million – Local Sales Tax Growth
- \$ 1.5 million – State Sales Tax Growth
- \$ 2.1 million - State Income Tax Growth
- \$ 1.0 million - Transfers- In from the Arena Fund – Repayment of a Loan
- \$ 6.3 million - PILOT Growth
- \$ 13.3 million - Contribution From Fund Balance
- \$ 4.9 million - Mixed Drink Tax Proceeds
- \$ (0.6) million – Miscellaneous Revenue Net Increases and Decreases

Expenditures

The FY2016 *General Fund Expenditure Budget* is balanced to the revenues and is budgeted also at \$658 million. For FY2016, the budget adds spending for safety, blight, technology, and youth programs. Although the City has restructured its Other Post Employment Benefits (OPEB), by reducing the amount of benefit recipients, the City will continue to pay retiree healthcare costs for persons that are not eligible for Medicare, and the administration will identify ways to ease the transition of OPEB changes to all impacted employees and retirees. In essence, OPEB changes will not leave our former employees without viable and effective healthcare options. To sustain this cost until the retiree healthcare transition is complete, \$13.5 million above the FY2015 adopted budget is included in the FY2016 adopted budget.

While sustaining some OPEB benefits a bit longer than planned (until January 2016) increases the budget, other spending remains aligned with maintaining sufficient resources for core government services. Any expenditure increases are paid for from revenue growth and the FY2016 tax rate remains the same as the prior fiscal year.

EXPENDITURES

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
General Fund	\$ 617,854,916	\$ 658,055,169	\$ 40,200,253

Notable expenditure changes are as follows:

Expenditure Increases:

- \$ 7.0 million – Police and Fire Recruit Classes
- \$ 3.8 million – Pension ARC funding`
- \$ 13.5 million – Healthcare Costs
- \$ 2.0 million – Summer Youth Program
- \$ 7.0 million - Technology, New Building Services
- \$ 3.0 million - Blight
- \$ 3.2 million - Support for Schools – Mixed Drink Tax Proceeds
- \$ 5.4 million - Part Time Salaries and Overtime

Expenditure Decreases:

- \$ - 2.9 million – Lower Fuel Costs
- \$ - 2.0 million – Reduced Grant Funding – *Economic Development (EDGE), Various*

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

OTHER FUNDS OVERVIEW

The following discussions relative to all other funds is summary information. More detailed discussions or financial information can be found in their respective sections in this document.



Debt Service Fund Overview

The Debt Service Fund provides for the accumulation of resources for the payment of principal, interest, and other costs of the City’s debt. A major source of Debt Service Fund revenue is provided by an apportionment of the property tax rate. The City’s debt has been certified by Moody’s and S & P as AA. Recently the City’s General Obligation portfolio was restructured to reduce debt payments over the next five years to free up funds to meet increasing Pension annual required contribution commitments.

The total Debt Service Fund expenses for FY2016 will be \$161M. This is only \$437K greater than the prior year.

The total fund balance of the Debt fund will remain positive and exceed \$48.0 million at the end of FY2016.

DEBT FUND

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
Debt Fund Expenses	\$ 160,796,622	\$ 161,234,105	\$ 437,483

Enterprise Funds Overview

Enterprise Funds account for the acquisition, operation and maintenance of the City’s facilities and services that are entirely or predominantly supported by user fees. Strategies for the enterprise funds include paying for capital requirements. In the Sewer Fund, capital expenses for FY2016 will again 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. There are no rate increases in FY2016 proposed for these funds.

ENTERPRISE FUND

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
Sewer Treatment Fund Expenses	\$ 88,997,823	\$ 103,775,750	\$ 14,777,927
Storm Water Fund Expenses	\$ 23,599,876	\$ 23,281,145	\$ (318,731)
	<u>\$ 112,597,699</u>	<u>\$ 127,056,895</u>	<u>\$ 14,459,196</u>

Fiduciary Fund Overview

The OPEB Fund increased premiums to cover rising healthcare costs. As noted earlier, the City is decreasing the potential liability of OPEB by restructuring cost to exclude pre 65 retirees, spouses with coverage options from other sources, and persons eligible for Medicare. These are viable options for our retirees and the City is assisting this group to select their best option. Only those pre and post retirees unable to obtain Medicare or meeting certain special circumstances will remain in the OPEB Fund. This will decrease our OPEB liability significantly.



FIDUCIARY FUND

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
OPEB Fund Expenses	\$ 60,879,455	\$ 41,611,826	\$ (19,267,629)

Internal Service Funds Overview

Internal Service Funds (ISFs) are used to budget for services provided by the fund to other General Fund City Divisions. The City of Memphis’ ISFs are the Healthcare Fund, 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 ISFs.

Healthcare premiums have been increased by 24% to ensure that this fund has sufficient revenue to cover costs. However, the continued support to the OPEB fund causes this fund to generate only a small surplus for FY2016. The support by the Healthcare Fund to the OPEB fund will discontinue after FY2016.

The Fleet Fund’s lower expenses reflect a change in how personnel costs are recorded and lower cost for fuel. This personnel change will result in the Fleet Fund achieving a positive fund balance now and into the future.

INTERNAL SERVICE FUND

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
Health Care Fund Expenses	\$ 84,208,751	\$ 78,326,820	\$ (5,881,931)
Fleet Management Fund Expenses	\$ 30,941,412	\$ 27,279,007	\$ (3,662,405)
Unemployment Fund Expense	\$ 800,000	\$ 650,000	\$ (150,000)
	<u>\$ 115,950,163</u>	<u>\$ 106,255,827</u>	<u>\$ (9,694,336)</u>

Special Revenue Funds Overview

Special Revenue Funds (SRFs) budget revenues and allocate expenses to support the purpose for the revenue received. 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 to FY 2014 levels. This reduction continues for FY 2016. The SW fund has increased its expenses to pay for new lease expenses for packers.

THE MLK fund shows no budget. This fund will be closed in FY2016 and the operations will be absorbed into the General Fund.

Other funds that comprise the Special Revenue Fund have no material variances from the FY 2015 adopted budget. More information pertaining to the SRFs can be found in the Special Revenue section of this document.

BUDGET OVERVIEW

SPECIAL REVENUE FUND

Fund Type	FY2015 Adopted	FY2016 Adopted	Inc./ Dec
State Street Aid Fund Expenses	\$ 16,568,300	\$ 16,568,300	\$ -
Solid Waste Fund Expenses	\$ 68,231,496	\$ 63,220,891	\$ (5,010,605)
Drug Enforcement Fund Expenses	\$ 3,832,000	\$ 4,227,500	\$ 395,500
Metro Alarm Fund Expenses	\$ 624,425	\$ 385,599	\$ (238,826)
Park Special Services Fund Expenses	\$ 166,752	\$ 166,752	\$ -
MLK Improvement Fund Expenses	\$ 151,090	\$ -	\$ (151,090)
Hotel/Motel Occupancy Tax Fund Expenses	\$ 4,151,457	\$ 5,554,530	\$ 1,403,073
New Memphis Arena Fund Expenses	\$ 3,470,000	\$ 4,554,530	\$ 1,084,530
	<u>\$ 97,195,520</u>	<u>\$ 94,678,102</u>	<u>\$ (2,517,418)</u>



The 2015-2016 Economic Outlook

The 2015-16 City of Memphis fiscal year will see the outlook for economic growth, income and job creation improve as a result of much anticipated improvements in the national economy. The Memphis economy historically expands most rapidly during periods of strong national economic growth. While the economic malaise in Europe, Asia and most of the developing world limits global opportunities, the 2015-16 U.S. economic outlook is for continued expansion and higher GDP growth than occurred in the prior year. The threat of rising interest rates has been postponed by the absence of inflationary pressures and the still fragile economic balance that exists with the national economy. The growth plans of most businesses over the next year depend upon the improved growth forecast for the year.

The economic outlook is increasingly negative in all areas of the world except for the U.S. and a few other nations. While corporate profits continue to be strong, profit expectations for the coming year remain constrained by the threats to economic growth. Multiple rounds of quantitative easing will sow the seeds for both economic expansion and inflation in many areas of the world. The U.S. economy seems well positioned to take advantage of the economic opportunities that will be generated domestically and internationally over the next few years. Investments in new plants and capital equipment will be generated in nearly every sector with the possible exception of the bubble based petroleum industry.

Inflation, traditionally seen as a sign of an overheated economy, will remain low over the next year. The ability of companies to increase prices and still sell goods and services will be limited by the employment and income challenges faced by consumers and the growing intensity of global competition. Competition will remain high and put downward pressure on wages and prices. Like businesses, communities will be challenged to do more with less as job creation slowly gains momentum and as income growth begins to recover.

In general, the economic trends expected for the U.S. in 2015-16 include the following:

1. Improvements in economic and job growth;
2. Little inflation;
3. Low interest rates;
4. Declining unemployment rates and labor force reductions;
5. Slow housing recovery;
6. Modest income growth.

The economic trends expected for Memphis include the following:

1. Tax revenues will grow slowly;
2. The MSA population will continue to grow while the Memphis population will decline;
3. Job growth will improve as the economy improves;
4. The out-migration of people and jobs will continue;
5. Job creation in be spread across manufacturing, construction and service industries;

6. Low cost of living and housing remain assets for Memphis;
7. Low taxes and no earned income tax continue to make Memphis attractive,
8. Abundant cultural amenities.

Memphis enjoyed the ride up the economic elevator during the housing bubble of the early part of the first decade of the 21st century. And, as in most major U.S. cities, the Memphis economy and its employment suffered a tremendous let down with the housing bust and the Great Recession. Further, the economic recovery, post-Great Recession, has been painfully slow. Standing still is the new measure of success for many communities and Memphis is no exception. However, the next few years should see some positive gains in employment and income for Memphis.

While slow growth may feel like not much progress is being made, Chart 1 shows that the Memphis MSA has been growing continuously since January of 2011. The data in Chart 1 show the seasonal employment ups and downs for the Memphis MSA over time. Peak to peak employment occurs repeatedly in November and December as seasonal employment spikes occur followed by employment declines in January. Looking past seasonal variations at the trend line reveals a path of growth: a slow path, but still a growth path.

Chart 1. Memphis MSA Employment (000), January 2009-December 2014

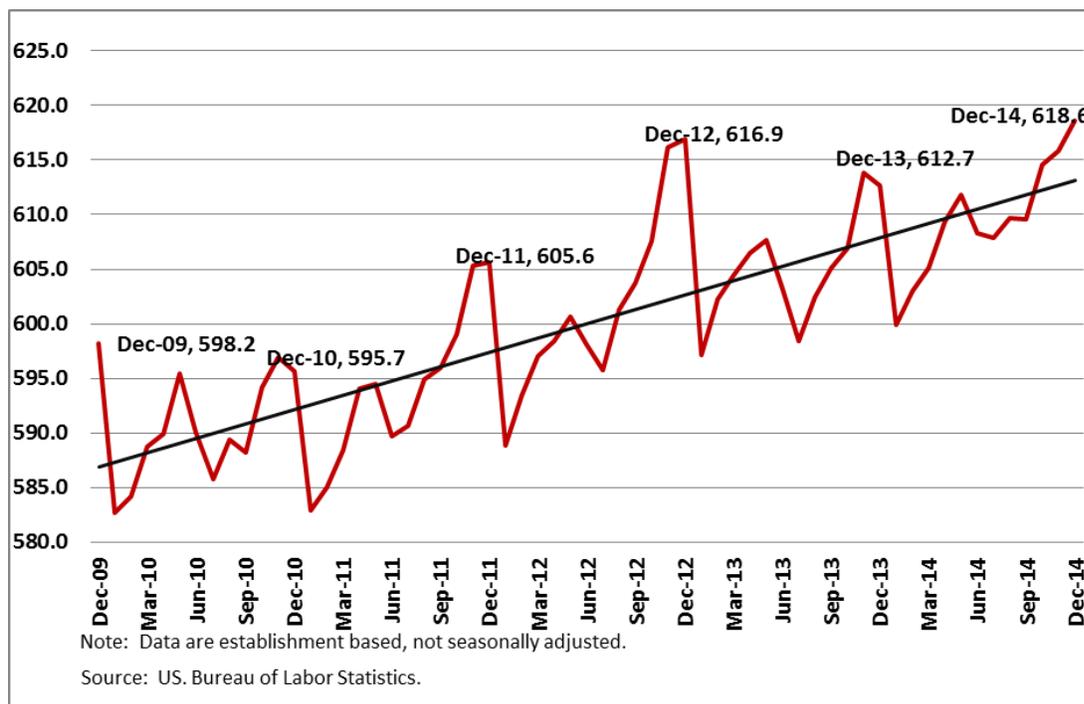


Chart 2 reveals the major reason why current economic conditions may not feel very good in comparison to other economic recovers. Employment in the Memphis MSA peaked at nearly 641,000 jobs in 2007, while bottoming out in 2010 at just over 590,000. After losing nearly 51,000 jobs, the MSA has only gained back 19.5 thousand since. So while our growth is good, it is easy to understand why it feels like one large step backward and two small steps forward.

Chart 2. Memphis MSA Employment (000), 2000-2014

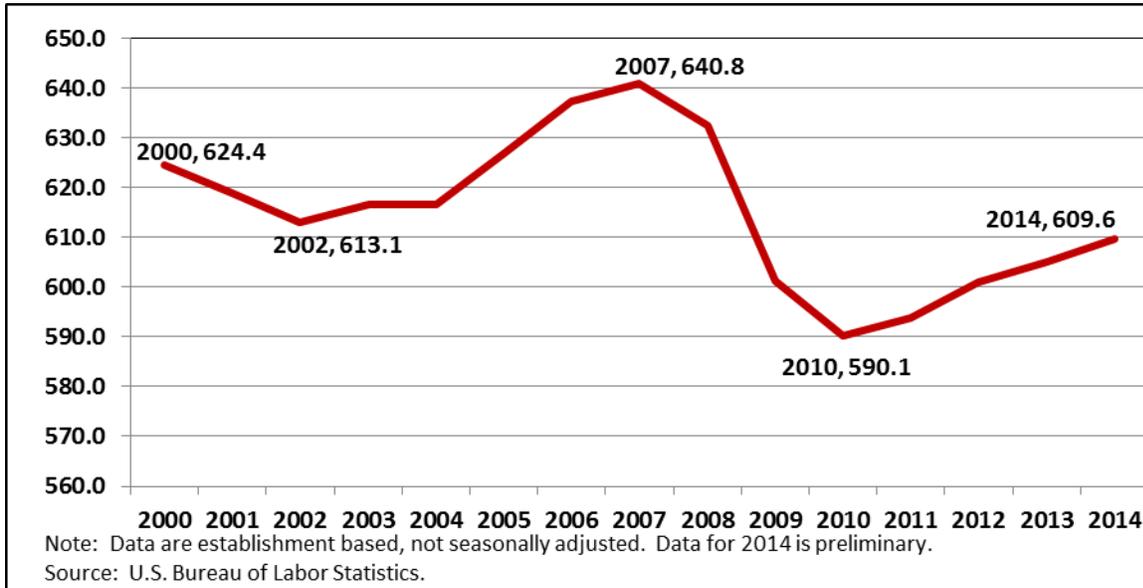


Chart 3 shows the trends for unemployment rates for Memphis, Tennessee and the nation. It is clear that employment growth has had a positive impact in reducing unemployment nationwide and in the Memphis MSA. The unemployment rates presented in Chart 3 do not include persons marginally attached to the labor force or persons employed part-time for economic reasons. The broader measure that includes these persons (known as U6) increases the national unemployment rate for December 2014 to 11.2%, more than double the standard unemployment rate (the U3 unemployment rate) of 5.6%. Further, some of the declines are associated with reductions in the number of people looking for work. While unemployment and underemployment remain a national problem, the situation is improving and will improve in Memphis as well.

Chart 3. Unemployment Rate, U.S., Tennessee, Memphis MSA, December 2004-December 2014

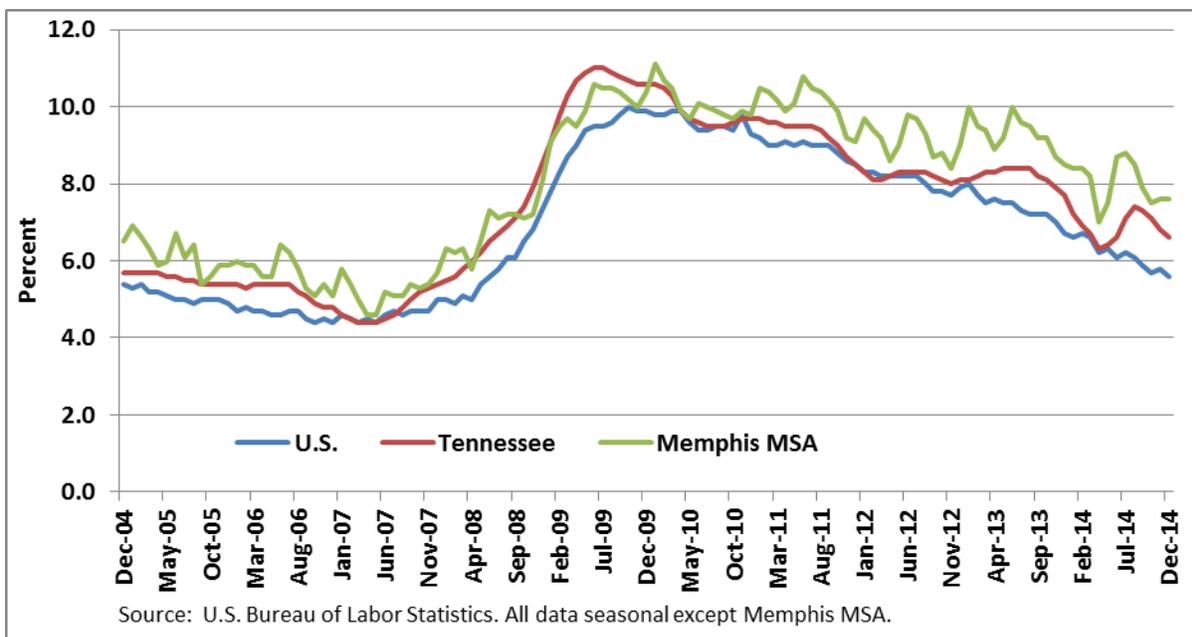


Table 1 provides more detailed employment data by industry and reflects overall improvement in the local economy. In percentage terms, mining and construction is the big winner with 15.1% growth over 2013 while employment in financial activities was second with 8.3% growth. Since there is very little mining within the MSA, most of the growth in mining and construction is attributable to construction. Outside of government, only two sectors shrank in 2014: information (-1.7%) and professional and business services (-1.2%). While the long term trend has been for manufacturing employment to decline, 2014 was a year of growth with approximately 500 new jobs.

Table 1. Memphis MSA Employment by Industry, December 2014 and 12 Month Percent Change

	Total Employment (000)	12 Month Percent Change
Total Nonfarm	618,600	1.0%
Mining & Construction	22,100	15.1%
Manufacturing	45,300	1.1%
Retail Trade	66,400	1.7%
Transportation & Utilities	66,100	3.4%
Information	5,900	-1.7%
Financial Activities	30,000	8.3%
Professional & Business Services	89,800	-1.2%
Education & Health Services	86,500	0.1%
Leisure & Hospitality	64,800	2.4%
Other Services	24,300	0.8%
Government	82,300	-2.0%

Source: U.S. Bureau of Labor Statistics. Data are NOT seasonally adjusted.

In addition to the rebirth of the area’s construction industry, the opening of Bass Pro in The Pyramid will generate positive momentum for the local economy and for the downtown area of the city. In addition to hundreds of new jobs, Bass Pro may bring with it thousands of tourists and visitors to Memphis, much needed tax revenue, and spending throughout the local economy. The coming addition of IKEA will also bring with it retail tourism and tax dollars. Manufacturing jobs are also returning to the City with firms like Mitsubishi, Cummins, and Electrolux. Memphis is well on its way to a full recovery in the coming 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 the 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 the hearings are completed, the Budget Office finalizes the Proposed Operating Budget Book, which the Mayor submits to the Council. 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 within the legally established financial guidelines by monitoring the budgets monthly. Quarterly reports on financial operations are provided to the City Council. 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. 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. 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 and 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
Tax bills prepared by Treasurer's Office

OPERATING BUDGET PROCEDURE

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 yearend spending for each service center and any projected deficits.

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 Item 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 (program) 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 (program), 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 (program) 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 PROCEDURE**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 grant dollars provided by Federal and State agencies to be used 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 PROCEDURE

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.** 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.
- **Basis of Budgeting.** The City budgets in accordance with the Municipal Budget Law of the State of Tennessee. This law requires a cash basis budget and the budget must be balanced. As described by the State law a balanced budget requires that the beginning Unassigned Fund Balances plus estimated revenues must be greater than or equal to appropriations.
- **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 "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. Disposition 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

Governmental 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.” Governmental 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 statements. The proprietary funds use accounting and reporting techniques similar to commercial enterprise. The fiduciary funds are accounted for 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 governmental 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 1) earned and recognition of expenses in the accounting period the expenses are incurred and 2) 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 therefore do not have a capital maintenance objective.

The General Fund is the most significant Governmental 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.

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 the 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 establishes 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 in 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.

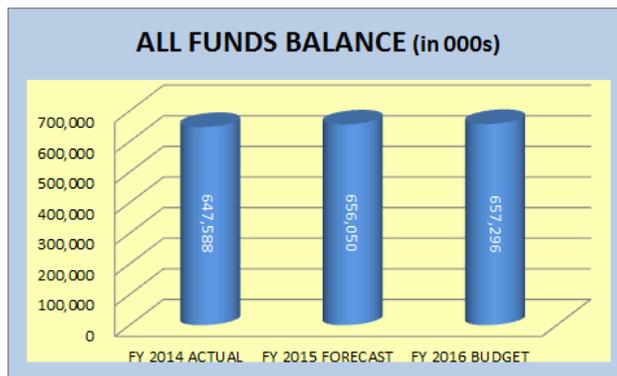
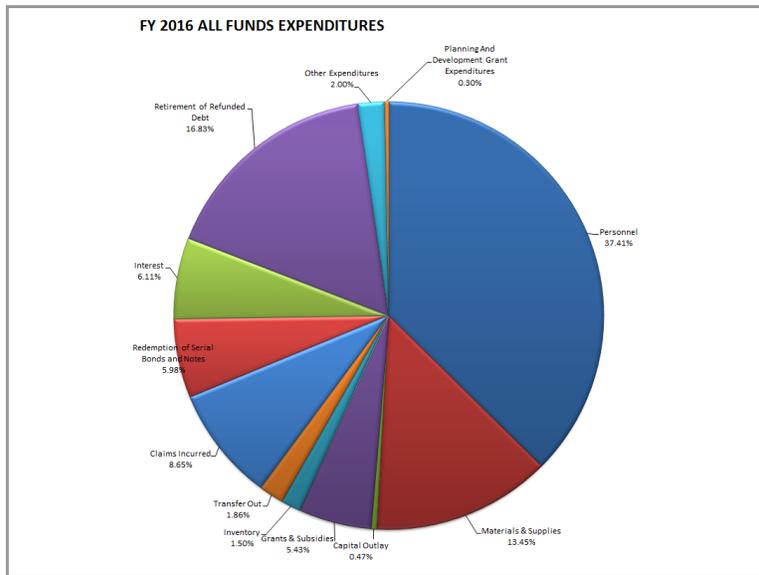
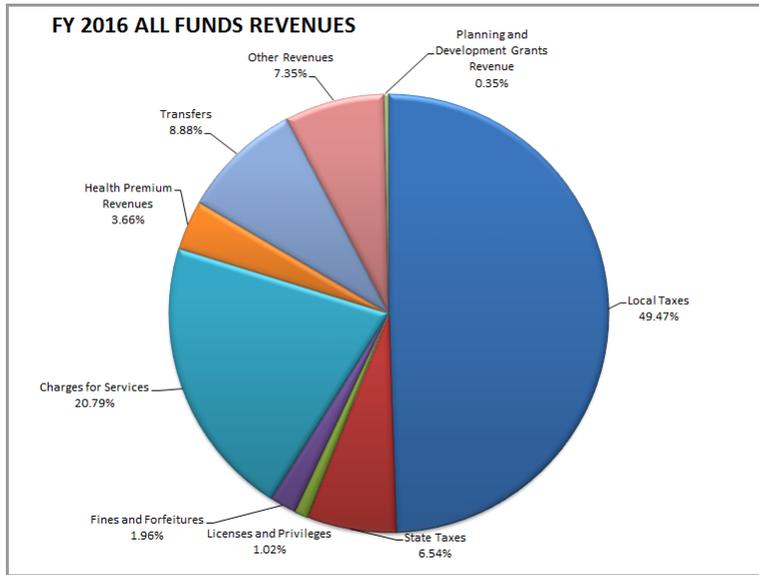
The financial data presented in this section presents the revenues and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the general fund. The forecasted and budget fund balances for each fund and for the collective funds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



BUDGET SUMMARY OF ALL FUNDS

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Local Taxes	562,628,304	559,741,994	577,752,229	580,013,582
State Taxes	77,039,323	73,808,300	85,824,049	76,643,300
Issuance of Refunding Debt	345,652,036	0	0	0
Licenses and Permits	12,488,845	12,056,783	12,639,106	11,906,320
Fines and Forfeitures	20,595,631	23,034,400	20,096,630	22,947,368
Grants	7,783,624	4,074,955	17,765,985	4,085,393
Charges for Services	243,532,756	244,302,897	240,221,176	243,726,408
Health Premium Revenues	36,371,899	59,989,729	35,581,117	42,906,922
Dividend and Interest	376,784	0	121,052	0
Gain (Loss) on Investments	1,247,580	0	161,540	0
Gain (Loss) on Sale of Asset	5,252	0	(143,304)	0
Transfers In	129,470,918	95,479,061	113,728,733	104,102,550
Intergovernmental Revenue	3,928,001	3,406,930	3,406,928	3,516,708
Use of Money	569,128	460,000	649,804	460,000
Other Revenues	104,618,026	92,238,448	77,163,042	82,226,446
Total Revenues	1,546,308,107	1,168,593,497	1,184,968,087	1,172,534,997
Expenditures				
Personnel	471,468,956	517,250,998	498,075,640	524,838,558
Materials & Supplies	162,112,079	194,981,359	203,720,974	208,070,455
Capital Outlay	4,276,949	8,933,290	8,406,428	9,196,040
Grants & Subsidies	78,671,793	54,111,685	71,024,408	70,257,323
Inventory	17,732,229	19,484,895	15,330,854	16,771,595
Service Charges	15,271,810	15,396,510	15,569,332	15,867,330
Principal-Serial Bonds, Notes and Leases	75,877,512	89,501,794	91,084,924	93,984,794
Interest-Serial Bonds, Notes and Leases	61,600,941	69,240,295	67,740,974	66,005,366
Retirement of Refunded Debt	343,259,372	0	0	0
Bond Sale Expense	3,303,605	0	0	0
Depreciation on own funds	12,437,008	3,911,440	17,709,629	16,923,440
Bond Issue Costs	0	0	1,350	0
Investment Fees	1,773	0	1,411	0
Federal Tax	0	0	21,610	272,281
Miscellaneous Expense	873	0	0	0
Transfers Out	75,623,663	45,904,399	54,004,457	48,802,470
Claims Incurred	117,079,486	132,022,293	116,788,621	101,436,341
Redemption of Serial Bonds and Notes	0	0	0	0
Interest on Bond Costs	6,204,382	16,608,560	16,608,560	16,105,000
Other Expenditures	2,312,229	0	417,712	360,931
Total Expenditures	1,447,234,660	1,167,347,518	1,176,506,884	1,188,891,924
Increase (Decrease) in Net Assets	99,073,447	1,245,979	8,461,203	(16,356,927)
Fund balance beginning of year	548,515,500	647,588,947	647,588,947	656,050,150
Fund balance end of year	647,588,947	648,834,926	656,050,150	657,296,129

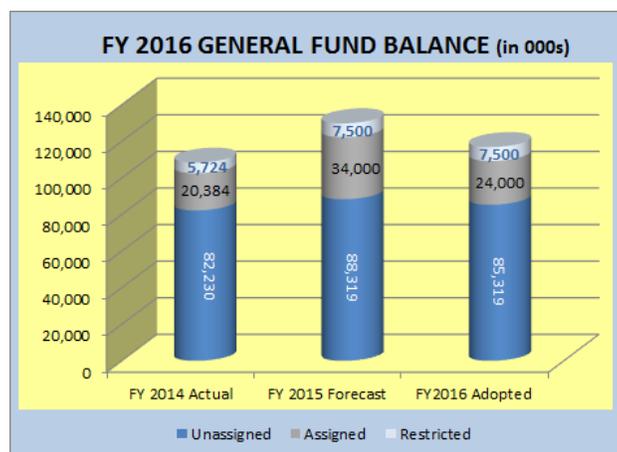
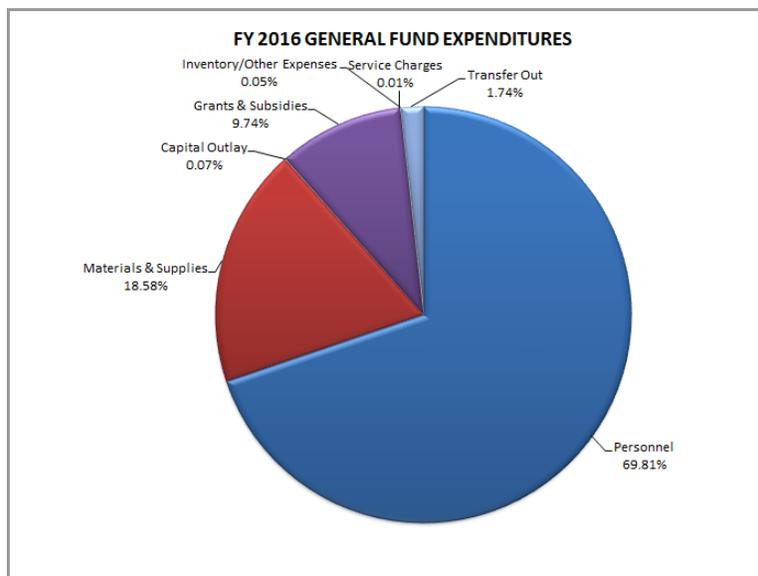
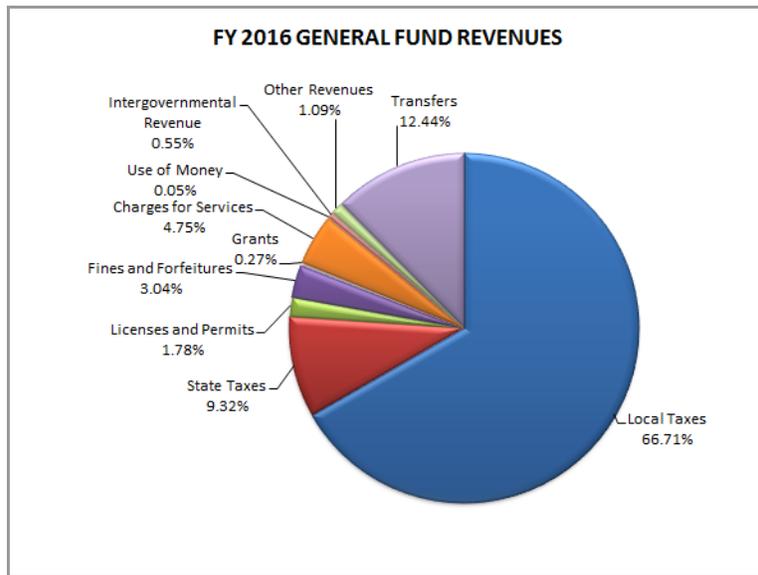




GENERAL FUND

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
<u>Revenues</u>				
Local Taxes	433,906,090	414,591,854	429,491,505	430,155,748
State Taxes	60,302,962	57,240,000	69,255,749	60,075,000
Licenses and Permits	12,039,252	11,444,033	12,284,919	11,473,033
Fines and Forfeitures	17,521,656	19,352,400	16,300,445	19,603,368
Grants	3,428,438	1,815,428	1,603,709	1,747,559
Charges for Services	30,876,597	30,803,764	30,645,968	30,601,863
Use of Money	365,849	335,000	349,000	335,000
Intergovernmental Revenue	3,928,001	3,406,930	3,406,928	3,516,708
Other Revenues	8,916,590	6,090,143	7,817,786	7,048,373
Total General Revenues	571,285,435	545,079,552	571,156,009	564,556,652
Transfers	80,955,455	72,839,000	80,578,370	80,214,789
Total Revenues/Transfers	652,240,890	617,918,552	651,734,379	644,771,441
<u>Expenditures</u>				
Personnel	418,361,426	450,530,667	445,326,027	459,419,176
Materials & Supplies	102,163,024	109,313,661	103,892,675	122,240,465
Capital Outlay	155,614	450,250	248,104	451,500
Grants & Subsidies	72,922,007	49,271,685	64,849,292	64,091,975
Inventory	224,459	342,839	321,297	342,839
Service Charges	128,199	47,828	105,214	65,828
Bond Issue Costs	0	0	1,350	0
Miscellaneous Expense	873	0	0	0
Transfers Out	22,463,506	7,880,217	15,277,753	11,443,386
Net Audit Adjustment	0	0	0	0
Gross Expenditures	616,419,108	617,837,147	630,021,712	658,055,169
Increase (Decrease) in Net Assets	35,821,782	81,405	21,712,667	(13,283,728)
Fund balance beginning of year	72,517,195	108,338,977	108,338,977	130,051,644
Fund balance end of year	108,338,977	108,420,382	130,051,644	116,767,916



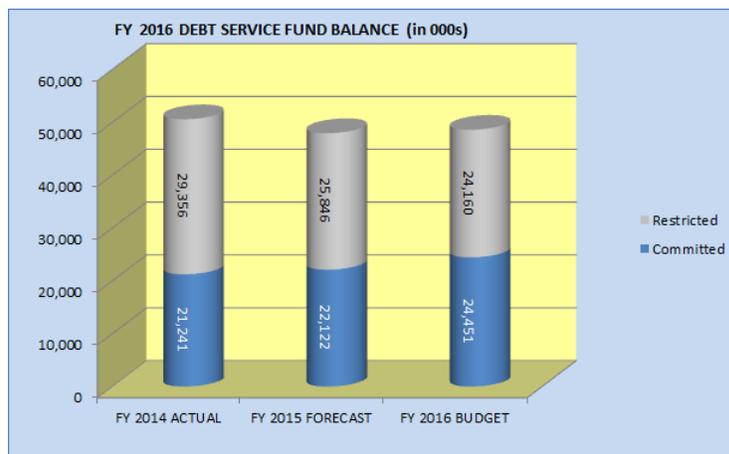
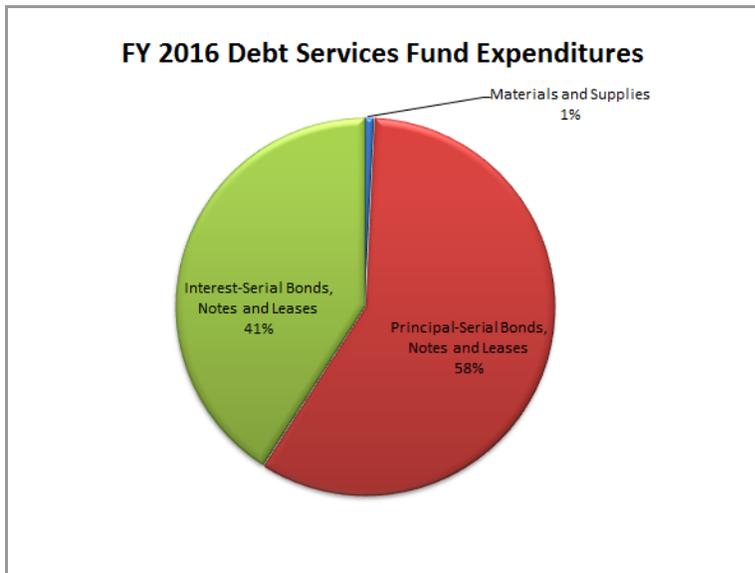
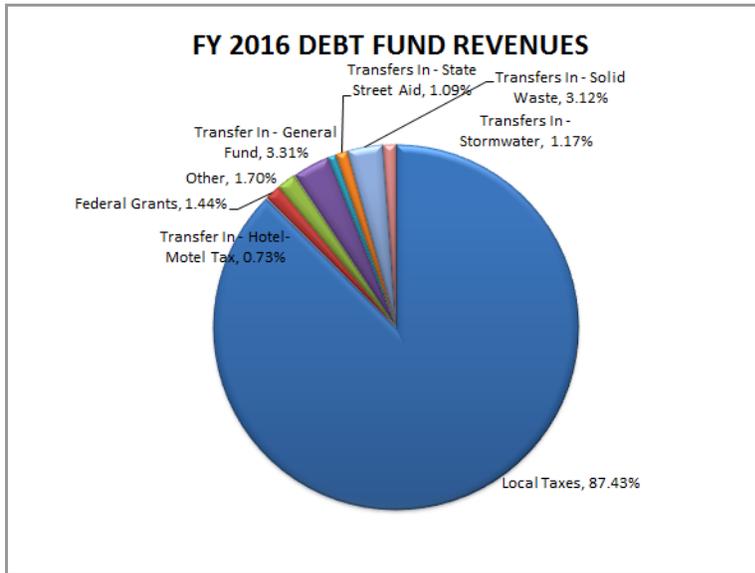


DEBT SERVICE

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

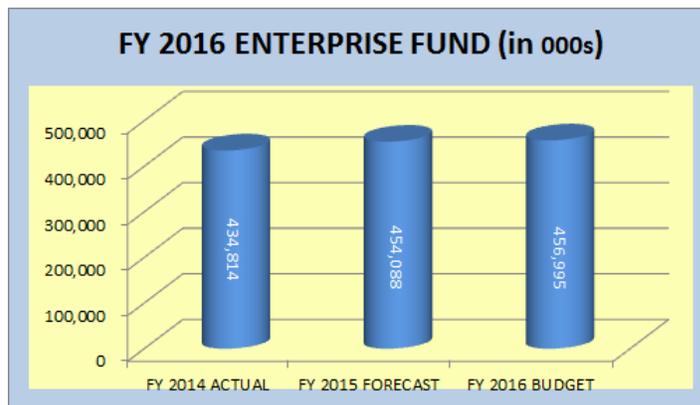
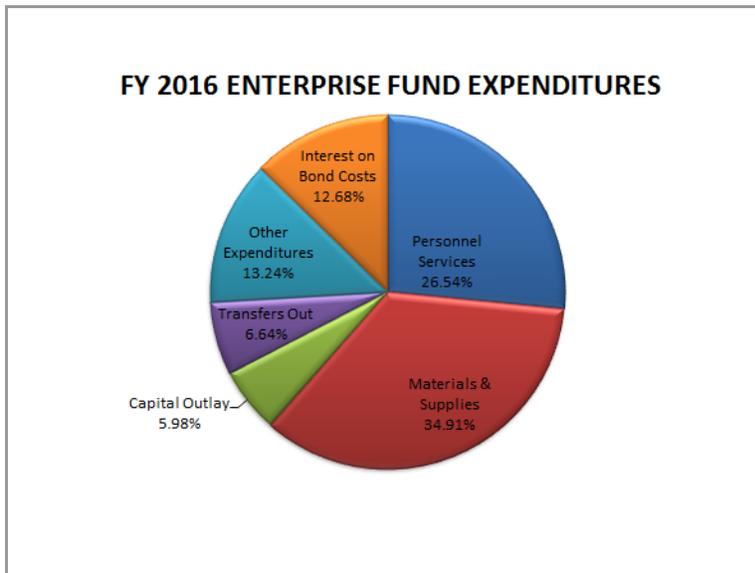
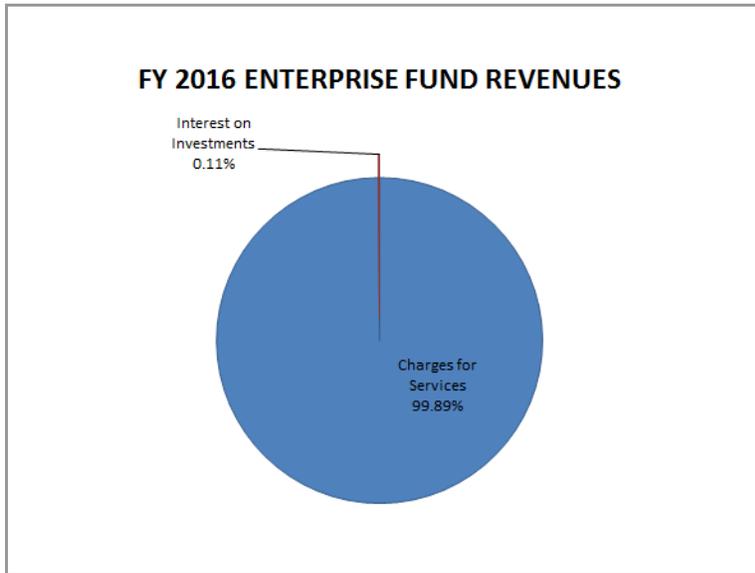
Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues and Other Sources				
Current Property Taxes	92,044,265	111,071,318	111,071,318	113,024,150
Delinquent Property Taxes	719,054	500,000	2,289,734	2,300,000
Sale of Delinquent Property Taxes	5,154,154	4,500,000	4,268,576	3,000,000
Local Option Sales Tax	7,597,326	7,200,000	7,200,000	7,488,000
In Lieu of Taxes-Contractual	1,822,262	1,964,678	1,964,678	1,964,678
Tourism Development Zone	12,728,342	13,000,000	12,073,534	13,750,000
Use of Money	169,891	125,000	125,000	125,000
Federal Grants	2,092,478	2,109,527	2,092,478	2,337,834
Other	1,213,534	2,916,165	2,623,749	2,622,903
Issuance of Refunding Debt	345,652,036	0	0	0
Transfer In - Hotel-Motel Tax	1,331,457	1,187,853	1,181,457	1,186,252
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - Solid Waste	3,516,142	5,316,142	3,454,807	5,055,687
Transfers In - Stormwater	3,000,000	1,893,502	1,893,502	1,893,502
Transfer In - General Fund	8,503,414	5,309,483	5,309,483	5,360,125
Transfers In - Other	191,421	0	30,323	0
Total Revenues and Other Sources	487,504,076	158,861,968	157,346,939	161,876,431
Expenditures and Other Uses				
Principal-Serial Bonds, Notes and Leases	75,877,512	89,501,794	91,084,924	93,984,794
Interest-Serial Bonds, Notes and Leases	61,600,941	69,240,295	67,740,974	66,005,366
Liquidity/Remarketing Fees	46,548	742,500	650,000	742,500
Other (M&S & COI & Svrc Chrg)	277,232	498,445	499,945	501,445
Retirement of Refunded Debt	343,259,372	0	0	0
Bond Sale Expense	3,303,605	0	0	0
Transfers Out-Use of Pyramid Fund Balance	12,000,000	0	0	0
Total Expenditures and Other Uses	496,365,210	159,983,034	159,975,843	161,234,105
Increase (Decrease) in Net Assets	(8,861,134)	(1,121,066)	(2,628,904)	642,326
Restricted Fund Balance - Beg. of Year				
Restricted Fund Balance - Beg. of Year	36,622,633	28,846,205	29,356,219	25,846,080
Contribution to (Use of) Fund Balance	(7,266,414)	(2,306,496)	(3,510,139)	(1,686,334)
Restricted Fund Balance - End of Year	29,356,219	26,539,709	25,846,080	24,159,746
Committed Fund Balance - Beginning of Year				
Committed Fund Balance - Beginning of Year	22,835,455	19,855,784	21,240,734	22,121,970
Contribution to (Use of) Fund Balance	(1,594,720)	1,185,430	881,236	2,328,660
Committed Fund Balance - End of Year	21,240,735	21,041,214	22,121,970	24,450,630





