



City of Memphis FY25 Adopted Budget Book



Adopted Version



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INTRODUCTION

City of Memphis



Mission

Using innovative governance to create a safer, stronger, and more investable Memphis that fosters our creative culture, promotes equity, and supports prosperity for all.

Vision

Memphis is an innovative and culturally strong city that supports a high quality of life for all our residents.

Purpose

Improving the quality of life for the people of Memphis every day.

City of Memphis Administration



Paul Young, Mayor

CHIEFS

Antonio Adams, **Chief Operating Officer**
Mairi Albertson, **Chief of Staff**
Cerelyn Davis, **Interim Chief of Police**
Fonda Fouche', **Chief Human Resources Officer**
Tannera Gibson, **Chief Legal Officer**
Penelope Houston, **Chief Communications Officer**
Eric Keane, **Chief Information Technology**
Walter Person, **Chief Financial Officer**
Gina Sweat, **Chief Fire Services**

DIRECTORS

Manny Belen, **Director, Engineering**
Ashley Cash, **Director, Housing and Community Development**
Phillip Davis, **Director, Solid Waste**
Melvin Jamerson, **Interim Director, General Services**
Keenon McCloy, **Director, Libraries**
Joy Toulaitos, **Interim Director, Public Works**
Carey "Nick" Walker, **Director, Memphis Parks**
John Zeanah, **Director, Planning and Development**

COURTS

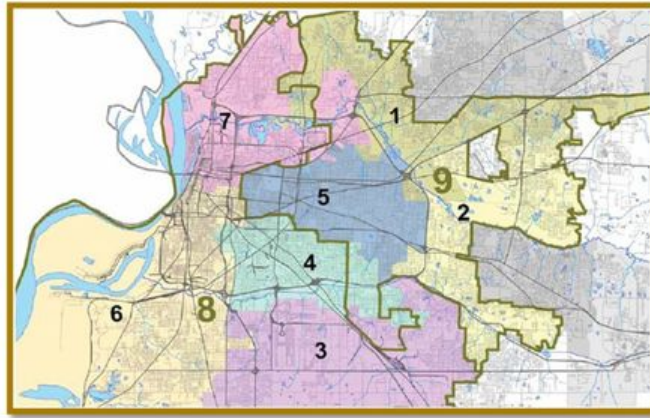
Jayne R. Chandler, **Administrative Judge (Division 3)**
Varonica R. Cooper, **City Court Judge (Division 2)**
Kenya Hooks, **City Court Judge (Division 1)**
Sukita Johnson, **City Court Clerk**

City of Memphis Council

City of Memphis Council



Super District 8-1
Chairman
JB Smiley, Jr.



District 1
Rhonda Logan



District 5
Philip Spinosa



Super District 8-3
Yolanda Cooper-Sutton



District 2
Jerri Green



District 6
Edmund Ford, Sr.



Super District 9-1
Chase Carlisle



District 3
Pearl Eva Walker



District 7
Michalyn Easter-Thomas



Super District 9-2
J. Ford Canale



District 4
Jana Swearengen-Washington



Super District 8-2
Janika White



Super District 9-3
Dr. Jeff Warren

The Finance Division Employees with contributions to the development of the Fiscal Year 2025 Annual Budget are:

Walter Person, **Chief Financial Officer**

Budget Department

Anita Taylor, **Budget Manager**

Traci Kolheim, **Budget Senior Financial Analyst**

Peggy Smith-Porter, **Budget Senior Financial Analyst**

Danyell Toler, **Budget Senior Financial Analyst**

Jeffery Young, **Budget Senior Financial Analyst**

CIP Department

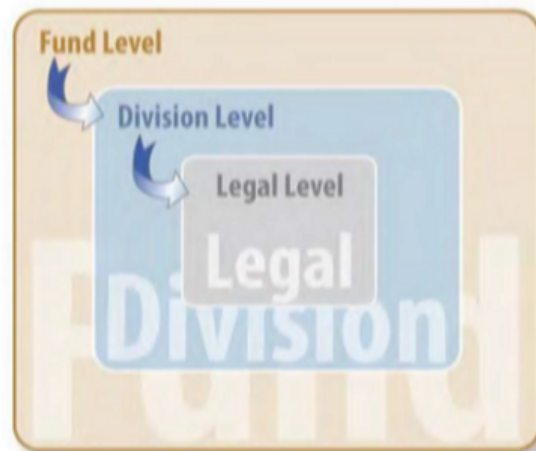
Tristan Gately-Sweatt, **Planning & Capital Program Manager**

Abdunnoor Karim II, **Senior Financial CIP Analyst**

Preface

This budget document presents a wholistic insight into financial stewardship of the City of Memphis. The budget book reflects the intention of the administration to provide readers a comprehensive and transparent view into the use of resources that provide services to the Citizens of Memphis. With a focus on financial information, budget policy, capital planning, and strategic forecasting, the budget book conveys the necessary information to gain a level of understanding of the city's funding capabilities and its spending priorities.

The identifying tabs organize this book into major sections and sub-sections to easily guide readers through the information. A more detailed template on how to use the budget book follows.



The **General Fund** is the largest operational fund. The General Fund is used to account for the general operations and activities that provide services to the citizens, and it provides the resources necessary to sustain day-to-day activities, and pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax (property 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 entitled “Other Governmental Funds” presents the Debt Fund and the Special Revenue Funds. The major section entitled “Proprietary Funds” presents the Enterprise and Internal Service Funds. The “Fiduciary Funds” major section presents the Library Retirement Fund and Other Post Employment Benefit Funds.

A description of the major sections and sub-sections follows:

Introduction

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

Budget Overview

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 describe 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 Complement, and the Capital Improvement Program (CIP) Summary.