ENTERPRISE*(Sewer Fund and Storm Water Fund)*

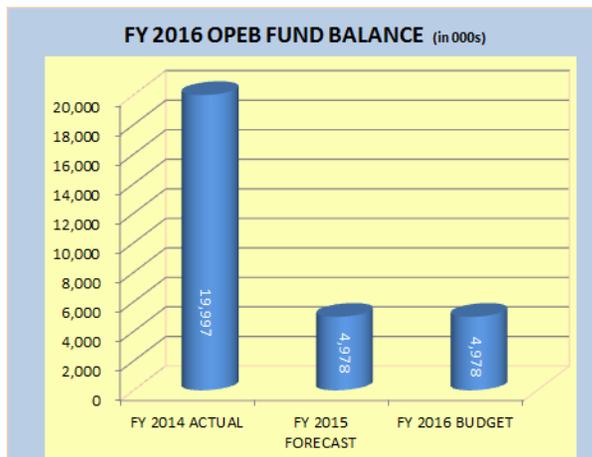
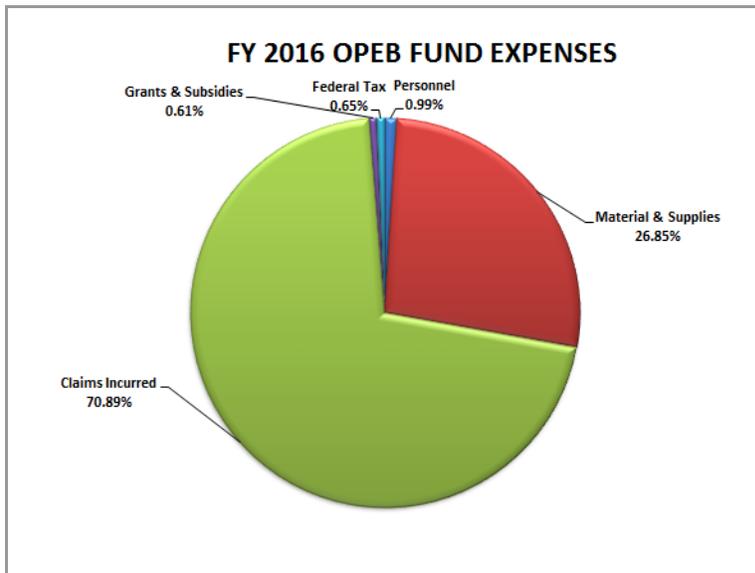
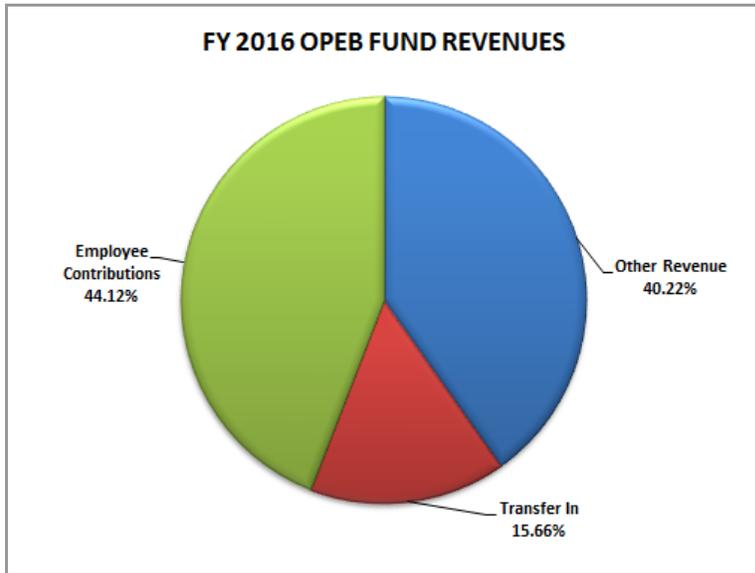
Category	FY 2014 Actual	FY 2015 Adopted	FY2015 Forecast	FY 2016 Adopted
Revenues				
Charges for Services	128,214,706	125,831,000	125,704,190	129,822,000
Federal Grant	2,262,708	0	14,069,798	0
Other Revenue	1,701,723	2,138,378	1,856,156	142,000
Transfers in General Fund	10,186,575	0	1,313,180	0
Total Revenue	142,365,712	127,969,378	142,943,324	129,964,000
Expenses				
Personnel Services	24,906,304	32,714,913	27,913,892	33,724,404
Materials & Supplies	28,983,028	47,996,346	47,728,118	44,358,609
Capital Outlay	1,805,220	5,562,540	5,516,750	7,603,040
Transfers Out	9,545,043	5,900,000	7,900,000	8,438,502
Other Expenditures	14,727,344	3,815,340	17,622,130	16,827,340
Interest on Bond Costs	6,204,382	16,608,560	379,762	16,105,000
			16,608,560	
Total Expenses	86,171,321	112,597,699	123,669,212	127,056,895
Increase (Decrease) in Net Assets	56,194,391	15,371,679	19,274,112	2,907,105
Fund balance beginning of year	378,619,304	434,813,695	434,813,695	454,087,807
Fund balance end of year	434,813,695	450,185,374	454,087,807	456,994,912



FIDUCIARY

Other Post Employment Funds (OPEB)

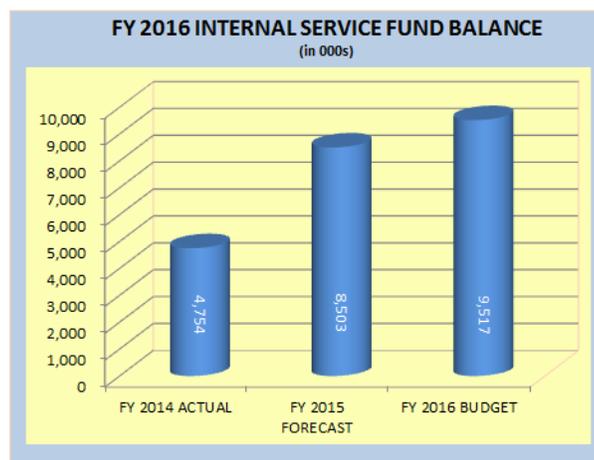
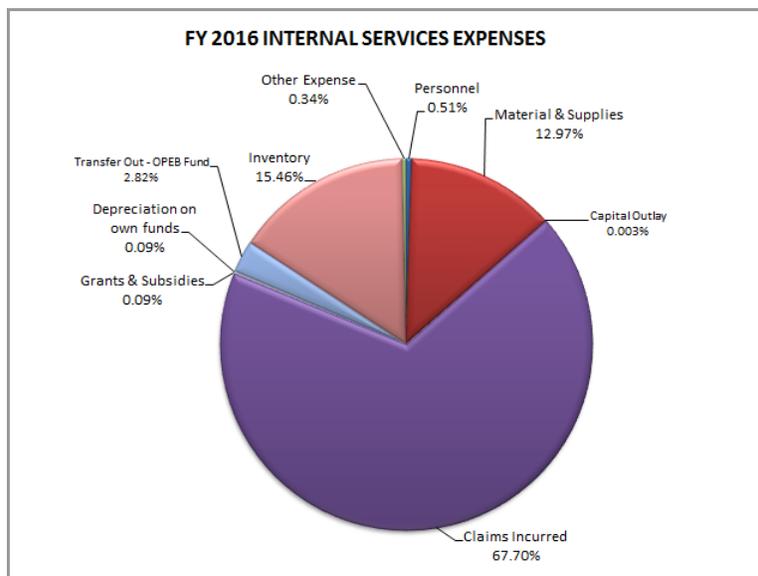
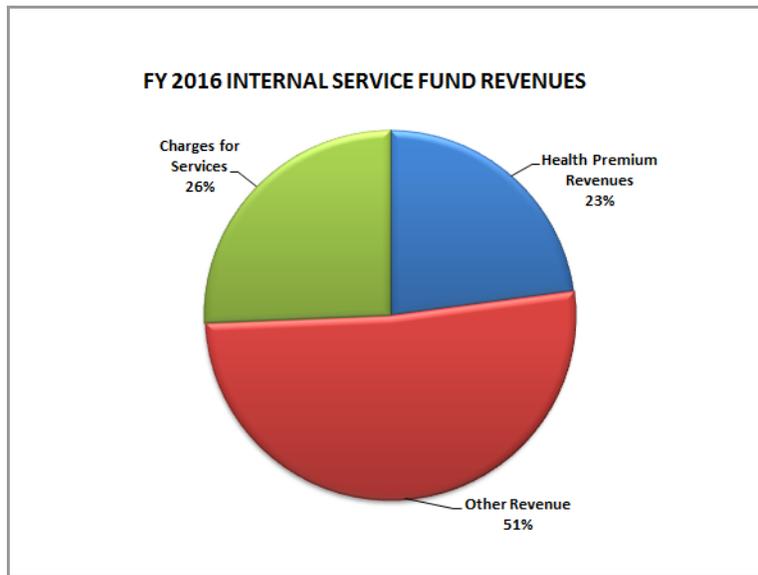
Category	FY2014 Actual	FY2015 Adopted	FY2015 Forecast	FY2016 Adopted
Revenues				
Use of Money	0	0	170,839	0
Other Revenue	34,873,144	22,847,983	9,597,433	16,736,448
Transfer In	5,082,066	5,224,781	17,144,781	6,514,835
Employee Contributions	12,525,367	32,806,690	10,574,153	18,360,543
Employer Contributions	2,500,000	0	0	0
Dividend and Interest	376,784	0	121,052	0
Gain (Loss) on Investments	1,247,580	0	161,540	0
Gain (Loss) on Sale of Asset	5,252	0	(143,304)	0
			0	
Total Revenue	56,610,193	60,879,454	37,626,494	41,611,826
Expenses				
Personnel	241,869	347,302	296,395	413,500
Material & Supplies	2,271,407	2,556,343	2,542,251	11,171,645
Claims Incurred	49,887,119	57,737,809	49,529,753	29,500,000
Grants & Subsidies	239,522	238,000	254,268	254,400
Federal Tax	0	0	21,610	272,281
Investment Fees	1,773	0	1,411	0
Total Expenses	52,641,690	60,879,454	52,645,688	41,611,826
Increase (Decrease) in Net Assets	3,968,503	0	(15,019,194)	0
Fund balance beginning of year	16,028,893	19,997,395	19,997,395	4,978,201
Fund balance end of year	19,997,396	19,997,395	4,978,201	4,978,201



INTERNAL SERVICE

Fleet, Health Care and Unemployment

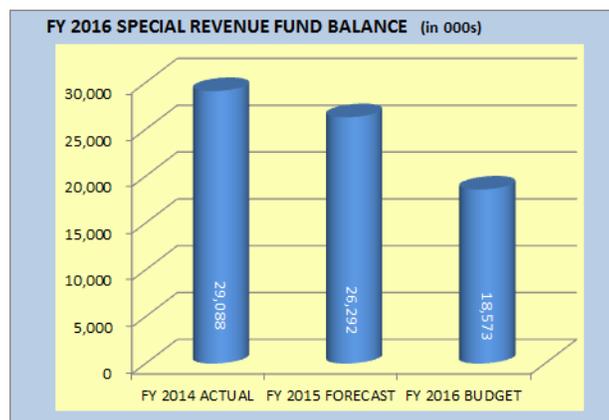
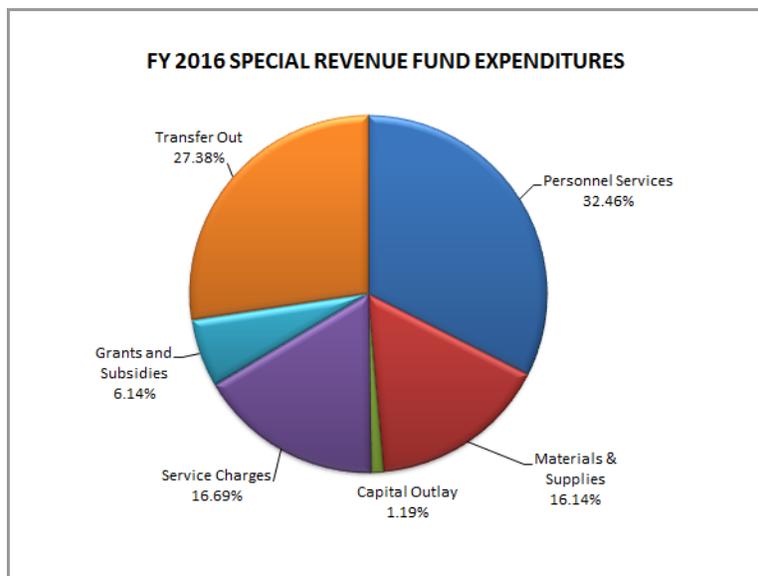
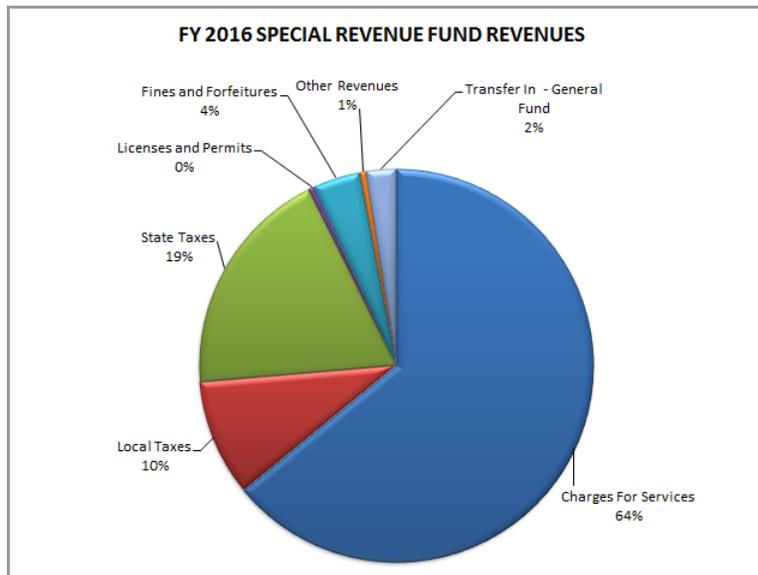
Category	FY2014 Actual	FY2015 Adopted	FY2015 Forecast	FY2016 Adopted
<u>Revenues</u>				
Health Premium Revenues	21,346,532	27,183,039	25,006,964	24,546,379
Charges for Services	28,046,176	31,905,994	28,455,234	27,529,006
Use of Money	33,388	0	4,965	0
Other Revenue	57,459,775	60,083,392	54,820,290	55,193,907
Transfer in from General Fund	11,608,000	0	0	0
Total Revenue	118,493,871	119,172,425	108,287,453	107,269,292
<u>Expenses</u>				
Personnel	339,881	644,989	392,889	545,129
Material & Supplies	14,676,760	16,436,753	16,409,213	13,776,087
Capital Outlay	15,729	19,000	20,000	14,000
Claims Incurred	67,192,367	74,284,484	67,258,868	71,936,341
Grants & Subsidies	105,034	102,000	97,305	97,200
Inventory	17,507,770	19,142,056	15,009,557	16,428,756
Gain (Loss) on Sale of Assets	0	0	0	0
Depreciation on own funds	21,893	96,100	87,499	96,100
Transfer Out - OPEB Fund	5,082,066	5,224,781	5,224,781	3,001,283
Other Expense	0	0	37,950	360,931
Total Expenses	104,941,500	115,950,163	104,538,062	106,255,827
Increase (Decrease) in Net Assets	13,552,371	3,222,262	3,749,391	1,013,465
Fund balance beginning of year	(8,798,538)	4,753,833	4,753,833	8,503,224
Fund balance end of year	4,753,833	7,976,095	8,503,224	9,516,689



SPECIAL REVENUE

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
<u>Revenues</u>				
Charges For Services	56,395,277	55,762,139	55,415,784	55,773,539
Local Taxes	8,656,811	6,914,144	9,392,884	8,331,006
State Taxes	16,736,361	16,568,300	16,568,300	16,568,300
Licenses and Permits	449,593	612,750	354,187	433,287
Fines and Forfeitures	3,073,975	3,682,000	3,796,185	3,344,000
Other Revenues	453,260	330,765	447,629	482,815
Transfer In - General Fund	3,328,088	1,940,000	1,054,530	2,109,060
Total Revenue	89,093,365	85,810,098	87,029,499	87,042,007
<u>Expenditures</u>				
Personnel Services	27,619,476	33,013,127	24,146,437	30,736,349
Materials & Supplies	13,694,080	16,652,311	16,269,862	15,279,704
Capital Outlay	2,300,386	2,901,500	2,519,361	1,127,500
Service Charges	15,143,611	15,348,682	15,464,118	15,801,502
Grants and Subsidies	5,405,230	4,500,000	5,823,543	5,813,748
Transfer Out	26,533,048	25,005,899	25,601,923	25,919,299
Total Expenditures	90,695,831	97,421,519	89,825,244	94,678,102
Increase (Decrease) in Net Assets	(1,602,466)	(11,611,421)	(2,795,745)	(7,636,095)
Fund balance beginning of year	30,690,558	29,088,091	29,088,061	26,209,120
Fund balance end of year	29,088,092	17,476,670	26,292,316	18,573,025





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 \$3.40, the calculation is:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.40 \text{ per } \$100 \\ &= \$250 \times \$3.40 = \$850.00 \end{aligned}$$

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 on a point in time. Certain properties are exempt such as government, religious, charitable, etc.

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
2015	2016	2.312500	0.000000	1.084200	0.0033	3.40



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, 2015 THROUGH JUNE 30, 2016, 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, 2015 THROUGH JUNE 30, 2016, 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. The General Fund includes the incorporation of the MLK Park Improvement expenditures, formerly accounted for in the MLK Park Fund, which is hereby dissolved with this action.

GENERAL FUND
GENERAL REVENUES

LOCAL TAXES	
Ad Valorem Tax- Current	244,000,000
Ad Valorem Tax - Current Sale of Receivables	8,500,000
Ad Valorem Tax Prior	6,000,000
Special Assessment Tax	558,000
Prop Taxes Interest & Penalty	4,200,000
Bankruptcy Interest & Penalty	170,000
Interest, Penalty - Sale of Tax Rec	1,600,000
PILOT's	5,000,000
State Apportionment TVA	7,600,000
Local Sales Tax	104,000,000
Beer Sales Tax_040311	17,500,000
Alcoholic Beverage Inspection Fee	5,000,000
Mixed Drink Tax_040710	6,400,000
Gross Rec Business Tax	10,000,000
Bank Excise Tax	400,000
Franchise Tax - Telephone	1,600,000
Cable TV Franchise Fees	4,450,000

OPERATING BUDGET ORDINANCE

Fiber Optic Franchise Fees	544,842
Misc Franchise Tax	750,000
Interest, Penalties & Commission	200,000
Business Tax Fees	900,000
Warrants and Levies	300
Misc Tax Recoveries	500,000
MLGW/Williams Pipeline	282,606
TOTAL LOCAL TAXES	430,155,748

STATE TAXES	
State Professional Privilege Tax - Athletes	1,000,000
State Sales Tax	47,000,000
Telecommunication Sales Tax	60,000
State Income Tax	10,000,000
State Shared Beer Tax	315,000
Alcoholic Beverage Tax	300,000
Spec Petroleum Product Tax	1,400,000
TOTAL STATE TAXES	60,075,000

LICENSES & PERMITS	
Auto Registration Fee	10,500,000
Dog License	274,965
County Dog License Fee	83,568
Liquor By Ounce License	180,000
Taxi Drivers License	20,500
Gaminy Pub Amus Perm Fee	15,000
Wrecker Permit Fee	11,000
Misc Permits	100,000
Beer Application	60,000
Beer Permit Privilege Tax	140,000
Sidewalk Permit Fees	88,000
TOTAL LICENSES & PERMITS	11,473,033

FINES AND FORFEITURES	
Court Fees	6,400,000
Court Costs	6,800,000
Fines & Forfeitures	5,105,000
Seizures	50,000
Beer Board Fines	150,000
Arrest Fees	215,000
DUI BAC Fees	2,400
Sex Offender Registry Fees	262,368
Library Fines & Fees	500,000
Delinquent Collection Fees	100,000
Vacant Property Registration Fee	18,600
TOTAL FINES & FORFEITURES	19,603,368



OPERATING BUDGET ORDINANCE

CHARGES FOR SERVICES	
Subdivision Plan Inspection Fee	90,000
Parking	543,000
Senior Citizen's Meals	82,000
Concessions	1,025,372
Golf Car Fees	1,072,659
Pro Shop Sales	178,361
Green Fees	1,670,314
Softball	91,000
Basketball	17,500
Football	1,000
Ballfield Permit	18,000
Class Fees	55,750
Day Camp Fees	320,220
After School Camp	3,000
Parking Meters	800,000
Ambulance Service	20,000,000
Rental Fees	614,000
MLG&W Rent	2,400
Rent Of Land	174,130
Parking Lots	315,000
Easements & Encroachments	75,000
Tax Sales Attorney Fees	500,000
Street Cut Inspection Fee	250,000
Traffic Signals	200,000
Signs-Loading Zones	15,000
Arc Lights	4,000
Wrecker & Storage Charges	500,000
Shelter Fees	181,239
Animal Vaccination	22,943
Police Special Events	700,000
Outside Revenue	78,500
Tow Fees	1,000,000
Officers in the Schools	1,475
TOTAL CHARGES FOR SERVICES	30,601,863
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
FEDERAL GRANTS	
Federal Grants - Others	117,197
TOTAL FEDERAL GRANTS	117,197
STATE GRANTS	
St TN Highway Maint Grant	830,362



OPERATING BUDGET ORDINANCE

St TN Interstate	800,000
TOTAL STATE GRANTS	1,630,362

INTERGOVERNMENTAL REVENUES

International Airport	3,495,108
MHA	21,600
TOTAL INTERGOVERNMENTAL REVENUES	3,516,708

OTHER REVENUES

Miscellaneous Auctions	1,600,000
Local Shared Revenue	2,066,200
Anti-Neglect Enforcement Program	200,000
Property Insurance Recoveries	229,939
Rezoning Ordinance Publication Fees	10,000
Sale Of Reports	273,423
City of Bartlett	1,034,000
Miscellaneous Income	174,331
Sewer Fund Cost Allocation	1,075,000
Fire - Misc Collections	20,000
Cash Overage/Shortage	30
Coca - Cola Sponsorship	65,000
Grant Revenue - Library	16,000
Miscellaneous Revenue	84,450
Recovery Of Prior Year Expense	200,000
TOTAL OTHER REVENUES	7,048,373

TRANSFERS IN

In Lieu Of Taxes-MLGW	58,514,789
In Lieu Of Taxes-Sewer	4,600,000
Oper Tfr In - State Street Aid	14,800,000
Oper Tfr In - New Arena Fund	1,000,000
Oper Tfr In - Sewer Operating/CIP	1,300,000
TOTAL TRANSFERS IN	80,214,789

General Fund Revenues	644,771,441
------------------------------	--------------------

Use of General Fund Balance	13,283,727
-----------------------------	------------

TOTAL GENERAL REVENUES	658,055,168
-------------------------------	--------------------

GENERAL FUND EXPENDITURE BUDGET

EXECUTIVE

Mayor's Office	1,118,613
Chief Administrative Office	945,058
Auditing	844,127



OPERATING BUDGET ORDINANCE

311 Call Center	384,011
Office of Youth Services and Community Affairs	3,549,373
Equal Business Opportunity & Development	667,845
Intergovernmental Affairs	623,257
Ethics Office	200,000
TOTAL EXECUTIVE	8,332,284

FINANCE	
Administration	489,522
Financial Accounting	1,798,072
Purchasing	803,675
Budget	525,791
Debt & Investment Management	177,666
City Treasurer	1,344,506
Financial & Strategic Planning Office	268,034
TOTAL FINANCE	5,407,266

FIRE	
Administration	3,557,270
Apparatus Maintenance	9,058,343
Logistical Services	1,922,958
Training	3,220,957
Communications	5,981,891
Fire Prevention	5,576,539
Firefighting	99,084,411
EMS	40,984,887
Airport	3,501,525
TOTAL FIRE	172,888,781

POLICE	
Executive Administration	31,709,278
Administrative Services	36,331,060
Uniform Patrol/Precincts	138,588,147
Investigative Services	21,848,140
Special Operations	22,000,153
TOTAL POLICE	250,476,778

PARKS AND NEIGHBORHOODS	
Administration	2,048,280
Planning & Development	245,769
Park Facilities	3,527,757
Zoo	3,171,017
Brooks Museum	571,448
Memphis Botanic Gardens	546,025
Fairgrounds/Stadium	2,321,563
Recreation	10,148,452
Golf	4,808,374
Special Services	1,618,102



OPERATING BUDGET ORDINANCE

Animal Shelter	3,892,637
Libraries	18,789,392
Neighborhood Watch	34,857
TOTAL PARKS & NEIGHBORHOODS	51,723,673
PUBLIC WORKS	
Administration	996,577
Street Maintenance	8,993,389
Neighborhood Improvements	12,451,525
TOTAL PUBLIC WORKS	22,441,491
HUMAN RESOURCES	
Administration	506,083
Recruitment & Selection	2,946,934
Compensation/Records Administration	930,650
Labor Relations	452,826
Office of Talent Development	1,255,452
Workplace Safety & Compliance	987,712
TOTAL HUMAN RESOURCES	7,079,657
GENERAL SERVICES	
Administration	896,870
Property Maintenance	10,085,580
Real Estate	510,961
Operation Of City Hall	6,183,157
Park Operations	6,377,472
Fleet Management	(25,611)
TOTAL GENERAL SERVICES	24,028,429
HOUSING & COMMUNITY DEVELOPMENT	
Housing	672,042
Economic Development	2,545,476
Community Initiatives	949,372
Business Development Center	319,382
TOTAL HOUSING & COMMUNITY DEVELOPMENT	4,486,272
CITY ATTORNEY	9,963,823
ENGINEERING	
Administration	4,664,632
Signs & Markings	2,832,734
Signal Maintenance	3,049,543
TOTAL ENGINEERING	10,546,909
INFORMATION SYSTEMS	17,903,828
CITY COUNCIL	1,537,391



OPERATING BUDGET ORDINANCE

CITY COURT JUDGES	641,534
CITY COURT CLERK	
City Court Clerk	3,518,687
Red Light Camera	3,673,389
TOTAL CITY COURT CLERK	7,192,076
GRANTS & AGENCIES	
Black Business Association	200,000
Life Line to Success	100,000
Facility Management Program Expense	1,000,000
Family Safety Center of Memphis and Shelby County	200,000
EDGE	362,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000
Launch Memphis aka Starter Co.	25,000
MLGW Citizen's Assistance Grant	1,000,000
Shelby County School Mixed Drink Proceeds	3,200,000
Shelby County School Settlement	1,333,335
Aging Commission of the Mid-South	143,906
Elections	900,000
WIN Operational	95,000
Convention Center	2,053,566
Innovation Delivery Team Grant-Wells Fargo	387,000
Exchange Club	50,000
Memphis Healthcare Center	375,000
Hospitality Hub	100,000
Disaster Relief Recovery	250,000
Africa in April	50,000
MapSouth Inc.	46,300
Serenity Recovery Center	125,000
MATA	23,420,040
Memphis Film & Tape	175,000
Pensioners Insurance	15,986,448
Planning & Development	1,500,000
Riverfront Development	2,974,000
Landmark Commission	196,499
Shelby County Assessor	600,000
Urban Art	130,000
Transfer Out - CRA Program	2,739,130
Transfer Out - Misc Grants	24,200
Transfer Out - OPEB Fund	3,513,552
TOTAL GRANTS & AGENCIES	63,404,976
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	658,055,168



OPERATING BUDGET ORDINANCE

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND REVENUE BUDGET

Hotel/Motel Tax	4,500,000
Transfer from New Memphis Arena Fund	1,054,530
TOTAL REVENUES	5,554,530

EXPENDITURE BUDGET

Convention/Visitor's Bureau	3,313,748
Transfer to New Memphis Arena Fund	1,054,530
Transfer To Debt Service Fund	1,186,252
TOTAL EXPENDITURES	5,554,530

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

MUNICIPAL STATE AID FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND REVENUE BUDGET

Program Revenues	5,609,060
TOTAL REVENUES	5,609,060

EXPENDITURE BUDGET

Grants and Subsidies	2,500,000
Transfer Out	2,054,530
Contribution to Fund Balance	1,054,530
TOTAL EXPENDITURES	5,609,060



OPERATING BUDGET ORDINANCE

D. METRO ALARM FUND

METRO ALARM FUND REVENUE BUDGET

Alarm Revenue	439,037
TOTAL REVENUE	439,037

EXPENDITURE BUDGET

Personnel Services	293,757
Materials and Supplies	91,842
Contribution to Fund Balance	53,438
TOTAL EXPENDITURES	439,037

E. SOLID WASTE MANAGEMENT FUND

SOLID WASTE MANAGEMENT FUND REVENUE BUDGET

Solid Waste Disposal Fee	55,158,539
Sanitation Inspection Fee	615,000
Waste Reduction Grant	73,000
Recycling Proceeds	250,000
Special Assessment Tax	113,789
Contribution From Fund Balance	7,010,563
TOTAL REVENUES	63,220,891

EXPENDITURE BUDGET

Personnel Services	29,117,592
Materials and Supplies	12,746,110
Capital Outlay	500,000
Service Charges	15,801,502
Transfers Out	5,055,687
TOTAL EXPENDITURES	63,220,891

F. DRUG ENFORCEMENT FUND

DRUG ENFORCEMENT REVENUE BUDGET

Fines & Forfeitures	3,344,000
Federal Grants	150,000
Contribution from Fund Balance	733,500
TOTAL REVENUE	4,227,500



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

Personnel Services	1,325,000
Materials and Supplies	2,275,000
Capital Outlay	627,500
TOTAL EXPENDITURE	4,227,500

G. Park Special Service Fund

PARK SPECIAL SERVICE REVENUE BUDGET

Local Sales Tax	166,752
TOTAL REVENUE	166,752

EXPENDITURE BUDGET

Materials and Supplies	166,752
TOTAL EXPENDITURES	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	113,024,150
Delinquent Property Tax	2,300,000
Sale of Delinquent Accounts	3,000,000
Local Option Sales Tax	7,488,000
In Lieu Of Taxes-Contractual	1,964,678
Tourism Development Zone	13,750,000
Use of Money	125,000
Federal Grants	2,337,834
Other Revenue	2,622,903
Transfer In-Hotel-Motel Tax	1,186,252
Transfer In-State Street Aid	1,768,300
Transfer In-Solid Waste	5,055,687
Transfer in Storm Water Fund	1,893,502
Transfer In - General Fund	5,360,125
Contribution From Committed Fund Balance	1,686,334
TOTAL REVENUES / TRANSFERS IN	163,562,765

EXPENDITURE BUDGET

Principal- Serial Bonds, Notes, and Leases	93,984,794
Interest- Serial Bonds, Notes, and Leases	66,005,366
Liquidity/Remarketing Fees	92,445



OPERATING BUDGET ORDINANCE

Contribution To Fund Balance	2,328,660
Other	1,151,500
TOTAL EXPENDITURES / TRANSFERS OUT	163,562,765

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	104,800,000
Sewer Connection Fees	140,000
Special Sewer Connections	75,000
Rents	32,000
Subdivision Development Fees	350,000
Other Revenue/Prior Yr.	232,000
Interest on Investments	75,000
Contribution From Fund Balance	80,450
TOTAL REVENUES	105,784,450

EXPENDITURE BUDGET

Environmental Inspection	7,910,452
T E Maxson Treatment Plant-South	18,555,556
M C Stiles Treatment Plant -North	18,400,617
Lift Stations	2,245,035
Environmental Administration	4,277,258
Environmental Maintenance	15,084,686
Sanitary Sewer Design	1,077,146
Dividend To General Fund	1,300,000
In Lieu of Tax	5,245,000
Payment of Debt Service	15,850,000
State Loan & Principal & Interest	255,000
Depreciation on Own Fund	13,575,000
Increase (Decrease) in Net Assets	2,008,700
TOTAL EXPENDITURES	105,784,450

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

STORM WATER FUND REVENUE BUDGET

Storm Water Fees	24,250,000
Fines & Forfeitures	10,000
Contribution From Fund Balance	46,553
TOTAL REVENUES	24,306,553



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

PW/Storm Water Management	22,218,837
ENG/Drainage Design	1,062,309
Increase (Decrease) in Net Assets	1,025,407
TOTAL EXPENDITURES	24,306,553

5. INTERNAL SERVICE FUND

HEALTHCARE REVENUE BUDGET

Operating Revenues	78,332,155
TOTAL REVENUES	78,332,155

EXPENDITURE BUDGET

Personnel	545,129
Materials & Supplies	3,035,936
Claims Incurred	71,286,341
Transfer Out	3,001,283
Grants & Subsidies	97,200
Other	360,931
Contribution to Fund Balance	5,335
TOTAL EXPENDITURES	78,332,155

UNEMPLOYMENT FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

Claims Incurred	650,000
Contribution to Fund Balance	758,131
TOTAL EXPENDITURE	1,408,131

FLEET MANAGEMENT FUND REVENUE BUDGET

V.M. Fuel Revenue Inside	12,854,702
V.M. Shop Charges	14,674,304
TOTAL REVENUES	27,529,006



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

Materials & Supplies	10,740,151
Capital Outlay	14,000
Inventory	16,428,755
Depreciation on Own Funds	96,100
Contribution to Fund Balance	250,000
TOTAL EXPENDITURES	27,529,006

6. FIDUCIARY FUND

OTHER POST EMPLOYMENT BENEFITS (OPEB) ADDITIONS

Operating Revenues	41,611,826
TOTAL ADDITIONS	41,611,826

DEDUCTIONS

Claims Incurred	29,500,000
Administrative Expenses	11,857,426
Grants & Subsidies	254,400
TOTAL DEDUCTIONS	41,611,826

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, 2015, through June 30, 2016, 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, 2015, through June 30, 2016, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

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

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



OPERATING BUDGET ORDINANCE

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 for Fiscal Year 2016 that the salary of the Chief Administrative Officer for the City of Memphis and the salaries of the Division Directors, City Court Judges, and City Court Clerk shall be increased by the percentage granted to general City employees as a wage increase.

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

SECTION 8. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2015 through June 30, 2016, inclusive.

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

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

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



OPERATING BUDGET ORDINANCE

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

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

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

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

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

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

Myron Lowery, Chairperson

Attest: Shirley Ford, Comptroller

THE FOREGOING ORDINANCE
5587 PASSED

1st Reading 5-5-15

2nd Reading 5-19-15

3rd Reading 6-23-15

Approved: Myron Lowery
Chairman of Council

Date Signed: 7/7/15

Approved: [Signature]
Mayor, City of Memphis

Date Signed: 7/9/15

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

Valerie C. Sypis
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.

Notable authorized complement changes from the adopted FY2016 budget are as follows:

Executive Division – The complement increase includes positions to restore the Civilian Law Enforcement Review Board (C.L.E.R.B.)

General Services – The complement increase represents the addition of three positions from a small operational fund that has been absorbed into the general fund. Four positions were added to service a new building that is being purchased by the City to house the Police command staff and other divisions that are currently renting space.

Police Division – The complement increase is 78 positions. Police will implement new staffing for PST's (Public Safety Technicians). These 30 positions will respond to traffic incidents and free commissioned officers for more urgent matters. Police will also increase its complement by adding inventory clerks (9) to also relieve commissioned officers for other duties. New recruits make up the remaining notable additions to the Police Division.

Sewer Fund – The complement increased by 20 positions in response to manpower needs required to execute the Consent Decree mandated from the federal government. Sixteen positions were added to respond to the increasing needs of sewer maintenance.

Other division changes not noted above are the result of the permanent elimination of vacancies or minor structural adjustments.

AUTHORIZED COMPLEMENT

Category	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Adopted
GENERAL FUND			
City Attorney	57	57	57
City Council	25	25	23
City Court Clerk	57	57	57
City Court Judges	5	5	5
City Engineering	117	116	116
Executive	34	37	46
Finance	72	72	72
Fire Services	1742	1789	1789
General Services	190	311	318
Grants and Agencies	3	3	3
Housing and Community Development	5	5	5
Human Resources	43	44	44
Information Services	17	17	17
Parks and Neighborhoods	504	505	506
Police Services	2932	2696	2774
Public Works	202	204	205
General Fund Total	6005	5943	6037
Enterprise Fund			
Sewer Treatment and Collection Fund	299	305	341
Storm Water Fund	180	187	188
Enterprise Fund Total	479	492	529
Special Revenue Fund			
Solid Waste	619	615	615
Metro Alarm Fund	7	7	5
M.L. K. Fund	3	3	0
Special Revenue Funds Total	629	625	620
Internal Service Funds			
Health Insurance Fund	15	14	13
Fleet Management Fund	139	0	0
Internal Service Funds Total	154	14	13
TOTAL AUTHORIZED COMPLEMENT	7267	7074	7199



2016 Capital Improvement Budget Process

The Fiscal Years 2016-2020 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 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 budget plan is reviewed by the City's bond counsel and the Mayor, who will adjust final priorities. Any final adjustments are then incorporated. The final proposed CIP budget is presented to the City Council in April.

Adoption of the CIP budget 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 \$188.9 million in total allocations for FY 2016. Listed below are our major sources for Capital Funding.

Long Term Debt

General Obligation Bonds, excluding G.O. for Storm Water which will be paid by the fund, are \$61.8 million or 32.73% of the total revenue for the FY 2016.

Federal Grants / State Grants

Federal and State grants represent \$22.0 million or 11.66% of the revenue in the FY 2016 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's

The Sewer Fund current projects are funded by Capital-Pay-Go or Clean Water State Revolving Fund (CWSRF) loans. Projects funded by "Capital-Pay-Go" allocations represent internally generated funds. Sewer project funding is not represented in sewer bonds for the second year in a row. A CWSRF loan is a line of credit which is available for the Planning, Design, and Construction Phases of wastewater facilities.

CAPITAL IMPROVEMENT PROGRAM

The funds may be used for all three phases in any combination. Eligible projects include new construction or the upgrading/expansion of existing facilities and may encompass wastewater treatment plants, pump stations, force mains, collector sewers, interceptors, elimination of combined sewer overflows, and/or nonpoint source pollution remedies.

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. The FY2016 CIP Budget places a strong emphasis on road paving as the administration has included \$14.8 million in GO Bond funding in the capital budget.

Highlights of other priorities are:

The Fire Division - Funding made available for construction repairs on all fire stations and to purchase personal prevention equipment.

The Police Division – Funding made available for the purchase of In-Car Videos/GPS, a Mobile Command Unit and Communication Power Supply.

The Public Works Division -Funding made available to pave more than 400 lane miles of streets each year including ADA ramp improvements, and several road projects. 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.

The General Services Division - The FY2016 GS funding features the Walter Simmons relocation project. Funding is also proposed to provide for major ADA improvements, and minor improvements to various City buildings. This budget also reflects \$9.6 million for City-wide vehicle and equipment purchases. Included in capital acquisition is funding for 115 police vehicles and 20 PST vehicles for police traffic responders. This area also includes requests funds for 3 fire engines.

Housing and Community Development - Budget funding included for MHA-Foote Cleaborn Future Hope and Mason Village COGIC projects.

The Engineering Division - Funding is included for replacement of traffic signals and transportation improvements.

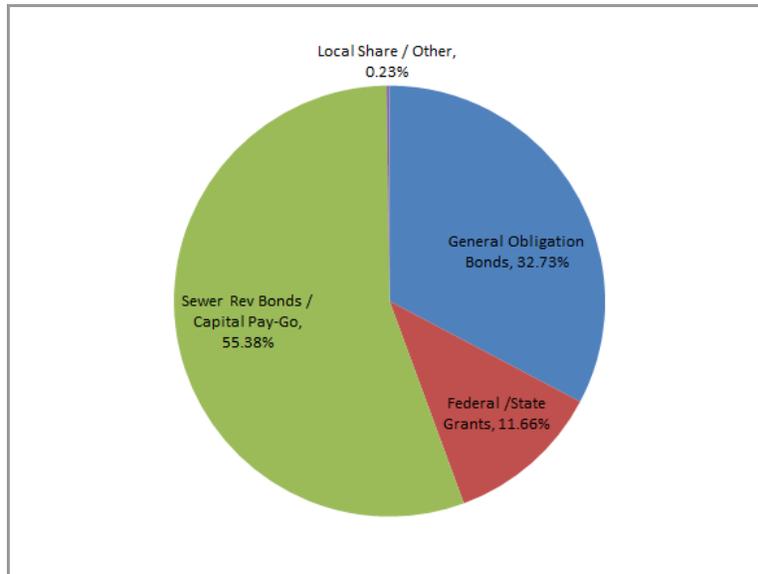
Riverfront Development - Funding from FY2015 has been reprogrammed in the FY 2016 budget for repairs and replacement of historic cobblestone paving, water taxi system, and railroad crossing/ADA improvements.

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 and also includes the purchase of rail vehicles.

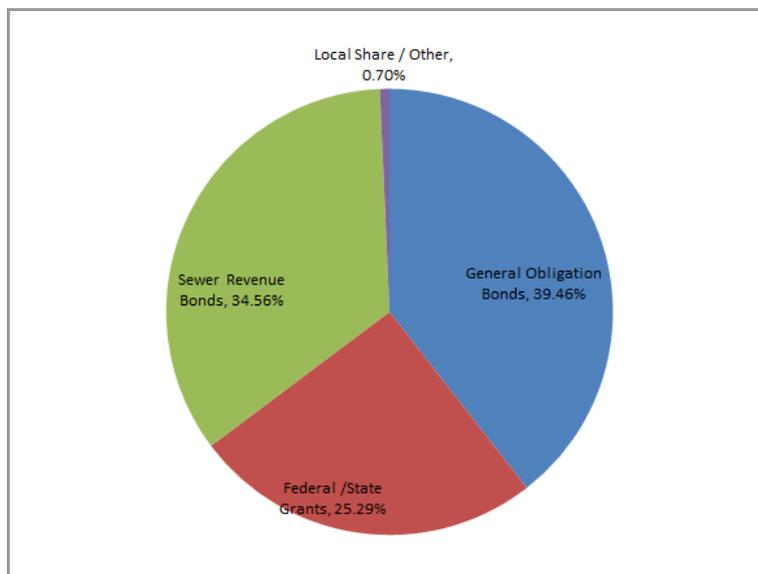
The Parks and Neighborhoods Division- Funding will provide rehabilitation to the Pink Palace Planetarium and Museum in addition to various other city parks and facilities.