General Fund Revenue

The General Fund Revenue section of the book includes a summary of the General Fund revenues and a detailed listing of all revenue sources. The detailed listing includes revenues that are for the general use of the City and revenues earned through the direct efforts of a City Division.

General Fund Expenditures

The General Fund Expenditures section of the book begins with a summary of the General Fund expenditures. The sub-sections of the summary provide information at the Division Level and the Legal Levels.

Divisions

All Divisions included in this book have a uniform format. Each Division’s budget provides the reader with a wealth of information, not only about the Division’s total budget, but also about its mission, goals and performance toward providing the best services possible for citizens. Further information pertaining to the Division is presented at the legal level or program level. The City of Memphis’ General Fund Budget is approved, by ordinance, at the Legal Level (program level); therefore, each Division will have one or more legal levels.

The information at the Division Level includes:

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

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

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

Services – This section lists the scope of services provided by the Division and to the citizens of Memphis. Some of these are public safety, parks and recreation, public works and courts.

Performance Highlights – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented in current fiscal year.

Strategic Goals (KPI's) – Key performance indicators identify the major goals and the performance metrics that support the City's priorities.

Description – This summarizes the function and/or services of this sub-unit of the Division.

The information at the Program Level includes:

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

Other Funds

The Other Funds section includes funds other than the General Fund that have been appropriated by the budget ordinance. These funds have their own assets, liabilities, equity, revenues, and expenditures (or expenses), for certain specific activities to accomplish definite objectives. The funds are as follows:

Debt Service Fund

This fund accounts for the periodic deposits of revenue and loan payments to assure the timely availability of sufficient monies for the payment of the City's general obligation debt and other related debt and costs.

Enterprise Funds

SEWER FUND – This fund accounts for the operations of the Sewer System and the piping in the City's infrastructure and provides services to the public on a user fee basis.

STORM WATER FUND – This fund accounts for the operations of the Storm Water system, which provides services on a user fee basis.

Fiduciary Funds

OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND – This fund accounts for the City's payment of healthcare benefits to retirees and their families.

LIBRARY RETIREMENT FUND – This fund accounts for the activity of retirement, death and disability benefits for those covered under the plan.

CITY OF MEMPHIS RETIREMENT FUND – This fund accounts for the activity of retirement, death, and disability benefits for City retirees. This fund is not included in the Budget Ordinance, and is not presented.

Internal Service Funds

These funds provide services to the other Divisions of the City on a cost reimbursement basis. Included in the 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.

Special Revenue Funds – 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:

DRUG ENFORCEMENT FUND – Funds from seized properties that support the drug enforcement cost.

FIRE EMS FUND – Funds to support technology for Fire operations.

HOTEL/MOTEL OCCUPANCY TAX FUND – Funds to support the convention center and tourism.

HUB COMMUNITY IMPACT FUND – Funds to be used to lift people out of homelessness and into a life of self-sufficiency.

LIFE INSURANCE FUND – Accounts for the activity of life insurance benefits for those covered under the plan.

METRO ALARM FUND – Accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

NEW MEMPHIS ARENA – Funds to retire debt of the FedEx Forum.

PARK SPECIAL SERVICE FUND – A funding source to be used for the purchase of land to expand existing park acreage or to develop new park locations.

PRE-K FUND – Funds to account for revenues collected by the City designated to fund Pre-K needs based enrollment.

SOLID WASTE MANAGEMENT FUND – Accounts for the delivery of timely and environmentally responsible solid waste disposal services.

STATE STREET AID FUND – A funding source for proceeds of the local share of the tax on motor fuel that are restricted for use only on street and road construction and maintenance.

2019 SALES TAX REFERENDUM FUND - A funding source to account for the proceeds of the 2019 Sales Tax Referendum. These proceeds are used to fund the restoration of pension and healthcare benefits of Police and Fire personnel to 2016 levels, fund Pre-K, and provides revenues for street maintenance.

Appendix

The Appendix section provides a Glossary of terms and acronyms that are used throughout the book.

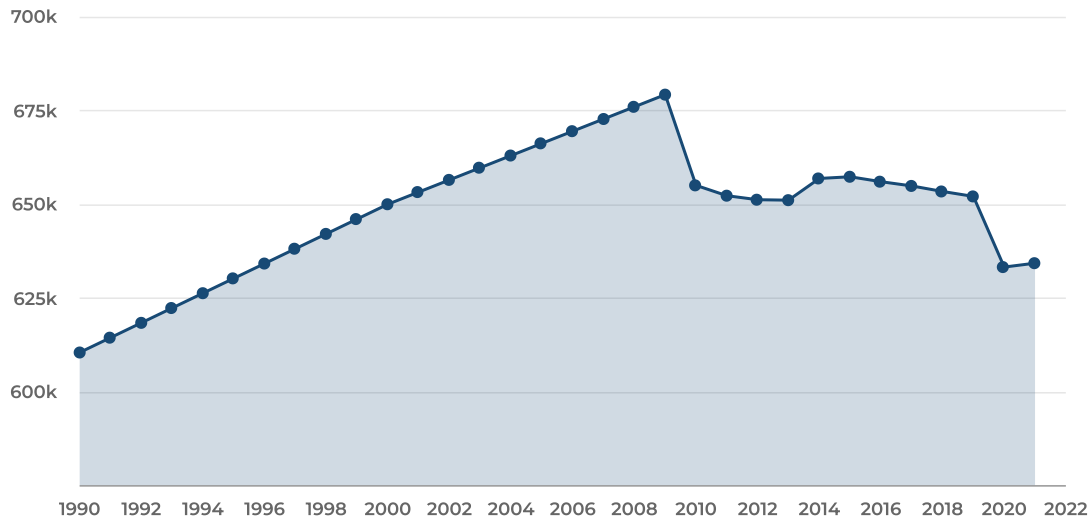
Population Overview



TOTAL POPULATION
634,139

▲ .2%
vs. 2020

GROWTH RANK
171 out of **346**
Municipalities in Tennessee



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

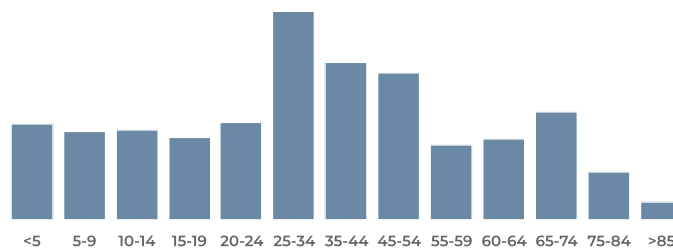


DAYTIME POPULATION
754,014

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



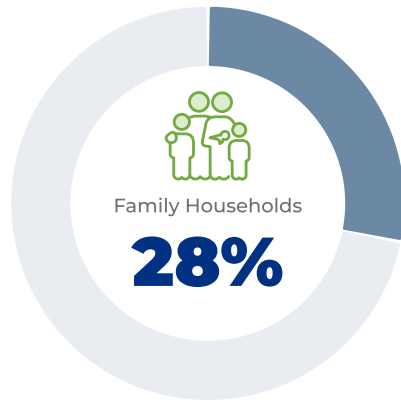
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

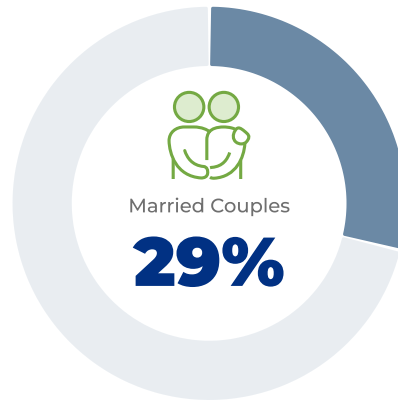
Household Analysis

TOTAL HOUSEHOLDS
249,554

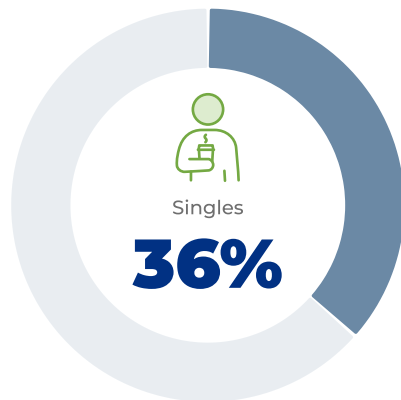
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **42%**
lower than state average