**FY 2016 - 2020
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY COMES FROM**



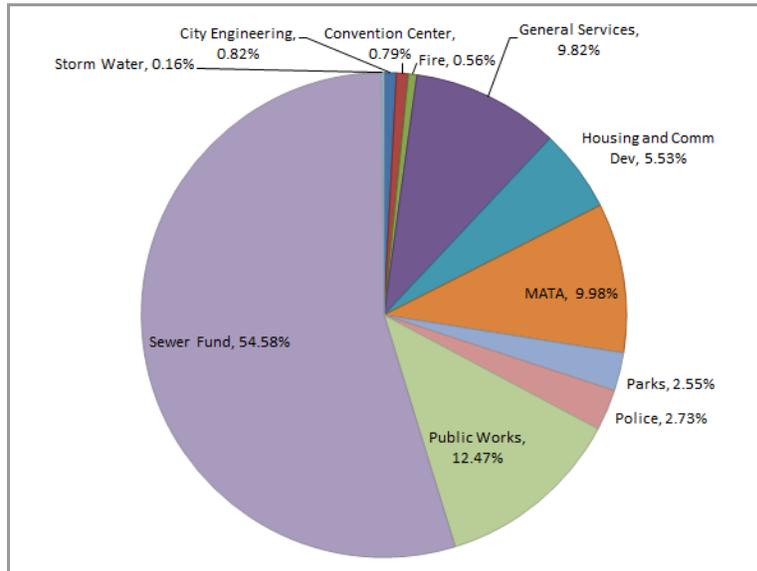
FY 2016 Budget



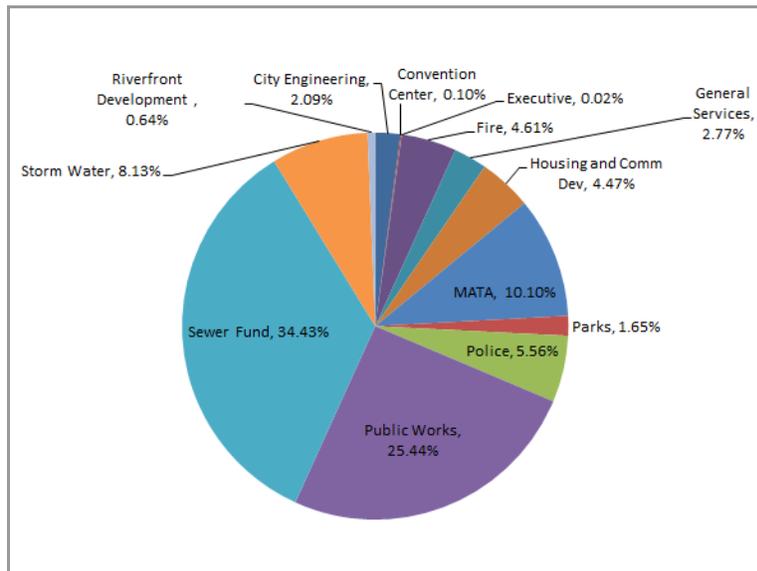
FY 2016 - 2020 Programs

Includes Reprogrammed Allocation

**FY 2016 - 2020
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY GOES**



FY 2016 Budget



FY 2016 - 2020 Programs

Includes Reprogrammed Allocation

The Impact of Debt Service Cost and Operating Cost for FY 2016

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impacting the 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 lists all CIP projects totals for FY2016. All projects that are above a total cost of \$1.0 million in the CIP program for FY2016 are detailed below along with their related G.O. funding amounts, and the associated debt service payments and operating budget cost. The debt service payments will average 20-30 years depending on the project. Projects not detailed are either under \$1.0m or are considered as replacement investments for fully used existing capital assets. The cost to maintain these assets are in the current funding base. Therefore, these projects are budget neutral.

Division: General Services

Project Name: Walter Simmons/Overton Park Relocation

Project Number: GS01026

To build a Centralized Facility for the Property Maintenance section that will be vacating the current Overton Park location.

G.O. Funding: \$6.0m

Debt Service Impact: \$75.0k

Operating Budget Impact: \$250k

Division: Housing and Community Development

Project Name: MHA-Foote Cleaborn Future Hope

Project Number: CD01034

The South City CNI-Foote Homes Project is an aggressive effort that will provide new rental housing to a mixed income population. The Choice Neighborhoods Redevelopment area is approximately 2 sq. miles. The revitalized community will consist of approximately 460+ new units (420 replacement housing, LIHTC and Market Rate housing units); transformation of the CNI area to include demolition of existing dwellings, the Foote Homes site; improved park & open space, community facilities, library, neighborhood retail and comprehensive supportive services and programs. The physical plan will be implemented in multiple phases on the old Foote Homes site and in the surrounding neighborhood on acquired land. Other components include locating commercial and retail spacing along Vance Avenue and Fourth Street; construction of an early childhood center near Danny Thomas and Vance; and other neighborhood investments.

G.O. Funding: \$1.5m

Debt Service Impact: \$18.8k

Operating Budget Impact: None

Project Name: Mason Village

Project Number: CD02011

This project is predevelopment investments in the infrastructure and public space in support of the redevelopment of the area surrounding the historic Mason Temple and the I-55 Gateway known as COGIC Place. This project will address critical improvements to neighborhood assets and housing by replacing distressed housing and blight with nearly 80 units of new, highly quality, mixed income housing.

G.O. Funding: \$2.0m

Debt Service Impact: \$25.0k

Operating Budget Impact: None

CAPITAL IMPROVEMENT PROGRAM

Division: Memphis Area Transit Authority (MATA)

Project Name: Rail Vehicles

Project Number: GA03026

MATA will purchase and renovate rail vehicles that have reached the end of their useful service life.

G.O. Funding: \$2.3m

Debt Service Impact: \$28.8k
Operating Budget Impact: None

Division: Police

Project Name: In-Car Video/GPS

Project Number: PS04022

This project will install mobile in-car video cameras and GPS tracking devices in 900 police cars. This project is spread out over a seven year lease to own period.

G.O. Funding: \$3.0m

Debt Service Impact: \$37.5k
Operating Budget Impact: \$175k

Division: Public Works

Project Name: Asphalt/Paving

Project Number: PW01272

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

G.O. Funding: \$14.8m

Debt Service Impact: \$185k
Operating Budget Impact: \$5.1m



Public Works Division – Sewer Fund

The Sewer Fund's current projects are funded by Capital-Pay-Go (CPG) or Clean Water State Revolving Fund (CWSRF) loans. CPG fund current project through the use of fund balance. CWSRF is a line of credit that is available for the Planning, Design, and Construction Phases of wastewater facilities. The funds may be used for all three phases in any combination. Eligible projects include new construction or the upgrading/expansion of existing facilities and may encompass wastewater treatment plants, pump stations, force mains, collector sewers, interceptors, elimination of combined sewer overflows, and/or nonpoint source pollution remedies.

The City currently has two active CWSRF loans. The first loan is for \$22 million and is associated with two projects. One project is an outfall modification at the M.C. Stiles Wastewater Treatment Facility (SW01001) and the other project is a lagoon expansion at the T.E. Maxson Wastewater Treatment Facility (SW02011). The second loan is for \$100 million and is associated with the sewer rehabilitation of the City of Memphis' collection system (SW05001). The term of each loan is 20 years.

Project Name: Rehab Existing Sewers

Project Number: SW02001

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 for A&E, Land Acquisition, and Construction for FY16 will be funded by Capital Pay Go Sewer.

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

Project Name: Sewer Assessment and Rehab

Project Number: SW05001

Service area wide sanitary sewer condition assessment and rehabilitation program in response to State/Federal mandates. Funding will be from the Clean Water State Revolving Fund (CWSRF) loan and Capital Pay Go-Sewer (CPG). Any reprogrammed dollars for FY16 will be funded by CWSRF or CPG.

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

Project Name: South Plant Expansion

Project Number: SW02033

This project provides funds for the construction of additional primary clarifiers, blowers, ABF Towers, final clarifiers, screens, and additional ancillary structures/facilities, as needed in order to meet Federal and State requirements.

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

Project Name: Stiles Plant Modification

Project Number: SW04009

This project is a cover line and provides funds for the construction of additional treatment facilities, modification of existing treatment facilities, and ancillary structures as need in order to meet Federal and State requirements. Any reprogrammed dollars for A&E or Construction for FY16 will be funded by Capital Pay Go Sewer.

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

CAPITAL IMPROVEMENT PROGRAM

Project Name: Covered Anaerobic Lagoon

Project Number: SW02011

This project will cover the remaining anaerobic sludge lagoon at Maxson Plant, expanding/renovating the existing dewatering/sludge handling/processing facilities and upgrading the maintenance facilities. These upgrades are in response to Federal and State mandates. Any reprogrammed dollars for A&E, Land Acquisition, or Construction for FY16 will be funded by Capital Pay Go Sewer.

G.O. Funding: None

Debt Service Impact: None

Operating Budget Impact: None



CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2016	Total FY 2016
CITY ENGINEERING				
EN01003	URBAN ART	375,000	350,000	725,000
EN01004	TRAFFIC SIGNALS	-	700,000	700,000
EN01007	TRAFFIC CALMING DEVICES	282,000	300,000	582,000
EN01026	MEDICAL CTR STREETScape	3,940,000	-	3,940,000
EN01035	STP BIKE ROUTES	438,659	-	438,659
EN01036	STP PEDESTRAIN ROUTES	221,182	-	221,182
EN01037	CMAQ BIKE ROUES	1,750,000	-	1,750,000
EN01049	STP ISOL TRG SIGN IMPR - 1	3,900,620	-	3,900,620
EN01050	STP ISOL TRG SIGN IMPR - 2	3,431,981	-	3,431,981
EN01051	STP ISOL TRG SIGN IMPR - 3	3,118,820	-	3,118,820
EN01055	TRANSPORATION ALTERNATIVES	136,000	-	136,000
EN01056	SIGN SHOP RELOCATION	500,000	-	500,000
EN01067	HSIP COVER LINE	-	200,000	200,000
	Total Engineering	18,094,262	1,550,000	19,644,262
CONVENTION CENTER				
GA01020	CONVENTION CENTER MAJOR MODIFICATIONS	-	1,500,000	1,500,000
	Total Convention Center	-	1,500,000	1,500,000
EXECUTIVE				
GA01021	GRANT COVER LINE	250,000	-	250,000
	Total Executive	250,000	-	250,000
FIRE				
FS02001	FIRE STATION REPAIRS	1,927,419	-	1,927,419
FS02011	REPLACE FIRE STATION #43	214,000	-	214,000
FS02027	EMA SIRENS	135,935	78,000	213,935
FS04001	PERSONAL PROTECTIVE EQUIP.	-	985,325	985,325
	Total Fire	2,277,354	1,063,325	3,340,679
GENERAL SERVICES				
GS01007	CITY WIDE MAJOR MAINTENANCE	-	2,880,000	2,880,000
GS01026	WALTER SIMMONS/ OV PARK (Relocate due to Eggleston)	-	6,000,000	6,000,000
GS0215A-G	CITY WIDE FLEET ACQUISITIONS	-	9,674,980	9,674,980
	Total General Services	-	18,554,980	18,554,980
HOUSING AND COMMUNITY DEVELOPMENT				
CD01034	CLEABORN HOPE VI	-	7,788,106	7,788,106
CD01094	SOUTH MEMPHIS ALLIANCE	-	650,000	650,000
CD02011	MASON VILLAGE	-	2,000,000	2,000,000
	Total HCD	-	10,438,106	10,438,106
MATA				
GA03001	MATA-SERVICE VEHICLES	-	300,000	300,000
GA03007	MATA-BUS REPLACEMENT	-	2,000,000	2,000,000
GA03011	MATA-PARATRANSIT BUS	-	300,000	300,000
GA03022	MATA-ADV PUBLIC TRANSPORTATION SYSTEM	-	1,000,000	1,000,000



CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed		
		Amount	FY 2016	Total FY 2016
GA03024	RAIL FACILITY IMPROVEMENTS	-	2,000,000	2,000,000
GA03025	BUS FACILITY IMPROVEMENTS	-	2,000,000	2,000,000
GA03026	RAIL VEHICLES	-	11,250,000	11,250,000
	Total MATA	-	18,850,000	18,850,000

PARKS & NEIGHBORHOODS

PK07114	PARKS COVER LINE	-	3,135,000	3,135,000
PK07115	DENVER PARK	704,000	-	704,000
PK08017	PINK PALACE REHABILITATION	2,000,000	900,000	2,900,000
PK08033	RADIO TOWER MAINTENANCE	-	160,000	160,000
PK08034	TEEN LEARNING LAB	-	175,000	175,000
PK08035	WYPL-TV AND RADIO EQUIPMENT	-	190,000	190,000
PK09002	ZOO MAJOR MAINTENANCE	-	250,000	250,000
	Total Parks & Neighborhoods	2,704,000	4,810,000	7,514,000

POLICE

PD02004	POLICE FACILITIES RENOVATIONS (Academy , Evidence Room)	187,827	-	187,827
PD04022	IN-CAR VIDEO / GPS	380,000	4,500,000	4,880,000
PD04023	COMMUNICATION'S POWER SUPPLY	-	450,000	450,000
PD04024	MOBILE COMMAND	-	212,192	212,192
	Total Police	567,827	5,162,192	5,730,019

PUBLIC WORKS

PW01023	SECOND /I-40 / CEDAR	3,952,000	-	3,952,000
PW01025	WINCHESTER / PERKINS	1,265,000	-	1,265,000
PW01056	HOLMES - MILLBRANCH TO EAST	2,005,000	-	2,005,000
PW01058	WALNUT GROVE / BEND/ ROCKY POINT	5,355,000	-	5,355,000
PW01059	FOREST HILL/ IRENE /WALNUT GROVE	200,000	-	200,000
PW01064	ELVIS PRESLEY/SHELBY/WINCHESTER	35,939,087	-	35,939,087
PW01179	HOLMES ROAD EAST MALONE -LAMAR	7,094,000	-	7,094,000
PW01181	POPLAR/SWEETBRIAR INTERCHANGE	2,200,000	-	2,200,000
PW01199	STP REPAVING	11,148,000	-	11,148,000
PW01245	STP BIKE / PED GROUP	674,120	-	674,120
PW01246	IP INFRASTRUCTURE	450,000	-	450,000
PW01251	CORNING PED IMPROVEMENTS	131,300	-	131,300
PW01252	BROOKS ROAD BRIDGE REPAIR	1,447,000	-	1,447,000
PW01253	SAM COOPER BRIDGE REPAIR	332,000	-	332,000
PW01254	STP GROUP 5 RESURFACING	7,830,000	-	7,830,000
PW01255	CHELSEA AVENUE GREENLINE	280,882	-	280,882
PW01256	OVERTON PARK - COOPER ST TRAIL	31,200	-	31,200
PW01257	SHELBY FARMS GREENLINE TRAIL	375,000	-	375,000
PW01258	ROW UTILITY USAGE STUDY	700,000	-	700,000
PW01260	SANDBROOK REALIGNMENT	500,000	-	500,000
PW01261	PAUL LOWERY ROAD EXTENSION	2,300,000	-	2,300,000
PW01262	PATTERSON REALIGNMENT	240,000	2,110,000	2,350,000
PW01269	VOLLINTINE EVERGREEN COMMUNITY ASSOC PAVING	-	210,000	210,000
PW01270	TENNESSEE BREWERY	-	2,500,000	2,500,000
PW01272	ASPHALT / PAVING	-	14,790,000	14,790,000
PW02034	STP BRIDGE REPAIR @ VARIOUS LOCATIONS	100,000	-	100,000
PW04007	ADA CURB RAMP	336,279	2,500,000	2,836,279
PW04024	SIDEWALK REPLACE VARIOUS	199,500	450,000	649,500



CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogrammed Amount	FY 2016	Total FY 2016
PW04066	SAFE ROUTE TO SCHOOL - ROZELLE	40,000	-	40,000
PW04094	WALKER AVE STREETSCAPE	699,436	-	699,436
PW04097	BLIGHT CROSSTOWN	1,000,000	-	1,000,000
PW04102	RIVERDALE RELOCATION	-	600,000	600,000
PW04103	WALKER AVE STREETSCAPE PHASE 2	-	95,000	95,000
PW04108	BINGHAMPTON GATEWAY COMMERCIAL CENTER	-	300,000	300,000
Total Public Works		86,824,804	23,555,000	110,379,804

RIVERFRONT DEVELOPMENT CORPORATION

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

STORM WATER

ST01089	BARTLETT RD / FLETCHER ST	6,138,960	-	6,138,960
ST03006	DRAINAGE -ST	39,804,088	-	39,804,088
ST03008	SUBDIVISION DRAINAGE -ST	1,000,000	-	1,000,000
ST03059	FLOOD CONTROL -ST	8,311,516	300,000	8,611,516
ST03083	BRIDGE REPAIR STORM WATER	4,680,616	-	4,680,616
ST03084	WATKINS STORM WATER	852,295	-	852,295
ST03098	MAJOR DRAINAGE REHAB / REPLACE	28,002,839	-	28,002,839
ST03111	AIRWAYS OVER NONCONNAH	8,836,168	-	8,836,168
ST04010	CURB AND GUTTER - ST	5,813,348	-	5,813,348
ST04038	STORMWATER POLLUTION - ST	12,250,000	-	12,250,000
ST04041	ENVIRONMENTAL PERMITTING - ST	1,991,987	-	1,991,987
Total Storm Water		117,681,817	300,000	117,981,817

SEWER

SW01001	MISC SUBDIVISION OUTFALLS	20,036,001	-	20,036,001
SW02001	REHAB EXISTING SEWERS	18,151,545	20,000,000	38,151,545
SW02006	SLUDGE DISP/EARTH COMPLEX	7,050,266	-	7,050,266
SW02011	COVERED ANAEROBIC LAGOON	18,187,816	8,500,000	26,687,816
SW02033	SOUTH PLANT EXPANSION	54,219,962	50,000,000	104,219,962
SW03001	SERVICE TO UNSEWERED AREAS	6,034,886	-	6,034,886
SW04004	WOLF RIVER INTERCEPTOR	25,278,344	-	25,278,344
SW04007	ENVIRONMENTAL MAINT RELOCATION	8,000,000	2,100,000	10,100,000
SW04009	STILES PLANT MODIFICATION	17,835,550	2,500,000	20,335,550
SW05001	SEWER ASSESSMENT AND REHAB	34,959,567	20,000,000	54,959,567
Total Sewer		209,753,937	103,100,000	312,853,937

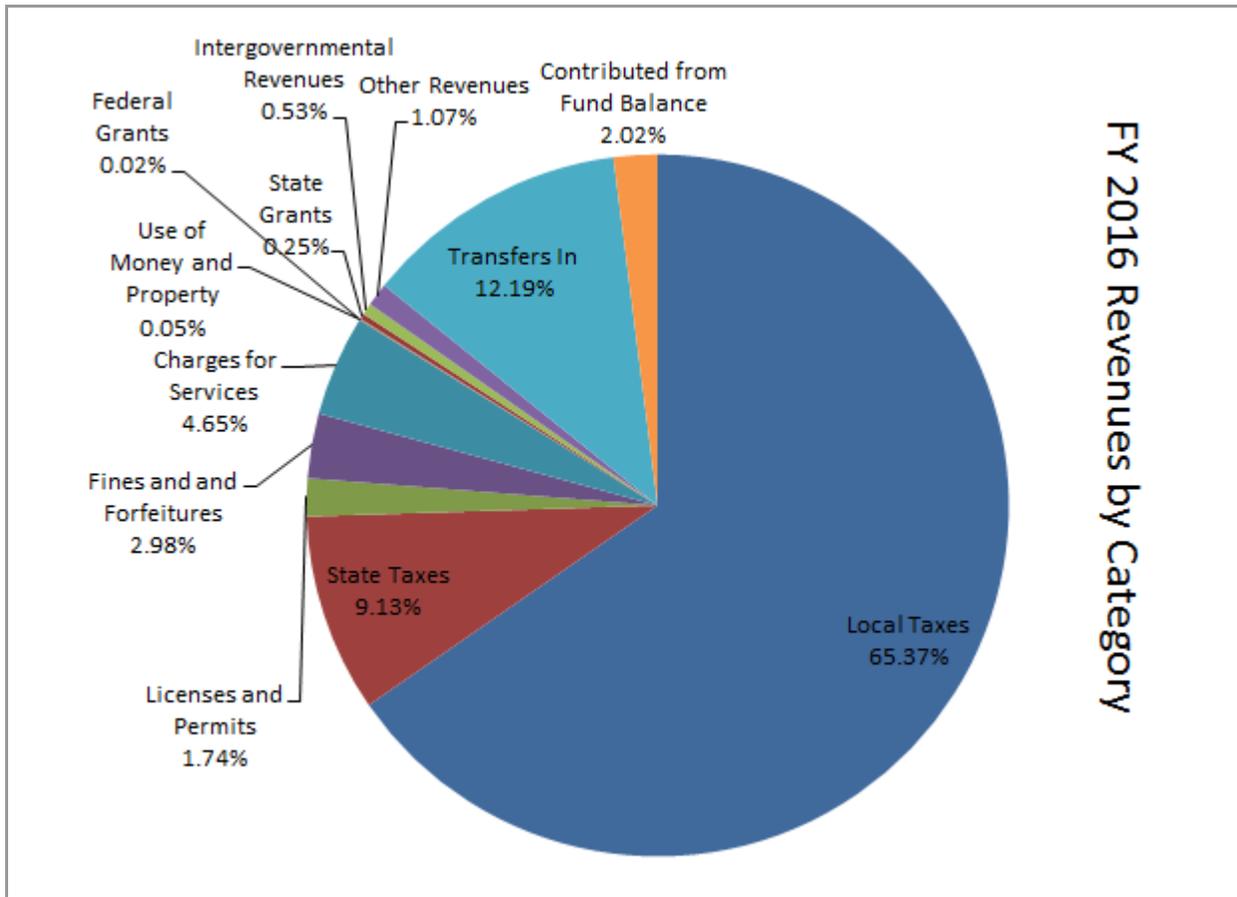
GRAND TOTAL FY 2016	447,776,219	188,883,603	\$ 636,659,822
----------------------------	--------------------	--------------------	-----------------------





The financial data presented in this section represents the revenues for the City of Memphis General Fund.





Type of Revenues	FY14 Actual	FY15 Budget	FY15 Forecast	FY16 Adopted
Revenue:				
Local Taxes	433,906,090	414,591,854	429,491,504	430,155,748
State Taxes	60,302,962	57,240,000	69,255,749	60,075,000
Licenses and Permits	12,039,252	11,444,033	12,284,919	11,473,033
Fines and Forfeitures	17,521,656	19,352,400	16,300,446	19,603,368
Charges for Services	30,876,597	30,803,764	30,645,968	30,601,863
Use of Money and Property	365,849	335,000	349,000	335,000
Federal Grants	1,665,461	117,197	0	117,197
State Grants	1,762,977	1,698,231	1,603,709	1,630,362
Intergovernmental Revenues	3,928,001	3,406,930	3,406,928	3,516,708
Other Revenues	8,916,590	6,090,143	7,817,788	7,048,373
Transfers In	80,955,455	72,839,000	80,578,370	80,214,789
Contributed from Fund Balance	0	0	0	13,283,727
Total Revenues	652,240,891	617,918,552	651,734,381	658,055,168



■ operating budget

Type of Revenues	FY14 Actual	FY15 Budget	FY15 Forecast	FY16 Adopted
Revenue:				
Ad Valorem Tax - Current	252,181,277	236,835,750	241,000,000	244,000,000
Ad Valorem Tax - Current Sale of Receivables	13,908,200	13,000,000	8,943,554	8,500,000
Ad Valorem Tax Prior	1,093,224	2,400,000	6,900,000	6,000,000
Ad Valorem Tax - Prior One Time Assessment	32,687	0	114,835	0
Special Assessment Tax	508,231	558,000	549,668	558,000
Property Taxes Interest & Penalty	4,213,062	4,200,000	4,200,000	4,200,000
Bankruptcy Interest & Penalty	168,046	170,000	167,000	170,000
Interest & Penalty - Sale of Tax Rec PILOT's	1,910,430	1,400,000	1,567,632	1,600,000
State Appointment TVA	4,875,976	5,000,000	3,500,000	5,000,000
Local Sales Tax	7,353,958	7,400,000	7,694,573	7,600,000
Beer Sales Tax	101,330,808	100,000,000	104,000,000	104,000,000
Alcoholic Beverage Inspection Fee	17,496,644	17,500,000	17,500,000	17,500,000
Mixed Drink Tax	4,752,948	4,500,000	5,000,000	5,000,000
Gross Rec Business Tax	3,077,469	1,500,000	6,647,466	6,400,000
Bank Excise Tax	10,439,757	10,500,000	11,500,000	10,000,000
Franchise Tax - Telephone	694,940	200,000	619,817	400,000
Cable TV Franchise Fees	1,478,979	1,400,000	1,820,000	1,600,000
Fiber Optic Franchise Fees	4,270,277	4,450,000	4,300,000	4,450,000
Misc Franchise Tax	661,318	444,842	544,842	544,842
Interest, Penalties & Commission	876,968	750,000	750,000	750,000
Business Tax Fees	225,050	200,000	212,354	200,000
Warrants and Levies	1,139,241	1,100,000	1,158,672	900,000
Misc Tax Recoveries	0	300	129	300
MLGW/Williams Pipeline	910,666	782,000	500,000	500,000
Local Taxes	433,906,090	414,591,854	429,491,505	430,155,748
State Professional Privilege Tax - Ath- letes	1,397,796	1,815,000	1,215,000	1,000,000
State Sales Tax	46,217,618	45,500,000	48,583,605	47,000,000
Telecommunication Sales Tax	65,341	60,000	60,000	60,000
State Income Tax	10,675,049	7,900,000	14,477,921	10,000,000
State Shared Beer Tax	306,096	315,000	315,000	315,000
Alcoholic Beverage Tax	317,236	300,000	300,000	300,000
State Gas - Motor Fuel Tax	0	0	2,033,415	0
Three-Cent Tax	0	0	608,928	0
One-Cent Tax	0	0	335,266	0
Spec Petroleum Product Tax	1,323,826	1,350,000	1,326,614	1,400,000
State Taxes	60,302,962	57,240,000	69,255,749	60,075,000

■ operating budget

Type of Revenues	FY14 Actual	FY15 Budget	FY15 Forecast	FY16 Adopted
Auto Registration Fee	11,040,434	10,500,000	11,362,944	10,500,000
Dog License	315,056	274,965	274,965	274,965
County Dog License Fee	111,664	83,568	20,308	83,568
Liquor By Ounce License	153,908	180,000	180,000	180,000
Taxi Drivers License	20,755	20,500	20,500	20,500
Gaming Pub Amus Perm Fee	9,400	13,500	15,000	15,000
Wrecker Permit Fee	12,700	11,000	11,000	11,000
Misc Permits	142,553	72,500	99,700	100,000
Beer Application	65,475	60,000	185,001	60,000
Beer Permit Privilege Tax	139,146	140,000	27,501	140,000
Sidewalk Permit Fees	28,163	88,000	88,000	88,000
Licenses and Permits	12,039,252	11,444,033	12,284,919	11,473,033
Court Fees	6,812,911	6,400,000	5,798,253	6,400,000
Court Costs	6,868,768	6,800,000	6,299,038	6,800,000
Fines & Forfeitures	2,897,385	5,150,000	3,224,630	5,105,000
Seizures	47,226	50,000	98,024	50,000
Beer Board Fines	106,326	75,000	150,000	150,000
Arrest Fees	281,135	215,000	215,000	215,000
DUI BAC Fees	4,439	2,400	1,901	2,400
Sex Offender Registry Fees	67,851	60,000	38,800	262,368
Library Fines & Fees	435,615	500,000	450,000	500,000
Delinquent Collection Fees	0	100,000	0	100,000
Vacant Property Registration Fee	0	0	24,800	18,600
Fines and Forfeitures	17,521,656	19,352,400	16,300,446	19,603,368
Subdivision Plan Inspection Fee	260,588	90,000	90,000	90,000
Weights/Measures Fees	190,371	0	0	0
Admissions - Museum Workshops	13,899	17,800	2,135	0
Admissions - General	257,541	279,600	174,274	0
Museum Planetarium Fee	51,261	75,000	0	0
Parking	438,177	543,000	943,000	543,000
Senior Citizen's Meals	81,661	90,000	82,000	82,000
Concessions	1,092,803	1,065,283	1,489,789	1,025,372
Golf Car Fees	1,006,123	1,102,901	1,072,446	1,072,659
Pro Shop Sales	67,879	101,067	127,399	178,361
Green Fees	1,417,896	1,678,035	1,542,162	1,670,314
Softball	91,160	100,000	91,200	91,000
Basketball	17,475	35,000	17,500	17,500
Football	1,040	2,500	1,050	1,000
Ball field Permit	18,776	18,000	18,000	18,000
Class Fees	56,446	68,500	55,010	55,750
Day Camp Fees	108,653	212,700	212,500	320,220
Food Service Revenue	0	0	(150)	0

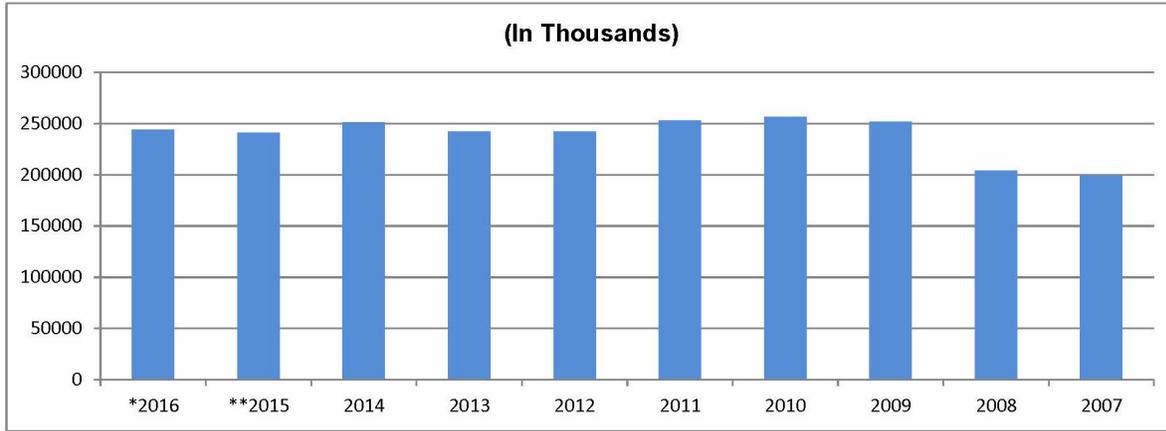
operating budget

Type of Revenues	FY14 Actual	FY15 Budget	FY15 Forecast	FY16 Adopted
After School Camp	4,218	3,000	3,000	3,000
Parking Meters	531,032	500,000	800,000	800,000
Ambulance Service	20,271,704	20,000,000	20,000,000	20,000,000
Rental Fees	866,287	722,500	1,202,847	614,000
MLG&W Rent	2,616	2,400	2,403	2,400
Rent Of Land	50,385	43,130	43,130	174,130
Parking Lots	315,000	315,000	315,000	315,000
Easements & Encroachments	91,078	75,000	75,000	75,000
Tax Sales Attorney Fees	687,480	500,000	500,000	500,000
Street Cut Inspection Fee	372,298	250,000	250,000	250,000
Traffic Signals	207,131	200,000	200,000	200,000
Signs-Loading Zones	36,736	15,000	15,000	15,000
Arc Lights	3,734	4,000	4,000	4,000
Wrecker & Storage Charges	498,595	670,000	242,973	500,000
911 Emergency Services	260	0	0	0
Shelter Fees	189,003	181,239	181,239	181,239
Animal Vaccination	32,503	18,234	18,234	22,943
Admissions - School Groups	0	14,000	0	0
Admissions - Groups	0	2,900	0	0
Police Special Events	662,416	700,000	404,460	700,000
Outside Revenue	0	78,500	76,000	78,500
P & S Printing	14,276	0	9,181	0
Tow Fees	868,095	1,028,000	385,186	1,000,000
Officers in the Schools	0	1,475	0	1,475
Charges for Services	30,876,597	30,803,764	20,645,968	30,601,863
Interest on Investments	123,457	115,000	175,000	115,000
Net Income/Investors	117,799	100,000	59,000	100,000
State Litigation Tax Commission	124,593	120,000	115,000	120,000
Use of Money and Property	365,849	335,000	349,000	335,000
Federal Grants - Others	1,665,461	117,197	0	117,197
Federal Grants	1,665,461	117,197	0	117,197
St TN Highway Maint Grant	773,330	898,231	803,709	830,362
St TN Interstate	794,302	800,000	800,000	800,000
TEMA Reimbursement	195,345	0	0	0
State Grants	1,762,977	1,698,231	1,603,709	1,630,362
International Airport	3,630,060	3,406,930	3,406,928	3,495,108
MHA	297,941	0	0	21,600
Intergovernmental Revenues	3,928,001	3,406,930	3,406,928	3,516,708
Miscellaneous Auctions	1,522,610	2,000,000	1,600,000	1,600,000

operating budget

Type of Revenues	FY14 Actual	FY15 Budget	FY15 Forecast	FY16 Adopted
Sale Of Capital Assets	430,038	0	575,785	0
Local Shared Revenue	770,668	838,709	802,280	2,066,200
City Property Damage Reim	272,440	100,000	100,000	0
Anti-Neglect Enforcement Program	196,518	200,000	180,000	200,000
Property Insurance Recoveries	221,524	0	0	229,939
Rezoning Ordinance Publication Fees	33,795	10,000	2,875	10,000
Sale Of Reports	368,761	273,423	210,463	273,423
City of Bartlett	985,830	1,034,000	1,034,765	1,034,000
Miscellaneous Income	403,700	172,331	1,225,179	174,331
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Local Other Revenue	280	0	24,820	0
Court Reimbursement	86	0	1	0
Fire - Misc Collections	63,098	20,000	51,246	20,000
Cash Overage/Shortage	22,741	30	6,692	30
Donated Revenue	4,983	0	1,164	0
Coca - Cola Sponsorship	70,000	65,000	70,000	65,000
Insurance Refund	552,387	0	0	0
Grant Revenue - Library	43,359	16,000	16,000	16,000
FNMA Service Fees	1,260	0	472	0
Donations for Rape Kits	0	0	600	0
Miscellaneous Revenue	61,111	85,650	56,912	84,450
Misc. Library Revenue	24,676	0	(16,466)	0
Recovery Of Prior Year Expense	1,791,725	200,000	800,000	200,000
Other Revenues	8,916,590	6,090,143	7,817,785	7,048,373
Oper Tfr In - Capital Projects Fund	95,639	0	0	0
In Lieu Of Taxes-MLGW	55,922,729	52,139,000	58,614,789	58,514,789
In Lieu Of Taxes-Sewer	5,245,043	4,600,000	4,600,000	4,600,000
Oper Tfr In - State Street Aid	14,968,061	14,800,000	15,000,000	14,800,000
Oper Tfr In - Misc Grants Fund	10,983	0	63,582	0
Oper Tfr In - New Arena Fund	1,621,000	0	1,000,000	1,000,000
Oper Tfr In - Sewer Operating/CIP	1,300,000	1,300,000	1,300,000	1,300,000
Oper Tfr In - Midtown Corridor	1,792,000	0	0	0
Transfers In	80,955,455	72,839,000	80,578,370	80,214,789
Contributed From Fund Balance	0	0	0	13,283,727
Contributed from Fund Balance	0	0	0	13,283,727
Total Revenues	652,240,891	617,918,552	651,734,376	658,055,168

Current Property Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2016	244,000	2.52%	2011	253,100	-1.36%
2015	241,000	-4.12%	2010	256,602	1.81%
2014	251,343	3.86%	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%

* FY 2016 Adopted

** FY 2015 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

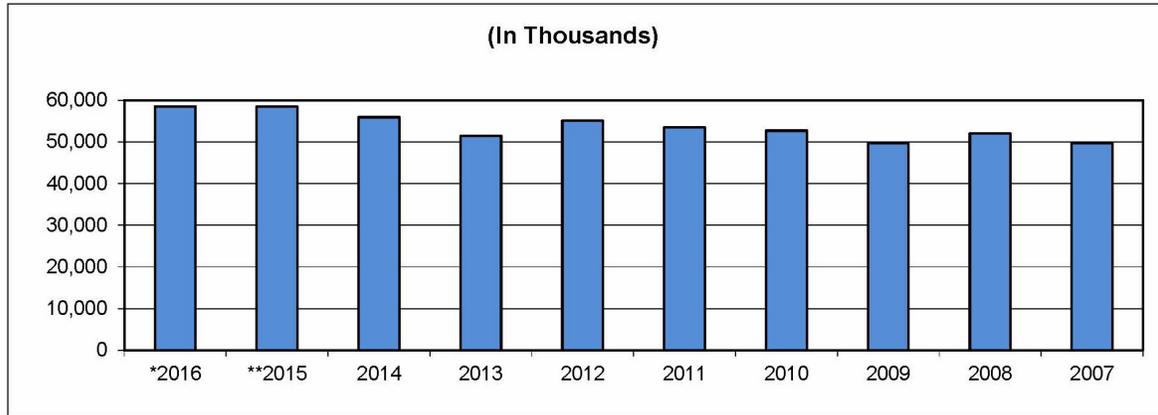
Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority (TRA).

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 2014 City Schools and the Debt Service Fund share proceeds of this tax. Beginning in fiscal year 2014 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
2016	58,515	0.00%	2011	53,469	1.46%
2015	58,515	4.63%	2010	52,698	5.95%
2014	55,923	8.72%	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%

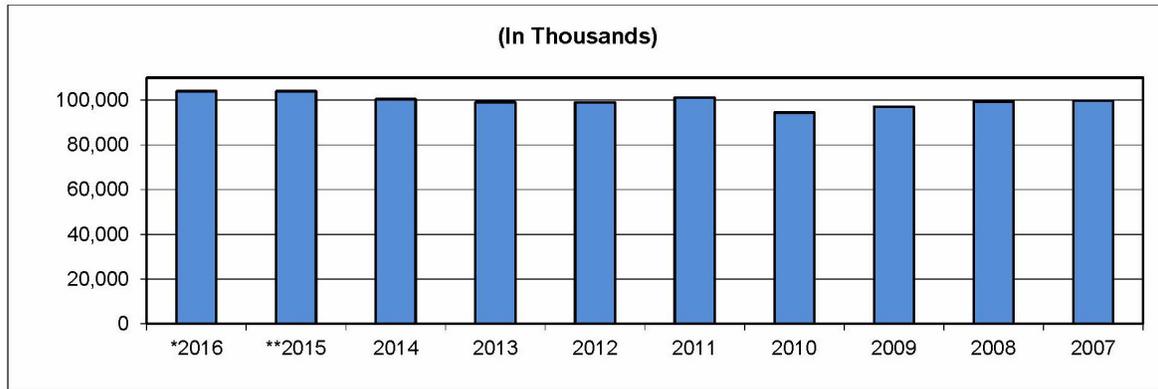
* FY 2016 Adopted

** FY 2015 Forecast

The Memphis Light Gas and Water Division makes in-lieu-of-property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This payment is shared with Shelby County according to State law. This revenue is limited to the calculation defined in the state law. T.C.A. 7-52-307 and T.C.A. 7-39-404.

Major Influences: Municipal Electric/Gas System Tax Equivalent Laws

Local Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2016	104,000	0.00%	2011	101,100	7.03%
2015	104,000	3.53%	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%

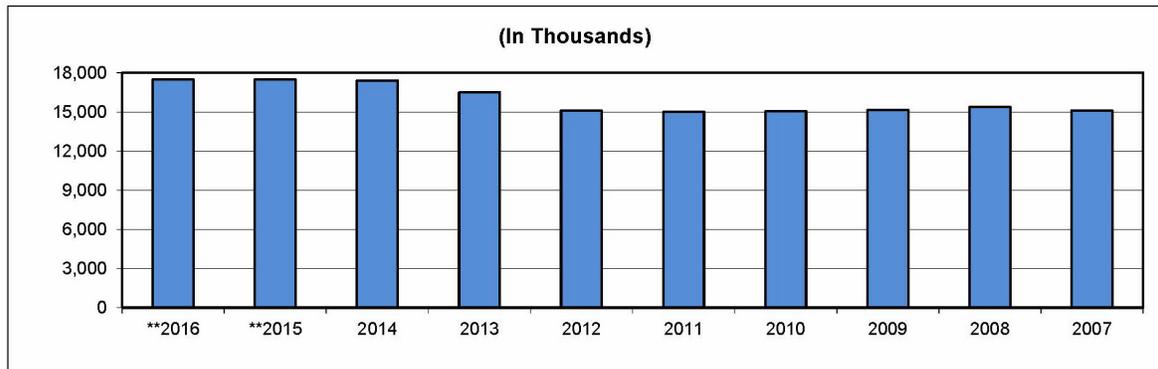
* FY 2016 Adopted

** FY 2015 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
2016	17,500	0.00%	2011	15,000	-0.38%
2015	17,500	-2.39%	2010	15,057	-0.66%
2014	17,496	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%

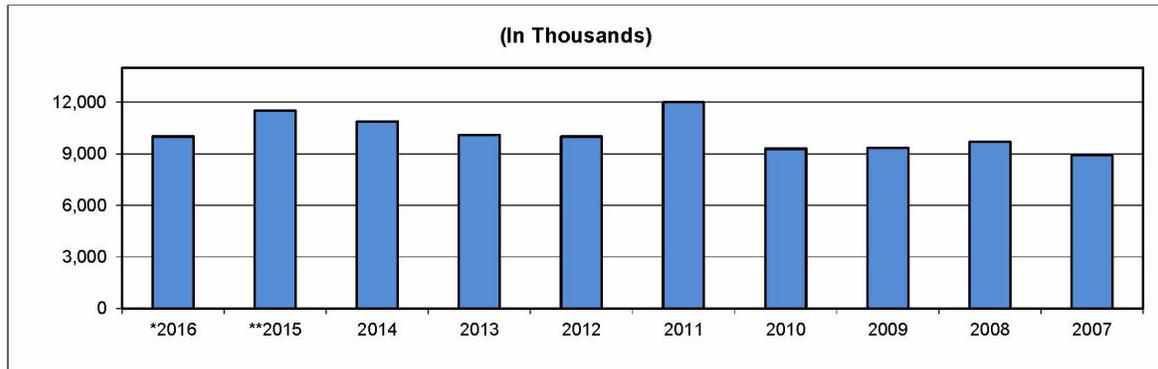
* FY 2016 Adopted

** FY 2015 Forecast

Beginning in 2014, this beer tax is imposed at \$35.60 per barrel of retail purchases from licensed wholesalers. Prior to fiscal year 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. 57-6-103 (FY2014) and T.C.A. 57-5-103 (prior to FY2014)

Major Influences: Wholesaler quantities and Consumption rates

Gross Receipts Business Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2016	10,000	-13.79%	2011	12,000	29.14%
2015	11,500	5.79%	2010	9,292	-0.58%
2014	10,871	7.63%	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%

* FY 2016 Adopted

** FY 2015 Forecast

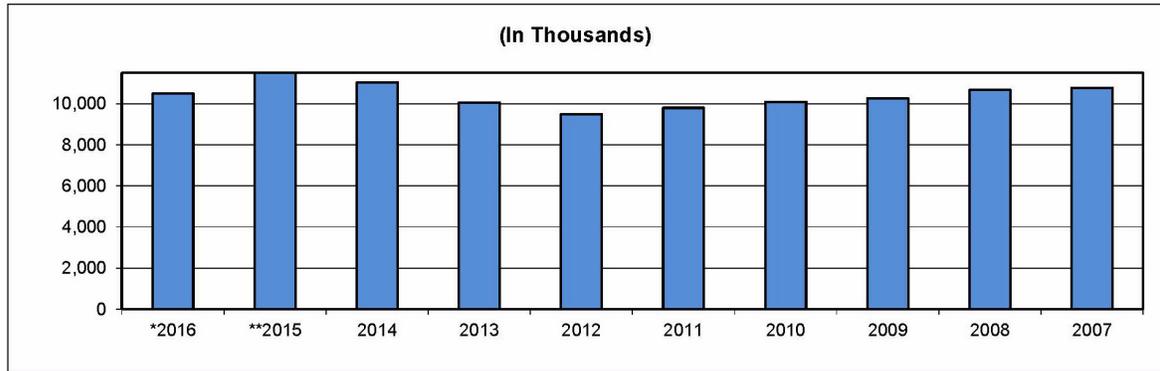
This is a privilege tax on the exercise of most business sales, consisting of two parts:

\$15 minimum annual license fee

Tax on gross receipts (wholesale and retail) of the covered business activities, for businesses with annual sales of \$10,000 or more

Business activities are divided into five classifications, with each classification having different tax rates. (Beginning January 1, 2014, businesses' tax periods coincide with their fiscal years. Prior to this date, each business classification had its own taxable period.) Furthermore, each county and/or incorporated municipality in which a qualifying 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 and the 2013 Uniformity and Small Business Relief Act.

Auto/Vehicle Registration



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2016	10,500	7.27%	2011	9,800	-2.90%
2015	11,400	4.17%	2010	10,093	-1.73%
2014	11,040	9.77%	2009	10,271	-3.80%
2013	10,057	5.86%	2008	10,677	-0.92%
2012	9,500	-3.06%	2007	10,776	0.05%

* FY 2016 Adopted

** FY 2015 Forecast

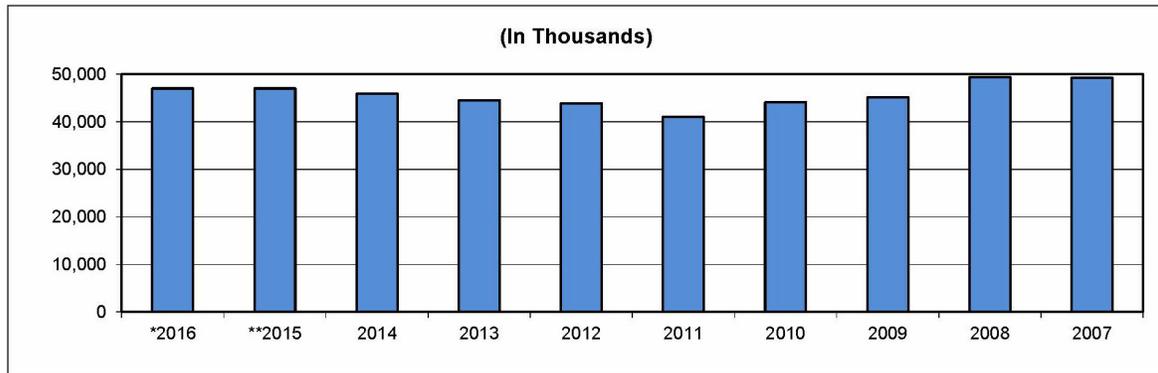
All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City’s registration agent and pay an annual registration fee as follows:

Motorcycle (Private)	\$10.00
Motorcycle (Commercial)	\$21.00
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
2016	47,000	-3.26%	2011	41,000	-6.99%
2015	48,584	5.12%	2010	44,082	-2.32%
2014	46,218	3.86%	2009	45,131	-8.61%
2013	44,500	1.44%	2008	49,381	0.28%
2012	43,867	6.99%	2007	49,244	7.49%

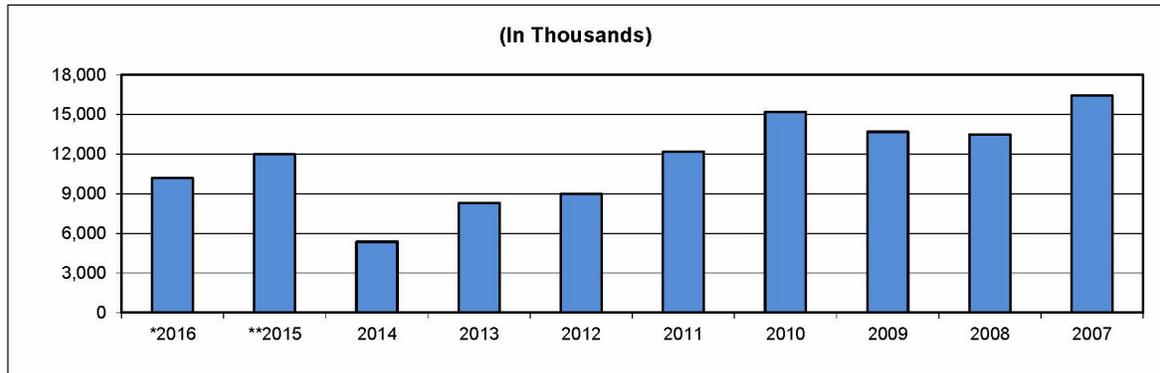
* FY 2016 Adopted

** FY 2015 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
2016	10,200	15.00%	2011	12,200	-19.79%
2015	12,000	123.88%	2010	15,211	11.14%
2014	5,360	-35.42%	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%

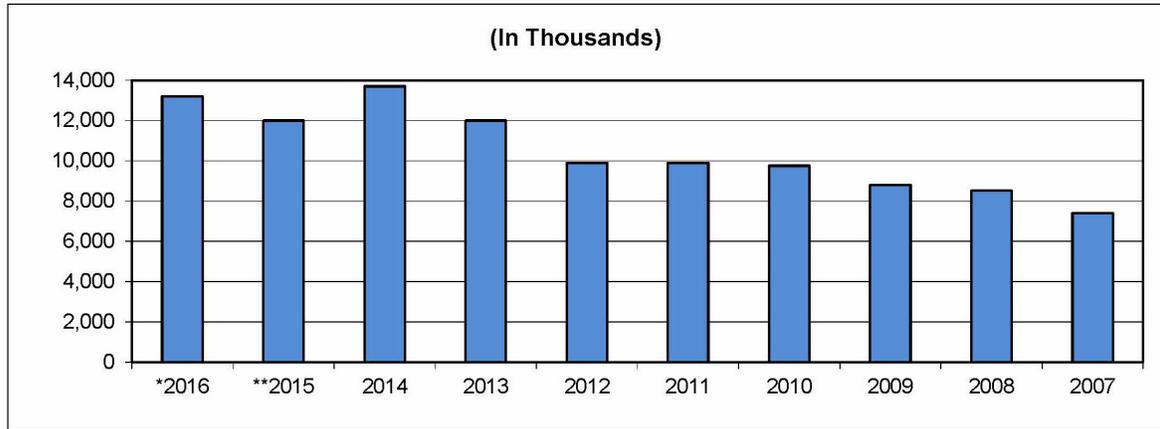
* FY 2016 Adopted

** FY 2015 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
2016	13,200	10.00%	2011	9,900	1.49%
2015	12,000	-12.41%	2010	9,755	10.70%
2014	13,700	14.17%	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%

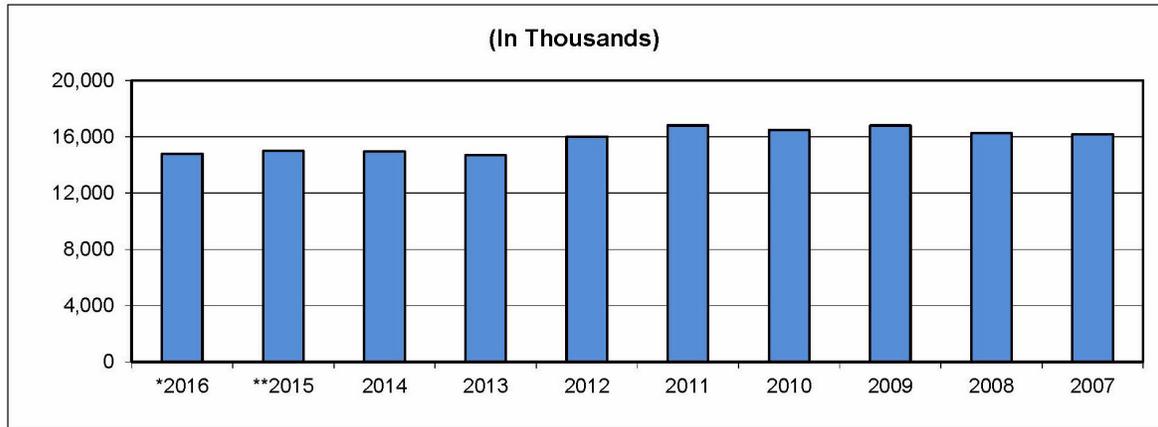
* FY 2016 Adopted

** FY 2015 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. Fees require Ordinance change and Council approval, Section 11-24-25 Memphis Code.

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

Municipal State Aid



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2016	14,800	2.63%	2011	16,811	1.88%
2015	15,000	0.25%	2010	16,500	-1.85%
2014	14,962	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%

* FY 2016 Adopted

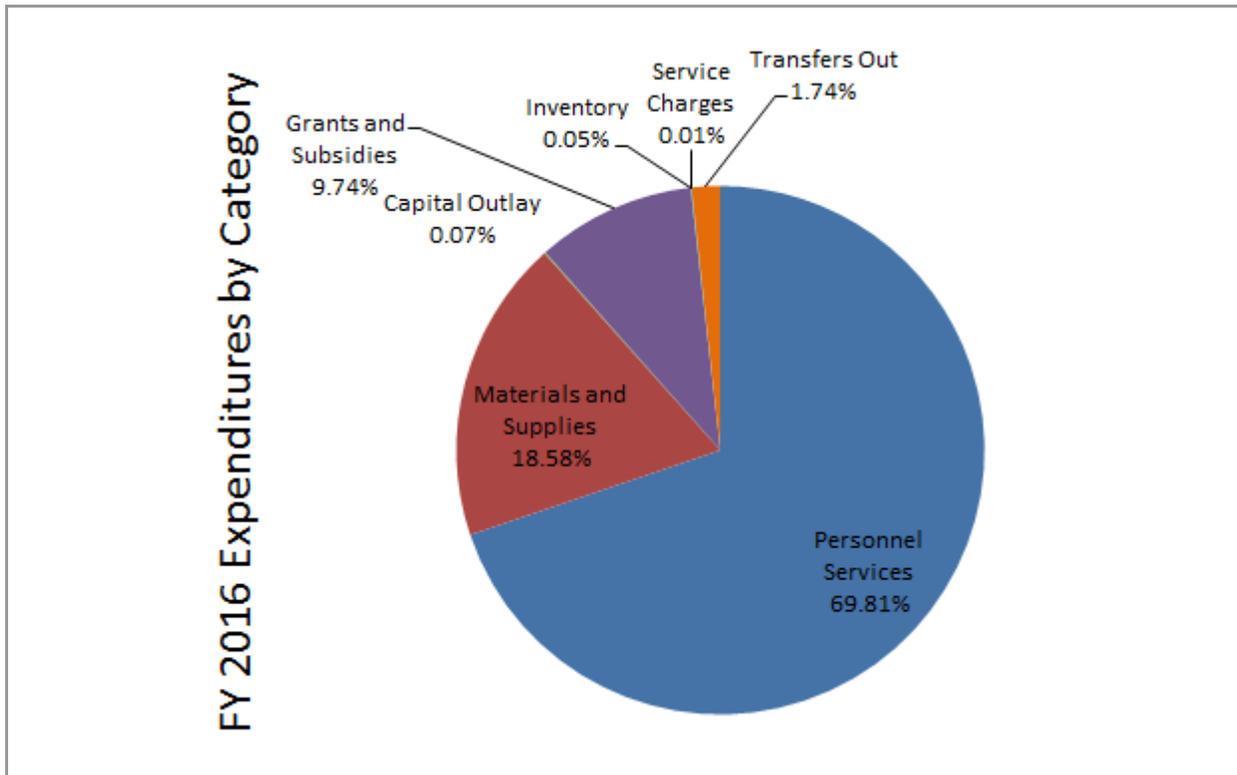
** FY 2015 Forecast

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

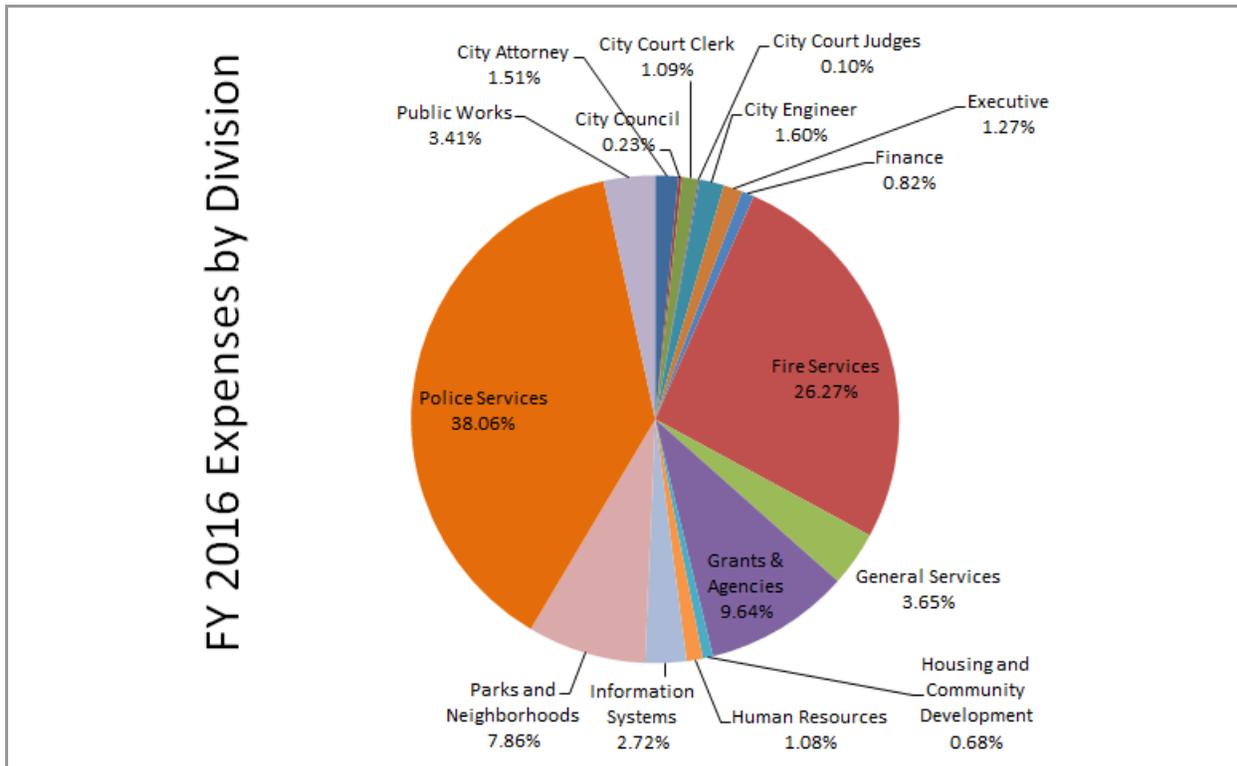
Major Influences: Population and Gasoline Sales

The financial data presented in this section represents the expenditures of the City of Memphis General Fund.





Category	FY 2014 Actual	FY 2015 Adopted	FY 2016 Forecast	FY 2016 Adopted
Expenditures By Category				
Personnel Services	418,361,426	450,548,436	445,326,027	459,419,176
Material & Supplies	102,163,024	109,313,661	103,892,676	122,240,465
Capital Outlay	155,614	450,250	248,104	451,500
Grants & Subsidies	72,922,007	49,271,685	64,849,292	64,091,975
Inventory	224,459	342,839	321,297	342,839
Investment Fees	0	0	0	0
Bond Issue Costs	0	0	1,350	0
Service Charges	128,199	47,828	105,214	65,828
Transfer Out	22,463,506	7,880,217	15,277,753	11,443,386
Depreciation on Own Funds	0	0	0	0
Misc Expenses	873	0	0	0
Total Expenditures	616,419,108	617,854,916	630,021,714	658,055,169



Division	FY 2014 Actual	FY 2015 Adopted	FY 2016 Forecast	FY 2016 Adopted
City Attorney	10,793,244	9,740,529	9,403,494	9,963,823
City Council	1,425,894	1,603,652	1,545,317	1,537,391
City Court Clerk	4,449,124	7,216,758	7,033,365	7,192,076
City Court Judges	618,507	641,525	642,990	641,534
City Engineer	8,152,709	9,229,709	10,090,656	10,546,909
Executive	5,272,002	5,959,996	8,673,022	8,332,284
Finance	4,648,744	5,239,608	5,107,322	5,407,267
Fire Services	154,069,968	165,604,739	164,578,328	172,888,782
General Services	19,540,349	22,038,314	22,079,829	24,028,428
Grants & Agencies	86,166,547	46,570,999	70,869,558	63,404,976
Housing and Community Development	3,705,401	4,480,228	5,211,718	4,486,271
Human Resources	4,637,502	5,530,500	5,675,510	7,079,656
Information Systems	14,510,142	15,997,967	14,461,361	17,903,828
Parks and Neighborhoods	46,474,066	50,425,003	50,543,562	51,723,673
Police Services	231,985,545	249,420,954	236,858,375	250,476,780
Public Works	19,969,364	18,154,435	17,247,307	22,441,491
Total Expenditures	616,419,108	617,854,916	630,021,714	658,055,169



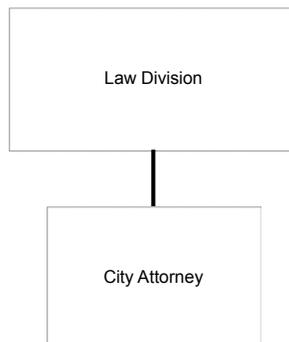
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,306,234	4,801,290	4,801,290	4,865,712
Materials and Supplies	6,487,010	4,939,238	4,602,204	5,098,110
Total Expenditures	10,793,244	9,740,529	9,403,494	9,963,823
Program Revenues	(621,669)	0	(39,189)	(229,939)
Net Expenditures	10,171,576	9,740,529	9,364,305	9,733,884
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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Recovered \$961,889 in claims subrogation claims brought by the city against
- Defended the city in 186 new law suits filed against the City of Memphis
- Filed 146 new law suits against the owners of blighted properties
- Represented the city in 24 OJI appeals matters
- Represented the city in 19 Civil Service Appeals
- Represented the city in 9 Arbitrations
- Reviewed and approved 1148 contracts for the city
- Handled and resolved City Court cases in City Court
- Instituted New parking ticket procedures: All parking tickets now have court dates with instructions to either pay or appear in court. This new process results in Judgments, thus extending collection to up to 10 years on judgments with no issue of a 1 year statute of limitations.
- City Prosecutors Office successfully prosecuted all red light camera violations. Drafted electronic forms to allow vehicle owners to designate an actual driver and transfer liability.
- City Prosecutors Office successfully facilitated electronic ticketing, assisted MPD and presented to City Council a new ordinance to implement electronic ticketing.
- Issued 26 Legal opinions including the opinion on records retention.
- Responded to 945 Public records requests. Received 1328 claims filed against the City of Memphis.
- Closed 1026 claims filed against the city at a total cost of \$857,192 or \$835.47 per claim.
- Claims Office reached its goal of investigating and closing claims within 25 days of their filing.
- Claims Office reduced claims liability settlement costs by 5% over the prior fiscal year.
- Claims Office launched an online claims filing system that allows citizens to file and track claims progress online resulting in greater claims handling efficiency.
- Risk Management Office Provided Risk Management training to City Divisions
- Risk Management Office Selected Lipscomb & Pitts as city Insurance Broker & Consultant
- Risk Management Office Facilitated the transition from Marsh to Lipscomb & Pitts transition
- Risk Management Office Completed all summer policy renewals with extremely limited timetables due to broker transition
- Risk Management Office facilitated the Renewal of Cyber Liability Policy

■ Operating Budget

- Risk Management Office successfully processed several significant claims, including Cossett Library's water damage, WYPL's transmission tower, and multiple Boiler & Machinery claims
- Risk Management Office Reviewed and provided insurance requirements to all City contracts within 10 days.
- Permits Office Issued 6873 permits to public.
- Permits Office Collected \$707,810 + for permits issued by Permits Office including over \$100,000 for vacant properties. Partial implementation of the Point of Sales System in Permits operation.
- Permits Office Decreased the time for processing certain applications
- Permits Office Reduced the amount of time Permits takes to hear beer violations from an average of 45 days to 30 days of the time Permits receives the notice of violation
- Office of Grants Compliance successfully closed 63 active grant awards in the Oracle Grants Financial Module with approximate award budgets totaling \$41 million dollars
- Office of Grants Compliance Continued the Grants Encumbrance Clean Up Initiative– a city-wide review of outstanding grant encumbrances to be closed out in the Oracle Grants Financial Module
- Office of Grants Compliance Maintained a centralized electronic repository with copies of key City grant documents to assist with audits and monitoring reviews from outside agencies
- Office of Grants Compliance Conducted quarterly Administration & Compliance workshops for all grant liaisons representing each division
- Office of Grants Compliance Collaborated with the AmeriCorps VISTAS – a group of volunteers recruited and sponsored by the Executive Division to help the City resolve poverty issues. OGC personnel trained the VISTAs on City processes related to grants management and continues to share grant resources where appropriate
- Office of Grants Compliance received above satisfactory or satisfactory compliance rating for 100% scheduled site visits by granter agencies

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY 2014 ACTUAL	FY 2015 ACTUAL*	FY16 GOAL	PRIORITY
City Attorney	# of blight and code enforcement (other) lawsuits closed annually	207	6	Tracking	Create
	# of interns/externs serving a City internship through the Law Division (exclusive of other City intern programs)	31	27	25	Advance
	# of formal opinions issued annually	12	10	Tracking	Advance
Claims	% of Prosecutor Court claims responses returned to claims division within fifteen days	N/A	76%	85%	Advance
	# of Prosecutor Court claims responses actually returned within 15 days	N/A	67	Tracking	Advance
	Total Prosecutor Court claims requests	N/A	88	Tracking	Advance
	% of claims closed within twenty-seven days	N/A	22%	50%	Advance
	Amount of money paid out in claims cases annually	N/A	\$811,319.16	Tracking	Advance
Risk Management	% of contract insurance requirements complete within 10 business days	N/A	45%	50%	Advance
	# of Risk Management training classes	N/A	3	4	Advance
Permits	# of business permits issued annually by type	N/A	4810	Tracking	Grow
	Revenue collected annually through issuance of permits	N/A	\$896,211.32	Tracking	Grow
Grants Compliance	# of Grant awards reviewed annually	N/A	30	Tracking	Advance
	# of Grant awards submitted for close-out annually (Total # of Grant Awards to be closed/Division)	N/A	79	Tracking	Advance
Ethics Office	% of formal written complaints evaluated, investigated and reported to the Board of Ethics within fourteen (14) days of receipt	N/A	100%	100%	Advance
	% of ethics opinion reviewed, researched, and issued/written within 15 days	N/A	100%	100%	Advance
	% of completed ethics training for all executive level employees annually	N/A	0%	50%	Advance

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Misc Permits	0	0	300	0
Property Insurance Recoveries	(221,524)	0	0	(229,939)
Miscellaneous Income	(145)	0	(39,489)	0
Oper Tfr In - Midtown Corridor	(400,000)	0	0	0
Total Charges for Services	(621,669)	0	(39,189)	(229,939)

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,306,234	4,801,290	4,801,290	4,865,712
Materials and Supplies	6,487,010	4,939,238	4,602,204	5,098,110
Total Expenditures	10,793,244	9,740,529	9,403,494	9,963,823
Program Revenues	(621,669)	0	(39,189)	(229,939)
Net Expenditures	10,171,576	9,740,529	9,364,305	9,733,884
Authorized Complement				57

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 RISK MGMT	1		
ASST ADMINISTRATIVE	1		
ATTORNEY ASST CITY A	3		
ATTORNEY ASST CITY AA	2		
ATTORNEY ASST COMPLIANCE AA	1		
ATTORNEY ASST HCD AA	1		
ATTORNEY CITY	1		
ATTORNEY CITY ASST SR	8		
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		
COORD GRANTS	1		
COORD PERMITS LICENSES	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		
Total City Attorney	<u>57</u>		
<u>TOTAL CITY ATTORNEY</u>	<u>57</u>		





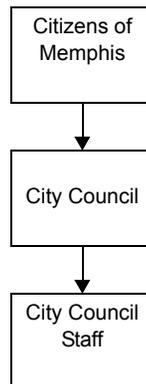
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,351,690	1,511,162	1,439,148	1,341,950
Materials and Supplies	74,204	92,490	106,169	195,441
Total Expenditures	1,425,894	1,603,652	1,545,317	1,537,391
Program Revenues	0	0	(105)	0
Net Expenditures	1,425,894	1,603,652	1,545,212	1,537,391
Authorized Complement				23

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.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Miscellaneous Income	0	0	(105)	0
Total Charges for Services	0	0	(105)	0

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 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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,351,690	1,511,162	1,439,148	1,341,950
Materials and Supplies	74,204	92,490	106,169	195,441
Total Expenditures	1,425,894	1,603,652	1,545,317	1,537,391
Program Revenues	0	0	(105)	0
Net Expenditures	1,425,894	1,603,652	1,545,212	1,537,391
Authorized Complement				23

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	1		
ASST ADMINISTRATIVE	5		
ATTORNEY STAFF	1		
COUNCIL CHAIR	1		
COUNCIL MEMBER	12		
Total City Council	<u>23</u>		
<u>TOTAL CITY COUNCIL</u>	<u>23</u>		



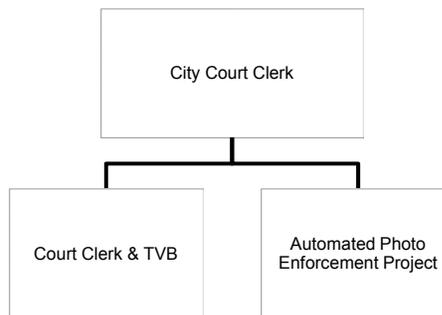
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,051,086	3,382,678	3,068,283	3,408,029
Materials and Supplies	1,359,518	3,684,079	3,954,054	3,634,047
Capital Outlay	0	150,000	0	150,000
Service Charges	38,521	0	11,028	0
Total Expenditures	4,449,124	7,216,757	7,033,365	7,192,076
Program Revenues	(2,770,692)	(5,100,000)	(3,099,871)	(5,100,000)
Net Expenditures	1,678,433	2,116,757	3,933,494	2,092,076
Authorized Complement				57

MISSION

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

STRUCTURE



SERVICES

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

FY 2015 PERFORMANCE HIGHLIGHTS

- Collected 75% of fines owed to the City of Memphis
- Added DMV queries for parking citations
- Increased the Drive While You Pay Community Initiative

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metric	Priority Area
The City Court Clerk measures their performance on a 5-year cycle. Their measure for success is collecting 75% of the money owed the City in that timeframe. For more information, please visit: http://www.memphistn.gov/Government/CityCourtClerk.aspx	Advance

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Court Fees	709	0	1,747	0
Court Costs	10,661	0	962	0
Fines & Forfeitures	(2,774,241)	(5,000,000)	(3,100,000)	(5,000,000)
Delinquent Collection Fees	0	(100,000)	0	(100,000)
Sale Of Reports	(7,541)	0	(2,550)	0
Local Other Revenue	(280)	0	(30)	0
Total Charges for Services	(2,770,692)	(5,100,000)	(3,099,871)	(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 Clerks office collects fees and fines owed for traffic violations, and provide outstanding ticket information to the State and other departments. The Clerk is responsible for providing three divisions of the City Court with dockets for the purpose of citizensi hearings in open court.

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,917,932	3,225,583	2,985,059	3,251,926
Materials and Supplies	134,418	266,761	118,332	266,761
Service Charges	38,521	0	11,028	0
Total Expenditures	3,090,870	3,492,344	3,114,419	3,518,687
Program Revenues	3,549	0	129	0
Net Expenditures	3,094,420	3,492,344	3,114,548	3,518,687
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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	133,154	157,095	83,224	156,103
Materials and Supplies	1,225,100	3,417,318	3,835,722	3,367,286
Capital Outlay	0	150,000	0	150,000
Total Expenditures	1,358,254	3,724,413	3,918,946	3,673,389
Program Revenues	(2,774,241)	(5,100,000)	(3,100,000)	(5,100,000)
Net Expenditures	(1,415,987)	(1,375,587)	818,946	(1,426,611)
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>		



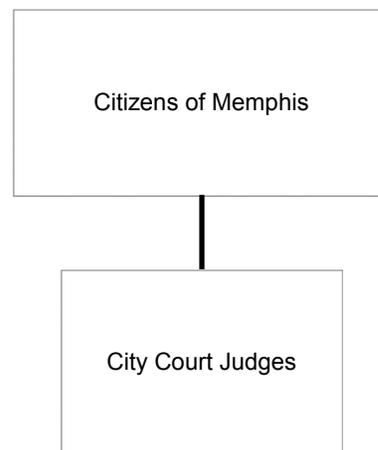
Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	564,992	587,625	587,625	587,634
Materials and Supplies	53,515	53,900	55,365	53,900
Total Expenditures	618,507	641,525	642,990	641,534
Net Expenditures	618,507	641,525	642,990	641,534
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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	564,992	587,625	587,625	587,634
Materials and Supplies	53,515	53,900	55,365	53,900
Total Expenditures	618,507	641,525	642,990	641,534
Net Expenditures	618,507	641,525	642,990	641,534
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>		





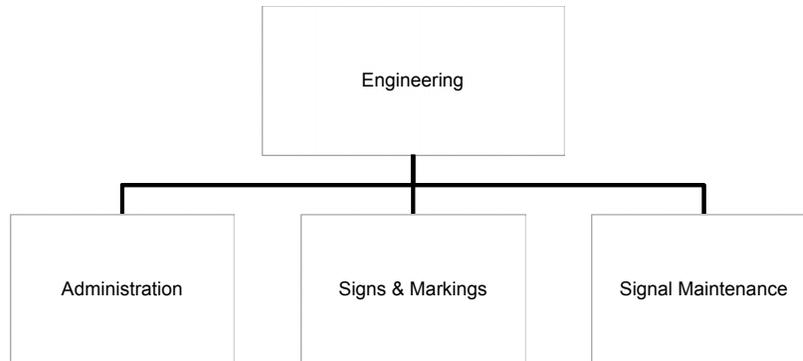
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	6,326,855	6,892,118	7,017,652	7,193,367
Materials and Supplies	1,802,432	2,275,590	2,993,003	3,273,542
Capital Outlay	0	44,000	44,000	44,000
Service Charges	23,423	18,000	36,000	36,000
Total Expenditures	8,152,710	9,229,708	10,090,656	10,546,909
Program Revenues	(1,038,579)	(758,763)	(758,764)	(758,763)
Net Expenditures	7,114,131	8,470,945	9,331,892	9,788,146
Authorized Complement				116

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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- First seven drainage master plan studies (Basins: South Cypress, Cane Creek, Raleigh, Whitehaven, Walnut Grove, and Cypress) nearly complete. Results and recommendations forthcoming.
- Initiated an additional sewer drainage master plan studies (Basins: Sweetbrier, Days Creek, Black Bayou, Windermere, White Station, Southland and Point Church).
- Drafted complete streets implementation manual in accordance with Mayor's Executive Order and establish Advisory Team to assist with implementation process.
- Established the initiative for sidewalk assistance program.
- Completed strategic plan for pedestrian improvements near schools.
- Added 22- miles of new bike lanes in the City.
- League of American Bicyclist named the City of Memphis a bicycle friendly community.
- Traffic Signal malfunctions are addressed within 12 hours of notification
- Repaired 100% of all stop and yield signs within 24 hours of notification
- Implemented coordinated signal timing along several primary arteries throughout the City
- Continued the installation of ADA curb ramps city wide.

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015	FY16 GOAL	PRIORITY
Administration	Review and return land development plan submittals to developers within 10 working days of submission	53.40%	77.95%	100%	Create
	Number of land development plans reviewed monthly	28	72	Tracking	Grow
	Cumulative average time to execute all construction contracts after the bid opening	N/A	127.69	120	Advance
	Review private development sewer drawings within 7 calendar days	N/A	92.59%	100%	Advance
	Cumulative number of drainage design projects initiated annually	N/A	12	10	Create
	Cumulative number of drainage design projects completed annually	N/A	9	7	Create
	Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	New measure	New measure	7	Create
	Cumulative number of months between approval of a speed hump request and installation	New measure	New measure	8	Create
Signs and Markings	Install 1,000 ADA compliant curb ramps annually	120.40%	40.50%	100%	Create
	The # of repaired/re-installed traffic signs within 24 hours of notification	11,160	10,829	Tracking	Create
	Re-stripe 1/3 (768 miles) of city streets annually	876	1,138.57	100%	Create
Signal Maintenance	Complete preventative maintenance on 100% of traffic signals (998) annually	N/A	58.32%	100%	Advance
	The % of down/malfunction traffic signals responded to within 24 hours	New measure	New measure	100%	Create
	The # of down/malfunction traffic signals responded to within 24 hours	N/A	5258	Tracking	Advance
	Install / modify 60 signal systems within 2 months of assignment	N/A	43.33%	50%	Advance

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Subdivision Plan Inspection Fee	(260,588)	(90,000)	(90,000)	(90,000)
Street Cut Inspection Fee	(372,298)	(250,000)	(250,000)	(250,000)
Traffic Signals	(207,131)	(200,000)	(200,000)	(200,000)
Signs-Loading Zones	(36,736)	(15,000)	(15,000)	(15,000)
Arc Lights	(3,734)	(4,000)	(4,000)	(4,000)
Sale Of Reports	(10,419)	(14,363)	(14,363)	(14,363)
MLG&W Rent	(2,400)	(2,400)	(2,400)	(2,400)
St TN Highway Maint Grant	(117,110)	(95,000)	(95,000)	(95,000)
Sidewalk Permit Fees	(28,163)	(88,000)	(88,000)	(88,000)
Total Charges for Services	(1,038,579)	(758,763)	(758,764)	(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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,765,952	2,927,048	2,937,812	2,956,182
Materials and Supplies	661,971	994,479	1,571,941	1,672,450
Service Charges	23,423	18,000	36,000	36,000
Total Expenditures	3,451,346	3,939,527	4,545,753	4,664,632
Program Revenues	(921,469)	(663,763)	(663,764)	(663,763)
Net Expenditures	2,529,877	3,275,764	3,881,989	4,000,869
Authorized Complement				60

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,715,378	1,968,712	1,956,605	2,007,871
Materials and Supplies	560,398	642,609	779,521	802,863
Capital Outlay	0	22,000	22,000	22,000
Total Expenditures	2,275,776	2,633,321	2,758,126	2,832,734
Program Revenues	(117,110)	(95,000)	(95,000)	(95,000)
Net Expenditures	2,158,666	2,538,321	2,663,126	2,737,734
Authorized Complement				28

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,845,525	1,996,358	2,123,235	2,229,314
Materials and Supplies	580,063	638,502	641,541	798,229
Capital Outlay	0	22,000	22,000	22,000
Total Expenditures	2,425,588	2,656,860	2,786,777	3,049,543
Net Expenditures	2,425,588	2,656,860	2,786,777	3,049,543
Authorized Complement				28

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
ANALYST GIS TECHNICAL	1	MGR SIGNAL MNT CONST	1
ASST ADMINISTRATIVE	1	SPEC PROCUREMENT	1
CLERK ACCOUNTING A	1	TECH SIGNAL	16
CLERK GENERAL A	3	Total Signal Maintenance	28
COLLECTOR METER	1		
COORD ADA RAMP PROGRAM	1	<u>TOTAL CITY ENGINEERING</u>	<u>116</u>
COORD ADMIN SUPPORT	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	12		
MGR CONSTRUCTION INSP	1		
MGR ENG PROJECT	4		
MGR BIKE PEDESTRIAN	1		
MGR GIS MAPPING	1		
MGR SURVEYOR	1		
REPAIRER PARKING METER	1		
SECRETARY	2		
SPEC DOCUMENT	1		
SPEC ITS MONITORING	1		
SUPER CONSTRUCTION INSP	4		
SUPER OFFICE ENG	1		
SUPER PARKING OPER	1		
TECH ENGINEERING AA	2		
TECH PARKING ENFORCEMENT	4		
Total Administration	60		
<u>Signs & Markings</u>			
COUNTER TRAFFIC	3		
MGR STREET SIGNS MARK	1		
PAINTER	19		
SPEC FLAGMAN OFFICER	5		
Total Signs & Markings	28		



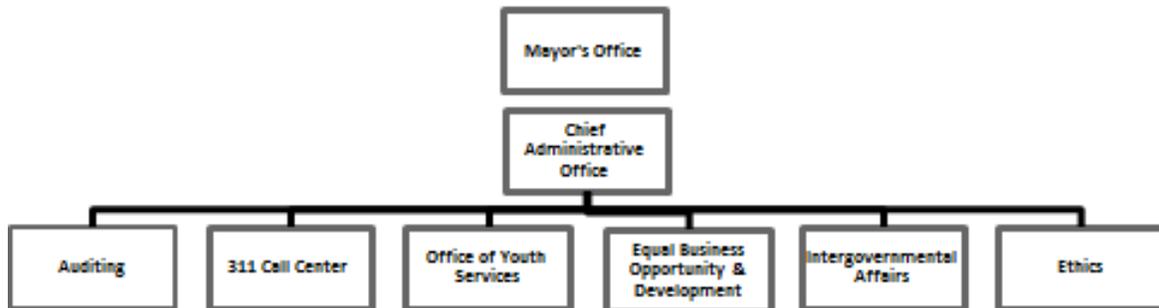
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,934,875	3,280,005	3,502,940	3,944,271
Materials and Supplies	1,430,319	1,850,032	2,825,401	2,055,055
Grants and Subsidies	906,809	829,958	2,344,680	2,332,958
Total Expenditures	5,272,003	5,959,996	8,673,022	8,332,284
Program Revenues	0	0	(3,300)	0
Net Expenditures	5,272,003	5,959,996	8,669,722	8,332,284
Authorized Complement				46

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 eight 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. The Equal Business Opportunity & Development office 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. The Ethics Office investigates allegations of misconduct filed by Citizens against the City of Memphis Police Officers

FY 2015 BUDGET HIGHLIGHTS

- Began the MPloy Memphis program to employ and provide job skills for over 1000 students in Memphis
- Finalized a comprehensive Hotel/Motel Occupancy Tax revenue audit project that identified \$334K.
- Continued to expand opportunities for local, women and diversity contracting with the City of Memphis.
- Leveraged private partnerships to redevelop the Pyramid into retail space, to create the beginnings of a new district for innovation in the EDGE and Medical Center, and to regain city control of Beale Street Historic District.
- Homeless collaborative reduced homelessness by 21% and chronic homelessness by 39%.
- City of Memphis has created \$776 million in job-creating, economy-expanding projects with only \$26 million in CIP funding. Put another way, every dollar of CIP funding from Memphis taxpayers leveraged a \$30 return in funding from other sources, notably from the private sector, creating an annual economic impact of \$467 million a year.
- Continued the Gun Down program in two target areas and saw crimes committed with a firearm were reduced 23 percent and 25 percent while they went up slightly citywide. At the same time, violent crimes involving a firearm by offenders younger than 24 are down six percent citywide, but in the target areas, they are down 21 percent and 55 percent.
- Launched the Neighborhood Preservation Clinic with the University of Memphis Law School, allowing third year law students the opportunity to argue our cases in Environmental Court and greatly expanding our reach to rid blight in Memphis.
- Launched a more robust MEMFacts performance management system to improve performance and increase transparency in city government.
- Launched a Grants and Strategic Partnerships office to ensure that the City does not miss any prospects to bring funds and opportunities to the City.
- Working cooperatively with the City of Little Rock and several federal partnerships, launched the I40 corridor technology and innovation initiative.

KEY PERFORMANCE INDICATORS

	Performance Metric	FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Chief Administrative Office	Launch the public performance dashboard by November 1, 2015	New measure	New measure	Nov. 1	Advance
	Improve the ability of division directors to get the information needed to manage performance	New measure	New measure	4.0	Advance
	Improve the meaningfulness of the measures we track	New measure	New measure	4.0	Advance
	Improve user friendliness of performance tools	New measure	New measure	3.5	Advance
	Improve the quality of what performance management tools show and report	New measure	New measure	3.5	Advance
	Improve the total performance management system	New measure	New measure	3.5	Advance
	Improve participation in OPM survey	N/A	45%	70%	Advance
	The # of grants pursued	New measure	New measure	Tracking	Advance
	The # of grants awarded	New measure	New measure	Tracking	Advance
	Amount of grant money awarded	New measure	New measure	Tracking	Advance
	The % of grant applications where City is the lead	New measure	New measure	Tracking	Advance
	The % of grant applications where the City is a partner	New measure	New measure	Tracking	Advance
	The % of grants awarded from federal government	New measure	New measure	Tracking	Advance
	The % of grants awarded by philanthropic organizations	New measure	New measure	Tracking	Advance
	The % of grants awarded from corporate/business entities	New measure	New measure	Tracking	Advance
Auditing	The # of audit projects completed	3	15	12	Advance
	The % of accepted recommendations	100%	100%	100%	Advance
	The # of fraud deterrent activities	4	5	4	Advance
311 Call Center	Decrease the total call waiting time for citizens	10:00	1:33	5:00	Advance
	Once a call is through the queue, speed to answer is 30 seconds or less	90%	90%	90%	Advance
	Reduce the call abandonment rate	38%	14%	25%	Advance

KEY PERFORMANCE INDICATORS

	Performance Metric	FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Office Of Youth Services	The # of youth who graduate from the Memphis Ambassador Program (MAP) annually	N/A	152	175	Invest
	The % of MAP graduates that pursue post-secondary opportunity	N/A	85%	85%	Invest
	The # of college student workers employed annually by MAP	14.5	20	16	Invest
	Increase the number of participants at the annual Classic College Fair by 25% of FY2013 attendance	1500	4500	2000	Invest
	The % of MPLOY participants who complete the program	New measure	New measure	85%	Invest
Equal Business Opportunity and Development	Increase contract compliance monitoring activities on city contracts by 50%	281	553	350	Grow
	The # of outreach efforts for MWBE vendors in the professional services completed annually	281	373	550	Grow
	Certified MWBEs citywide spend	\$97,196,634	\$23,218,687	Tracking	Grow
	Increase the % of prime construction spending with MWBE	8.9%	11.7%	18%	Grow
	Increase the % of architecture and engineering spending with MWBE	15.5%	14.1%	29%	Grow
	Increase the % of goods and supplies spending with MWBE	2.5%	5.2%	13%	Grow
	Increase the % of other professional services spending with MWBE	10.8%	10.9%	15%	Grow
	Increase the % of non-professional services spending with MWBE	7.7%	5.6%	25%	Grow

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Miscellaneous Revenue	0	0	(3,300)	0
Total Charges for Services	0	0	(3,300)	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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	864,560	938,427	991,071	942,616
Materials and Supplies	263,444	230,782	299,627	175,997
Total Expenditures	1,128,004	1,169,210	1,290,698	1,118,613
Net Expenditures	1,128,004	1,169,210	1,290,698	1,118,613
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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	502,536	603,045	621,079	707,058
Materials and Supplies	63,773	181,202	229,137	238,000
Grants and Subsidies	212,964	0	11,722	0
Total Expenditures	<u>779,273</u>	<u>784,247</u>	<u>861,939</u>	<u>945,058</u>
Net Expenditures	<u>779,273</u>	<u>784,247</u>	<u>861,939</u>	<u>945,058</u>
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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	469,981	495,433	528,847	502,212
Materials and Supplies	325,095	348,644	671,000	341,915
Total Expenditures	795,076	844,077	1,199,848	844,127
Net Expenditures	795,076	844,077	1,199,848	844,127
Authorized Complement				7



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	317,624	408,989	337,176	349,940
Materials and Supplies	14,796	37,680	38,231	34,071
Total Expenditures	332,420	446,669	375,407	384,011
Net Expenditures	332,420	446,669	375,407	384,011
Authorized Complement				10

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	375,635	220,769	370,858	627,499
Materials and Supplies	407,169	496,901	1,025,818	588,916
Grants and Subsidies	693,845	829,958	2,332,958	2,332,958
Total Expenditures	1,476,648	1,547,628	3,729,634	3,549,373
Net Expenditures	1,476,648	1,547,628	3,729,634	3,549,373
Authorized Complement				1

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	(62)	0	0	0
Materials and Supplies	1,300	0	1,260	0
Total Expenditures	1,238	0	1,260	0
Net Expenditures	1,238	0	1,260	0
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	238,783	418,001	447,780	440,725
Materials and Supplies	47,582	129,387	134,932	227,120
Total Expenditures	286,365	547,388	582,712	667,845
Program Revenues	0	0	(3,300)	0
Net Expenditures	286,365	547,388	579,412	667,845
Authorized Complement				8

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	165,818	195,341	206,129	197,821
Materials and Supplies	307,010	425,436	425,396	425,436
Total Expenditures	472,829	620,777	631,524	623,257
Net Expenditures	472,829	620,777	631,524	623,257
Authorized Complement				2

Description

The Civilian Law Enforcement Review Board (or C.L.E.R.B.) is an independent, non-police Mayoral Agency with the authority to investigate allegations of misconduct filed by Citizens against the City of Memphis Police Officers.