▼ **41%**
lower than state average



▲ **30%**
higher than state average

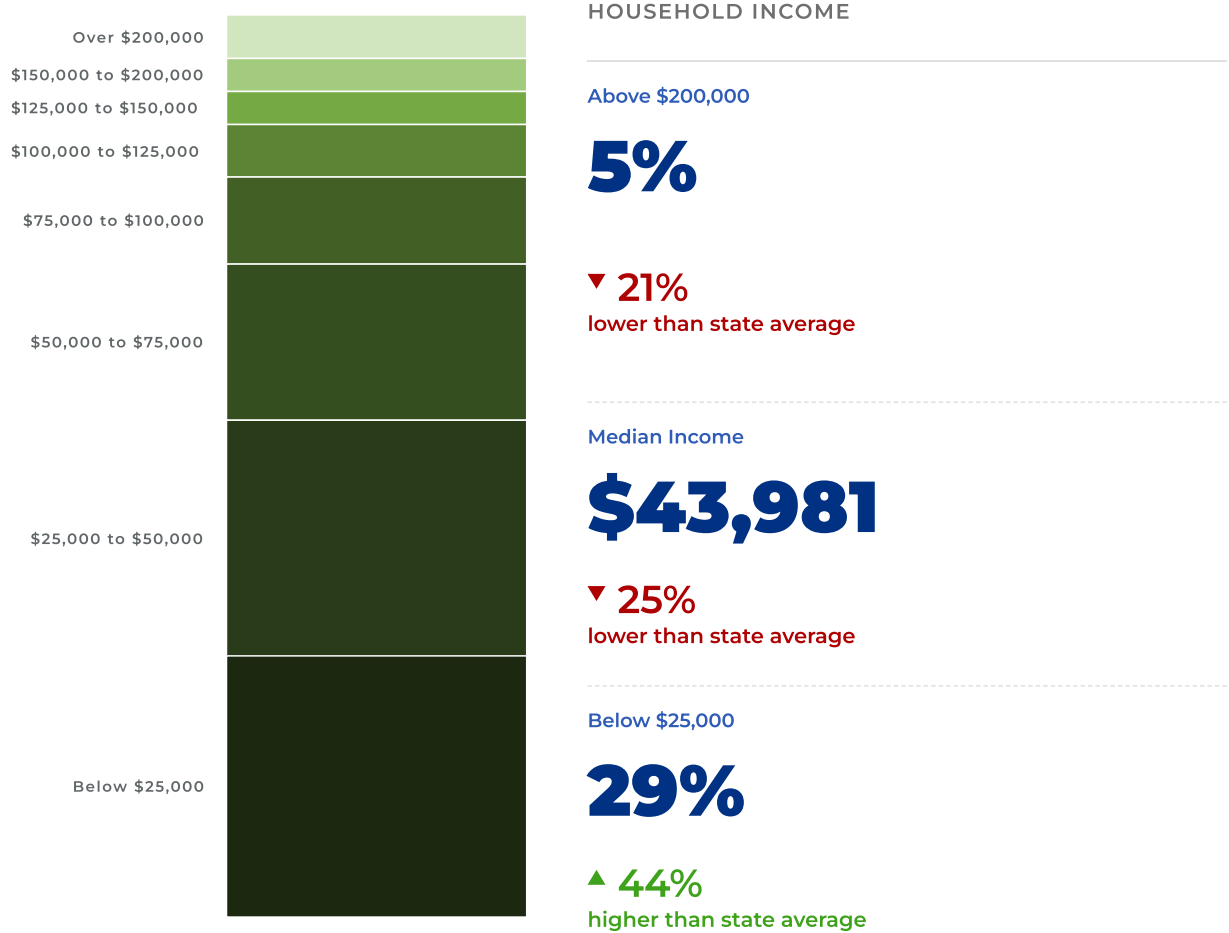


▲ **33%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



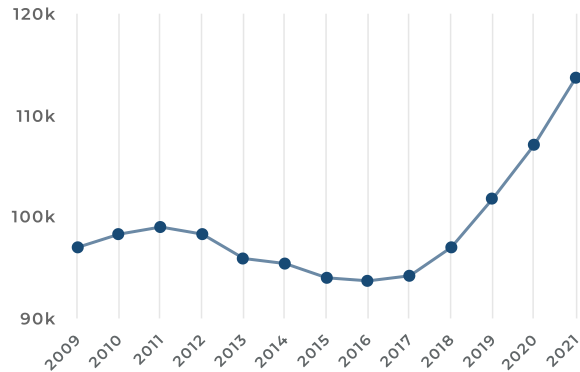
** Data Source: American Community Survey 5-year estimates*

Housing Overview



2021 MEDIAN HOME VALUE

\$113,700



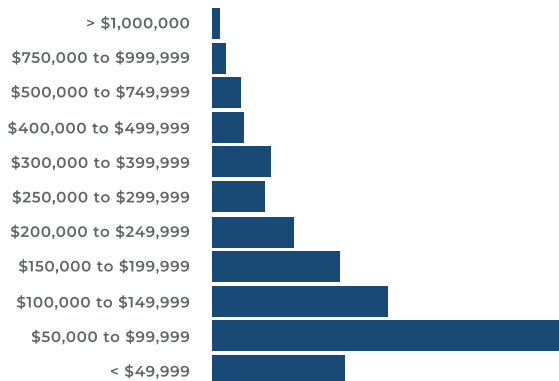
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Memphis State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

City of Memphis Division Statistics

Fire

Uniform personnel Strength	1,803
Fire stations	56
Fire divisions	2
Fire battalions	11
Engine companies	51
Quint Companies	4
Aerial ladder truck companies	21
Rescue/hazardous material squads	3
Air crash apparatus	3
EMS units/ambulance	35
Alternative response vehicles	11

Police

Uniform personnel Strength	2102
Number of precincts	9
Number of squad cars in fleet	811

Solid Waste

Solid waste disposed (tons)	211,273
Solid waste diverted (tons)	79,581
Homes with curbside recycling	146,056

Street Maintenance

Curb & gutter (miles)	6,306
Total road lane (miles)	6,714
Asphalt produced (tons)	35,000
Street resurfaced (miles)	100
Potholes Repaired	55,343

Recreation

Parks	162
Acreage	5,656
Golf Courses	7
Aquatic Sites	16
Community Centers	18
Tennis Centers	7
Walking Trails	53
Playgrounds	112
Specialty Centers	1
Senior Centers	4
Splash Pads	6
Regional Centers	7

Other Recreation Facilities

Memphis Museum of Science & History
 Fairground/Tiger Lane
 Memphis Zoological Society
 Memphis Botanic Garden
 Lichterman Nature Center
 Mud Island
 Tom Lee Park
 Shelby Farms Park
 Brooks Museum
 Overton Park Shell

Storm Drainage System

Curb & gutter (miles)	6,306
Roadside ditches (miles)	512
Underground pipes (miles)	1,424
Concrete channels (miles)	248
Storm water inlets	55,611
Miles of Storm Drainage	1,672

Sewer System

Sewer (miles)	3,228
Sewer pump stations	96

Wastewater Treatment Plants

Wastewater treated (gallons)	55.9 billion
Sludge disposal (wet lbs.)	130.5 million

Flood Control

Pumping stations	7
Earth levees (miles)	20
Flood gates	30
Reservoirs (acres)	643
Flood wall (linear ft.)	10,560

Traffic Control

Signals repaired or replaced	15,339
Traffic signal service calls addressed	5,752
Bicycle lanes (miles)	345
Traffic signals	785
Total signal devices	1,082
Total city roadways (miles)	3,445

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 state assessed property (public utility and transportation companies regulated by the state).

In 2024, Memphis' assessed value of real property:

- 84.463% Residential
- 7.513% Commercial
- 1.633% Industrial
- 0.061% Farm
- 0.075% Multiple
- 0.065% Greenbelt real estate
- 6.191% Exempt

Assessment percentage of appraisal:

- 25% of Residential
- 40% of Commercial
- 40% of Industrial
- 55% of Public utility
- 25% of Farm
- 30% of Personal property

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 to fund a balanced Budget that provides services believed to be necessary and affordable. The City Treasurer generates tax bills based on 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 \$3.20, the calculation is:

$\text{Tax} = (\$25,000 / \$100) \times \$3.20 \text{ per } \$100 = \$250 \times \$3.20 = \$798.85$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account 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 performed by the Shelby County Assessor of Property, except for public utilities which are assessed by the State of Tennessee Office of State Assessed Properties. Appraised value is the estimated market value based on a point in time. Certain properties such as those held by government, religious, and charitable organizations are exempt from taxes. FY25, the new tax rate of 3.1954 was passed by City Council on June 25, 2024.