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	0	0	0	176,400
Materials and Supplies	0	0	0	23,600
Net Expenditures	0	0	0	200,000
Authorized Complement				3

EXECUTIVE

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Mayor's Office</u>		<u>Equal Business Opportunity and Development</u>	
ASST ADMINISTRATIVE	2	ANALYST CONTRACT COMPLIANCE	2
COORD CITY HALL SECURITY	1	CONTRACTOR COMPLIANCE COORDINATOR	2
MAYOR	1	DIRECTOR EXECUTIVE	1
OFFICER PUBLIC INFORMATION	1	LIAISON COMMUNICATION	1
SECRETARY	1	OFFICER CONTRACT COMPLIANCE	1
CHIEF STAFF SPEC ASSIST/COMM	1	SUPPLIER DIVERSITY COORDINATOR	1
SPECIAL ASST MAYOR YOUTH COMMUNITY	1	Total Equal Business Opportunity and Development	8
SPECIAL ASST RESEARCH INNOV	1		
Total Mayor's Office	9	<u>Ethics (C.L.E.R.B.)</u>	
<u>Chief Administrative Office</u>		ADMINISTRATOR	1
ASST ADMINISTRATIVE	1	STAFF SUPPORT	1
EXECUTIVE PROJECT/311 MANAGER	1	STAFF SUPPORT	1
GRANTS COORDINATOR	1	Total Ethics	3
OFFICER CHIEF ADMIN	1		
OFFICER CHIEF ADMIN DEPUTY	1	<u>Intergovernmental Affairs</u>	
SECRETARY	1	ADMIR INTERGOV	1
Total Chief Administrative Office	6	COORD INTERGOV	1
		Total Intergovernmental Affairs	2
<u>Auditing</u>			
AUDITOR CITY	1	TOTAL EXECUTIVE	46
AUDITOR INFORMATION TECH	1		
AUDITOR INTERNAL	1		
AUDITOR SUPERVISING	2		
SECRETARY	1		
SENIOR INTERNAL AUDITOR	1		
Total Auditing	7		
<u>311 Call Center</u>			
AGENT BILINGUAL OUTREACH	1		
AGENT CALL CENTER LD	1		
SPECIAL CALLCENTER INFORM	7		
SUPER CALL CENTER	1		
Total 311 Call Center	10		
<u>Office of Youth Services and Community Affairs</u>			
MGR YOUTH SVCS	1		
Total Office of Youth Services and Community Affairs	1		





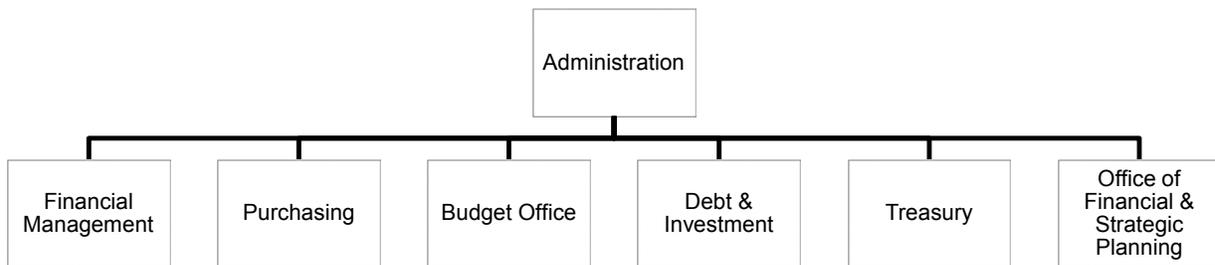
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,705,026	4,353,680	4,119,554	4,500,438
Materials and Supplies	943,718	884,927	987,768	905,827
Capital Outlay	0	1,000	0	1,000
Total Expenditures	4,648,745	5,239,607	5,107,322	5,407,265
Program Revenues	(176,006)	(10,000)	(2,875)	(10,000)
Net Expenditures	4,472,739	5,229,607	5,104,447	5,397,265
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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Completed major finance technology system upgrade to Hyperion Budget Planning System
- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 38th straight year
- Earned the GFOA Distinguished Budget Presentation Award for the 17th consecutive year
- Restructured General Obligations (GO) bond debt portfolio, effectively reducing debt service payments over the next five years to free-up funds to meet increasing Pension actuarially required contribution (ARC) commitments
- Maintained AA bond rating
- Assisted Human Resources (HR) with the implementation of historic Other Post Employment Benefits (OPEB) reforms
- Developed and gained passage of new Hybrid Pension plan for new and unvested employees
- Awarded the National Procurement Institute (NPI) Achievement of Excellence in procurement for the 2nd straight year

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metric		FY ACTUAL 2014	FY ACTUAL 2015	FY16 GOAL	PRIORITY
Financial Management	Maintain an unassigned Fund Balance of 10% of General Fund Expenditures	100%	100%	100%	Advance
	The % of time monthly financial reporting completed by the 10th day of the following month	75%	83%	92%	Advance
	The % of all accurately submitted vendor payments processed within 5 business days	85%	85%	95%	Advance
Purchasing	The % of regular purchase orders completed within 30 days	83%	86%	95%	Advance
	The % of construction requisitions completed within 120 days	100%	100%	95%	Advance
Budget Office	% of budget to actual variance reports completed within 10 business days after period closing (100%)	100%	100%	100%	Advance
	Complete 1st and 2nd quarter Actuals within 45 days of quarterly closing (100%)	100%	100%	100%	Advance
Debt Management	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
	Annual rate of return on investments to exceed the three month Treasury Bill rate (100%)	100%	100%	100%	Advance

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Rezoning Ordinance				
Publication Fees	(33,795)	(10,000)	(2,875)	(10,000)
Miscellaneous Revenue	(211)	0	0	0
Oper Tfr In - Midtown Corridor	(142,000)	0	0	0
Total Charges for Services	(176,006)	(10,000)	(2,875)	(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. Along ensuring all contracts and/or subcontractors awarded city-funded projects are in compliance and adhering to the Prevailing Wage Ordinance adopted by the City.

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	383,131	401,245	428,517	445,440
Materials and Supplies	186,270	81,982	37,821	43,082
Capital Outlay	0	1,000	0	1,000
Total Expenditures	569,402	484,227	466,338	489,522
Program Revenues	(142,000)	0	0	0
Net Expenditures	427,402	484,227	466,338	489,522
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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,324,092	1,533,210	1,468,702	1,631,032
Materials and Supplies	112,668	146,040	158,021	167,040
Total Expenditures	1,436,760	1,679,250	1,626,723	1,798,072
Program Revenues	(33,795)	(10,000)	(2,875)	(10,000)
Net Expenditures	1,402,965	1,669,250	1,623,848	1,788,072
Authorized Complement				29

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	501,026	669,044	535,114	642,700
Materials and Supplies	74,511	122,175	132,389	160,975
Total Expenditures	575,537	791,219	667,503	803,675
Program Revenues	(211)	0	0	0
Net Expenditures	575,326	791,219	667,503	803,675
Authorized Complement				10



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	412,651	466,928	469,250	464,292
Materials and Supplies	85,831	61,500	114,103	61,500
Total Expenditures	498,483	528,428	583,353	525,792
Net Expenditures	498,483	528,428	583,353	525,792
Authorized Complement				6



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	123,415	155,484	149,440	160,891
Materials and Supplies	10,954	16,775	15,096	16,775
Total Expenditures	134,368	172,259	164,536	177,666
Net Expenditures	134,368	172,259	164,536	177,666
Authorized Complement				4

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	875,548	959,890	968,479	986,251
Materials and Supplies	361,323	358,255	374,576	358,255
Total Expenditures	1,236,871	1,318,145	1,343,055	1,344,506
Net Expenditures	1,236,871	1,318,145	1,343,055	1,344,506
Authorized Complement				16



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	85,163	167,879	100,052	169,832
Materials and Supplies	112,161	98,200	155,762	98,200
Total Expenditures	197,324	266,079	255,814	268,032
Net Expenditures	197,324	266,079	255,814	268,032
Authorized Complement				2

FINANCE

AUTHORIZED COMPLEMENT

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



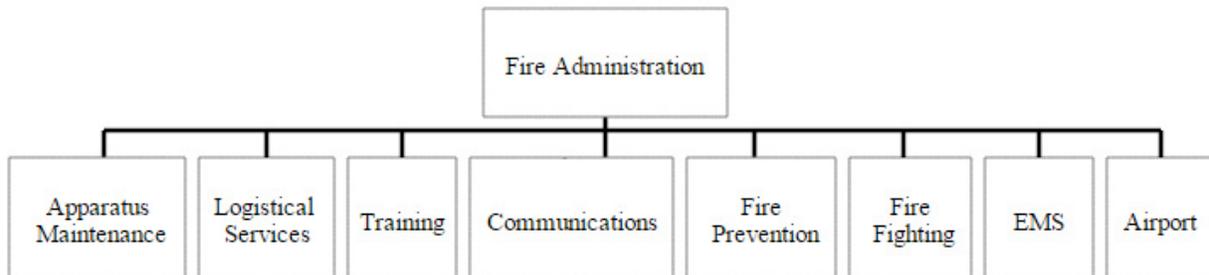
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	138,594,274	147,740,067	147,860,592	154,959,132
Materials and Supplies	15,444,706	17,764,422	16,636,797	17,828,149
Capital Outlay	16,364	100,250	75,941	101,500
Grants and Subsidies	14,249	0	5,000	0
Total Expenditures	154,069,594	165,604,739	164,578,328	172,888,781
Program Revenues	(24,497,510)	(23,626,930)	(23,642,861)	(23,715,108)
Net Expenditures	129,572,083	141,977,809	140,935,467	149,173,673
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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- 2,290 residential smoke alarms were installed and 200 replacement batteries installed. Of the smoke alarms installed, 500 were ten-year smoke alarms provided by the State Fire Marshal's Community Risk Reduction Office.
- Memphis Fire Department Paramedic Training Program graduated 26 new paramedics and has 28 currently in our program.
- Fire Communications implemented an Enterprise CAD system and maintained Accreditation as a Center of Excellence with the International Academies of Emergency Dispatch.
- Fire Training provided in-service training to over 1200 firefighting personnel.
- Implemented partnering jurisdictions annual in-service training initiative designed to provide all required training courses for State of Tennessee certified fire/building inspectors for recertification and supplemental education training
- Special Operations has provided annual refresher training for all disciplines and played a large role in emergency drills and planning with other agencies such as the Port Authority and the Coast Guard.
- Air Rescue participated in an annual table top drill administered by the Memphis Airport Authority and participated in Federal Aviation Authority inspections
- Emergency Medical Services achieved Gold Standard recognition from the American Heart Association based on compliance measures in the treatment of (STEMI) heart attack patients toward successful recovery.
- Logistical Services Implemented Operative IQ electronic asset management system for inventory control of disposable and durable goods

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metric		FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Fire Fighting	1st-assigned engine companies will arrive on the scene of a structure fire within 320 seconds from time of dispatch	42.26%	41%	90%	Create
	Install 2500 or more smoke alarms and/or batteries in qualifying residences annually	2,596	2,966	2500	Create
Emergency Medical Services	Staff 54 Advanced Life Support (ALS) companies daily	74.18%	65%	80%	Create
Airport	Ambulances will respond and arrive on the scene of emergent calls within 540 seconds from the time of dispatch.	53.33%	48%	90%	Create
	Achieve zero runway incursions or surface incidents	0	0	0	Create

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Anti-Neglect Enforcement Program	(196,518)	(200,000)	(180,000)	(200,000)
Ambulance Service	(20,271,704)	(20,000,000)	(20,000,000)	(20,000,000)
Federal Grants - Others	(369,935)	0	0	0
Local Shared Revenue	33,805	0	(4,687)	0
International Airport	(3,630,060)	(3,406,930)	(3,406,928)	(3,495,108)
Fire - Misc Collections	(63,099)	(20,000)	(51,246)	(20,000)
Total Charges for Services	(24,497,510)	(23,626,930)	(23,642,861)	(23,715,108)

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,575,524	1,743,334	1,593,119	1,891,932
Materials and Supplies	573,917	1,101,781	708,217	1,665,338
Total Expenditures	2,149,441	2,845,115	2,301,336	3,557,270
Program Revenues	(3,572)	0	(3,823)	0
Net Expenditures	2,145,869	2,845,115	2,297,513	3,557,270
Authorized Complement				22

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,733,148	3,175,286	2,899,573	3,290,783
Materials and Supplies	5,072,689	6,347,150	5,900,635	5,767,560
Capital Outlay	11,146	0	14,935	0
Total Expenditures	7,816,983	9,522,436	8,815,142	9,058,343
Program Revenues	(2,860)	0	(731)	0
Net Expenditures	7,814,123	9,522,436	8,814,411	9,058,343
Authorized Complement				40

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	652,696	851,736	710,256	876,273
Materials and Supplies	818,965	941,300	1,005,920	996,685
Capital Outlay	0	60,000	60,756	50,000
Total Expenditures	1,471,661	1,853,036	1,776,932	1,922,958
Program Revenues	(5,661)	0	(15,066)	0
Net Expenditures	1,466,000	1,853,036	1,761,866	1,922,958
Authorized Complement				17

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,202,646	2,461,000	2,393,680	2,738,003
Materials and Supplies	429,034	465,059	414,763	469,454
Capital Outlay	0	5,000	0	13,500
Total Expenditures	2,631,680	2,931,059	2,808,443	3,220,957
Program Revenues	(5,302)	0	(4,882)	0
Net Expenditures	2,626,378	2,931,059	2,803,561	3,220,957
Authorized Complement				29

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,155,607	4,586,818	4,373,677	4,838,091
Materials and Supplies	849,996	1,268,300	972,550	1,143,800
Total Expenditures	5,005,604	5,855,118	5,346,227	5,981,891
Program Revenues	0	0	(3,083)	0
Net Expenditures	5,005,604	5,855,118	5,343,144	5,981,891
Authorized Complement				60

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,484,858	5,167,687	4,800,796	5,377,731
Materials and Supplies	155,332	198,806	181,293	198,808
Grants and Subsidies	5,000	0	0	0
Total Expenditures	4,645,190	5,366,493	4,982,089	5,576,539
Program Revenues	(216,714)	(215,000)	(192,111)	(215,000)
Net Expenditures	4,428,476	5,151,493	4,789,978	5,361,539
Authorized Complement				61

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	87,944,627	91,600,023	95,130,310	96,318,753
Materials and Supplies	2,844,664	2,623,310	2,271,151	2,765,658
Grants and Subsidies	9,249	0	0	0
Total Expenditures	90,798,540	94,223,333	97,401,460	99,084,411
Program Revenues	(337,984)	(5,000)	(9,687)	(5,000)
Net Expenditures	90,460,555	94,218,333	97,391,773	99,079,411
Authorized Complement				1110

Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	32,109,692	34,962,327	32,853,570	36,419,243
Materials and Supplies	4,604,287	4,574,885	4,926,472	4,565,644
Grants and Subsidies	0	0	5,000	0
Total Expenditures	36,713,979	39,537,212	37,785,042	40,984,887
Program Revenues	(20,295,357)	(20,000,000)	(20,006,550)	(20,000,000)
Net Expenditures	16,418,622	19,537,212	17,778,492	20,984,887
Authorized Complement				418

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,735,476	3,191,856	3,105,611	3,208,323
Materials and Supplies	95,822	243,831	255,796	255,202
Capital Outlay	5,218	35,250	250	38,000
Total Expenditures	2,836,516	3,470,937	3,361,657	3,501,525
Program Revenues	(3,630,060)	(3,406,930)	(3,406,928)	(3,495,108)
Net Expenditures	(793,544)	64,007	(45,271)	6,417
Authorized Complement				32

FIRE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		<u>Training</u>	
ACCOUNTANT ASSOCIATE A	2	ANALYST DATA	1
ADMR FIRE SVCS	1	CHIEF BATTALION FIRE	2
ANALYST PERSONNEL FIRE	1	CHIEF DIVISION	2
ANALYST PERSONNEL FIRE SR	1	CHIEF SPEC OPER DEPUTY	1
ASST ADMINISTRATIVE	1	LIEUTENANT FIRE	15
CHIEF FIRE DEPUTY	1	OFFICER EMA OPER	5
CHIEF LOGISTICAL SVCS DEPUTY	1	SECRETARY	1
CLERK GENERAL A	1	SECRETARY EMA	1
CLERK GENERAL B	1	SPEC AUDIO VISUAL PROD	1
COORD GRANTS CONTRACTS RESEARCH	2	Total Training	29
DIRECTOR FIRE DEPUTY	1	<u>Communications</u>	
DIRECTOR FIRE SVCS	1	COMMANDER WATCH	5
LIEUTENANT FIRE	2	COORD GIS TECH FIRE	1
MGR ENG PROJECT	1	COORD INFO SYS CAD	1
SECRETARY	2	MGR COMMUNICATIONS FIRE	1
SPEC FIRE PAYROLL	3	OPER FIRE ALARM I	8
Total Administration	22	OPER FIRE ALARM II	2
<u>Apparatus Maintenance</u>		OPER FIRE ALARM III	30
CHIEF BATTALION FIRE	1	OPER FIRE ALARM SR	7
CLERK INVENT CONTROL SR	2	PARAMEDIC QUALITY ASSURANCE	2
COORD OSHA FIRE	2	SECRETARY	1
ELECT MNT FIRE	1	SPEC COMM DATA	2
MECH AIRMASK MAINT	3	Total Communications	60
MECH MNT FIRE	20	<u>Fire Prevention</u>	
MECH MNT FIRE LO	2	ASST FIRE PREVENTION	3
MGR APPR MASK	1	CHIEF FIRE INVESTIGATOR	1
REPAIRER FIRE HYDRT	4	CLERK ACCOUNTING B	1
REPAIRER FIRE HYDRT LO	1	INSP FIELD ANTINEGLECT	4
SECRETARY	1	INSP FIRE	28
SUPER APPARATUS MAINT	2	INVESTIGATOR FIRE	10
Total Apparatus Maintenance	40	MARSHAL FIRE	1
<u>Logistical Services</u>		MARSHAL FIRE ASST	1
CREWPERSON	7	MGR FIRE PREVENTION	4
MGR LOGISTICAL SVCS	1	MGR INVEST SVCS	1
SPEC MATERIAL FIRE	7	SECRETARY	3
SUPER BUILDING GRDS MNT	2	SPEC FIRE EDUCATION	2
Total Logistical Services	17		



FIRE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
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	236		
PRIVATE FIRE II	532		
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>		





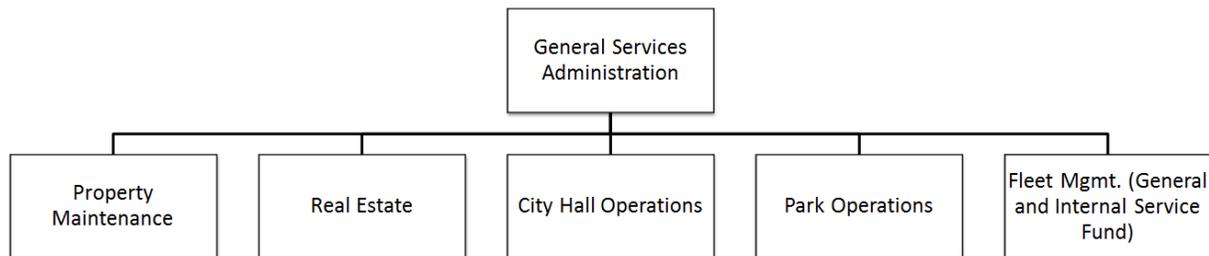
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	12,136,100	13,765,480	14,215,518	14,066,274
Materials and Supplies	7,372,939	8,237,834	7,863,952	9,927,154
Capital Outlay	31,311	35,000	360	35,000
Total Expenditures	19,540,349	22,038,314	22,079,829	24,028,428
Program Revenues	(1,122,221)	(674,344)	(704,645)	(793,972)
Net Expenditures	18,418,127	21,363,970	21,375,183	23,234,456
Authorized Complement				318

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 300+ city owned facilities and 400+ structures that include Civil Defense sirens, Police and Fire drill towers, Tiger Lane, golf irrigation, etc. 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, as well as maintains 167 parks, 106 playgrounds and 16 libraries, providing horticulture services and tree maintenance / removal..

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

Property Maintenance:

- Upgraded 5 City Facilities on Alterton Controls
- Painted 7 Facilities
- Emergency Generators Installed at 4 Fire Stations
- Replaced 3 Roofs on Fire Stations
- Begin the implementation of Clean and Green Initiative with the retrofit of the Hooks Library

Real Estate:

- "Real Property Sales in excess of \$1M
- Sale of Environmental Maintenance Facility at St. Jude Place-\$600,000
- Sale of Highland Library-\$400,000 split equally between the City & County
- Sale of Fullen Dock parcel - 9+acres-\$25,000
- Various other sales of surplus property equaling approximately \$10,000.00
- "Adaptive reuse of FS#22 for the WIN Youth Build Program- This accomplishment aligns with one of the mayor's strategic goals to reutilize City owned property.

Operation City Hall

- Cleaned and replaced over 1200 linear feet of drain pipe in City Hall garage, Project completion date October 2015.
- Cleaned all interior and exterior windows at City Hall. Pressure washed marble and cleaned window ledges in the atrium areas of the building.
- Installed glass partitions and glass doors for the 1B Security Station.
- Upgraded the main chiller control panel to a new Trane tracer adaptive view control system.
- Successfully completed over 1400 work orders.

Printing and Mail

- Perform wide format printing in different variety of sizes such as banners, Coroplast sign boards, large posters, etc.
- Created videos of animated mail piece for Public Works.
- Rebranding of General Services through creation of brochures and bookmarks detailing services.

Park Operations:

- Planted 150 new trees in parks and medians.
- Removed 175 dead and/or dangerous trees.
- Successfully maintained 161 parks with an 18-day mowing cycle.

Fleet:

- Facilitated Three Surplus Sales
- \$945,412.50 for the City of Memphis
- Recognized as the Only Non-Ford On-line Virtual Training Center in the State of Tennessee
- AC Delco Virtual Training Facility for General Motors

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015	FY16 GOAL	PRIORITY
Printing/Mail Services	The # of certified mailings processed	1,726	6,610	6000	Advance
	The # of regular and presorted mail processed	71,250	454,340	85000	Advance
	The # of print jobs completed annually	86	1,032	1000	Advance
Park Operations	The % of City's total parks (162) mowed monthly	New measure	New measure	100%	Create
	The # of parks mowing cycles completed annually	8	15	16	Create
	Parks: The % of safety repairs completed within 2 days	New measure	New measure	100%	Create
Fleet Management	Average vehicle repair time (in days)	New measure	New measure	1.5	Advance
	The % of fleet available	New measure	New measure	85%	Advance
	The % of stock parts available	New measure	New measure	70%	Advance

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Fiber Optic Franchise Fees	(661,318)	(444,842)	(544,842)	(544,842)
Weights/Measures Fees	(190,371)	0	0	0
Wrecker & Storage Charges	0	0	(5,540)	0
Rental Fees	(1,100)	0	(1,488)	0
Rent Of Land	(50,385)	(43,130)	(43,130)	(174,130)
P & S Printing	(14,276)	0	(9,181)	0
Tow Fees	0	0	(5,790)	0
St TN Highway Maint Grant	(111,372)	(111,372)	(16,850)	0
Miscellaneous Income	(206)	0	0	0
Cash Overage/Shortage	0	0	(5)	0
Easements & Encroachments	(91,078)	(75,000)	(75,000)	(75,000)
Miscellaneous Revenue	(2,115)	0	(2,821)	0
Total Charges for Services	(1,122,221)	(674,344)	(704,645)	(793,972)

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

Fleet Management - Internal Service 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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	602,307	628,038	647,579	732,868
Materials and Supplies	160,612	143,037	143,423	164,002
Total Expenditures	762,919	771,075	791,001	896,870
Net Expenditures	762,919	771,075	791,001	896,870
Authorized Complement				8

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	5,914,514	6,924,378	6,812,389	6,889,032
Materials and Supplies	2,913,534	2,999,795	2,630,914	3,196,547
Total Expenditures	8,828,048	9,924,173	9,443,302	10,085,579
Program Revenues	(2,115)	0	(2,821)	0
Net Expenditures	8,825,933	9,924,173	9,440,481	10,085,579
Authorized Complement				85



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	339,892	375,686	380,047	412,751
Materials and Supplies	63,928	93,266	94,248	98,210
Total Expenditures	403,820	468,952	474,295	510,961
Program Revenues	(802,781)	(562,972)	(662,971)	(662,972)
Net Expenditures	(398,962)	(94,020)	(188,677)	(152,011)
Authorized Complement				6

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. * Funding for 170 N. Main building operations is in the FY2016 Budget.*

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	915,336	1,487,481	1,481,940	1,739,733
Materials and Supplies	1,161,391	2,905,123	2,953,578	4,443,424
Total Expenditures	2,076,727	4,392,604	4,435,519	6,183,157
Net Expenditures	2,076,727	4,392,604	4,435,519	6,183,157
Authorized Complement *				26

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	383,916	0	3,648	0
Materials and Supplies	1,380,481	0	13,560	0
Total Expenditures	1,764,397	0	17,208	0
Program Revenues	(14,276)	0	(9,181)	0
Net Expenditures	1,750,121	0	8,027	0
Authorized Complement				0

6

Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,520,464	4,109,727	4,198,117	4,317,501
Materials and Supplies	1,592,510	2,096,613	2,026,094	2,024,971
Capital Outlay	31,311	35,000	360	35,000
Total Expenditures	5,144,284	6,241,340	6,224,571	6,377,472
Program Revenues	(112,472)	(111,372)	(18,337)	(131,000)
Net Expenditures	5,031,812	6,129,968	6,206,234	6,246,472
Authorized Complement *				63

* Now includes MLK Park Operations, which was moved from the Special Revenue MLK Fund.

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. Unfunded in Fy2015

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Program Revenue	0	0	(11,335)	0
Net Expenditures	0	0	(11,335)	0
Authorized Complement				0



Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	47,356	174,571	610,419	(25,611)
Total Expenditures	47,356	174,571	610,419	(25,611)
Net Expenditures	47,356	174,571	610,419	(25,611)
Authorized Complement				130



Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	47,356	174,571	610,419	(25,611)
Total Expenditures	47,356	174,571	610,419	(25,611)
Net Expenditures	47,356	174,571	610,419	(25,611)
Authorized Complement				130



GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		CLERK MAIL DISTRIBUTION BINDERY	
ANALYST DIVERSITY	1	LD	1
ASST ADMINISTRATIVE	1	COORD BUSINESS AFFAIRS	1
COORD BUDGET CONTRACT GS	1	CREWPERSON	4
COORD COMPLIANCE QUALITY	1	MECH BUILDING MNT CH	3
COORD HR GEN SVCS	1	OPER 1ST CL STEAM REF	5
DIRECTOR GENERAL SVCS	1	PRINTER	2
DIRECTOR GENERAL SVCS DEPUTY	1	SPEC GRAPHIC DESIGN	1
SPEC CUST SVC ADMIN	1	SUPER BLDG MNT CITY HALL	1
Total Administration	8	SUPER PRINTING MAIL	1
		WATCHMAN	3
		Total Operation City Hall	26
<u>Property Maintenance</u>		<u>Park Operations</u>	
ACOUNTANT ASSOCIATE A	3	ADMR PARK MAINT CONST	1
ADMR PROPERTY MAINT	1	CLERK PAYROLL A	1
ASST CRAFTS	6	CREWCHIEF	7
CARPENTER MNT	13	DRIVER TRUCK	36
CREWPERSON SEMISKILLED	1	FOREMAN GROUNDS MNT	2
ELECT MNT	10	FOREMAN ZONE MNT	7
FINISHER CONCRETE	2	HORICULTURIST	1
FOREMAN GEN PROPERTY MNT	3	MECH HEAVY EQUIP	1
MASON BRICK	2	MECH MNT	4
MECH AUTO CAD MNT	1	OPER HEAVY EQUIP	2
MECH BUILDING MNT	6	SUPER BUSINESS AFFAIRS	1
OPER HEAVY EQUIP	2	SUPER HEAVY EQUIP	1
PAINTER	4	TRIMMER TREE	2
PLUMBER MNT	13	Total Park Operations	66
ROOFER	3		
SUPER BUSINESS AFFAIRS	1		
SUPER CRAFT PROP MAINT	4		
TECH AC REF SVC	10		
Total Property Maintenance	85		
<u>Real Estate</u>			
ADMR REAL ESTATE	1		
AGENT RIGHT OF WAY SR	3		
SUPER REAL ESTATE	1		
SUPER BUSINESS AFFAIRS	1		
Total Real Estate	6		
<u>Operation City Hall</u>			
ADMR OPERATIONS CITY HALL	1		
CLERK MAIL DISTRIBUTION BINDERY	3		



GENERAL SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Fleet Management</u>			
ACCOUNTANT ASSOCIATE A	5		
ADMR FLEET SVCS	1		
CLERK INVENT CONTROL	3		
CLERK INVENT CONTROL SR	3		
CREWPERSON	3		
DRIVER FUEL TRUCK	2		
FOREMAN AUTO MECHANICS	7		
HELPER MECHANIC	26		
MECH MASTER	34		
MECH MASTER LO	14		
MGR FINANCE FLEET	1		
MGR FLEET SVCS	2		
SPEC FUEL MGMT	1		
SUPER BUSINESS AFFAIRS	1		
SUPER FUEL SUPPLIES & INV	1		
TECH AUTOMOTIVE RESTORATION	8		
TECH AUTOMATIVE	1		
TECH AUTOMOTIVE	9		
TECH AUTOMOTIVE	1		
WELDER MASTER	7		
Total Fleet Management	<u>130</u>		
<u>TOTAL GENERAL SERVICES</u>	<u>318</u>		





■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	187,239	184,214	240,948	187,349
Materials and Supplies	5,442	9,150	9,234	9,150
Grants and Subsidies	67,989,085	43,614,305	57,356,045	56,931,595
Transfers Out	17,960,092	2,763,330	13,263,330	6,276,882
Misc Expense	873	0	0	0
Total Expenditures	86,142,730	46,570,999	70,869,558	63,404,976
Program Revenues	(3,285,279)	(1,817,500)	(4,282,492)	(4,202,500)
Net Expenditures	82,857,450	44,753,499	66,587,065	59,202,476
Authorized Complement				3

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Mixed Drink Tax	0	0	(3,000,000)	(3,200,000)
State Professional Privilege Tax - Athletes	(1,397,796)	(1,815,000)	(1,215,000)	(1,000,000)
Miscellaneous Income	(5,500)	(2,500)	(3,910)	(2,500)
Oper Tfr In - Midtown Corridor	(250,000)	0	0	0
Oper Tfr In - Misc Grants Fund	(10,983)	0	(63,582)	0
Oper Tfr In - New Arena Fund	(1,621,000)	0	0	0
Total Charges for Services	(3,285,279)	(1,817,500)	(4,282,492)	(4,202,500)

GRANTS & AGENCIES

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	187,239	184,214	241,948	187,349
Materials and Supplies	4,566	9,150	9,234	9,150
Grants and Subsidies	67,989,085	43,614,305	57,356,045	56,931,595
Transfers Out	17,960,092	2,763,330	13,263,330	6,276,882
Misc Expense	873	0	0	0
Total Expenditures	86,141,854	46,570,999	70,869,558	63,404,976
Program Revenues	(3,285,279)	(1,817,500)	(4,282,492)	(4,202,500)
Net Expenditures	82,856,574	44,753,499	66,587,065	59,202,476
Authorized Complement				5



GRANTS & AGENCIES

GRANTS DETAIL

Category	FY14 Actual	FY15 Forecast	FY15 Budget	FY16 Adopted
Personnel Services				
Full-Time Salaries	\$ 134,725	\$ 160,431	\$ 149,551	\$ 149,551
Holiday Salary Full Time	7,478	10,019	0	0
Vacation Leave	7,513	16,192	0	0
Bonus Leave	1,091	1,008	0	0
Sick Leave	7,375	13,174	0	0
Pension	9,491	7,575	8,973	8,973
Pension ARC Funding	0	12,076	12,076	14,046
Group Life Insurance	155	273	152	152
Unemployment	725	450	450	330
Medicare	2,193	2,190	2,393	2,393
Long Term Disability	440	555	449	449
Health Insurance - Basic	3,634	4,281	4,281	4,416
Health Insurance - Premier	8,684	12,891	9,838	10,166
Other Post Employment Benefits	24,471	0	0	2,549
On the Job Injury	1,658	-167	0	0
Payroll Reserve	1,550	0	0	0
Attrition	0	0	-3,948	-3,948
Benefits Adjustments	0	0	0	-1,727
Total Personnel Services	211,183	240,948	184,214	187,349
Materials & Supplies				
City Telephone/Communications	1,352	243	0	0
Printing - Outside	758	2,000	2,000	2,000
Supplies - Outside	697	750	750	750
Drafting/Photo Supplies	250	250	250	250
Outside Postage	689	2,420	3,000	3,000
Advertising/Publication	288	1,000	1,000	1,000
Seminars/Training/Education	0	1,300	1,300	1,300
Misc Professional Services	150	170	100	100
Travel Expense	174	1,396	0	0
Unreported Travel	806	-1,044	0	0
Mileage	0	250	250	250
Dues/Memberships/Periodicals	150	500	500	500
Total Materials and Supplies	5,314	9,234	9,150	9,150
Grants and Subsidies				
Aging Commisison of the Mid-South	143,906	143,906	143,906	143,906
Elections	420,286	0	75,000	900,000
Africa In April	0	0	0	50,000
Pyramid	0	0	743	0
Shelby County Assessor	674,630	0	436,995	600,000
Facility Management Program Expense	1,397,796	1,400,000	1,815,000	1,000,000
Economic Development	319,250	0	0	0
Launch Memphis	25,000	25,000	25,000	25,000



GRANTS & AGENCIES

GRANTS DETAIL

Category	FY14 Actual	FY15 Forecast	FY15 Budget	FY16 Adopted
Memphis Film & Tape Commission	150,000	150,000	150,000	175,000
Homeless Initiative	0	0	0	100,000
Pensioners Insurance	31,288,592	9,000,000	6,000,000	15,986,448
Disaster Recovery Relief	0	0	0	250,000
Planning & Development	782,717	800,576	1,600,000	1,500,000
Riverfront Development	2,973,859	2,974,000	2,974,000	2,974,000
Memphis Area Transit Authority	18,690,040	22,990,040	22,990,040	23,420,040
MLGW Citizen's Assistance - Grants	1,000,000	1,800,000	1,001,098	1,000,000
Family Safety Center of Memphis and Shelby County	100,000	125,000	125,000	200,000
Chamber Foundation	1,350,000	0	0	0
EDGE	1,630,960	2,100,000	2,100,000	362,000
Human Services Grants	3,500,000	0	0	0
Urban Art	130,000	130,000	130,000	130,000
Sickle Cell Center Foundation	50,000	0	0	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
MapSouth Inc.	0	0	0	46,300
Convention Center	2,487,567	2,027,523	2,027,523	2,053,566
WIN Operational	129,282	3,001	20,000	95,000
Innovation Delivery Team Grant - Wells Fargo	105,200	387,000	200,000	387,000
Memphis Mobile Market	15,000	0	0	0
Exchange Club	25,000	50,000	50,000	50,000
Rock and Soul Museum	250,000	250,000	250,000	0
Civil Rights Museum	0	1,000,000	1,000,000	0
Fire Museum	0	25,000	25,000	0
Lifeline to Success	0	125,000	125,000	100,000
Shelby County School Mixed Drink Proceeds	0	3,000,000	0	3,200,000
Cocaine Alcohol Awareness Program (CAAP)	0	500,000	0	0
2015 Shelby County School Settlement	0	8,000,000	0	1,333,335
Memphis Health Center	0	0	0	375,000
Serenity Recovery Centers	0	0	0	125,000
Total Grants and Subsidies	67,989,085	57,356,045	43,614,305	56,931,595
Transfers Out				
Oper Tfr Out - Misc Grants Fund	3,000	24,200	24,200	24,200
Oper Tfr Out - CRA Program	2,349,092	2,739,130	2,739,130	2,739,130
Oper Tfr Out - Debt Service Fund	4,000,000	0	0	0
Oper Tfr Out - Healthcare Fund	11,608,000	0	0	0
Oper Tfr Out - OPEB Fund	0	10,500,000	0	3,513,552
Total Transfers Out	17,960,092	13,263,330	2,763,330	6,276,882



Category	FY14 Actual	FY15 Forecast	FY15 Budget	FY16 Adopted
Misc. Expense				
Miscellaneous Expense	873	0	0	0
Misc Expense	873	0	0	0
TOTAL EXPENDITURES	\$ 86,166,547	\$ 70,869,558	\$ 46,570,999	\$ 63,404,976
Revenue:				
Mixed Drink Tax	0	3,000,000	0	3,200,000
Local Taxes	0	3,000,000	0	3,200,000
State Professional Privilege Tax - Athletes	1,397,796	1,215,000	1,815,000	1,000,000
State Taxes	1,397,796	1,215,000	1,815,000	1,000,000
Miscellaneous Income	5,500	3,910	2,500	2,500
Recovery Of Prior Year Expense	0	0	0	0
Other Revenues	5,500	3,910	2,500	2,500
Oper Tfr In - Misc Grants Fund	10,983	63,582	0	0
Oper Tfr In - New Arena Fund	1,621,000	0	0	0
Oper Tfr In - Midtown Corridor	250,000	0	0	0
Transfers In	1,881,983	63,582	0	0
TOTAL REVENUES	\$ 3,285,279	\$ 4,282,492	\$ 1,817,500	\$ 4,202,500
Net Revenue	\$ (82,881,268)	\$ (66,587,065)	\$ (44,753,499)	\$ (59,202,476)

GRANTS & AGENCIES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
MGR LANDMARKS	1		
PLANNER HISTORIC PRESERV	1		
SECRETARY	1		
	Total		3
	<u>TOTAL GRANTS & AGENCIES</u>		<u>3</u>





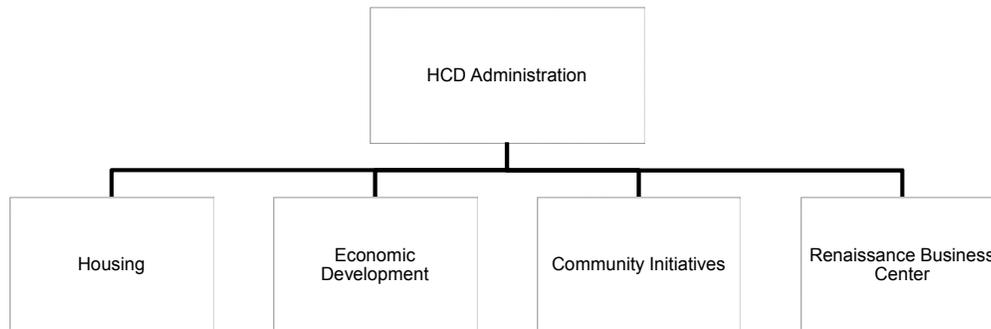
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	310,098	294,518	318,303	300,567
Materials and Supplies	109,572	177,506	569,383	177,500
Grants and Subsidies	3,286,155	4,008,204	4,322,682	4,008,204
Bond Issue Costs	0	0	1,350	0
Sale Expense_052960	0	0	1,350	0
Total Expenditures	3,705,823	4,480,228	5,211,717	4,486,271
Program Revenues	141,017	0	(47,168)	0
Net Expenditures	3,846,840	4,480,228	5,164,550	4,486,271
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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Provided down payment assistance to over 5 low-to-moderate income families buying homes within the City limits
- Provided financial assistance to 1 teacher who purchased a home within the City limits through the Down Payment Assistance Program
- Assisted 2 families in moving out of public housing developments under the Section 8 Homeownership Assistance Program (SHAPE)
- Provided financial assistance to 2 homebuyers purchase new homes in the HOPE VI/McKinley Park Revitalization Community
- Business Development Center assisted 4,895 clients
- Business Development Center conducted 126 workshops

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Housing	Amount of housing constructed or rehabilitated **	15	50	100	Create
Community Initiatives	People served through supportive services for the homeless	609	364	1,000	Create
	The # of people re-housed	123	63	175	Create
	People served through tenant based rental assistance for the homeless	1,345	828	157	Create
	People served through public services	5,194	4,702	2,000	Grow
	Supportive Services for Persons with Special Needs (STRMU)	New measure	New measure	200	Create
	Emergency Shelter for Homeless Persons serving	New measure	New measure	2,000	Create
Renaissance Business Center	The # of jobs created	72	59	50	Grow
	The # of jobs retained	89	210	75	Grow

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

**The City of Memphis discontinued it's Housing Rehab Program in FY15 and therefore decreased the number of units that would have been included in this projection

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Miscellaneous Income	142,277	0	(46,667)	0
Cash Overage/Shortage	0	0	(29)	0
FNMA Service Fees	(1,260)	0	(472)	0
Total Charges for Services	141,017	0	(47,168)	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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	95,972	98,452	101,817	100,654
Materials and Supplies	9,605	51,739	51,739	51,733
Grants and Subsidies	84,691	392,930	392,930	519,655
Bond Issue Costs	0	0	1,350	0
Sale Expense_052960	0	0	1,350	0
Total Expenditures	190,268	543,121	547,835	672,042
Program Revenues	141,017	0	(47,139)	0
Net Expenditures	331,285	543,121	500,697	672,042
Authorized Complement				2

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	15,295	0	0	0
Materials and Supplies	357	0	124	0
Grants and Subsidies	2,342,641	2,689,930	2,909,476	2,545,475
Total Expenditures	2,358,292	2,689,930	2,909,600	2,545,475
Net Expenditures	2,358,292	2,689,930	2,909,600	2,545,475
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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Materials and Supplies	5,027	15,598	15,598	15,598
Grants and Subsidies	849,537	916,044	1,010,976	933,774
Total Expenditures	854,564	931,642	1,026,574	949,372
Program Revenues	0	0	(29)	0
Net Expenditures	854,564	931,642	1,026,545	949,372
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	198,831	196,066	216,486	199,913
Materials and Supplies	94,683	110,169	501,922	110,169
Grants and Subsidies	9,286	9,300	9,300	9,300
Total Expenditures	302,799	315,535	727,708	319,382
Net Expenditures	302,799	315,535	727,708	319,382
Authorized Complement				3

HCD

AUTHORIZED COMPLEMENT

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





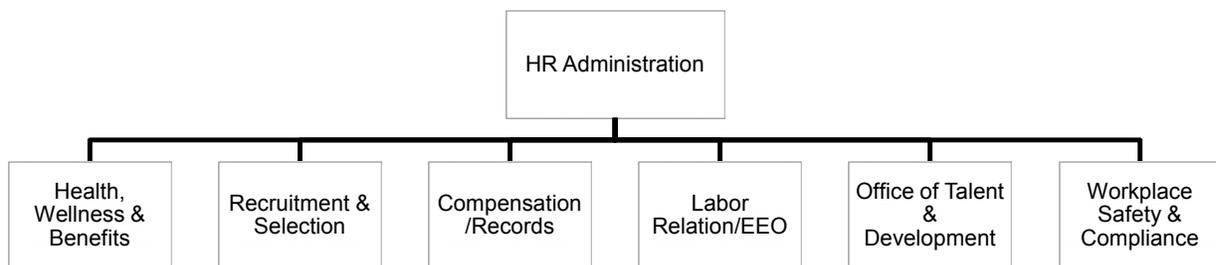
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,580,579	4,195,565	3,749,834	4,675,080
Materials and Supplies	1,056,691	1,334,935	1,925,677	2,404,577
Capital Outlay	231	0	0	0
Total Expenditures	4,637,501	5,530,499	5,675,511	7,079,656
Program Revenues	(2,048)	0	0	0
Net Expenditures	4,635,453	5,530,499	5,675,511	7,079,656
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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Researched and implemented historic Pension and Healthcare reforms approved by City Council
- Focused on the safety of our city workforce through increased safety trainings and safety inspections, which will in turn reduce the number of accidents and decrease the number of lost work days due to injury
- Emphasized education and enforcement of FMLA and ADA to ensure compliance to police and adherence to the law and city leave policies
- Identified talent and provided training and project leadership opportunities to help better equip our front-line supervisors, managers and other employees for future leadership roles within City Government
- Began the implementation of the Neogov Technology platform that will allow us to fully automate our recruitment, selection and onboarding process – and significantly reduce our hiring cycle time
- Opened new On-site Clinic location, operated five days a week
- Successfully organized and executed three healthcare open enrollment periods

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015	FY16 GOAL	PRIORITY
Administration	Complete at least one fmla audit per division annually excluding police and fire	N/A	0	15	Advance
Health, Wellness and Benefits	Increase the number of participants utilizing cmem's on-line open enrollment by 25%	N/A	954	1,192.5	Advance
	Respond to medical plan participants inquiries within 2 business days	New Measure	New Measure	90%	Advance
Recruitment and Selection	The # resignations other than resignations in lieu of termination	New Measure	New Measure	Tracking	Advance
	The internal rate of promotion	New Measure	New Measure	Tracking	Advance
Compensation/ records	The % of salary reviews completed within 5 business days	95%	83%	90%	Advance
	The % of job evaluation/salary equity reviews completed within 20 business days	New Measure	New Measure	90%	Advance
Labor Relations	Average response time for employee relations issues	12.18	11.95	25	Advance
	Average response time for eeo issues	17.93	16.99	30	Advance
	Average response time for ada accommodation requests	25.79	7.21	20	Advance
Office Of Talent and Development	Increase the # of new participants in skill-based training classes to 192.15/year or 16/month	N/A	186/year	192	Advance
	Maintain the # of skill-based training sessions at 66.55/year or 5.55/month	148	108/year	66.5	Advance
Workplace Safety and Compliance	Conduct ninety-six (96) workplace safety related training sessions annually	New Measure	New Measure	96	Advance
	Conduct defensive driving safety related training for ninety-six (96) participants annually	New Measure	New Measure	96	Advance
	Reduce the number of work-related driving accidents resulting in OJI claims by 1%	New Measure	New Measure	Tracking	Advance
	Conduct 48 safety audits within the Public Works Division to reduce safety violations by 5%	New Measure	New Measure	48	Advance

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Miscellaneous Income	(2,048)	0	0	0
Total Charges for Services	(2,048)	0	0	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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	570,966	456,567	384,484	350,146
Materials and Supplies	119,578	160,359	111,610	155,937
Total Expenditures	690,544	616,926	496,094	506,083
Program Revenues	(2,048)	0	0	0
Net Expenditures	688,496	616,926	496,094	506,083
Authorized Complement				5

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Materials and Supplies	4,659	0	0	0
Total Expenditures	4,659	0	0	0
Net Expenditures	4,659	0	0	0
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	847,467	991,725	1,062,913	1,432,309
Materials and Supplies	424,024	333,130	1,038,154	1,514,625
Total Expenditures	1,271,491	1,324,855	2,101,067	2,946,934
Net Expenditures	1,271,491	1,324,855	2,101,067	2,946,934
Authorized Complement				11



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	715,636	884,043	812,253	909,150
Materials and Supplies	19,345	21,750	9,051	21,500
Capital Outlay	231	0	0	0
Total Expenditures	<u>735,212</u>	<u>905,793</u>	<u>821,304</u>	<u>930,650</u>
Net Expenditures	<u>735,212</u>	<u>905,793</u>	<u>821,304</u>	<u>930,650</u>
Authorized Complement				13



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	381,628	409,722	325,444	414,026
Materials and Supplies	23,856	39,300	35,936	38,800
Total Expenditures	405,484	449,022	361,380	452,826
Net Expenditures	405,484	449,022	361,380	452,826
Authorized Complement				4



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	713,557	1,054,749	737,311	1,058,471
Materials and Supplies	188,159	197,056	190,045	196,981
Total Expenditures	901,716	1,251,805	927,356	1,255,451
Net Expenditures	901,716	1,251,805	927,356	1,255,451
Authorized Complement				6

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	351,325	398,759	427,429	510,978
Materials and Supplies	277,070	583,340	540,875	476,734
Total Expenditures	628,395	982,098	968,304	987,712
Net Expenditures	628,395	982,098	968,304	987,712
Authorized Complement				5



HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		OFFICER LEARNING CHIEF	1
COORD CIVIL SERVICE HR ADMIN	1	SPEC SUPPORT SERVICES OTD	1
ASST ADMINISTRATIVE	1	Total Office of Talent & Development	6
COORD BUDGET HR	1	<u>Workplace Safety and Compliance</u>	
DIRECTOR HUMAN RESOURCES	1	COORD COMPLIANCE & TRAINING	1
DIRECTOR HUMAN RESOURCES DEPT- UTY	1	COORD OJI	1
Total Administration	5	COORD SAFETY	1
<u>Recruitment and Selection</u>		MGR WORKPLACE SAFETY COMPL	1
ANALYST EMPLOYMENT SR	1	SPEC DRUGFREE WORKPLACE	1
COORD RECRUIT & SELECTION	3	Total Workplace Safety and Compliance	5
COORD TESTING RECRUIT	3		
COORD TESTING RECRUIT LD	1	<u>TOTAL HUMAN RESOURCES</u>	<u>44</u>
MGR RECRUIT & SELECTION	1		
SUPER RECRUIT & SELECTION	1		
SPEC CONTINGENT HIRING ADMIN	1		
Total Recruitment and Selection	11		
<u>Compensation</u>			
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	2		
SUPER DATA MGMT/RECORDS	1		
SUPER COMPENSATION	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>Office of Talent & Development</u>			
COORD LEARNING	3		
COORD PERFORMANCE REVIEW	1		



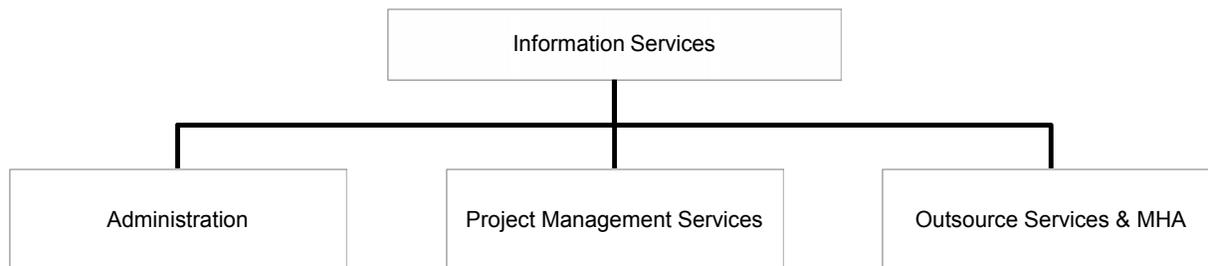
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,475,385	1,677,889	1,600,572	1,642,424
Materials and Supplies	13,034,757	14,320,078	12,860,789	16,261,404
Total Expenditures	14,510,142	15,997,967	14,461,361	17,903,828
Program Revenues	(353,227)	(70,000)	(145,000)	(100,000)
Net Expenditures	14,156,915	15,927,967	14,316,361	17,803,828
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.