Property Tax History

Tax Year	Fiscal Year	General Fund	Schools	Pre-K	Community Catalyst	Affordable Housing	Debt Service	Capital Pay Go	Total Rate
1985	1986	1.830000	1.030000	0.000000	0.000000	0.000000	0.450000	0.000000	3.310000
1986	1987	1.909800	1.030000	0.000000	0.000000	0.000000	0.370200	0.000000	3.310000
1987	1988	1.896660	1.030000	0.000000	0.000000	0.000000	0.383340	0.000000	3.310000
1988	1989	1.588270	1.090000	0.000000	0.000000	0.000000	0.631730	0.000000	3.310000
1989	1990	1.662870	1.030000	0.000000	0.000000	0.000000	0.617130	0.000000	3.310000
1990	1991	1.620490	1.030000	0.000000	0.000000	0.000000	0.659510	0.000000	3.310000
1991	1992	1.094100	0.665655	0.000000	0.000000	0.000000	0.386900	0.000000	2.146655
1992	1993	1.304296	0.804955	0.000000	0.000000	0.000000	0.566704	0.000000	2.675955
1993	1994	1.610611	0.967537	0.000000	0.000000	0.000000	0.596990	0.000000	3.175138
1994	1995	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1995	1996	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1996	1997	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1997	1998	1.672400	0.967538	0.000000	0.000000	0.000000	0.535200	0.000000	3.175138
1998	1999	1.376300	0.840675	0.000000	0.000000	0.000000	0.548800	0.000000	2.765775
1999	2000	1.376300	0.840675	0.000000	0.000000	0.000000	0.548800	0.000000	2.765775
2000	2001	1.751000	0.894900	0.000000	0.000000	0.000000	0.724100	0.000000	3.370000
2001	2002	1.678500	0.857800	0.000000	0.000000	0.000000	0.694100	0.000000	3.230400
2002	2003	1.675300	0.857800	0.000000	0.000000	0.000000	0.694100	0.003200	3.230400
2003	2004	1.675300	0.857800	0.000000	0.000000	0.000000	0.694100	0.003200	3.230400
2004	2005	1.675300	0.857800	0.000000	0.000000	0.000000	0.694100	0.003200	3.230400
2005	2006	1.908800	0.827100	0.000000	0.000000	0.000000	0.694100	0.003200	3.433200
2006	2007	1.908800	0.827100	0.000000	0.000000	0.000000	0.694100	0.003200	3.433200
2007	2008	1.908800	0.827100	0.000000	0.000000	0.000000	0.694100	0.003200	3.433200
2008	2009	2.342700	0.190000	0.000000	0.000000	0.000000	0.714100	0.003200	3.250000
2009	2010	2.291700	0.186800	0.000000	0.000000	0.000000	0.714100	0.003100	3.195700
2010	2011	2.291700	0.186800	0.000000	0.000000	0.000000	0.714100	0.003100	3.195700
2011	2012	2.471700	0.000000	0.000000	0.000000	0.000000	0.714100	0.003100	3.188900
2012	2013	2.291700	0.100000	0.000000	0.000000	0.000000	0.715200	0.003100	3.110000
2013	2014	2.487400	0.000000	0.000000	0.000000	0.000000	0.909300	0.003300	3.400000
2014	2015	2.312500	0.000000	0.000000	0.000000	0.000000	1.084200	0.003300	3.400000
2015	2016	2.312500	0.000000	0.000000	0.000000	0.000000	1.084200	0.003300	3.400000
2016	2017	2.312500	0.000000	0.000000	0.000000	0.000000	1.084200	0.003300	3.400000
2017	2018	2.225088	0.000000	0.000000	0.000000	0.000000	1.043218	0.003175	3.271481
2018	2019	2.163984	0.000000	0.010000	0.000000	0.000000	1.018900	0.003102	3.195986
2019	2020	2.163984	0.000000	0.010000	0.006667	0.006667	0.998900	0.009768	3.195986
2020	2021	2.177318	0.000000	0.010000	0.000000	0.000000	0.998900	0.009768	3.195986
2021	2022	1.847277	0.000000	0.010000	0.000000	0.000000	0.847485	0.008287	2.713049
2022	2023	1.845868	0.000000	0.000000	0.000000	0.000000	0.847485	0.008287	2.701640
2023	2024	1.845868	0.000000	0.000000	0.000000	0.000000	0.847485	0.008287	2.701640
2024	2025	2.339628	0.000000	0.000000	0.000000	0.000000	0.847485	0.008287	3.195400

A Message From The Mayor



Paul A. Young
MEMPHIS MAYOR

In this inaugural year, our team faced challenges beyond those present for most first-term administrations. Following years of revenues inflated by ARPA and Cares Act funds, we were tasked with right sizing a municipal budget that would continue to serve our residents with the services and programs our city deserves.

While we began our budget process with an \$80 million deficit, we ended with a balanced budget that also balanced our top priority of public safety with programs and initiatives to support small business growth, housing for all, youth services, and blight remediation, all while contributing \$8 million to the fund balance, thus strengthening our city's fiscal position. While balancing the FY25 budget was partly accomplished through a 49-cent property-tax increase, it was made possible via an uncompromised commitment to our community and strong collaborative work from every division.

The adopted FY25 General Fund Budget of \$862 million represents an approximate increase of \$63 million compared to FY24. This year's General Fund budget shows our dedication to the people in service of our community, with pay increases for all employees ranging from 3% for general employees to 5%-7% for represented employees, including police, fire, and solid waste employees. The budget also included a \$3000 bonus for all retirees. The FY25 budget also reflects our holistic approach to public safety, placing emphasis on youth programming through our Parks and Libraries and expanding community initiatives through our community affairs office. It allocates \$2 million to public safety initiatives and over \$3.5 million to additional youth programming and blight remediation.

The adopted FY25 Capital Improvement Program (CIP) General Obligation Bond funding is \$96tk million, and Enterprise Funds were adopted at \$250TK million. The CIP budget provides \$2.5 million for a city-wide Camera Mesh Project, which showcases the city's enthusiasm for innovation by leveraging technology to enhance public safety and security and commits \$1 million in support for Memphis Shelby County Schools maintenance and renovation projects, which further reflects the city's dedication to our youth.