FY 2015 PERFORMANCE HIGHLIGHTS

- Implemented Disaster Recovery Center at State of TN Smyrna facility
- Implemented Hyperion Financial Budgeting System
- Implemented Fire Computer Aid Dispatch (CAD) system

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Administration	Process accurate invoices for payments within 10 days of receipt**	95%	97.01%	98%	Advance
	Adhere to contract compliance minority women business enterprise (MWBE) goal for information technology spend	42%	54.36%	40%	Grow
	Uptime for GIS system	N/A	99.81%	95%	Advance
	GIS applications availability	N/A	99.81%	95%	Advance
	Address application maintenance - severity 1 problems within 5 calendar days	100%	100%	100%	Advance
	Address telephone system outage severity 1 problems within 3 calendar days	100%	100%	100%	Advance
	Enterprise Oracle E-Business Suite availability	99.81%	99.96%	99%	Advance
	Critical applications availability	99.72%	99.87%	99%	Advance
	Internet circuit availability	100%	100%	99%	Advance

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

**Excludes SAIC receipts

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Local Shared Revenue	(55,286)	(70,000)	(145,000)	(78,400)
MHA	(297,941)	0	0	(21,600)
Total Charges for Services	(353,227)	(70,000)	(145,000)	(100,000)

Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,475,385	1,677,889	1,600,572	1,642,424
Materials and Supplies	13,034,757	14,320,078	12,860,789	16,261,404
Total Expenditures	14,510,142	15,997,967	14,461,361	17,903,828
Program Revenues	(353,227)	(70,000)	(145,000)	(100,000)
Net Expenditures	14,156,915	15,927,967	14,316,361	17,803,828
Authorized Complement				17

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	2		
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	3		
SPEC COMPLIANCE IT	1		
Total Information Services	<u>17</u>		
<u>TOTAL INFORMATION SERVICES</u>	<u>17</u>		





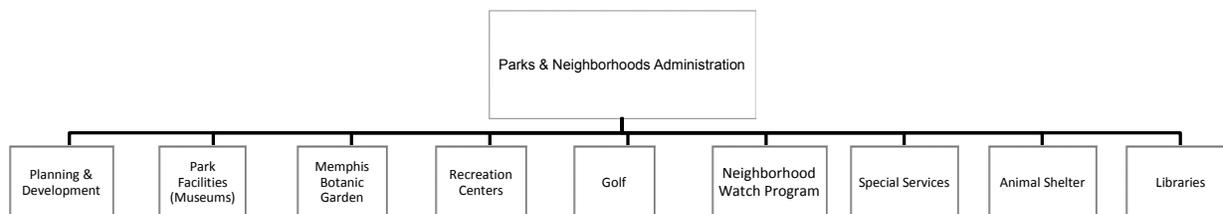
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	25,264,377	29,635,712	29,519,505	30,750,575
Materials and Supplies	19,857,333	19,239,936	19,448,713	19,421,870
Grants and Subsidies	710,709	819,218	819,218	819,218
Inventory	224,459	342,839	321,297	342,839
Service Charges	59,086	29,828	55,760	29,828
Transfers Out	354,806	357,468	357,468	359,343
Total Expenditures	46,470,770	50,425,002	50,521,962	51,723,674
Program Revenues	(8,901,795)	(9,121,832)	(9,906,399)	(8,708,022)
Net Expenditures	37,568,975	41,303,170	40,615,563	43,015,652
Authorized Complement				506

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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Provided 461,082 learning experiences to visitors of the Pink Palace Family of Museums
- Provided 90,182 Title One school students with free educational programs at the Pink Palace Family of Museums
- Launched the Capital Improvement Project at the historic 1852 Mallory-Neely House to repair and restore all of the historic house's 91 windows
- Increased access and participation of youth golfers through complimentary greens fee program for youth 17 years and under
- Designed and implemented FootGolf at the Links at Riverside becoming first USFGA Certified course in Tennessee
- Implemented Golf Bike program to the Links at Overton to give golfers a more exercise friendly version of golf
- Implemented new golf shop merchandise buying program at all 8 courses and increased sales in last half of FY15 by 39%
- Developed series of golf clinics at the Links at Whitehaven to introduce youth from recreation centers to the game of golf
- Developed Liberty Soccer Cams for surrounding communities, providing scholarships for qualifying participants
- Hosted events benefiting Memphis Charities including American Diabetes, Covey of Hope, Meritan, Book of Acts, Making Strides Against Breast Cancer, Memphis Rotary, Healthy kids and Teens, Hope for Life, New Memphis Institute, Girls Inc. and Victims to Victory
- Provided free space for many Divisions and programs of the City of Memphis including, Youth Services, Memphis Police Department, Memphis Fire Department, Taste of Memphis, and Workforce Investment
- Booked stadium and fairgrounds over 260 days during the 2015 fiscal year
- Achieved highest Summer Camp enrollment in over 15 years, approximately 2700
- Avron Fogelman sponsored 1500 summer camp youth - the largest City summer camp sponsorship ever
- Daniel Law Firm and Central Defense Security continued to support Memphis youth via their multiple year ongoing summer camp sponsorships
- Partnered with Memphis Grizzlies, sponsored two major initiatives in the Binghampton Community at Lester Community Center (NBA Cares Technology Center) and Howze Park (basketball court and park improvements)
- Senior Olympics included 398 senior participants
- Hosted an Arthritis Exercise Awareness & Wellness Reception at Orange Mound Senior Center

■ Operating Budget

- Awarded Plough Foundation Grant with Partner The Works, Inc., for three years to implement Aging in Place initiatives for Memphis senior citizens
- Participated in World's Largest Swim Lesson (WLSL) for 4th year, (first time held at two sites)
- Partnered with Grizzlies Foundation and created "RiverFit" outdoor exercise stations at Tom Lee Park
- Provided Memphis Summer Food Service Program, via Cigna sponsorship in third consecutive year, providing USDA sponsored meals to youth at 21 City Parks
- Held City's first 'Skate Challenge' event in City's Skate Park
- Summer Camp Track & Field event had largest participation level of over 300 youth
- Highest level ever of sponsorships for Summer Camp, totaling 1800
- Continued to serve as emergency sheltering operations for City (including warming/cooling centers)
- Redesign and refurbishment of Southside Park
- Completion of construction of Zodiac Park
- Completion of construction of Charjean Park
- Completion of tennis court repairs at Leftwich Tennis Center
- Construction of major improvements at Denver Park underway
- Completion of design of Phase 4 of the Wolf River Greenway
- Completion of major window repair project at the historic Mallory Neely House
- Work on development of plans for Phases 5A and 5B of the Wolf River Greenway
- Completion of park maintenance/repair work at 30 neighborhood parks
- Ground Breaking for Audubon Park Adult Fitness Zone
- Facilitated the Explore Memphis summer reading program for over 9,000 participants, including children, teens, and adults.
- Partnered with Dixon Gallery & Gardens to host 11 art classes for over 70 seniors.
- Collaborated with the University of Memphis to host the America's Music Series, which combined live music, documentaries, and community discussions.
- Hosted two naturalization ceremonies at the Benjamin L. Hooks Central Library, where over 250 candidates became U.S. citizens
- Hosted the annual JobLINC Job Fair, which welcomed over 3,000 to meet with employers and representatives from local colleges and universities
- Hosted the 10th annual Teen Tech Camp, a week-long summer camp offered by the library and the Society for Information Management

■ Operating Budget

- Launched iPads for Seniors, a year-long initiative aimed at exposing seniors to current tablet technology
- Provided programs for school aged children and teens on Science, Technology, Engineering, Arts, and Math (STEAM)
- Maintained partnership with Hard Rock Café on Beale to provide annual music performance opportunities for over 250 local musicians
- Partnered with historic Ardent Studios to reintroduce the music educational series, The Music Business Forum
- Maintained partnership with Comcast to provided TV appearance and video airplay opportunities for more 40 local musicians
- Partnered with the Stax Museum and created the Stax Fresh Trax music listening program benefitting 8 to 10 musicians monthly
- Developed and executed an MOU with the Wolf River Conservancy for construction and completion of the Wolf River Greenway
- MAS increased adoptions by 15% over fiscal year 2014
- MAS decreased euthanasia by 37% under fiscal year 2014

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Administration	The % of 311-service requests closed within 30 days	100%	98.86%	100%	Advance
Planning and Development	The % of capital improvement projects completed	42%	55%	60%	Advance
Park Facilities	The # of paying patrons at museums	461,083	461,140	453,440	Grow
	The # of youth who visit the museums through field trips	147,797	156,659	141,316	Invest
	Maintain customer satisfaction of 4.9 on a 5.0 scale for Planetarium, Guest Services and Nature Center	4.9	4.93	4.9	Advance
	Increase customer satisfaction of teachers	4.84	4.84	4.86	Invest
Zoo	Maintain accreditation from the American Zoo Association	Accredited	Accredited	Accreditation	Advance
	The # of Zoo visitors	1,061,317	1,063,317	Tracking	Create
	The # of youth who visit through field trips	80,413	86,200	Tracking	Invest
Botanic Gardens	# of Botanic Garden visitors	235,000	207,000	Tracking	Create
	# of youth who visit through field trips	39,129	34,930	Tracking	Invest
Fairgrounds/stadium	Increase the occupancy rate at the complex over a 12 month period by 10% (# of events)	78	90	99	Grow
Recreation	Increase attendance in the City's twenty-four Community Centers by 1%	1,793,315	1,843,286	1,861,719	Create
	Increase the number of swim lessons provided by 10%	1,215	702	772	Grow
	Maintain youth participation in summer camp at 100% capacity (2700)	2,211	2,695	2,700	Invest
	Increase the number of youth participants in athletics by 3%	35,546	38,943	40,111	Invest
	Expand attendance levels at Skinner Center by 0.5%	38,078	41,768	41,977	Grow
	Increase attendance levels at Senior Centers by 3%	142,137	173,406	178,608	Grow

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Golf	Increase the number of starts by Memphians by 10%	153,748	124,334	136,767	Grow
Special Services	Second Chance Program: Keep recidivism below 5%	2%	1%	5%	Grow
Animal Services	Increase live release rate (fostered, adopted or rescued) by 10%	4,550	5,764	6,340	Create
Libraries	Increase customers who access library services by 5%	2,431,288	2,216,000	2,326,800	Grow
	The # of customers who use the online library system	3,136,982	2,906,997	Tracking	Grow
	The # of residents who possess library cards	453,836	458,938	Tracking	Grow
	Increase the number of participants in computer training by 12%	3,621	2,276	2,549	Grow
	The # of youth participating in the summer reading programs	7,190	8,094	Tracking	Invest
	The # of customers who access LINC and 2-1-1 for information	70,283	60,052	Tracking	Grow

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Dog License	(315,056)	(274,965)	(274,965)	(274,965)
County Dog License Fee	(111,664)	(83,568)	(20,308)	(83,568)
Library Fines & Fees	(435,615)	(500,000)	(450,000)	(500,000)
Shelter Fees	(189,003)	(181,239)	(181,239)	(181,239)
Animal Vaccination	(32,503)	(18,234)	(18,234)	(22,943)
Admissions - School Groups	0	(14,000)	0	0
Admissions - Groups	0	(2,900)	0	0
Admissions - Museum Workshops	(13,899)	(17,800)	(2,135)	0
Admissions - General	(257,541)	(279,600)	(174,274)	0
Museum Planetarium Fee	(51,261)	(75,000)	0	0
Parking	(438,177)	(543,000)	(943,000)	(543,000)
Senior Citizen's Meals	(81,661)	(90,000)	(82,000)	(82,000)
Concessions	(1,092,803)	(1,065,283)	(1,489,789)	(1,025,372)
Golf Car Fees	(1,006,123)	(1,102,901)	(1,072,446)	(1,072,659)
Pro Shop Sales	(67,879)	(101,067)	(127,399)	(178,361)
Green Fees	(1,417,896)	(1,678,035)	(1,542,162)	(1,670,314)
Softball	(91,160)	(100,000)	(91,200)	(91,000)
Basketball	(17,475)	(35,000)	(17,500)	(17,500)
Football	(1,040)	(2,500)	(1,050)	(1,000)
Ballfield Permit	(18,776)	(18,000)	(18,000)	(18,000)
Class Fees	(56,446)	(68,500)	(55,010)	(55,750)
Rental Fees	(865,187)	(722,500)	(1,201,360)	(614,000)
Day Camp Fees	(108,653)	(212,700)	(212,500)	(320,220)
Food Service Revenue	0	0	150	0
After School Camp	(4,218)	(3,000)	(3,000)	(3,000)
Outside Revenue	0	(78,500)	(76,000)	(78,500)
Local Shared Revenue	(641,274)	(668,709)	(608,509)	(687,800)
City of Bartlett	(985,830)	(1,034,000)	(1,034,765)	(1,034,000)
Miscellaneous Income	(435,285)	(69,831)	(135,007)	(71,831)
Cash Overage/Shortage	(22,351)	0	(3,999)	0
Donated Revenue	(4,983)	0	(1,164)	0
Coca - Cola Sponsorship	(70,000)	(65,000)	(70,000)	(65,000)
Grant Revenue - Library	(43,359)	(16,000)	(16,000)	(16,000)
Misc. Library Revenue	(24,676)	0	16,466	0
Total Charges for Services	(8,901,795)	(9,121,832)	(9,906,399)	(8,708,022)

Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	878,899	1,040,578	972,968	1,007,412
Materials and Supplies	555,107	1,227,574	657,830	1,040,867
Total Expenditures	1,434,007	2,268,153	1,630,798	2,048,280
Program Revenues	(15,459)	(10,000)	(10,000)	(28,000)
Net Expenditures	1,418,548	2,258,153	1,620,798	2,020,280
Authorized Complement				13



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	200,144	182,898	189,542	225,265
Materials and Supplies	8,193	20,504	18,460	20,504
Total Expenditures	208,337	203,402	208,002	245,769
Program Revenues	(200)	0	0	0
Net Expenditures	208,137	203,402	208,002	245,769
Authorized Complement				3



Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,910	0	749	0
Materials and Supplies	112	0	516	0
Total Expenditures	2,022	0	1,265	0
Net Expenditures	2,022	0	1,265	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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	1,884,139	2,074,141	2,110,719	2,042,134
Materials and Supplies	1,355,913	1,441,491	1,550,541	1,485,623
Service Charges	966	0	564	0
Total Expenditures	3,241,018	3,515,632	3,661,823	3,527,757
Program Revenues	(363,120)	(436,300)	(177,956)	0
Net Expenditures	2,877,898	3,079,332	3,483,867	3,527,757
Authorized Complement				28

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,622	0	0	0
Materials and Supplies	3,911,044	3,111,641	3,423,379	3,171,017
Total Expenditures	3,913,666	3,111,641	3,423,379	3,171,017
Net Expenditures	3,913,666	3,111,641	3,423,379	3,171,017
Authorized Complement				0



Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Materials and Supplies	571,448	571,448	571,448	571,448
Total Expenditures	571,448	571,448	571,448	571,448
Net Expenditures	571,448	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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	177,606	193,680	192,213	197,899
Materials and Supplies	369,871	344,620	359,985	348,126
Total Expenditures	547,477	538,300	552,198	546,025
Net Expenditures	547,477	538,300	552,198	546,025
Authorized Complement				4

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Materials and Supplies	2,882,706	2,007,243	2,022,150	1,962,220
Transfers Out	354,806	357,468	357,468	359,343
Total Expenditures	3,237,512	2,364,711	2,379,618	2,321,563
Program Revenues	(2,247,334)	(1,767,000)	(3,322,584)	(1,767,000)
Net Expenditures	990,178	597,711	(942,966)	554,563
Authorized Complement				0

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	5,813,914	6,609,058	6,762,037	7,056,407
Materials and Supplies	2,916,643	2,757,099	3,086,967	3,092,045
Total Expenditures	8,730,557	9,366,157	9,849,004	10,148,452
Program Revenues	(861,378)	(1,098,100)	(932,334)	(1,101,770)
Net Expenditures	7,869,179	8,268,057	8,916,671	9,046,682
Authorized Complement				94

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,258,331	2,318,719	2,245,983	2,344,213
Materials and Supplies	1,846,966	2,090,450	2,017,478	2,091,494
Inventory	224,349	342,839	321,297	342,839
Service Charges	50,280	29,828	47,356	29,828
Total Expenditures	4,379,926	4,781,836	4,632,114	4,808,374
Program Revenues	(2,893,786)	(3,322,717)	(3,103,609)	(3,323,537)
Net Expenditures	1,486,140	1,459,119	1,528,505	1,484,837
Authorized Complement				17

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	559,126	638,680	678,101	808,734
Materials and Supplies	82,388	140,150	140,055	140,150
Grants and Subsidies	709,621	669,218	669,218	669,218
Total Expenditures	1,351,134	1,448,048	1,487,375	1,618,102
Program Revenues	(654)	0	0	0
Net Expenditures	1,350,480	1,448,048	1,487,375	1,618,102
Authorized Complement				11

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	2,626,408	3,137,194	2,987,062	3,228,248
Materials and Supplies	831,565	719,753	766,048	664,389
Total Expenditures	3,457,973	3,856,947	3,753,110	3,892,637
Program Revenues	(653,209)	(562,715)	(500,618)	(562,715)
Net Expenditures	2,804,764	3,294,232	3,252,492	3,329,922
Authorized Complement				50



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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	10,836,789	13,432,437	13,385,594	13,805,406
Materials and Supplies	4,521,396	4,957,964	5,008,844	4,983,987
Grants and Subsidies	1,088	0	0	0
Service Charges	7,840	0	7,840	0
Total Expenditures	15,367,113	18,390,401	18,402,279	18,789,393
Program Revenues	(1,866,655)	(1,925,000)	(1,859,298)	(1,925,000)
Net Expenditures	13,500,458	16,465,401	16,542,980	16,864,393
Authorized Complement				284

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	24,489	8,327	(5,463)	34,857
Materials and Supplies	3,733	(150,001)	(174,988)	(150,000)
Grants and Subsidies	0	150,000	150,000	150,000
Total Expenditures	<u>28,222</u>	<u>8,326</u>	<u>(30,451)</u>	<u>34,857</u>
Net Expenditures	28,222	8,326	(30,451)	34,857
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 PUBLIC AFFAIRS	1	TEACHER NATURALIST CF	1
MGR SOCIAL MEDIA MKT	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	7
MGR EDUCATION	1	MGR FACILITY GOLF I	3
MGR EXHIBITS GRAPHICS	1	MGR FACILITY GOLF II	5
MGR HISTORIC PROPERTIES	1	SECRETARY	1
MGR LICHTERMAN NATURE CTR	1	Total Golf	17



PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Special Services</u>		CLERK ITEM CONTROL	3
CLERK GENERAL A	1	CLERK ITEM CONTROL SR	1
COORD COMMUNITY RESOURCES	1	CLERK LIBRARY DELIVERY	5
DIRECTOR EXEC MUSIC COMMISSIONER	1	CLERK LIBRARY DEPT	2
DIRECTOR EXECUTIVE	1	CLERK SERIALS SR	1
MGR COMMUNITY AFFAIRS	1	CLERK SORTING ROOM	1
MGR PROGRAM RE-ENTRY	1	CLERK STANDING ORDER	1
SECRETARY	1	COORD BROADCAST ENG	1
SPEC COMMUNITY OUTREACH	1	COORD BROADCAST PROGRAM	1
SPEC MUSIC COMMISSION	1	COORD HR LIBRARY	1
SPEC WORKFORCE DEV	2	COORD INTEGRATED LIBRARY SYS	1
Total Special Services	11	COORD LIBRARY ADULT SVCS	1
		COORD LIBRARY TEEN SVC	1
<u>Animal Shelter</u>		COORD LIBRARY YOUTH SVCS	1
ADMR ANIMAL SHELTER	1	COORD SECURITY	1
ASST BUILDING MNT	1	COORD VOLUNTEER	1
CLERK GENERAL B	5	DIRECTOR COMM OUTREACH-SPEC PROJ ASST	1
DIRECTOR VETERINARY MEDICAL	1	DIRECTOR LIBRARY	1
MGR OPERATIONS ANIMAL SVCS	1	DIRECTOR LIBRARY COMMUNICATION ASST	1
OFFICER ANIMAL SERVICES	20	DIRECTOR LIBRARY DEPUTY	1
OFFICER ANIMAL SERVICES SR	1	HELPER BUILDING MNT	1
SPEC SUPPORT SVCS	1	KEEPER LIBRARY STOREROOM	1
SUPER ADMINISTRATIVE AS	1	LIBRARIAN	29
SUPER FIELD AS	1	LIBRARIAN COLLECTION DEV	2
SUPER SHELTER	1	LIBRARIAN COMPUTER RESOURCES	1
TECH ANIMAL CARE	14	LIBRARIAN CUSTOMER SVC	12
TECH ANIMAL CARE SR	1	MGR ACQUISITIONS	1
VETERINARIAN ANIMAL SHELTER	1	MGR BROADCAST	1
Total Animal Shelter	50	MGR CATALOGUING	1
		MGR CIRC SVCS	1
<u>Libraries</u>		MGR COLLECTION DEV	1
ADMR LIBRARY SUPPORT SVCS	1	MGR DELIVERY & DIST	1
ANALYST, BUYER	1	MGR DIGITAL PROJECTS	1
ARTIST LIBRARY GRAPHICS	1	MGR FACILITIES	1
ASST LIBRARY CATALOGUING	2	MGR FINANCE LIBRARY	1
ASST LIBRARY CUSTOMER SVC	53	MGR IT SUPPORT	1
ASST LIBRARY IR	5	MGR LIBRARY AGENCY I	6
ASST STAFF LIBRARY	2	MGR LIBRARY AGENCY II	3
ASST EVENTS SCHEDULING	1	MGR LIBRARY AGENCY III	6
CLERK ACQUISITION SR	3		
CLERK DELIVERY & DIST	17		



PARKS & NEIGHBORHOODS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
MGR LIBRARY AGENCY IV	7		
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	2		
REP CIRCULATION	37		
REP CIRCULATION SR	9		
REP CIRCULATION I	1		
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	1		
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>506</u>		



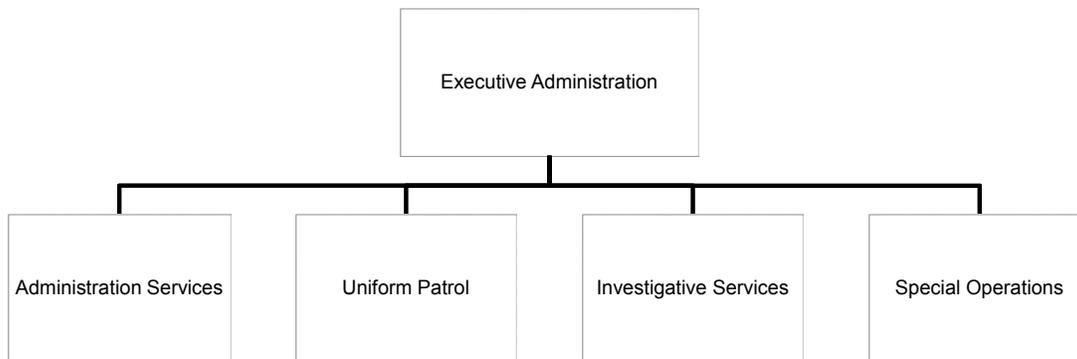
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	206,651,390	217,840,873	213,780,697	216,928,234
Materials and Supplies	21,167,501	26,820,665	21,418,298	28,741,383
Grants and Subsidies	10,000	0	0	0
Service Charges	7,170	0	2,426	0
Transfers Out	4,148,608	4,759,419	1,656,955	4,807,161
Total Expenditures	231,984,669	249,420,955	236,858,376	250,476,778
Program Revenues	(3,857,001)	(3,138,812)	(1,473,829)	(4,296,980)
Net Expenditures	228,127,667	246,282,143	235,384,546	246,179,798
Authorized Complement				2774

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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Graduated 37 MPD Police Officers from the 118th Basic Recruit Session. Start the 119 with 39 and currently has a total of 33 remaining.
- Homicide Investigators were able to clear one hundred and twenty nine (129) homicides, bringing the clearance rate to 77%, placing the bureau's clearance rate above the national average. The latest figures available from the FBI's 2013 UCR/NIBR's report shows that the national clearance rate for homicide is 64.1%, our investigators performed at a level which allowed us to exceed an established goal and remain above the national average for our homicide clearance rate.
- Organized Crime Unit (ISU) conducted surveillance at Chop Shop located at 4268 Elvis Presley. A search warrant was obtained for the property. Detectives recovered 8 stolen vehicles, 32 Briggs and Stratton Engines which had been stolen from an interstate shipment. The Chop Shop owner was also arrested.
- The following information highlights some of the results generated from Crime Prevention's Community Outreach Programs (COP) that emphasize Intervention and Prevention Education:
 - Graduated 152 citizens from the Citizen Police Academy
 - Graduated 47 clergy from the Clergy Police Academy
 - Issued 300 coats purchased by Zach Randolph to students of Larose and Hawkins Mill Elementary Schools during annual coat drive; 400 backpacks with school supplies
 - 20 teams participated in the 1st Annual Feed the Needy Bowling tournament fundraiser at the Winchester Bowling Center. The funds aided with the delivery of 2,000 Thanksgiving food baskets in the annual Feed the Needy Initiative. COP Officers delivered at least 200 of those Thanksgiving food baskets to local residents throughout the Memphis community.
 - Sponsored Youth Crime Watch Conference with at least 400 students from 20 Shelby County Schools in attendance. These youth returned to their respective schools, identified the crime issues and with the assistance of counselors and COP, implemented educational programs and events as possible solutions.
 - Conducted Job/Fair and Workshop for greater than 600 participants
 - Facilitated Powerful Outstanding Women (POW) conference for 75 female youths.
- Completed the DNA evidence storage facility with currently year CIP funding. Shipped out 2,316 Sexual Assault Kits since July 1, 2014. Results for 2,077 received since July for closure or investigation. Investigation resulting in indictments since July 2014 are 78 indictments.
- Upgraded the video wall at the Real Time Crime Center.
- Contracted with consultants a) to develop an RFP for the mandatory replacement of the public safety radio system manned by the Radio Maintenance department and b) prepare RFP for camera technology CIP projects to implement automated vehicle locators, in car video systems and license plate recognition cameras.
- Purchased computer hardware and software equipment for data storage for Police Services' backup site in Smyrna, TN.
- Conducted a strategic planning retreat June 2015 to discuss the realignment of service delivery for Police Services with 40 executive level staff members in attendance.

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015*	FY16 GOAL	PRIORITY
Executive Administration	% of officers completing the required in-service training at all ranks	100%	100%	95%	Advance
	% of approved overtime budget expended by end of year	90%	127%	90%	Advance
Support Services	Increase the ratio of incoming calls answered within 20 seconds	55.20%	52.70%	70%	Create
	Train a minimum 75 of officers as Fingerprint Technicians	135	88	75	Advance
	Increase the number of Crime Stoppers complaints that are arrests by 2%	260	294	300	Create
Precincts	Increase the number of arrests of gun offenders (16-24 years of age) by 1%	1,349	1,031	1,041	Create
	Increase the number of city-wide gun recoveries by 2.5%	2,592	2,493	2,555	Create
Investigative Services	Improve clearance rates for violent Blue Crush crimes by 2%	33.07%	32.26%	34.26%	Create
	Improve clearance rates for property-related Blue Crush crimes by 2%	8.77%	8.22%	10.22%	Create
	Tracking: Number of part one crimes committed with the City of Memphis	47,942	43,332	Tracking	Create
Special Operations	Increase the number of traffic and DUI saturations conducted by 2%	359	361	368	Create
	Increase the number of community awareness/education programs conducted by C.O.P by 5%	405	311	327	Create

* Some figures are approximate. In these cases, the reporting for FY15 was not complete before production of the budget book.

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Fines & Forfeitures	(39,957)	(65,000)	(24,630)	(20,000)
Seizures	(47,226)	(50,000)	(98,024)	(50,000)
DUI BAC Fees	(4,439)	(2,400)	(1,901)	(2,400)
Sex Offender Registry Fees	(67,851)	(60,000)	(38,800)	(262,368)
Wrecker & Storage Charges	(498,595)	(670,000)	(237,433)	(500,000)
911 Emergency Services	(260)	0	0	0
Sale Of Reports	(350,801)	(259,060)	(193,549)	(259,060)
Police Special Events	(662,416)	(700,000)	(404,460)	(700,000)
Tow Fees	(868,095)	(1,028,000)	(379,396)	(1,000,000)
Officers in the Schools	0	(1,475)	0	(1,475)
Federal Grants - Others	(151,411)	(117,197)	0	(117,197)
Local Shared Revenue	(107,913)	(100,000)	(44,083)	(1,300,000)
Cash Overage/Shortage	(95)	(30)	(162)	(30)
Donations for Rape Kits	0	0	(600)	0
Miscellaneous Revenue	(57,941)	(85,650)	(50,791)	(84,450)
Oper Tfr In - Midtown Corridor	(1,000,000)	0	0	0
Total Charges for Services	(3,857,001)	(3,138,812)	(1,473,829)	(4,296,980)

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	25,009,948	28,132,955	25,195,218	26,172,811
Materials and Supplies	4,347,998	5,164,607	4,001,430	5,536,468
Total Expenditures	29,357,946	33,297,561	29,196,648	31,709,278
Program Revenues	(230,211)	(201,197)	(54,025)	(201,197)
Net Expenditures	29,127,735	33,096,364	29,142,623	31,508,081
Authorized Complement				365

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	18,356,818	20,565,525	16,998,305	20,665,848
Materials and Supplies	4,996,280	7,555,443	5,600,513	10,858,051
Service Charges	7,170	0	2,426	0
Transfers Out	4,148,608	4,759,419	1,656,955	4,807,161
Total Expenditures	27,508,877	32,880,386	24,258,199	36,331,060
Program Revenues	(460,560)	(361,760)	(254,402)	(1,560,560)
Net Expenditures	27,048,317	32,518,626	24,003,796	34,770,500
Authorized Complement				294

Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	121,203,808	119,387,206	129,396,044	131,431,973
Materials and Supplies	7,557,822	8,947,737	6,835,734	7,156,174
Grants and Subsidies	10,000	0	0	0
Total Expenditures	128,771,629	128,334,944	136,231,778	138,588,147
Program Revenues	(657,465)	(702,950)	(404,460)	(702,950)
Net Expenditures	128,114,164	127,631,994	135,827,318	137,885,197
Authorized Complement				1592

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	20,377,164	23,538,575	19,726,662	19,139,204
Materials and Supplies	1,906,079	2,276,281	2,557,627	2,708,935
Total Expenditures	22,283,243	25,814,856	22,284,289	21,848,140
Program Revenues	(2,482,552)	(1,853,030)	(754,414)	(1,812,398)
Net Expenditures	19,800,691	23,961,826	21,529,875	20,035,742
Authorized Complement				245

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	21,703,652	26,216,612	22,464,468	19,518,398
Materials and Supplies	2,359,322	2,876,597	2,422,994	2,481,755
Total Expenditures	24,062,974	29,093,208	24,887,462	22,000,153
Program Revenues	(26,213)	(19,875)	(6,528)	(19,875)
Net Expenditures	24,036,760	29,073,333	24,880,934	21,980,278
Authorized Complement				278

POLICE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Executive Administration</u>		DISPATCHER POLICE RADIO	145
ANALYST CRIME	1	INSTALLER COMM SAFETY EQUIP	4
ANALYST POLICE EMPLOYMENT	1	LIEUTENANT POLICE	9
ASST ADMINISTRATIVE	1	MAJOR	2
CHIEF POLIC SVCS DEPUTY	5	MGR COMMUNICATIONS POLICE	1
CLERK GENERAL A	6	MGR CRIME ANALYSIS	1
COLONEL LIEUTENANT	12	MGR RADIO MAINT	1
COLONEL POLICE	2	OFFICER POLICE II	19
COORD TRAINING PSYCH	1	OPER DIGITAL PRESS	1
DIRECTOR POLICE SVCS	1	SERGEANT	4
DIRECTOR POLICE SVCS DEPUTY	1	SPEC PERSONNEL PAYROLL	1
GUNSMITH FIREARMS INST	1	SPEC POLICE PAYROLL	7
LIEUTENANT POLICE	27	SPEC PROCUREMENT	1
MAJOR	5	SUPER CENTRAL RECORDS	1
MGR GRANTS POLICE	1	SUPER FLEET MAINT	1
MGR SUPPORT SVCS POLICE	1	SUPER MATERIAL PUB	1
NURSE OCCUPATIONAL HEALTH	1	SUPER PHOTO GRAPHIC ARTS	1
OFFICER POLICE II	198	SUPER POLICE PAYROLL	1
RECRUIT POLICE	40	SUPER POLICE PERSONNEL	1
SECRETARY	8	SUPER PROPERTY EVID SHIFT	6
SERGEANT	48	SUPER RADIO DISPATCH	17
SPEC GRANT ADMIN	2	SUPER RADIO MAINT	3
TRANSCRIPTIONIST	2	TECH PHOTO LAB	2
Total Executive Administration	365	TECH POLICE RADIO	7
		TECH POLICE RADIO LO	1
<u>Support Services</u>		Total Support Services	294
ACCOUNTANT ASSOCIATE AL	1	<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	10
ANALYST FINANCIAL POLICE SR	2	COLONEL POLICE	10
ANALYST PERSONNEL POLICE	1	LIEUTENANT POLICE	122
ANALYST PERSONNEL POLICE SR	1	MAJOR	30
ANALYST PROGRAMMER	1	OFFICER POLICE II	1266
ANALYST SYSTEM SOFTWARE LD	2	OFFICER POLICE II PROB	42
ARTIST COMPOSITE	1	INVENTORY CLERK	9
ATTENDANT PROPERTY ROOM	18	OFFICER POLICE LEP II	1
CHIEF DEPUTY	1	OFFICER POLICE TACT	2
CLERK GENERAL A	5	OFFICER POLICE II	1
CLERK GENERAL B	14		



POLICE SERVICES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SECRETARY	8	<u>Special Operations</u>	
SERGEANT	46	CLERK GENERAL A	3
SUPER ARREST DATA ENTRY	1	COLONEL LIEUTENANT	1
SUPER CLERICAL OPER	6	COLONEL POLICE	1
TECH PARKING ENFORCEMENT	1	COORD SCHOOL CROSSING GUARD	1
TRANSCRIPTIONIST	2	LIEUTENANT POLICE	31
		LIEUTENANT POLICE TACT	2
Total Precincts	<u>1592</u>	MAJOR	5
		MAJOR TACT	1
<u>Investigative Services</u>		MECH HELICOPTER LEAD FT	1
CLERK GENERAL A	4	OFFICER POLICE II	142
CLERK GENERAL B	1	OFFICER POLICE II PROB	2
COLONEL LIEUTENANT	1	OFFICER POLICE TACT	21
COLONEL POLICE	1	PILOT HELICOPTER	3
COUNSELOR FAMILY TROUBLE CTR	2	POLICE SERVICE TECHNICIANS (PST)	30
CRIMINALIST	1	SECRETARY	1
EXAMINER LATENT PRINT	5	SERGEANT	32
LIEUTENANT POLICE	23	SUPER AVIATION SHOP	1
MAJOR	7		
MGR FLEET SVCS	1	Total Special Operations	<u>278</u>
MGR VEHICLE STORAGE OPER	1		
OFFICER POLICE II	32		
REP VEHICLE STORAGE SVC	23	<u>TOTAL POLICE SERVICES</u>	<u>2774</u>
SECRETARY	2		
SERGEANT	130		
SPEC INVESTIGATIVE PROC A	1		
SPEC INVESTIGATIVE PROC B	1		
SUPER SHIFT AUCTION LEAD	2		
SUPER VEHICLE STORAGE SVC	4		
TRANSCRIPTIONIST	3		
Total Investigative Services	<u>245</u>		





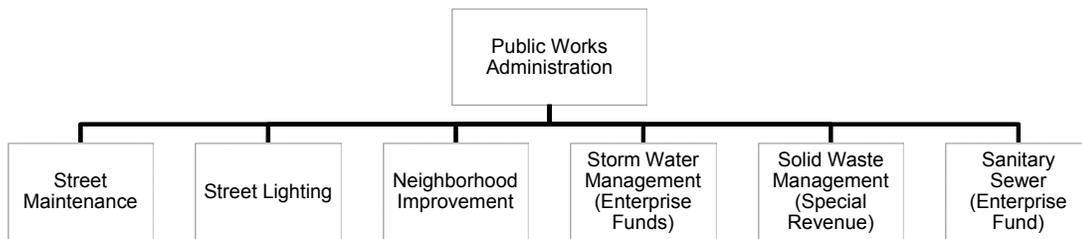
■ Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	7,895,546	10,405,556	9,481,969	10,068,135
Materials and Supplies	11,925,254	7,628,879	7,635,868	12,253,356
Capital Outlay	107,334	120,000	127,803	120,000
Grants and Subsidies	5,000	0	1,667	0
Total Expenditures	19,933,135	18,154,435	17,247,307	22,441,490
Program Revenues	(1,636,521)	(1,889,859)	(1,906,327)	(1,951,962)
Net Expenditures	18,296,613	16,264,576	15,340,980	20,489,528
Authorized Complement				205

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.