Notably, the significant allocation for the Memphis Area Transit Authority (MATA), with over \$30 million in funding, demonstrates the city's commitment to improving public transportation and accessibility, and the \$3.6 million allocation for the Affordable Housing Trust Fund highlights the city's efforts to address housing affordability and support community development.

The City of Memphis FY25 budget reflects our prioritization of community development, further economic strength, and a dedication to enhancing public safety and peace.

In partnership and progress,

A handwritten signature in blue ink that reads "Paul A. Young".

Mayor Paul A. Young
City of Memphis

Room 644 · 125 North Main Street · Memphis, Tennessee 38103-2017 · (901) 636-6700 · FAX (901) 636-6959



FY25 Proposed to Adopted Budget

	FY25 Proposed	FY25 Amendments	FY25 Adopted
General Fund Divisions			
Total Revenue	\$ 889,360,598	\$ (28,743,321)	\$ 860,617,277
Expenditures			
City Attorney	22,515,592	(529,215)	21,986,377
City Council	3,559,131	(149,030)	3,410,101
City Court Clerk	8,109,808	(279,689)	7,830,119
City Court Judges	960,593	(4,909)	955,684
City Engineering	12,917,899	(1,223,470)	11,694,429
Executive	24,878,016	(1,096,315)	23,781,701
Finance & Administration	16,037,916	(175,200)	15,862,716
Fire Services	246,744,231	(7,105,182)	239,639,049
General Services	27,933,067	(482,295)	27,450,772
Grants & Subsidies	65,876,249	(2,650,000)	63,226,249
Housing and Community Development	5,961,086	204,599	6,165,685
Human Resources	10,389,366	(284,329)	10,105,037
Information Technology (Services)	28,512,041	(768,399)	27,743,642
Library Services	25,552,141	(574,931)	24,977,210
Memphis Parks	49,394,055	(2,096,095)	47,297,960
Police Services	309,738,993	(9,102,060)	300,636,933
Public Works	21,387,381	(1,728,445)	19,658,936
Total Expenditures	880,467,565	(28,044,965)	852,422,600
Contribution to (Use of) Fund Balance			
Restricted Fund Balance			
Assigned Fund Balance	\$ (1,975,000.00)	-	\$ (1,975,000.00)
Unassigned Fund Balance	\$ 10,868,033.00	\$ (698,356.00)	\$ 10,169,677.00
Total Contribution to (Use of) Fund Balance	\$ 8,893,033.00	\$ (698,356.00)	\$ 8,194,677.00

Strategic Planning

Memphis 3.0 Comprehensive Plan Five-Year Update to Focus on Zoning and New Community Investments

The City of Memphis is proud to announce the launch of the five-year update for the Memphis 3.0 Comprehensive Plan. The plan aims to prioritize “building up, not out,” directing growth towards established neighborhoods throughout the city.

Beginning in August 2024, 42 community workshops will provide residents, businesses, and organizations opportunities to engage with the Memphis 3.0 Comprehensive Plan and explore ways to leverage its strategies to enhance their neighborhoods' vitality and resilience. Sessions will occur across the city's 14 planning districts and serve as platforms for dialogue, collaboration, and collective visioning. The first workshop will be held in the Jackson planning district at the Gaisman Community Center, 4221 Macon Road, on August 1 at 5:30 P.M.

To ensure that everyone in our diverse community has a chance to be heard and contribute to the Memphis 3.0 Comprehensive Plan, an online participation platform will be available for those who can't attend in-person meetings.

“We believe that by focusing on improving the heart of a neighborhood, we can improve the community all around it,” said John Zeanah, Director of Memphis and Shelby County Division of Planning and Development, “The Memphis 3.0 Comprehensive Plan has already demonstrated its effectiveness, guiding close to one billion dollars in investment in Anchor Neighborhoods in 2023 alone. Through this update, residents can play an active role in crafting the “story” of their neighborhood and help shape it for future generations.”

In 2019, the Memphis City Council adopted the Memphis 3.0 Comprehensive Plan after more than 15,000 residents contributed to its creation. The five-year update aims to realign future land use strategies with community priorities, values, and vision to direct zoning changes and new community investments. By improving the heart of each neighborhood, the plan seeks to enhance the overall health and vitality of communities across Memphis.

The Office of Comprehensive Planning within the Memphis and Shelby County Division of Planning and Development is responsible for developing comprehensive plans such as Memphis 3.0. While it doesn't directly fund these initiatives, its role is pivotal in providing decision-makers and developers with strategic direction for land use, development policy, and community investment. The office also works on implementing the plan through initiatives like Accelerate Memphis, a \$200 million bond issued by the City of Memphis. Together, we can harness the power of community-driven planning to unlock the full potential of our neighborhoods and create a Memphis that thrives for all.

For more information on the Memphis 3.0 Comprehensive Plan, the update, and upcoming workshop schedules, please go to the Memphis 3.0 Comprehensive Plan [📄](#) or contact info@memphis3point0.com (<mailto:info@memphis3point0.com>).

GOVERNMENTAL STRUCTURE

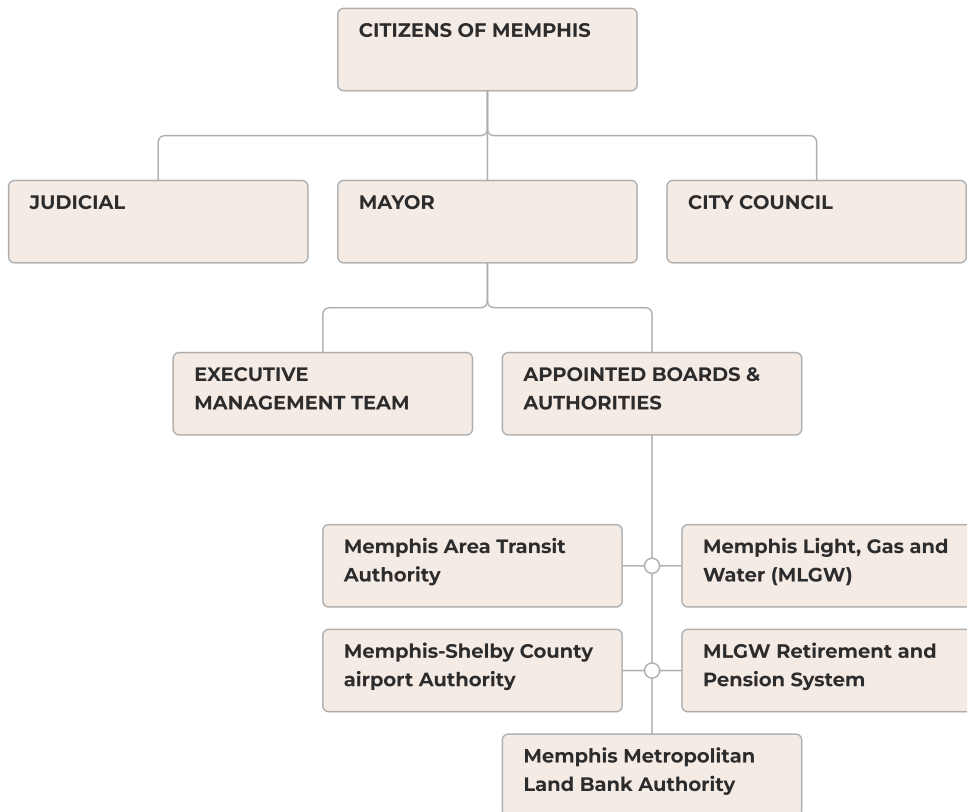
The City of Memphis was founded in 1819, and incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968, when a Mayor – Council form of government was established. The City Council is comprised of thirteen representative citizens who are elected for four-year terms. Six (6) 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 positions. The remaining seven (7) members are elected by single member districts, numbers 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 board members to various related organizations, joint-owned ventures, and board authorities. These include the boards of the Memphis Light, Gas and Water Division (MLG&W); Memphis Area Transit Authority (MATA); Memphis Housing Authority; Downtown Memphis Commission; Renasant Convention Center; 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.

The City's Operating Divisions are organized under Division Directors who report to one of nine (9) Chiefs. All Division Directors and Chiefs are appointed by the Mayor and approved by the Council. The Chiefs who coordinate the activities of all administrative divisions of City government are as follows: Chief Financial Officer, Chief Operating Officer, Chief Communications Officer, Chief of Staff, Chief Human Resources Officer, Chief Legal Officer, Chief of Fire Services, Chief of Information Technology and Chief of Police. The Chiefs act as liaisons between the Mayor and all divisions, bureaus, boards, commissions, and authorities. The Administrative Divisions of the City include: City Engineering; Executive; Finance; Fire; General Services; Housing and Community Development; Human Resources; Information Technology; Legal; Libraries; Office of Planning and Development; Parks; Police Services; and Public Works. There are three Divisions with elected leadership: City Council; City Court Clerk and City Court Judges.