■ Operating Budget

FY 2015 PERFORMANCE HIGHLIGHTS

- Introduced the 96-gallon recycling carts to 37,000 customers, increasing citywide recycling tonnage by 49% over FY14.
- Provided oversight for two Superfund sites, providing protection of human health and the environment.
- Continued the leased cart program for containerized waste - now 5,837 participating customers.
- Purchased and installed a number of hi-tech cameras at various dumpsites across the City.
- Performed more than 1060 clean-ups of about 200 common dumpsites.
- Cleaned and cleared more than 323 blocks of alleys.
- Removed 10,348 signs placed illegally in public right-of-ways.
- Diverted more than 77,000 tons of yard waste from Class I landfills.
- Processed more than 17,700 tons of yard waste into mulch to be sold to nurseries to generate revenue.
- Investigated 220 storm water pollution discharge sites by the end of FY 2015.
- Continued implementation of Storm Water Enterprise program and user fees generating approximately 22 million dollars to address storm water related issues.
- Earned \$215,000 as a result of energy savings contract with TVA/EnerNOC. Completed construction of \$1.3 million for various sanitary sewer cured in places pipe projects.
- Completed \$2.7 million Cypress Creek Pumping Station Electrical Rehabilitation.
- Completed \$2.7 million Gayoso Sewer Lift Station Rehabilitation.
- Completed construction of \$2.7 million for the rehabilitation of four sanitary lift stations.
- Resurfaced 100 lane miles of City streets.
- Filled over 76,000 potholes.
- Inspected and cleaned over 15,000 stormwater inlets and catch basins.
- Treated 53 billion gallons of wastewater.
- Inspected and cleaned 375 miles of sanitary sewer mainline.
- Swept 22,420 lane miles of City streets.
- Launched the Memphis City Beautiful "Mobile" Toolbank.
- Launched Code Enforcement education and anti-littering campaigns.
- Sent out 502 letters to littering motorists reported through the 52-CLEAN hotline.
- Organized or participated in over 706 volunteer clean-up/recycling events.
- Demolished and removed over 684 single family properties and 5 large commercial/multifamily properties.
- Mitigated more than 35,453 overgrown/grass weeds at vacant houses or lots.
- Responded to more than 21,276 property code complaints that resulted in the issuance of violation notices.

■ Operating Budget

KEY PERFORMANCE INDICATORS

Performance Metrics		FY ACTUAL 2014	FY ACTUAL 2015	FY16 GOAL	PRIORITY
Street Maintenance	Improve street repair performance using new technologies, by increasing the number of street repairs performed annually 10%.	N/A	1258	Tracking	Create
	Increase the number of lane miles of resurfaced annually using Thin Asphalt Overlay Program by 5%	New measure	New measure	Tracking	Create
	Increase the amount of ROW litter collected annually by 10%	New measure	New measure	Tracking	Create
Neighborhood Improvements	Bring into compliance all legitimately overgrown grass/weeds violations for unoccupied properties entered into the 311 Oracle system within 18 business days	New measure	New measure	90%	Create
	Cause owner compliance or issue a court citation for all legitimately overgrown grass/weeds violation for occupied properties entered into the 311 Oracle System within 21 business days of complaint.	New measure	New measure	85%	Create
	Cause owner compliance or issue a court citation for non-structural violations of occupied properties entered into the 311 Oracle system within 21 business days of citizen complaint.	New measure	New measure	85%	Create
	Cause owner compliance or issue a court citation for structural violations of occupied properties entered into the 311 Oracle system within 60 business days of citizen complaint.	New measure	New measure	80%	Create
	Hold a condemnation hearing for all legitimately dilapidated structures entered into the 311 Oracle system within 120 days of citizen complaint.	New measure	New measure	90%	Create

■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Special Assessment Tax	(297,371)	(398,000)	(389,668)	(398,000)
Vacant Property Registration Fee	0	0	(24,800)	(18,600)
St TN Highway Maint Grant	(544,847)	(691,859)	(691,859)	(735,362)
St TN Interstate	(794,302)	(800,000)	(800,000)	(800,000)
Total Charges for Services	(1,636,521)	(1,889,859)	(1,906,327)	(1,951,962)

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	390,487	338,445	338,445	331,603
Materials and Supplies	553,994	767,687	767,387	664,974
Total Expenditures	944,481	1,106,132	1,105,832	996,577
Program Revenues	(544,847)	(691,859)	(691,859)	(735,362)
Net Expenditures	399,633	414,273	413,973	261,215
Authorized Complement				14

Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,215,082	4,848,133	4,848,132	4,820,222
Materials and Supplies	1,120,974	2,690,647	1,145,568	4,173,167
Grants and Subsidies	5,000	0	0	0
Total Expenditures	5,341,056	7,538,780	5,993,700	8,993,389
Program Revenues	(739,980)	(800,000)	(800,000)	(800,000)
Net Expenditures	4,601,076	6,738,780	5,193,700	8,193,389
Authorized Complement				108

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Materials and Supplies	5,829,149	125,000	28,340	0
Total Expenditures	5,829,149	125,000	28,340	0
Net Expenditures	5,829,149	125,000	28,340	0
Authorized Complement				0



Description

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

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,289,977	5,218,978	4,295,392	4,916,310
Materials and Supplies	4,420,689	4,045,545	5,686,296	7,415,215
Capital Outlay	107,334	120,000	127,803	120,000
Grants and Subsidies	0	0	1,667	0
Total Expenditures	7,818,001	9,384,523	10,111,158	12,451,524
Program Revenues	(351,694)	(398,000)	(414,468)	(416,600)
Net Expenditures	7,466,307	8,986,523	9,696,690	12,034,924
Authorized Complement				83

PUBLIC WORKS

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Administration</u>		SUPERVISOR SHIFT PUB WKS	3
ACCOUNTANT ASSOCIATE A	2	TECH AUTOMOTIVE	1
ADMR FINANCE/PERSONNEL	1	Total Street Maintenance	108
ANALYST PERSONNEL PW	2		
ANALYST USER SUPPORT	1	<u>Neighborhood Improvement</u>	
ASST ADMINISTRATIVE	1	ACCOUNTANT ASSOCIATE A	2
COORD CUSTOMER AFFAIRS	1	ADMR NEIGHBORHOOD IMPROV	1
COORD QUALITY PROGRAM	1	CLERK GENERAL B	2
COORD TITLE VI & CONTRACT (ISL)	1	COORD ADMIN BUDGET CE	1
DIRECTOR MAINTENANCE DEPUTY	1	COORD CONDEMNATION	1
DIRECTOR PUBLIC WORKS	1	COORD COURT HOUSING INSP	1
SECRETARY A	1	COORD EDUCATION	1
SUPER PAYROLL PERSONNEL	1	COORD INFO TECH_NI	1
Total Administration	14	COORD PROGRAM CB	1
<u>Street Maintenance</u>		CREWPERSON	1
ADMR STREET MAINT	1	DIRECTOR NEIGHBORHOOD IMPROV DEPUTY	1
CLERK GENERAL A	1	INSP CODE ENFORCEMENT	41
CLERK.INVENT.CONTROL	1	INVESTIGATOR CODE	2
COORD ENG STREET MNT	1	MGR 25 SQ PROG	1
CREWPERSON	8	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	PARALEGAL NI	1
FOREMAN RIGHT OF WAY MAINT	3	SCHEDULE PLANNER	1
GREASER	1	SECRETARY A	1
HELPER MECH HEAVY EQUIP	1	SPEC COMPLIANCE	7
MECH HEAVY EQUIP	1	SPEC CONDEMNATION	1
MECH MAINT	1	SPEC TECH SUPPORT CB	1
MGR STREET MAINT	2	SUPER BUSINESS AFFAIRS	1
OPER ASPHALT PLANT	2	SUPER CODE ENFORCEMENT	4
OPERATOR EQUIPMENT	26	SUPER DATA TRANSCRIBER	1
OPERATOR HEAVY EQUIP	11	SUPER HORTICULTURE	1
OPER SPECIAL EQUIP	7	SUPER OFFICE CD	1
SCREWMAN ASPHALT LUTE	6	Total Neighborhood Improvements	83
SUPER ASPHALT PLANT	1		
SUPER RECORDS INVENTORY	1	TOTAL PUBLIC WORKS	205
SUPER RIGHT OF WAY MAINT	1		





DEBT SERVICE FUND OVERVIEW

The Debt Service Fund is used to accounts 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 May 2015. 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

LEGAL LEVEL DETAIL

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 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Budget
Revenues and Other Sources				
Current Property Taxes	\$92,044,265	\$ 111,071,318	\$ 111,071,318	\$113,024,150
Delinquent Property Taxes	719,054	500,000	2,289,734	2,300,000
Sale of Delinquent Property Tax	5,154,154	4,500,000	4,268,576	3,000,000
Local Option Sales Tax	7,597,326	7,200,000	7,200,000	7,488,000
In Lieu Of Taxes-Contractual	1,822,262	1,964,678	1,964,678	1,964,678
Tourism Development Zone	12,728,342	13,000,000	12,073,534	13,750,000
Use of Money	169,893	125,000	125,000	125,000
Federal Grants	2,092,478	2,109,527	2,092,478	2,337,834
Other	1,213,534	2,916,165	2,623,749	2,622,903
Issuance of Refunding Debt	345,652,036	-	-	-
Transfer In - Hotel-Motel Tax	1,331,457	1,187,853	1,181,457	1,186,252
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - Solid Waste	3,516,142	5,316,142	3,454,807	5,055,687
Transfers In - Stormwater	3,000,000	1,893,502	1,893,502	1,893,502
Transfers In - GF	8,503,414	5,309,483	5,309,483	5,360,125
Transfers In - Other	191,421	-	30,323	-
Contribution from Restricted Pyramid Fund Balance	7,701,379	2,333,000	3,261,227	1,686,334
Contribution from Restricted Ballpark Fund Balance	-	-	248,912	-
Contribution from Committed Fund Balance	1,594,720	-	-	-
Total Revenues and Other Sources	496,800,175	161,194,968	160,857,079	163,562,765
Expenditures and Other Uses				
Principal - Serial Bonds, Notes and Leases	75,877,512	89,501,794	91,084,924	93,984,794
Interest - Serial Bonds, Notes and Leases	61,600,941	69,240,295	67,740,974	66,005,366
Liquidity/Remarketing Fees	46,548	742,500	650,000	742,500
Other (M&S & COI & Svc. Chrg.)	277,234	498,445	499,945	501,445
Retirement of Refunded Debt	343,259,372	-	-	-
Bond Sale Expenses	3,303,605	-	-	-
Transfers Out - Use of Pyramid Fund Bal.	12,000,000	-	-	-
Contribution to Restricted Pyramid Fund Balance	-	-	-	-
Contribution to Restricted Ballpark Fund Balance	434,965	26,504	-	-
Contribution to Committed Fund Balance	-	1,185,430	881,236	2,328,660
Total Expenditures and Other Uses	496,800,175	161,194,968	160,857,079	163,562,765
Restricted Fund Balance - Beg of Year	36,622,633	28,846,205	29,356,219	25,846,080
Contribution to (Use of) Fund Balance	(7,266,414)	(2,306,496)	(3,510,139)	(1,686,334)
Restricted Fund Balance - End of Year	29,356,219	26,539,709	25,846,080	24,159,746
Committed Fund Balance - Beginning of Year	22,835,455	19,855,784	21,240,734	22,121,970
Contribution to (Use of) Fund Balance	(1,594,720)	1,185,430	881,236	2,328,660
Committed Fund Balance - End of Year	21,240,734	21,041,214	22,121,970	24,450,630



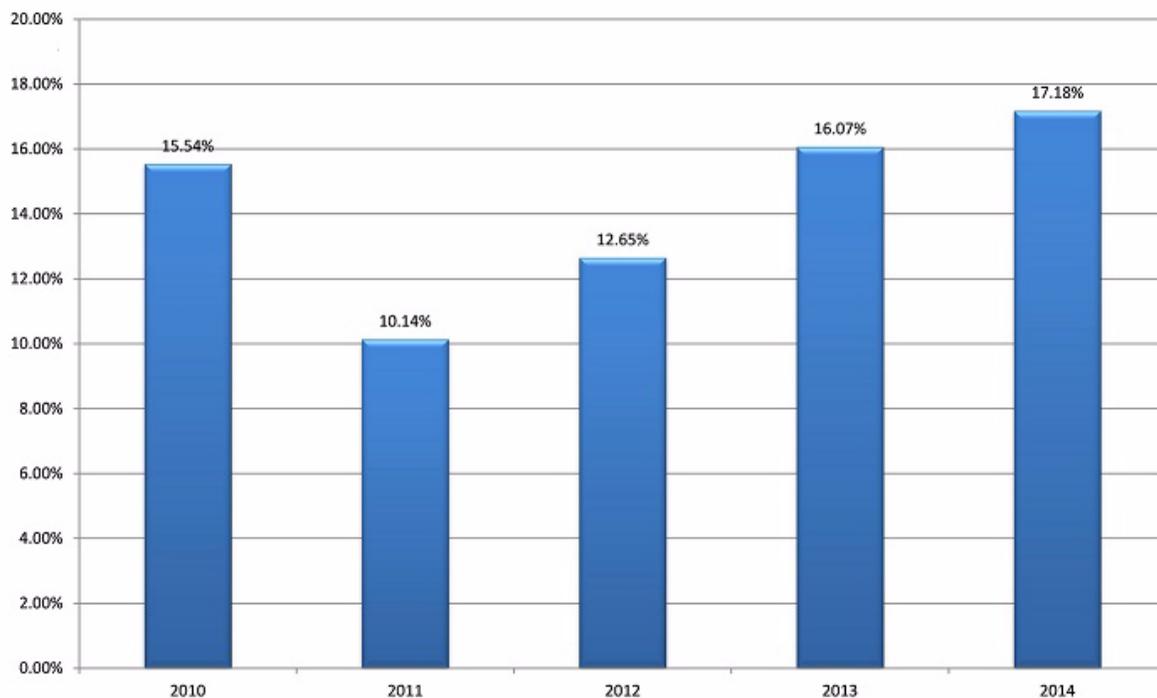
The following tables reflect the annual debt service for general obligation debt as a percentage of general fund expenditures for the last five fiscal years.

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

Fiscal Year	General Obligation Debt Service			General Fund Expenditures ⁽¹⁾	Debt Service as a Percentage of Expenditures
	Principal	Interest	Total		
2010	61,803	53,866	115,669	744,223	15.54%
2011	22,615	52,126	74,741	737,016	10.14%
2012	34,164	59,100	93,264	737,046	12.65%
2013	66,305	56,480	122,785	764,057	16.07%
2014	73,575	51,255	124,830	726,425	17.18%

¹ Includes General Fund Expenditures, General Fund Transfer Out, and General Obligation Debt Service.

Debt Service % 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 RADIO TRENDS
Last Five Fiscal Years**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Estimated Population (1)	676,640	646,889	652,050	657,457	653,450
Appraised Value of Property (2)	39,750,993	38,788,129	38,069,899	37,757,901	36,455,804
Assessed Value Valuation of Property(2)	12,341,761	12,053,354	11,816,478	11,720,563	11,483,484
Total GO Debt (2)	1,219,893	1,256,868	1,230,060	1,163,755	1,271,320
Self-Supporting Debt (2)	3,920	2,015			
Net Debt (2)	<u>1,215,973</u>	<u>1,254,853</u>	<u>1,230,060</u>	<u>1,163,755</u>	<u>1,271,320</u>
Net Go Debt per Capita					
Total Debt	1,803	1,943	1,886	1,770	1,946
Net Debt	1,797	1,940	1,886	1,770	1,946
Net GO Debt to Appraised Value					
Total Debt	3.07%	3.24%	3.23%	3.08%	3.49%
Net Debt	3.06%	3.24%	3.23%	3.08%	3.49%
Net GO Debt to Assessed Value					
Total Debt	9.88%	10.43%	10.41%	9.93%	11.07%
Net Debt	9.85%	10.41%	10.41%	9.93%	11.07%

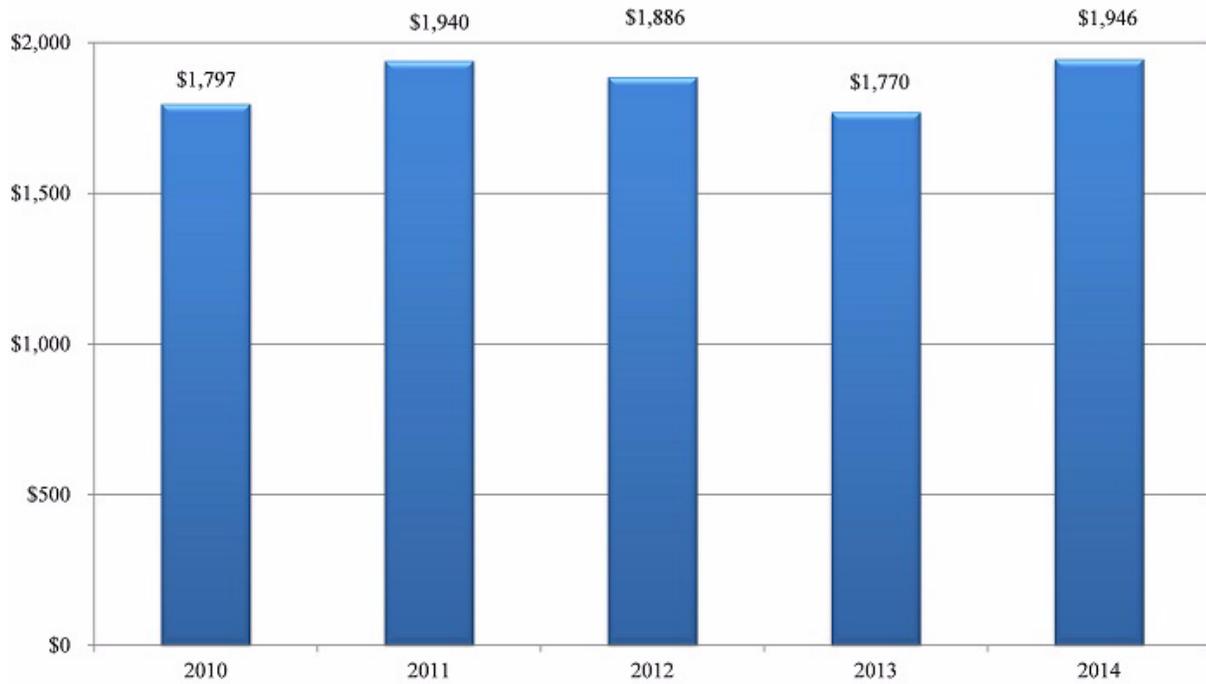
Source: 2014 CAFR

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

(2) Amounts rounded to 000's.

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 Radio Trends."

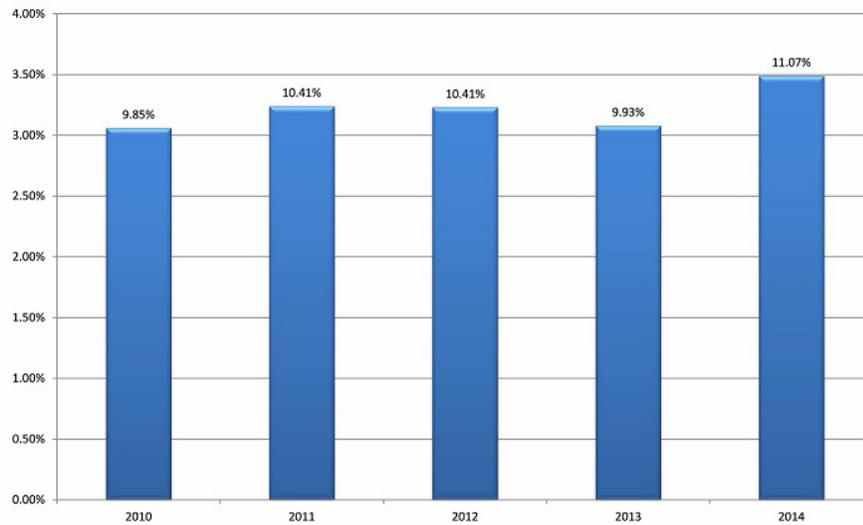
Net Bonded Debt per Capita



Source: 2014 CAFR

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."

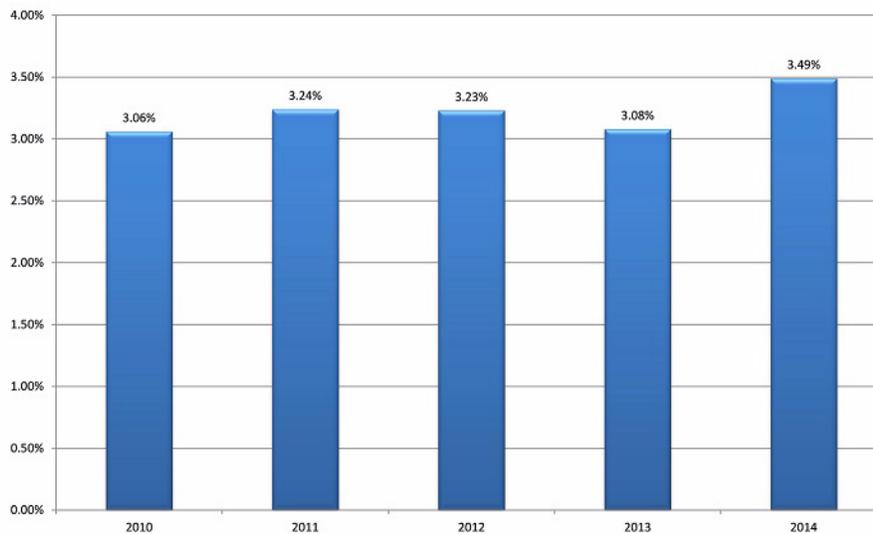
Ratio of Net Bonded Debt to Appraised Value



Source: 2014 CAFR

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.”

Ratio of Net Bonded to Assessed Value



Source: 2014 CAFR

**Outstanding Debt Obligation Service from the Debt Service Fund
As of June 30, 2015, (Unaudited)**

General Obligation Bonds	Outstanding
\$67,845,000 General Improvement Bonds, Series 2015C	\$ 67,845,000.00
\$54,390,000 General Improvement Refunding Bonds, Series, 2015B (Taxable)	54,390,000.00
\$76,820,000 General Improvement Refunding Bonds, Series, 2015A	76,820,000.00
\$208,230,000 General Improvement Refunding Bonds, Series 2014B	197,670,000.00
\$103,955,000 General Improvement Refunding Bonds, Series 2014A	103,955,000.00
\$5,145,000 Gen. Imp. Bonds, Series 2012B	4,215,000.00
\$93,595,000 Gen. Imp. & Refg Bonds, Series 2012A	93,595,000.00
\$86,190,000 Gen. Imp. Bonds, Series 2011	75,100,000.00
\$11,160,000 Gen. Imp. Bonds, Series 2010F (RZEDB)	11,160,000.00
\$55,295,000 Gen. Imp. & Refg Bonds, Series 2010E (Federally Taxable)	50,115,000.00
\$121,205,000 Gen. Imp. & Refg Bonds, Series 2010D	121,205,000.00
\$62,550,000 General Improvement Bonds, Series 2010 C (Direct Pay BABs)	62,550,000.00
\$39,950,000 General Improvement Bonds, Series 2010B (Direct Pay BABs)	39,950,000.00
\$27,880,000 General Improvement Bonds, Series 2010A	16,185,000.00
\$76,025,000 General Improvement Bonds, Series 2009	16,300,000.00
\$99,735,000 General Improvement Bonds, Series 2008	14,710,000.00
\$94,935,000 General Improvement Bonds, Series 2007A	11,425,000.00
\$89,385,000 Gen. Imp. & Refg Bonds, Series 2006C	4,435,000.00
\$76,930,000 Gen. Imp. & Refg Bonds, Series 2006A	1,590,000.00
\$115,635,000 Gen. Imp. & Refg Bonds, Series 2005B	68,365,000.00
\$166,880,000 Gen. Imp. & Refg Bonds, Series 2005	92,370,000.00
\$34,160,000 Gen. Imp. & Refg Bonds, Series 2004	15,555,000.00
\$92,985,000 Gen. Imp. & Refg Bonds, Series 2001	9,320,000.00
\$150,00,000 Commercial Paper, 2014	20,000,000.00
Total	\$ 1,228,825,000
Appropriation Obligations Debt	Outstanding
\$40,975,000 Memphis and Shelby County Port Commission Bonds, Series 2011	\$ 18,542,500
\$8,963,200 Solid Waste Lease, 2011*	2,745,141
\$15,416,204 Solid Waste Lease, 2014*	13,921,966
\$40,540,000 Federally Taxable Senior Revenue Bonds, Series 2011A (Pyramid and Pinch District Rede	39,750,000
\$100,245,000 Tax-Exempt Subordinate Revenue Bonds, Series 2011B (Pyramid and Pinch District Red	100,245,000
\$50,150,000 Federally Taxable Subordinate Revenue Bonds, Series 2011C (Pyramid and Pinch District	49,970,000
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)*	17,190,000
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)*	5,085,000
\$1,585,450 CCRFC Convention Center Improvement Bonds, Series 2015	1,585,450
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	8,316,000
\$2,015,300 CCRFC Qualified Energy Conservation Bonds, Series 2015B	2,015,300
\$340,700 CCRFC Qualified Energy Conservation Bonds, Series 2015C	340,700
Total	\$ 259,707,057

*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>
2016	\$ 78,760	\$ 54,822	\$ 133,582	
2017	78,875	52,383	131,258	
2018	79,140	48,615	127,755	
2019	79,590	44,667	124,258	
2020	79,635	41,121	120,756	33%
2021	79,165	38,094	117,259	
2022	79,510	34,247	113,757	
2023	80,080	30,059	110,139	
2024	80,295	26,343	106,638	
2025	81,440	23,653	105,093	66%
2026	79,750	20,259	100,008	
2027	20,325	16,456	36,781	
2028	21,225	15,385	36,610	
2029	22,135	14,274	36,409	
2030	23,105	13,109	36,214	80%
2031	18,725	11,880	30,605	
2032	19,550	10,951	30,501	
2033	20,435	9,948	30,383	
2034	21,005	8,941	29,946	
2035	21,925	7,876	29,801	88%
2036	17,025	6,924	23,949	
2037	13,070	6,106	19,176	
2038	13,690	5,486	19,176	
2039	14,335	4,835	19,170	
2040	15,010	4,154	19,164	94%
2041	15,740	3,433	19,173	
2042	16,495	2,677	19,172	
2043	16,495	1,884	18,379	
2044	17,290	1,087	18,377	
2045	5,005	250	5,255	100%
	\$ 1,208,825	\$ 559,919	\$ 1,768,744	

Note: Does not include subsidy payments of City's General Improvement Bonds, Series 2010C (Build American 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

DIVISION SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Sewer Fees	103,280,623	100,993,000	100,993,000	104,800,000
Sewer Connections	128,120	100,000	100,000	140,000
Special Sewer Connections	41,353	75,000	75,000	75,000
Rents	0	32,000	32,000	32,000
Other Service Charges	120,705	58,000	0	0
Federal Grants	564,966	0	12,553,604	0
Subdivision Development Fees	328,890	323,000	323,000	350,000
Other Revenue/Prior Yr.	2,015,382	35,000	93,000	232,000
Total Charges for Services	106,480,040	101,616,000	114,169,604	105,629,000
Interest on Investments	45,348	75,000	75,000	75,000
Total Revenue	106,525,388	101,691,000	114,244,604	105,704,000
Expenditures				
Environmental Inspections	5,257,314	7,141,316	7,141,316	7,910,452
T E Maxson Treatment Plant - South	15,467,216	17,864,384	17,864,384	18,555,556
M C Stiles Treatment Plant - North	11,910,821	17,389,632	17,389,632	18,400,617
Lift Stations	1,233,385	2,163,786	2,163,786	2,245,035
Environmental Administration	1,901,761	4,166,655	4,166,655	4,277,258
Environmental Maintenance	7,161,101	14,009,404	14,009,404	15,084,686
Sanitary Sewer Design	783,373	1,003,586	1,003,586	1,077,146
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	5,245,043	4,600,000	4,600,000	5,245,000
Materials & Supplies	0	1,675,500	1,675,500	0
Payment on Debt Service	5,828,927	16,358,560	16,358,560	15,850,000
Bond Sale	289,850	0	0	0
State Loan Principal & Interest	93,181	250,000	250,000	255,000
Depreciation on Own Funds (179901)	10,591,261	0	13,865,895	12,500,000
Misc. Expenses	(34,780)	0	0	0
Total Expenditures	68,103,453	88,997,823	102,863,718	103,775,750
Increase (Decrease) in Net Assets	38,421,935	12,693,177	11,380,886	1,928,250
Fund Balance Beginning of Year	311,443,952	349,865,887	349,865,887	361,246,773
Fund Balance End of Year	349,865,887	362,559,064	361,246,773	363,175,023



■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Fines & Forfeitures	0	0	0	(10,000)
Sewer Connections	1,150	0	0	0
Sewer Fees	(974,288)	(900,000)	(641,052)	(900,000)
Methane Gas Recovery - TVA	(7,368)	(15,000)	(15,000)	(15,000)
Biogas Revenue	(112,137)	(100,000)	(36,085)	(100,000)
Miscellaneous Income	(527,179)	0	(199,502)	0
Gain On Disposal Of Assets	16,433	0	(2,100)	0
Total Charges for Services	(1,603,388)	(1,015,000)	(893,740)	(1,025,000)

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

Solid Waste - Special Revenue Funds

Sanitary Sewer Systems - Enterprise Funds

Storm Water System - Enterprise Funds

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,229,173	3,590,079	3,590,079	4,034,617
Materials and Supplies	1,559,213	2,361,237	2,361,237	1,530,835
Capital Outlay	81,212	850,000	850,000	1,945,000
Depreciation on Own Funds	387,716	340,000	340,000	400,000
Total Expenditures	5,257,314	7,141,316	7,141,316	7,910,452
Program Revenues	(1,278)	0	0	0
Net Expenditures	5,256,036	7,141,316	7,141,316	7,910,452
Authorized Complement				76

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,174,581	5,214,814	5,214,814	5,351,880
Materials and Supplies	9,823,613	10,863,570	10,863,570	11,217,676
Capital Outlay	1,026,492	1,486,000	1,486,000	1,486,000
Depreciation on Own Funds	442,530	300,000	300,000	500,000
Total Expenditures	15,467,216	17,864,384	17,864,384	18,555,556
Program Revenues	(379,215)	(15,000)	(15,000)	(15,000)
Net Expenditures	15,088,001	17,849,384	17,849,384	18,540,556
Authorized Complement				73

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	4,480,950	5,717,361	3,589,512	5,838,760
Materials and Supplies	6,434,236	9,801,271	10,881,390	10,381,857
Capital Outlay	515,365	1,571,000	2,261,210	1,680,000
Depreciation on Own Funds	480,270	300,000	240,095	500,000
Total Expenditures	11,910,821	17,389,632	16,972,206	18,400,617
Program Revenues	(1,239,253)	(1,000,000)	(878,740)	(1,010,000)
Net Expenditures	10,671,568	16,389,632	16,093,466	17,390,617
Authorized Complement				82

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	458,431	1,006,926	1,006,926	1,032,985
Materials and Supplies	611,763	891,860	891,860	927,050
Capital Outlay	40,741	160,000	160,000	160,000
Depreciation on Own Funds	122,449	105,000	105,000	125,000
Total Expenditures	1,233,385	2,163,786	2,163,786	2,245,035
Net Expenditures	1,233,385	2,163,786	2,163,786	2,245,035
Authorized Complement				14

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	639,994	921,552	921,552	910,805
Materials and Supplies	1,229,094	3,227,104	3,227,104	3,348,453
Capital Outlay	25,765	8,000	8,000	8,000
Depreciation on Own Funds	6,908	10,000	10,000	10,000
Total Expenditures	1,901,761	4,166,656	4,166,656	4,277,258
Program Revenues	(75)	0	0	0
Net Expenditures	1,901,686	4,166,656	4,166,656	4,277,258
Authorized Complement				11

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	3,058,239	3,429,772	3,400,772	4,047,132
Materials and Supplies	3,677,174	9,657,132	9,686,132	9,292,554
Capital Outlay	40,127	552,500	552,500	1,345,000
Depreciation on Own Funds	382,381	370,000	370,000	400,000
Misc Expense	3,180	0	0	0
Total Expenditures	7,161,101	14,009,404	14,009,404	15,084,686
Program Revenues	16,433	0	0	0
Net Expenditures	7,177,534	14,009,404	14,009,404	15,084,686
Authorized Complement				73

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	674,088	712,209	749,071	754,206
Materials and Supplies	105,685	269,377	269,377	298,940
Capital Outlay	2,000	22,000	22,000	22,000
Depreciation on Own Funds	1,600	0	800	2,000
Total Expenditures	783,373	1,003,586	1,041,248	1,077,146
Net Expenditures	783,373	1,003,586	1,041,248	1,077,146
Authorized Complement				0

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 (6 ISL)	13	ANALYST LAB	5
CLERK GENERAL A	2	CHEMIST QUALITY CONTROL	1
CREWPERSON.SEMISKILLED (2 ISL)	16	CHEMIST WTP	1
DISPATCHER	6	CLERK GENERAL A	1
ENGINEER ENVIRONMENTAL	2	CLERK INVENT CONTROL SR	1
ENVIRONMENTAL PROJ COORD (ISL)	1	CUSTODIAN	1
INSP POLLUTION CONTROL (2 ISL)	17	ELECT MNT WTP	3
OPER STOPPAGE SEWER (2 ISL)	12	ENGINEER ENVIRONMENTAL	1
SEWER INSPECTION COORD (ISL)	1	ENG DESIGNER ENVIRONMENTAL AA	1
SCHEDULER PLANNER	1	FOREMAN GEN WTP E I	1
SUPER SHIFT PUB WKS (ISL)	5	FOREMAN GEN WTP MECH	3
Total PW Environmental Inspections	76	MECH MNT WTP I	7
<u>PW T.E. Maxson Treatment Plant - South</u>		MECH MNT WTP II	6
CLERK GENERAL A	1	MECH SHOP	2
CLERK.INVENT.CONTROL SR	1	MGR WTP	1
ELECT MNT WTP	3	MGR WTP MNT	1
FOREMAN GEN WTP E I	1	MGR WTP PROCESSING	1
FOREMAN GEN WTP MECH	4	OPER HEAVY EQUIP	6
MECH HEAVY EQUIP	1	OPER MECHANICAL	8
MECH MNT WTP I	7	OPER WASTE TREAT I	3
MECH MNT WTP II	15	OPER WASTE TREAT II	5
MECH SHOP	1	PAINTER	1
MGR WTP	1	SECRETARY B	1
MGR WTP MNT	1	SUPER OM SHIFT	3
MGR WTP PROCESSING	1	SUPER WTP OPERATIONS	1
OPER HEAVY EQUIP	4	TECH CONTROL WTP	3
OPER MECHANICAL	9	TRAINEE WASTE WATER TREATMENT	4
OPER WASTE TREAT I	4	Total PW Maynard C. Stiles Treatment Plant - North	72
OPER WASTE TREAT II	5	<u>PW Pretreatment Industrial Monitoring</u>	
PAINTER	1	ENG DESIGNER ENVIRONMENTAL AA	3
SECRETARY B	1	COORD ENGINEER (ISLS)	4
SPREADER SLUDGE	2	SCHEDULER PLANNER	1
SUPER OM SHIFT	3	TECH INDUSTRIAL PRETREATMENT	2
SUPER WTP OPERATIONS	1	Total PW Pretreatment Industrial Monitoring	10
TECH CONTROL WTP	3		
TRAINEE WASTE WATER TREATMENT	4		
Total PW T.E. Maxson Treatment Plant - South	74		



SEWER FUND

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>PW Lift Stations</u>		<u>Total PW Sewer Fund</u>	<u>330</u>
ENGINEER STATIONARY I	4	<u>ENG Sewer Design</u>	
GENERAL FOREMAN	1	ENGINEER DESIGN	2
HELPER MAINTENANCE	7	ENGINEER DESIGN SENIOR	1
MGR SEWER LIFT STAT MNT	1	INSP ZONE CONSTRUCTION	4
PAINTER	1	SECRETARY	1
Total PW Lift Stations	<u>14</u>	TECH ENGINEERING AA	3
<u>PW Environmental Administration</u>		Total ENG Sewer Design	<u>11</u>
ADMR ENGINEERING	1		
ADMR ENVIRON CONST ADMIN	2	<u>TOTAL SEWER FUND</u>	<u>341</u>
ADMR WASTE COLLECT FAC	1		
ADMR WTP FACILITIES	1		
ENG DESIGNER ENVIRONMENTAL AA	1		
ENGINEER ENVIRONMENTAL	1		
INSPECTOR SAFETY	1		
MGR SUPPORT SVCS ENV	1		
SPECIALIST ENVIRONMENTAL BILL- ING	2		
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		
CREWPERSON.SEMISKILLED (6 ISL)	6		
COORD SEWER CONSTRUCTION	1		
DISPATCHER	1		
DRIVER TRACTOR TRAILER (1 ISL)	3		
FOREMAN SEWER MNT (2 ISL)	6		
MECH HEAVY EQUIP	3		
MGR ENVIRONMENTAL MNT	1		
OPER HEAVY EQUIP (3 ISL)	10		
PIPELAYER (3 ISL)	26		
SCHEDULER PLANNER	1		
SUPER SEWR MAINT	1		
SUPER SHIFT PUB WKS (1 ISL)	5		
WORKER CONCRETE	5		
Total PW Environmental Maintenance	<u>73</u>		





STORM WATER

DIVISION SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Storm Water Fees	24,315,015	24,250,000	24,250,000	24,250,000
Fines & Forfeitures	17,250	10,000	10,000	10,000
Federal Grant CIP	1,502,653	0	1,516,194	0
Operating Transfer-In Capital Projects	0	0	0	0
10,186,5750 1,313,180				
State Grant	195,089	0	213,020	0
Other Revenue/Prior Yr Expense Recovery	875,889	0	1,396,324	0
Total Revenue	37,092,471	24,260,000	28,698,718	24,260,000
Expenditures				
Public Works - Storm Water	11,543,361	19,879,383	14,300,000	22,218,837
Eng/Drainage Design	448,501	1,330,154	1,330,154	1,062,309
Cost Allocation - General Fund	300,000	300,000	300,000	0
MLG&W Billing	486,300	485,000	485,000	0
Depreciation	2,289,704	2,390,340	2,390,340	0
Transfer Out - Debt Service	3,000,000	1,893,502	2,000,000	0
Total Expenditures	18,067,866	26,278,379	20,805,494	23,281,146
Increase (Decrease) in Net Assets	19,024,605	(2,018,379)	7,893,224	978,854
Fund Balance Beginning of Year	72,254,079	91,278,684	91,278,684	99,171,908
Fund Balance End of Year	91,278,684	89,260,305	99,171,908	100,150,762



■ Program Revenue Details

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Fines & Forfeitures	(17,250)	(10,000)	(10,000)	(10,000)
Total Charges for Services	(17,250)	(10,000)	(10,000)	(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

Storm Water System - Enterprise Funds

Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	7,895,358	11,153,983	9,327,432	11,155,047
Materials and Supplies	4,097,674	7,814,399	6,076,073	5,894,948
Capital Outlay	73,501	911,000	175,000	885,000
Transfers Out	0	0	0	1,893,502
Depreciation on Own Funds	2,217,260	2,390,340	2,390,340	2,390,340
Total Expenditures	14,283,793	22,269,722	17,968,845	22,218,837
Program Revenues	(17,250)	(10,000)	(10,000)	(10,000)
Net Expenditures	14,266,543	22,259,722	17,958,845	22,208,837
Authorized Complement				176



Operating Budget

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Personnel Services	305,423	968,218	113,734	598,973
Materials and Supplies	143,078	359,896	368,132	391,296
Capital Outlay	0	2,040	2,040	72,040
Total Expenditures	448,501	1,330,154	483,906	1,062,309
Net Expenditures	448,501	1,330,154	483,906	1,062,309
Authorized Complement				12



STORM WATER

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Drain Maintenance</u>		OPERATOR SWEERPER	20
ADMR DRAIN MNT	1	SCHEDULER PLANNER	1
AIDE POLLUTION CONTROL	2	SUPERVISOR HEAVY EQUIP	1
CLERK GENERAL A	1	SUPERVISOR SHIFT PUB WKS	1
CLERK INVENTORY CONTROL	1	SUPERVISOR ZONE HEAVY EQUIP	1
CLERK INVENTORY CONTROL SR	1	Total PW Drain Maintenance	63
COORD DRAIN MNT ENG	2		
CREWPERSON.SEMISKILLED	15	<u>Flood Control</u>	
DISPATCHER	1	GENERAL CLERK A	1
FINISHER CONCRETE	1	CREWPERSON	1
FOREMAN MNT PUBLIC WORKS	11	ENGINEER STATIONARY 1	6
INSPECTOR POLLUTION CONTROL	2	ENGINEER STATIONARY II	1
INSPECTOR SAFETY	1	FOREMAN GEN STATIONARY ENG	1
MASON BRICK	3	HELPER MAINTENANCE	5
MGR DRAIN MNT	1	MECHANIC SHOP	1
OPERATOR EQUIPMENT	5	Total PW Flood Control	16
OPERATOR HEAVY EQUIP	3		
OPERATOR STOPPAGE_SEWER	3	<u>Storm Water</u>	
PIPELAYER	16	COORD STORMWATER PROJ	4
SCHEDULER PLANNER	1	ENGINEER ENVIRONMENTAL	1
SECRETARY A	1	MGR. ENVIRON. PROJECT	1
SUPERVISOR RECORDS_INVENTORY	1	SCHEDULER PLANNER	1
SUPERVISOR SHIFT_PUBLIC WORKS	4	TECH ENVIRONMENTAL	5
WORKER CONCRETE	8	Total PW Storm Water	12
Total PW Drain Maintenance	85	<u>TOTAL STORM WATER MANAGEMENT</u>	<u>176</u>
<u>Heavy Equipment</u>		<u>ENG / DRAINAGE DESIGN</u>	
CLERK GENERAL A	1	AIDE ENGINEERING (ISL)	1
CLERK.INVENT.CONTROL	1	CLERK GENERAL B	1
DISPATCHER	1	CHIEF SURVEYOR PARTY (ISL)	1
DRIVER TRACTOR TRAILOR	3	ENGINEER DESIGN	1
GREASER	2	ENGINEER DESIGN SENIOR	2
HELPER MECHANIC	1	INSPECTOR ZONE CONSTRUCTION	4
MECH HEAVY EQUIP	6	OPERATOR SURVEY INSTRUMENT (ISL)	1
MECH HEAVY EQUIP LD	1	TECH ENGINEERING AA	1
MECH MASTER	2	Total Eng / Drainage Design	12
MGR FLEET SVCS (ISL)	1		
MGR HEAVY EQUIP SVCS	1		
OPERATOR EQUIPMENT	9		
OPERATOR HEAVY EQUIP	10	<u>TOTAL STORM WATER FUND</u>	<u>188</u>





Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Other Post Employment Benefits

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

FIDUCIARY FUNDS

**OTHER POST EMPLOYMENT
BENEFITS**

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Operating Revenue	56,610,192	60,879,455	37,626,494	41,611,826
Personnel Services	241,869	347,302	296,395	413,500
Materials & Supplies	2,271,407	2,556,344	2,254,251	11,171,645
Capital Outlay	0	0	0	0
Grants & subsidies	239,524	238,000	254,268	254,400
Claims incurred	49,887,119	57,737,809	49,529,753	29,500,000
Investment Fees	1,773	0	1,411	0
Federal Tax	0	0	21,610	272,281
Total Operating Expense	52,641,690	60,879,455	52,645,688	41,611,826

Increase (Decrease) in Net Assets	3,968,502	0	(15,019,194)	0
---	------------------	----------	---------------------	----------

Fund Balance Beginning of Year	16,028,893	19,997,395	19,997,395	4,978,201
Fund Balance End of Year	19,997,395	19,997,395	4,978,201	4,978,201



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.

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 to make those programs effectively.

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Other Revenues	49,607,102	58,675,261	53,846,300	53,785,776
Transfers In	11,608,000	0	0	0
Employee Contribution	21,346,532	27,183,039	25,006,964	24,546,379
Total Revenues	82,561,634	85,858,300	78,853,264	78,332,155
Expenditures				
Personnel Services	427,162	644,989	392,889	545,129
Materials & Supplies	4,253,605	4,747,497	3,463,145	3,035,936
Capital Outlay	0	5,000	0	0
Grants & subsidies	105,034	102,000	97,305	97,200
Claims incurred	66,612,577	73,484,484	66,943,948	71,286,341
Federal Tax	0	0	37,950	360,931
Transfer out	5,082,066	5,224,781	5,224,781	3,001,283
Total Expenditures	76,480,444	84,208,751	76,160,018	78,326,820
Increase (Decrease) in Net Assets	6,081,190	1,649,549	2,693,246	5,335
Fund Balance Beginning of Year	(3,785,155)	2,296,035	2,296,035	4,989,281
Fund Balance End of Year	2,296,035	3,945,584	4,989,281	4,994,616

HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Health Wellness & Benefits</i>			
ANALYST BENEFITS TECH	1		
ANALYST BENEFITS	2		
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 Wellness & Benefits	13		
<u>TOTAL HUMAN RESOURCES</u>	<u>13</u>		



HUMAN RESOURCES

UNEMPLOYMENT FUND

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Employer Contribution	1,064,358	1,408,131	978,528	1,408,131
Total Revenues	1,064,358	1,408,131	978,528	1,408,131
Expenditures				
Claims Incurred	579,790	800,000	314,920	650,000
Total Expenditures	579,790	800,000	314,920	650,000
Increase (Decrease) in Net Assets	484,568	608,131	663,608	758,131
Fund Balance Beginning of Year	602	485,170	485,170	1,148,778
Fund Balance End of Year	485,170	1,093,301	1,148,778	1,906,909



GENERAL SERVICES

FLEET MANAGEMENT

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Charges for Services	28,046,176	31,905,994	28,455,234	27,529,006
Other Revenues	6,821,703	0	427	0
Total Revenues	34,867,879	31,905,994	28,455,661	27,529,006
Expenditures				
Personnel Services	-87,281	0	0	0
Materials and Supplies	10,423,155	11,689,256	12,946,068	10,740,150
Capital Outlay	15,729	14,000	20,000	14,000
Inventory	17,507,770	19,142,056	15,009,557	16,428,756
Depreciation on Own Funds	21,893	96,100	87,499	96,100
Total Expenditures	27,881,266	30,941,412	28,063,124	27,279,006
Increase (Decrease) in Net Assets	6,986,613	964,582	392,537	250,000
Fund Balance Beginning of Year	(5,013,985)	1,972,628	1,972,628	2,365,165
Fund Balance End of Year	1,972,628	2,937,210	2,365,165	2,615,165





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.

Park Special Service Fund 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.

SOLID WASTE MANAGEMENT

FUND SUMMARY

Category	FY 2014 Actual	FY2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Local Taxes	121,694	100,000	119,837	113,789
Charges for Services	56,238,384	55,611,049	55,284,784	55,773,539
Use of Money and Property	36,937	0	1,663	0
State Grants	59,300	73,000	73,000	73,000
Other Revenues	139,949	100,000	115,912	250,000
TOTAL REVENUES	56,596,264	55,884,049	55,595,196	56,210,328
Expenditures				
Personnel Services	26,127,193	31,238,557	22,744,963	29,117,592
Materials and Supplies	11,735,408	13,928,114	13,704,482	12,746,110
Capital Outlay	2,018,011	2,400,000	1,737,607	500,000
Grants and Subsidies	8,750	0	5,000	0
Transfers Out	3,516,142	5,316,142	4,743,106	5,055,687
Service Charges	15,143,611	15,348,682	15,464,118	15,801,502
TOTAL EXPENDITURES	58,549,115	68,231,495	58,399,276	63,220,891
Increase (Decrease) in Net Assets	(1,952,851)	(12,347,446)	(2,804,080)	(7,010,563)
Authorized Complement				0
Fund Balance Beginning of Year	17,175,349	15,222,498	15,222,498	12,418,418
Fund Balance End of Year	15,222,498	2,875,052	12,418,418	5,407,855



Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Licenses and Permits	449,593	612,750	354,187	433,287
Use of Money and Property	3,405	0	300	0
Other Revenues	14,697	3,700	9,517	5,750
Total Program Revenues	467,695	616,450	364,004	439,037
Expenditures				
Personnel Services	237,302	366,080	207,653	293,757
Materials and Supplies	232,224	258,345	169,210	91,842
Grants and Subsidies	5,000	0	0	0
Total Expenditures	474,526	624,425	376,863	385,599

Increase (Decrease) in Net Assets	(6,831)	(7,975)	(12,859)	53,438
Authorized Complement				5

Fund Balance Beginning of Year	1,864,791	1,857,960	1,857,960	1,845,101
Fund Balance End of Year	1,857,960	1,849,985	1,845,101	1,898,539

METRO ALARM

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Metro Alarm</u>			
ADMR METRO ALARM	1		
CLERK ACCOUNTING A	2		
COORD METRO ALARM	1		
SPEC ALARM DATA	1		
Total Metro Alarm	5		
<u>TOTAL METRO ALARM</u>	<u>5</u>		



MLK PARK IMPROVEMENTS

FUND SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Charges for Services	157,113	151,090	131,015	0
Total Program Revenue	157,113	151,090	131,015	0
Expenditures				
Personnel Services	133,897	150,490	150,528	0
Materials and Supplies	3,288	600	1,000	0
Capital Outlay	4,483	0	0	0
Total Expenditures	141,668	151,090	151,528	0

Increase (Decrease) in Net Assets	15,445	0	(20,513)	0
Authorized Complement				0

Fund Balance Beginning of Year	88,294	103,739	103,739	0
Fund Balance End of Year	103,739	103,739	83,226	0



PARK SPECIAL SERVICE FUND

FUND SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Local Taxes	148,136	162,687	163,988	162,687
Use of Money and Property	3,890	4,065	389	4,065
Total Program Revenue	152,026	166,752	164,377	166,752
Expenditures				
Materials and Supplies	(816)	166,752	164,377	166,752
Total Expenditures	(816)	166,752	164,377	166,752

Increase (Decrease) in Net Assets	152,842	0	0	0
Authorized Complement				0

Fund Balance Beginning of Year	2,029,132	2,181,974	2,181,974	2,181,974
Fund Balance End of Year	2,181,974	2,181,974	2,181,974	2,181,974



Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Local Taxes	4,222,937	3,181,457	4,500,000	4,500,000
Transfers In	1,664,044	970,000	1,054,530	1,054,530
Total Program Revenue	5,886,981	4,151,457	5,554,530	5,554,530
Expenditures				
Grants and Subsidies	2,891,480	2,000,000	3,318,543	3,313,748
Transfers Out	2,995,501	2,151,457	2,235,987	2,240,782
Total Expenditures	5,886,981	4,151,457	5,554,530	5,554,530

Increase (Decrease) in Net Assets	0	0	0	0
Authorized Complement				0

Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	0	0	0	0

STATE STREET AID

FUND SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
State Taxes	16,736,361	16,568,300	16,568,300	16,568,300
Total Program Revenues	16,736,361	16,568,300	16,568,300	16,568,300
Expenditures				
Transfers Out	16,736,361	16,568,300	16,568,300	16,568,300
Total Expenditures	16,736,361	16,568,300	16,568,300	16,568,300

Increase (Decrease) in Net Assets	0	0	0	0
Authorized Complement				0

Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	0	0	0	0



Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Projected
Revenues				
Local Taxes	4,164,044	3,47,0000	4,609,059	3,554,530
Transfers In	1,664,044	970,000	0	1,054,530
Total Program Revenue	5,828,088	4,440,000	4,609,059	4,609,060
Expenditures				
Grants and Subsidies	2,500,000	2,500,000	2,500,000	2,500,000
Transfers Out	3,285,044	970,000	2,054,530	2,054,530
Total Expenditures	5,785,044	3,470,000	4,554,530	4,554,530

Increase (Decrease) in Net Assets	43,04	970,000	54,529	54,530
Authorized Complement				0

Fund Balance Beginning of Year	21,399	64,443	64,443	118,972
Fund Balance End of Year	64,443	1,034,443	118,972	173,502

DRUG ENFORCEMENT

FUND SUMMARY

Category	FY 2014 Actual	FY2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Fines & Forfeitures	3,073,975	3,682,000	3,796,185	3,344,000
Federal Grants	152,622	150,000	153,818	150,000
Other Revenues	42,239	0	93,015	
TOTAL REVENUES	3,268,836	3,832,000	4,043,018	3,494,000
Expenditures				
Personnel Services	1,121,084	1,258,000	1,043,293	1,325,000
Materials and Supplies	1,723,976	2,298,500	2,230,793	2,275,000
Capital Outlay	277,892	501,500	781,754	627,500
TOTAL EXPENDITURES	3,122,952	4,058,000	4,055,840	4,227,500

Increase (Decrease) in Net Assets	145,884	(226,000)	(12,822)	(733,500)
Authorized Complement				0

Fund Balance Beginning of Year	9,511,593	9,657,477	9,657,477	9,644,655
Fund Balance End of Year	9,657,477	9,431,477	9,644,655	8,911,155



FIVE YEAR PROJECTION

This section is provided for a high level look at the projection of revenues and expenditures for long range planning purposes. The City of Memphis' budget is approved annually therefore financial data in this section *does not* represent an approved long –range financial funding plan, and it *does not* represent the final form of a financial plan that will be presented to the City Council for future consideration.

The administration develops this Five-Year Financial Compilation as an indication of division management's best assessment of future revenues, expenditures and operating results over the five-year forecast period. The review and assessment of this compilation provides an opportunity to put current funding decisions in context with their longer-term impacts and affords the administration a realistic projection of the ongoing financial impact of policy decisions. The compilation also provides an opportunity to demonstrate to policy makers the likely impact of financing decisions on the City's longer-term financial capacity.

Major goals of the Five-Year Financial Compilation 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 compilation, consideration is given to 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 include only the main revenue sources. Revenues assume that property tax and local business taxes will increase 1% each year, state sales tax will increase 1% each year, state income tax will increase ½ % each year and payment –in lieu of taxes (PILOTS will increase \$1.0M each year. Given the economic dependency of these revenue categories, especially for housing and employment, revenue projections presented are very conservative.

Most expenditures are planned at baseline amounts of the FY 2016 budget unless there are known changes on the horizon. Personnel Expenditures will increase as a result of increases given to all employees in the FY 2016 budget. Also the City will be increasing its funding of the pension annual required contribution (ARC) each year for the next five years until it achieves 100% pension ARC funding.

The above assumptions are only a few of the many variables that can be modestly anticipated. There are a number of financial decisions that cannot 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.



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Expenditures:					
Personnel Services					
Full-Time Salaries	319,064,893	321,910,963	321,910,963	321,910,963	321,910,963
Holiday Salary Full Time	0	0	0	0	0
Vacation Leave	0	0	0	0	0
Bonus Leave	0	0	0	0	0
Sick Leave	0	0	0	0	0
Overtime	24,616,153	24,616,153	24,616,153	24,616,153	24,616,153
Holiday Fire/Police	10,741,035	10,741,035	10,741,035	10,741,035	10,741,035
Out of Rank Pay	1,901,990	1,901,990	1,901,990	1,901,990	1,901,990
Hazardous Duty Pay	469,977	469,977	469,977	469,977	469,977
College Incentive Pay	6,225,072	6,225,072	6,225,072	6,225,072	6,225,072
Longevity Pay	1,939,484	1,939,484	1,939,484	1,939,484	1,939,484
Shift Differential	806,444	806,444	806,444	806,444	806,444
Bonus Days	1,841,000	1,841,000	1,841,000	1,841,000	1,841,000
Retirement Benefits	5,195,772	5,195,772	5,195,772	5,195,772	5,195,772
Job Incentive	1,037,600	1,037,600	1,037,600	1,037,600	1,037,600
Required Special License Pay	52,950	52,950	52,950	52,950	52,950
Pension	16,035,023	16,035,023	16,035,023	16,035,023	16,035,023
Supplemental Pension	125,488	125,488	125,488	125,488	125,488
Social Security	412,199	412,199	412,199	412,199	412,199
Pension ARC Funding	29,870,570	35,870,570	41,870,570	47,870,570	53,870,570
Group Life Insurance	846,615	846,615	846,615	846,615	846,615
Unemployment	600,490	605,734	605,734	605,734	605,734
Medicare	4,785,273	4,827,168	4,827,168	4,827,168	4,827,168
Long Term Disability	863,712	871,393	871,393	871,393	871,393
EE New Premiums	0	0	0	0	0
Health Insurance - Basic	1,776,659	1,791,362	1,791,362	1,791,362	1,791,362
Health Insurance - Premier	41,210,333	41,580,192	41,580,192	41,580,192	41,580,192
Other Post Employment Benefits	4,636,376	4,676,020	4,676,020	4,676,020	4,676,020
Salaries - Part Time/Temporary	11,032,983	11,032,983	11,032,983	11,032,983	11,032,983
On the Job Injury	3,411,618	3,411,618	3,411,618	3,411,618	3,411,618
Tuition Reimbursement - New	490,000	490,000	490,000	490,000	490,000
Book Reimbursement - New	10,000	10,000	10,000	10,000	10,000
Payroll Reserve	1,155,477	1,155,477	1,155,477	1,155,477	1,155,477
Attrition	-15,842,797	-15,842,797	-15,842,797	-15,842,797	-15,842,797
Bonus Pay	0	0	0	0	0
Expense Recovery - Personnel	-14,351,427	-14,351,427	-14,351,427	-14,351,427	-14,351,427
Benefits Adjustments	-1,541,787	-1,541,787	-1,541,787	-1,541,787	-1,541,787
Personnel Services	459,419,175	468,744,271	474,744,271	480,744,271	486,744,271
Materials & Supplies					
City Hall Printing	250,000	250,000	250,000	250,000	250,000
City Hall Postage	1,100	1,100	1,100	1,100	1,100
Document Reproduction - City	2,500	2,500	2,500	2,500	2,500
City Storeroom Supplies	19,853	19,853	19,853	19,853	19,853
Facility Repair & Carpentry	177,736	177,736	177,736	177,736	177,736
City Shop Charges	6,146,728	6,146,728	6,146,728	6,146,728	6,146,728



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2	Stage 2	Stage 2	Stage 2	Stage 2
Info Sys Comput/Off Mach	0	0	0	0	0
Info Sys Phone/Communication	3,374	3,374	3,374	3,374	3,374
City Shop Fuel	8,485,557	8,485,557	8,485,557	8,485,557	8,485,557
Outside Computer Services	1,640,023	1,640,023	1,640,023	1,640,023	1,640,023
City Computer Svc Equipment	1,461,347	1,461,347	1,461,347	1,461,347	1,461,347
Data/Word Processing Equipment	9,940	9,940	9,940	9,940	9,940
Data/Word Process Software	3,505,596	3,505,596	3,505,596	3,505,596	3,505,596
Pers Computer Software	4,220	4,220	4,220	4,220	4,220
City Telephone/Communications	544,099	544,099	544,099	544,099	544,099
Printing - Outside	333,710	333,710	333,710	333,710	333,710
Supplies - Outside	1,117,091	1,117,091	1,117,091	1,117,091	1,117,091
Food Expense	85,000	85,000	85,000	85,000	85,000
Hand Tools	111,484	111,484	111,484	111,484	111,484
Document Reproduction - Outside	2,058	2,058	2,058	2,058	2,058
Clothing	2,228,997	2,228,997	2,228,997	2,228,997	2,228,997
Household Supplies	718,449	718,449	718,449	718,449	718,449
Ammunition & Explosives	745,191	745,191	745,191	745,191	745,191
Safety Equipment	762,032	762,032	762,032	762,032	762,032
Drafting/Photo Supplies	36,169	36,169	36,169	36,169	36,169
Medical Supplies	2,193,060	2,193,060	2,193,060	2,193,060	2,193,060
Athletic/Recreational Supplies	77,400	77,400	77,400	77,400	77,400
Outside Postage	709,168	709,168	709,168	709,168	709,168
Asphalt Products	5,059,250	5,059,250	5,059,250	5,059,250	5,059,250
Lumber & Wood Products	17,000	17,000	17,000	17,000	17,000
Paints Oils & Glass	323,000	323,000	323,000	323,000	323,000
Steel & Iron Products	95,000	95,000	95,000	95,000	95,000
Pipe Fittings & Castings	287,000	287,000	287,000	287,000	287,000
Lime Cement & Gravel	60,000	60,000	60,000	60,000	60,000
Chemicals	235,426	235,426	235,426	235,426	235,426
Materials and Supplies	3,207,293	3,207,293	3,207,293	3,207,293	3,207,293
Miscellaneous Expense	69,700	69,700	69,700	69,700	69,700
Panelization	0	0	0	0	0
Library Books	1,289,290	1,289,290	1,289,290	1,289,290	1,289,290
Library Microforms	0	0	0	0	0
Operation Police Canine	60,867	60,867	60,867	60,867	60,867
Operation Police DUI Unit	80,000	80,000	80,000	80,000	80,000
Operation Police Traffic Unit	80,000	80,000	80,000	80,000	80,000
Operation Police Mounted	69,200	69,200	69,200	69,200	69,200
Operation Police TACT	100,101	100,101	100,101	100,101	100,101
Maintenance Traffic Signal System	4,000	4,000	4,000	4,000	4,000
Repair/Oper Air Raid System	0	0	0	0	0
Operation Police Aircraft	671,432	671,432	671,432	671,432	671,432
Outside Vehicle Repair	3,084,840	3,084,840	3,084,840	3,084,840	3,084,840
Outside Equipment Repair/ Maintenance	2,101,618	2,101,618	2,101,618	2,101,618	2,101,618
Facilities Structure Repair - Outside	228,048	228,048	228,048	228,048	228,048
Horticulture	10,000	10,000	10,000	10,000	10,000
Internal Repairs and Maintenance	471,017	471,017	471,017	471,017	471,017
Special Investigations	427,325	427,325	427,325	427,325	427,325



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2	Stage 2	Stage 2	Stage 2	Stage 2
Legal Services/Court Cost	2,692,384	2,692,384	2,692,384	2,692,384	2,692,384
Medical/Dental/Vetinary	692,664	692,664	692,664	692,664	692,664
Legal Contingency	75,000	75,000	75,000	75,000	75,000
Accounting/Auditing/Cons	362,631	362,631	362,631	362,631	362,631
Advertising/Publication	599,092	599,092	599,092	599,092	599,092
Outside Phone/Communications	3,053,636	3,053,636	3,053,636	3,053,636	3,053,636
Janitorial Services	1,363,692	1,363,692	1,363,692	1,363,692	1,363,692
Security	1,336,254	1,336,254	1,336,254	1,336,254	1,336,254
Asset Amortization Payment	0	0	0	0	0
Weed Control/Chemical Service	90,442	90,442	90,442	90,442	90,442
Seminars/Training/Education	451,722	451,722	451,722	451,722	451,722
Fixed Charges	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Misc Professional Services	39,980,690	39,980,690	39,980,690	39,980,690	39,980,690
Technical Services	0	0	0	0	0
Employee Activities	0	0	0	0	0
Rewards and Recognition	31,000	31,000	31,000	31,000	31,000
Staff Development	2,000	2,000	2,000	2,000	2,000
Textbooks	53,300	53,300	53,300	53,300	53,300
Travel Expense	479,576	479,576	479,576	479,576	479,576
Unreported Travel	3,496	3,496	3,496	3,496	3,496
Relocation Expense	300,000	300,000	300,000	300,000	300,000
Auto Allowance	837	837	837	837	837
Outside Fuel	43,934	43,934	43,934	43,934	43,934
Mileage	270,633	270,633	270,633	270,633	270,633
Utilities	11,045,540	11,045,540	11,045,540	11,045,540	11,045,540
Sewer Fees	1,745,240	1,745,240	1,745,240	1,745,240	1,745,240
Wonders Materials	0	0	0	0	0
Tower Lease Expense - Library	36,700	36,700	36,700	36,700	36,700
WYPL Supplies & Printing Expense - Library	0	0	0	0	0
WYPL Studio Facilities Expense - Library	0	0	0	0	0
WYPL Administrative Cost - Library	0	0	0	0	0
WYPL Arkansas Tower Expense - Library	30,000	30,000	30,000	30,000	30,000
Friends of the Library Expense - Library	0	0	0	0	0
Photography	500	500	500	500	500
Total Quality Management	300	300	300	300	300
Hazardous Materials Clean-up	0	0	0	0	0
Demolitions	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Insurance	5,113,866	5,113,866	5,113,866	5,113,866	5,113,866
Claims	1,140,252	1,140,252	1,140,252	1,140,252	1,140,252
Lawsuits	2,828,774	2,828,774	2,828,774	2,828,774	2,828,774
Dues/Memberships/Periodicals	259,198	259,198	259,198	259,198	259,198
Rent	2,399,268	2,399,268	2,399,268	2,399,268	2,399,268
Radio Trunking Lease	2,000	2,000	2,000	2,000	2,000
Misc Services and Charges	2,942,259	2,942,259	2,942,259	2,942,259	2,942,259
Urban Art Maintenance	10,000	10,000	10,000	10,000	10,000
VIP Gifts	0	0	0	0	0
Hotel	1,000	1,000	1,000	1,000	1,000



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Minor Equipment	86,650	86,650	86,650	86,650	86,650
Equipment Rental	2,277,771	2,277,771	2,277,771	2,277,771	2,277,771
Catering	17,000	17,000	17,000	17,000	17,000
Expense Recovery - Telephones	-682,664	-682,664	-682,664	-682,664	-682,664
Expense Recovery - M & S	-12,549,460	-12,549,460	-12,549,460	-12,549,460	-12,549,460
Materials and Supplies	122,240,465	122,240,465	122,240,465	122,240,465	122,240,465
Furniture/Furnishings	190,500	190,500	190,500	190,500	190,500
Prod/Constr/Maint Equipment	44,000	44,000	44,000	44,000	44,000
Equipment	217,000	217,000	217,000	217,000	217,000
Capital Outlay	451,500	451,500	451,500	451,500	451,500
Payment To Subgrantees	326,725	326,725	326,725	326,725	326,725
Aging Commisison of the Mid-South	143,906	143,906	143,906	143,906	143,906
Elections	900,000	900,000	900,000	900,000	900,000
MIFA General Assistance	669,218	669,218	669,218	669,218	669,218
Africa In April	50,000	50,000	50,000	50,000	50,000
Section 108 - Court Square	746,430	746,430	746,430	746,430	746,430
Pyramid	0	0	0	0	0
Shelby County Assessor	600,000	600,000	600,000	600,000	600,000
Business & Economic Development Grants	61,377	61,377	61,377	61,377	61,377
Community Initiatives Grants for Non-Profits	192,467	192,467	192,467	192,467	192,467
Community Development Grants	42,614	42,614	42,614	42,614	42,614
Facility Management Program Expense	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Economic Development	0	0	0	0	0
Launch Memphis	25,000	25,000	25,000	25,000	25,000
Memphis Film & Tape Commission	175,000	175,000	175,000	175,000	175,000
Homeless Initiative	332,500	332,500	332,500	332,500	332,500
Pensioners Insurance	15,986,448	15,986,448	15,986,448	15,986,448	15,986,448
Downpayment Assist/City	192,930	192,930	192,930	192,930	192,930
Disaster Recovery Relief	250,000	250,000	250,000	250,000	250,000
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Death Benefits	0	0	0	0	0
Riverfront Development	2,974,000	2,974,000	2,974,000	2,974,000	2,974,000
Memphis Area Transit Authority	23,420,040	23,420,040	23,420,040	23,420,040	23,420,040
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	200,000	200,000	200,000	200,000	200,000
Chamber Foundation	0	0	0	0	0
RBC Training/Certification Program	4,650	4,650	4,650	4,650	4,650
EDGE	362,000	362,000	362,000	362,000	362,000
Human Services Grants	0	0	0	0	0
Rise Foundation	0	0	0	0	0
Social Services Administration	89,537	89,537	89,537	89,537	89,537
MHA/HCD Community Development Projects	501,546	501,546	501,546	501,546	501,546
Urban Art	130,000	130,000	130,000	130,000	130,000



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Target Area Small Business Loan Fund	23,250	23,250	23,250	23,250	23,250
Sickle Cell Center Foundation	0	0	0	0	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	150,000	150,000
Middle Income Housing	0	0	0	0	0
Contr Assist Prog/Bonding	4,650	4,650	4,650	4,650	4,650
Black Business Association	200,000	200,000	200,000	200,000	200,000
Peabody Place - Section 108	1,737,668	1,737,668	1,737,668	1,737,668	1,737,668
MapSouth Inc.	46,300	46,300	46,300	46,300	46,300
MLGW Unclaimed Deposit Reserve	1,860	1,860	1,860	1,860	1,860
Convention Center	2,053,566	2,053,566	2,053,566	2,053,566	2,053,566
WIN Operational	95,000	95,000	95,000	95,000	95,000
Ambassador's Fellowship Pay	2,332,958	2,332,958	2,332,958	2,332,958	2,332,958
MORE Initiative	0	0	0	0	0
Innovation Delivery Team Grant - Wells Fargo	387,000	387,000	387,000	387,000	387,000
Memphis Mobile Market	0	0	0	0	0
Exchange Club	50,000	50,000	50,000	50,000	50,000
Rock and Soul Museum	0	0	0	0	0
Civil Rights Museum	0	0	0	0	0
Fire Museum	0	0	0	0	0
Lifeline to Success	100,000	100,000	100,000	100,000	100,000
Shelby County School Mixed Drink Proceeds	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Cocaine Alcohol Awareness Program (CAAP)	0	0	0	0	0
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335	1,333,335
Memphis Health Center	375,000	375,000	375,000	375,000	375,000
Serenity Recovery Centers	125,000	125,000	125,000	125,000	125,000
Pyramid - Section 108	0	0	0	0	0
Grants and Subsidies	64,091,975	64,091,975	64,091,975	64,091,975	64,091,975
Inventory Purchases	75,802	75,802	75,802	75,802	75,802
Food Inventory	267,037	267,037	267,037	267,037	267,037
Inventory	342,839	342,839	342,839	342,839	342,839
Investment Fee	0	0	0	0	0
Investment Fees	0	0	0	0	0
Bond Sale Expense	0	0	0	0	0
Bond Issue Costs	0	0	0	0	0
Credit Card Fees - Expense	65,828	65,828	65,828	65,828	65,828
Service Charges	65,828	65,828	65,828	65,828	65,828
Oper Tfr Out - Misc Grants Fund	24,200	24,200	24,200	24,200	24,200
Oper Tfr Out - CRA Program	2,739,130	2,739,130	2,739,130	2,739,130	2,739,130
Oper Tfr Out - Debt Service Fund	5,166,504	5,166,504	5,166,504	5,166,504	5,166,504
Oper Tfr Out - Healthcare Fund	0	0	0	0	0
Oper Tfr Out - OPEB Fund	3,513,552	3,513,552	3,513,552	3,513,552	3,513,552
Transfers Out	11,443,386	11,443,386	11,443,386	11,443,386	11,443,386
Depreciation - Purchased	0	0	0	0	0
Depreciation on Own Funds	0	0	0	0	0



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Miscellaneous Expense	0	0	0	0	0
Misc Expense	0	0	0	0	0
Contribution To Fund Balance/RE	0	0	0	0	0
Contribution to Assigned Fund Balance	0	0	0	0	0
Contributed to Fund Balance	0	0	0	0	0
Total Expenditures	658,055,168	667,380,264	673,380,264	679,380,264	685,380,264
Revenue:					
Ad Valorem Tax - Current	244,000,000	246,440,000	248,904,400	251,393,444	253,907,378
Ad Valorem Tax - Current Sale of Receivables	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
Ad Valorem Tax Prior	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Ad Valorem Tax - Prior One Time Assessment	0	0	0	0	0
Special Assessment Tax	558,000	558,000	558,000	558,000	558,000
Property Taxes Interest & Penalty	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Bankruptcy Interest & Penalty	170,000	170,000	170,000	170,000	170,000
Interest & Penalty - Sale of Tax Rec	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
PILOT's	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
State Appointment TVA	7,600,000	7,600,000	7,600,000	7,600,000	7,600,000
Local Sales Tax	104,000,000	104,000,000	104,000,000	104,000,000	104,000,000
Beer Sales Tax	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
Alcoholic Beverage Inspection Fee	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Mixed Drink Tax	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
Gross Rec Business Tax	10,000,000	10,100,000	10,201,000	10,303,010	10,406,040
Bank Excise Tax	400,000	400,000	400,000	400,000	400,000
Franchise Tax - Telephone	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Cable TV Franchise Fees	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
Fiber Optic Franchise Fees	544,842	544,842	544,842	544,842	544,842
Misc Franchise Tax	750,000	750,000	750,000	750,000	750,000
Interest, Penalties & Commission	200,000	200,000	200,000	200,000	200,000
Business Tax Fees	900,000	900,000	900,000	900,000	900,000
Warrants and Levies	300	300	300	300	300
Misc Tax Recoveries	500,000	500,000	500,000	500,000	500,000
MLGW/Williams Pipeline	282,606	282,606	282,606	282,606	282,606
Local Taxes	430,155,748	432,695,748	435,261,148	437,852,202	440,469,166
State Professional Privilege Tax - Athletes	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Sales Tax	47,000,000	47,470,000	47,944,700	48,424,147	48,908,388
Telecommunication Sales Tax	60,000	60,000	60,000	60,000	60,000
State Income Tax	10,000,000	10,050,000	10,100,250	10,150,751	10,201,505
State Shared Beer Tax	315,000	315,000	315,000	315,000	315,000
Alcoholic Beverage Tax	300,000	300,000	300,000	300,000	300,000
Spec Petroleum Product Tax	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
State Taxes	60,075,000	60,595,000	61,119,950	61,649,898	62,184,893
Auto Registration Fee	10,500,000	10,500,000	10,500,000	10,500,000	10,500,000



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Dog License	274,965	274,965	274,965	274,965	274,965
County Dog License Fee	83,568	83,568	83,568	83,568	83,568
Liquor By Ounce License	180,000	180,000	180,000	180,000	180,000
Taxi Drivers License	20,500	20,500	20,500	20,500	20,500
Gaminy Pub Amus Perm Fee	15,000	15,000	15,000	15,000	15,000
Wrecker Permit Fee	11,000	11,000	11,000	11,000	11,000
Misc Permits	100,000	100,000	100,000	100,000	100,000
Beer Application	60,000	60,000	60,000	60,000	60,000
Beer Permit Privilege Tax	140,000	140,000	140,000	140,000	140,000
Sidewalk Permit Fees	88,000	88,000	88,000	88,000	88,000
Licenses and Permits	11,473,033	11,473,033	11,473,033	11,473,033	11,473,033
Court Fees	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
Court Costs	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
Fines & Forfeitures	5,105,000	5,105,000	5,105,000	5,105,000	5,105,000
Seizures	50,000	50,000	50,000	50,000	50,000
Beer Board Fines	150,000	150,000	150,000	150,000	150,000
Arrest Fees	215,000	215,000	215,000	215,000	215,000
DUI BAC Fees	2,400	2,400	2,400	2,400	2,400
Sex Offender Registry Fees	262,368	262,368	262,368	262,368	262,368
Library Fines & Fees	500,000	500,000	500,000	500,000	500,000
Delinquent Collection Fees	100,000	100,000	100,000	100,000	100,000
Vacant Property Registration Fee	18,600	18,600	18,600	18,600	18,600
Fines and and Forfeitures	19,603,368	19,603,368	19,603,368	19,603,368	19,603,368
Subdivision Plan Inspection Fee	90,000	90,000	90,000	90,000	90,000
Weights/Measures Fees	0	0	0	0	0
Admissions - Museum Workshops	0	0	0	0	0
Admissions - General	0	0	0	0	0
Museum Planetarium Fee	0	0	0	0	0
Parking	543,000	543,000	543,000	543,000	543,000
Senior Citizen's Meals	82,000	82,000	82,000	82,000	82,000
Concessions	1,025,372	1,025,372	1,025,372	1,025,372	1,025,372
Golf Car Fees	1,072,659	1,072,659	1,072,659	1,072,659	1,072,659
Pro Shop Sales	178,361	178,361	178,361	178,361	178,361
Green Fees	1,670,314	1,670,314	1,670,314	1,670,314	1,670,314
Softball	91,000	91,000	91,000	91,000	91,000
Basketball	17,500	17,500	17,500	17,500	17,500
Football	1,000	1,000	1,000	1,000	1,000
Ballfield Permit	18,000	18,000	18,000	18,000	18,000
Class Fees	55,750	55,750	55,750	55,750	55,750
Day Camp Fees	320,220	320,220	320,220	320,220	320,220
Food Service Revenue	0	0	0	0	0
After School Camp	3,000	3,000	3,000	3,000	3,000
Parking Meters	800,000	800,000	800,000	800,000	800,000
Ambulance Service	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Rental Fees	614,000	614,000	614,000	614,000	614,000
MLG&W Rent	2,400	2,400	2,400	2,400	2,400
Rent Of Land	174,130	174,130	174,130	174,130	174,130
Parking Lots	315,000	315,000	315,000	315,000	315,000
Easements & Encroachments	75,000	75,000	75,000	75,000	75,000
Tax Sales Attorney Fees	500,000	500,000	500,000	500,000	500,000



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Street Cut Inspection Fee	250,000	250,000	250,000	250,000	250,000
Traffic Signals	200,000	200,000	200,000	200,000	200,000
Signs-Loading Zones	15,000	15,000	15,000	15,000	15,000
Arc Lights	4,000	4,000	4,000	4,000	4,000
Wrecker & Storage Charges	500,000	500,000	500,000	500,000	500,000
911 Emergency Services	0	0	0	0	0
Shelter Fees	181,239	181,239	181,239	181,239	181,239
Animal Vaccination	22,943	22,943	22,943	22,943	22,943
Admissions - School Groups	0	0	0	0	0
Admissions - Groups	0	0	0	0	0
Police Special Events	700,000	700,000	700,000	700,000	700,000
Outside Revenue	78,500	78,500	78,500	78,500	78,500
P & S Printing	0	0	0	0	0
Tow Fees	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Officers in the Schools	1,475	1,475	1,475	1,475	1,475
Charges for Services	30,601,863	30,601,863	30,601,863	30,601,863	30,601,863
Interest on Investments	115,000	115,000	115,000	115,000	115,000
Net Income/Investors	100,000	100,000	100,000	100,000	100,000
State Litigation Tax Commission	120,000	120,000	120,000	120,000	120,000
Use of Money and Property	335,000	335,000	335,000	335,000	335,000
Federal Grants - Others	117,197	117,197	117,197	117,197	117,197
Federal Grants	117,197	117,197	117,197	117,197	117,197
St TN Highway Maint Grant	830,362	830,362	830,362	830,362	830,362
St TN Interstate	800,000	800,000	800,000	800,000	800,000
State Reimbursements	0	0	0	0	0
TEMA Reimbursement	0	0	0	0	0
State Grants	1,630,362	1,630,362	1,630,362	1,630,362	1,630,362
International Airport	3,495,108	3,495,108	3,495,108	3,495,108	3,495,108
MHA	21,600	21,600	21,600	21,600	21,600
Intergovernmental Revenues	3,516,708	3,516,708	3,516,708	3,516,708	3,516,708
Miscellaneous Auctions	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Sale Of Capital Assets	0	0	0	0	0
Local Shared Revenue	2,066,200	2,066,200	2,066,200	2,066,200	2,066,200
City Property Damage Reim	0	0	0	0	0
Anti-Neglect Enforcement Program	200,000	200,000	200,000	200,000	200,000
Property Insurance Recoveries	229,939	229,939	229,939	229,939	229,939
Rezoning Ordinance Publication Fees	10,000	10,000	10,000	10,000	10,000
Sale Of Reports	273,423	273,423	273,423	273,423	273,423
City of Bartlett	1,034,000	1,034,000	1,034,000	1,034,000	1,034,000
Miscellaneous Income	174,331	174,331	174,331	174,331	174,331
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000
Local Other Revenue	0	0	0	0	0
Court Reimbursement	0	0	0	0	0
Fire - Misc Collections	20,000	20,000	20,000	20,000	20,000
MLGW Reimbursement	0	0	0	0	0
Cash Overage/Shortage	30	30	30	30	30
Donated Revenue	0	0	0	0	0
Coca - Cola Sponsorship	65,000	65,000	65,000	65,000	65,000
Insurance Refund	0	0	0	0	0



FIVE YEAR PROJECTION

	FY16	FY17	FY18	FY19	FY20
	YearTotal	YearTotal	YearTotal	YearTotal	YearTotal
	Request	Projected	Projected	Projected	Projected
	Stage 2				
Grant Revenue - Library	16,000	16,000	16,000	16,000	16,000
FNMA Service Fees	0	0	0	0	0
Donations for Rape Kits	0	0	0	0	0
Brigham Young	0	0	0	0	0
Miscellaneous Revenue	84,450	84,450	84,450	84,450	84,450
Misc. Library Revenue	0	0	0	0	0
Recovery Of Prior Year Expense	200,000	200,000	200,000	200,000	200,000
Other Revenues	7,048,373	7,048,373	7,048,373	7,048,373	7,048,373
Oper Tfr In - Capital Projects Fund_070400	0	0	0	0	0
In Lieu Of Taxes-MLGW	58,514,789	59,514,789	60,514,789	61,514,789	62,514,789
In Lieu Of Taxes-Sewer	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000
Oper Tfr In - State Street Aid	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000
Oper Tfr In - Misc Grants Fund	0	0	0	0	0
Oper Tfr In - New Arena Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Oper Tfr In - Sewer Operating/CIP	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Oper Tfr In - Midtown Corridor	0	0	0	0	0
Transfers In	80,214,789	81,214,789	82,214,789	83,214,789	84,214,789
Contributed From Fund Balance	13,283,727	13,283,727	13,283,727	13,283,727	13,283,727
Contributed from Fund Balance	13,283,727	13,283,727	13,283,727	13,283,727	13,283,727
Total Revenues	658,055,168	662,115,168	666,205,518	670,326,520	674,478,479
Net Revenue	0	-5,265,096	-7,174,746	-9,053,744	-10,901,785



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.

GEOGRAPHY

Land Area (In Square Miles)

Memphis	315
Shelby (includes Memphis)	763
Crittenden	610
DeSoto.....	476
Tipton.....	458
Fayette.....	705
Marshall	706
Tate	405
Tunica.....	455
Total.....	4,571

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

DEMOGRAPHICS

Population

2014 (est.)	645,704
2019 (proj.)	653,459

Age (2011)

Under 5.....	7.6%
5 - 14	13.9%
15 - 19	7.4%
20 - 24	8.2%
25 - 34	15.2%
35 - 44	12.8%
45 - 54	13.5%
55 - 64	11.1%
65 - 75	5.5%
75+ years.....	4.8%

Sex

Male.....	47.7%
Female	52.3%

Race

White	30.0%
Black.....	62.7%
Asian & Pacific Islander.....	1.6%
Other	5.7%

Economics

Major Employers

Federal Express	32,000
Shelby County Schools	16,000
Tennessee State Government ..	14,400
U.S. Government.....	13,900
Methodist Healthcare	10,175
Baptist Memorial Hospitals	8,587
Shelby County Government	5,704
Memphis City Government.....	6,848
Wal-Mart.....	6,000
Shelby County Government	5,662
Naval Support Activity	4,600
TN State Government	8,600
Shelby Co. Bd. of Education	5,400
Park Place Entertainment.....	4,057
University of UT – Memphis	3,194
Internal Revenue Service	4,000
Kroger Delta Marketing	3,568
Technicolor.....	3,500
Century Managemet, Inc.....	2,800
Memphis Light, Gas & Water	2,727
University of Memphis	2,438
Service Master Co.....	2,411
First Tennessee Bank	2,300
International Paper	2,200

Unemployment Rates

(2014 Avg.)

Memphis.....	8.7%
Memphis MSA	7.6%
Shelby County	7.6%
Tennessee.....	6.6%
United States	8.2%

Household Income

(2014 Est. avg.)

Memphis.....	\$55,691
Shelby County	\$68,111
Memphis MSA	\$66,642



Memphis at a Glance

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

Retail Sales

Shelby County (In Billions)
 2009\$11.7
 2010\$12.1
 2011\$12.8
 2012\$13.5
 2013\$13.4
 2014 (through September)\$13.2

Bond Rating

General Obligation Bonds
 Moody's..... Aa2
 Standard & Poor..... AA
 FitchAA-

Sanitary Sewage System Revenue Bonds
 Moody's..... Aa3
 Standard & Poors..... AA
 FitchAA-

Real Estate

Real Estate	Sq. Feet
Office Space	19,816,898
Vacancy Rate.....	19.9%
Industrial Space	174,139,8789
Vacancy Rate.....	13.70%

Office Space
 Total Market Size (sq.ft.) ... 19,593,502
 Square Feet Available..... 4,530,201
 Vacancy Rate.....20.3%
 Net Absorption (sq.ft.) 299,225
 Asking Direct Lease Rate
 (\$/sq.ft.)\$17.74

Industrial Space
 Total Market Size (sq.ft.) . 183,526,668
 New Construction (sq.ft.)..... Not Avail.
 Square Feet Available..... 30,003,054
 Vacancy Rate..... 11.60%
 Net Absorption (sq.ft.) 1,115,832

Asking Direct Lease Rate (sq.ft) .. \$3.46

Psychiatrists/Psychologists 313
 Ambulatory Surgical Centers 29

Education

Public Schools
 Total Enrollment..... 142,928
 Number of Schools:
 Elementary..... 95
 Middle/Junior..... 38
 High School..... 34
 Charter Schools 36
 Specialty Centers..... 22

College Entrance Exam Scores
 ACT: (2013-2014)
 Shelby County Schools..... 17.1
 Tennessee 19.8
 U.S..... 21.0

Service Statistics

Fire
 Uniform strength 1,391
 Fire Station 56
 Divisions..... 2
 Battalions 11
 Number of engine companies 51
 Number of Quints..... 3
 Number of truck companies 21
 Hazardous Materials Squads..... 3
 Air Crash Apparatus..... 3
 Emergency Medical Units 35
 Alternative Response Vehicles (ARV)8

Police
 Uniform strength 2,110
 Number of Precincts 10
 Number of Squad cars
 in fleet 2,040

Airport

Annual Departures 96,051
 Airlines 7
 Freight Carriers 9
 Total Passengers 3,597,601
 Total Cargo (lbs.) 4,604,959,368
 (Busiest cargo airport in the world)



Memphis at a Glance

Public Works

Solid Waste/Garbage Collection

Tons Solid Waste Disposed .. 247,281
 Tons Solid Waste Diverted 131,191
 Homes Recycling (curbside).. 172,000

Street Maintenance

Total Road Lane Miles..... 6,818
 Curb & Gutter Miles 6,060
 Street Lights 83,800
 Tons Asphalt Produced 63,000
 Lane Miles Resurfaced..... 135

Storm Drainage System

Roadside Ditches (miles)..... 512
 Curb and Gutter (miles)..... 6,306
 Underground Pipes..... 1,294 miles
 Concrete Channels (miles)..... 130
 Storm Water Inlets..... 43,996

Sewer System

Sewer (miles)..... 2,400
 Sewer Pump Stations 101
 Daily Usage (gals/day) 146 million

T.E. Maxson Treatment Plant

Wastewater Treated (gal.) . 25.9 billion
 Sludge Disposal (lbs.)..... 122 million

M. C. Stiles Treatment Plant

Wastewater Treated (gal.) . 27.4 billion
 Sludge Disposal (lbs.)..... 87 million

Flood Control

Pumping Stations 11
 Earth Levees (miles)..... 20
 Flood Gates 30
 Reservoirs (acres)..... 643
 Flood Wall (linear ft.) 10,560

City Engineering

Traffic Control

Signals repaired or replaced.... 12,000
 Bicycle Lanes 67
 Street Lights 770
 Total Signal Devices (incl. Street Lights)
 1,000
 Total; City Roadways (Miles)..... 2,410

Park Services

Recreation

Parks 167
 Acreage 4,002
 Golf Courses 8
 Aquatic Sights 17
 Community Centers..... 24
 Tennis Centers 7
 Walking Trails 57
 Playgrounds 112
 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