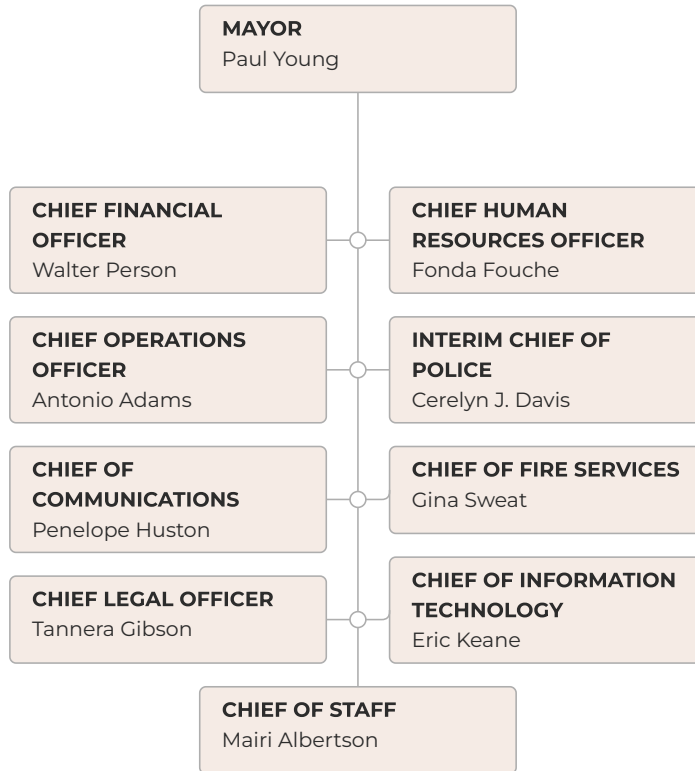
City of Memphis, Tennessee

ORGANIZATION CHART

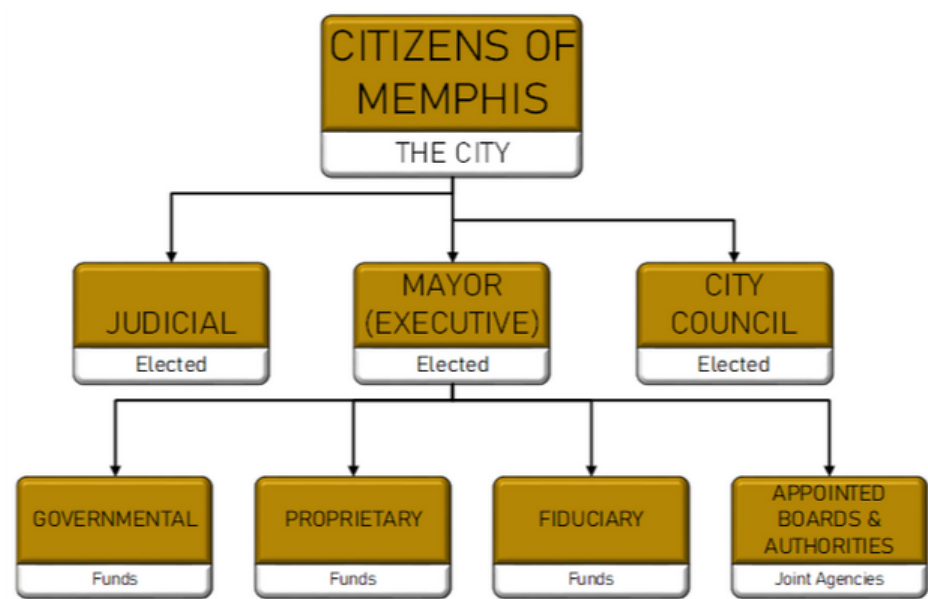


(1) Appointed boards and authorities for Memphis Area Transit Authority and Memphis-Shelby County Airport Authority are legally separate from the primary government. These component units are discretely reported in a separate column in the combined financial statements to distinguish them from the primary government. Memphis Light, Gas and Water and Memphis Light, Gas and Water Retirement and Pension System are reported as part of the primary government. Certain other boards and commissions not listed above do not meet the definition of component units as presented in GASB Statement 61. These entities are further explained as related organizations, jointly governed organizations, and joint ventures in the Letter of Transmittal and Note 1 of the notes to the financial statements.

ORGANIZATION CHART (Cont.)



Fund Structure



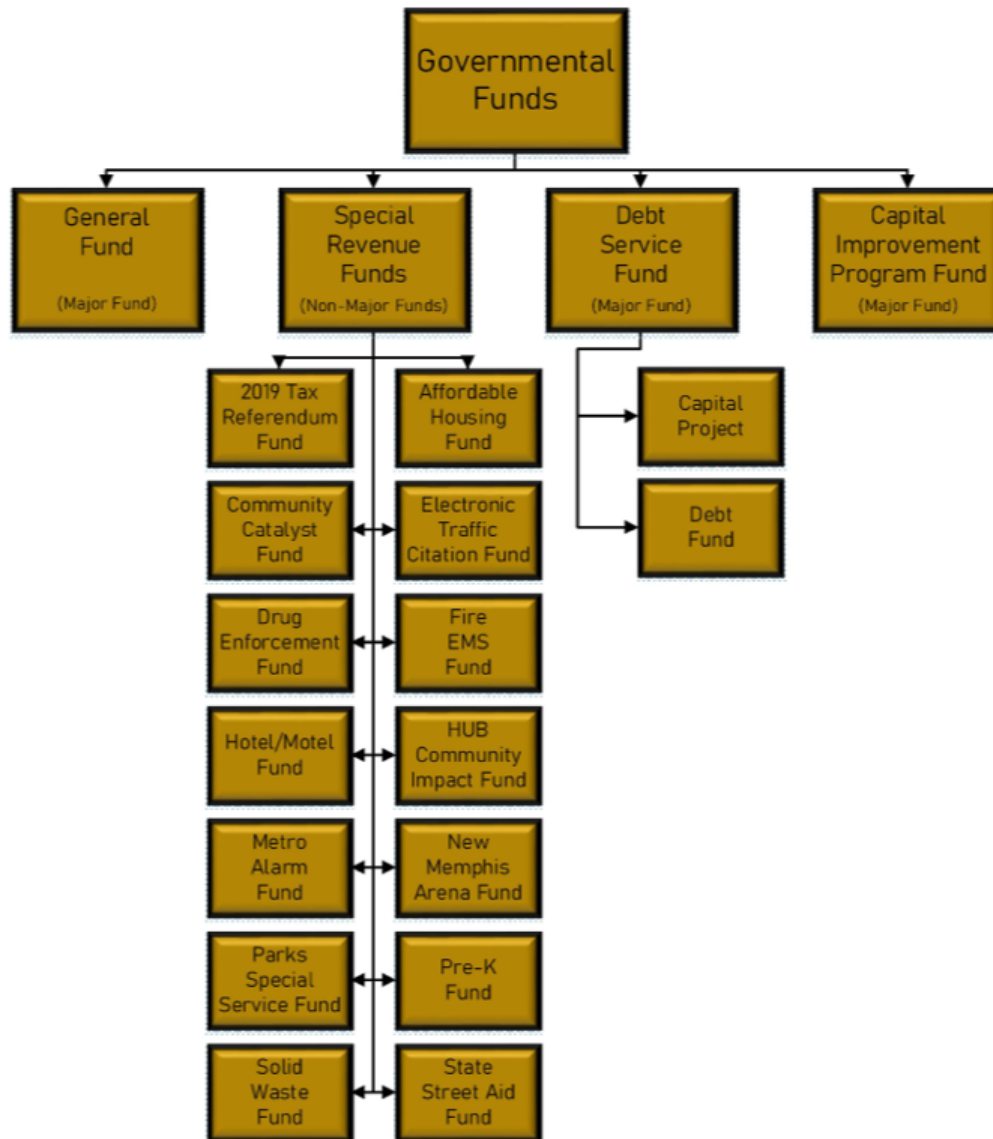
GOVERNMENTAL FUNDS

The City's **General Fund** is the general operating fund and supports the essential City services and activities. Fund revenues come primarily from a variety of local and intergovernmental taxes, fees, and fines.

The City's **Special Revenue Funds** are used to account for revenues from specific sources that are designated to finance specific functions within the city.

The City's **Debt Fund** is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligation and related costs. Capital improvements are funded with the proceeds of bond issuances and local, state, and federal grant funds.

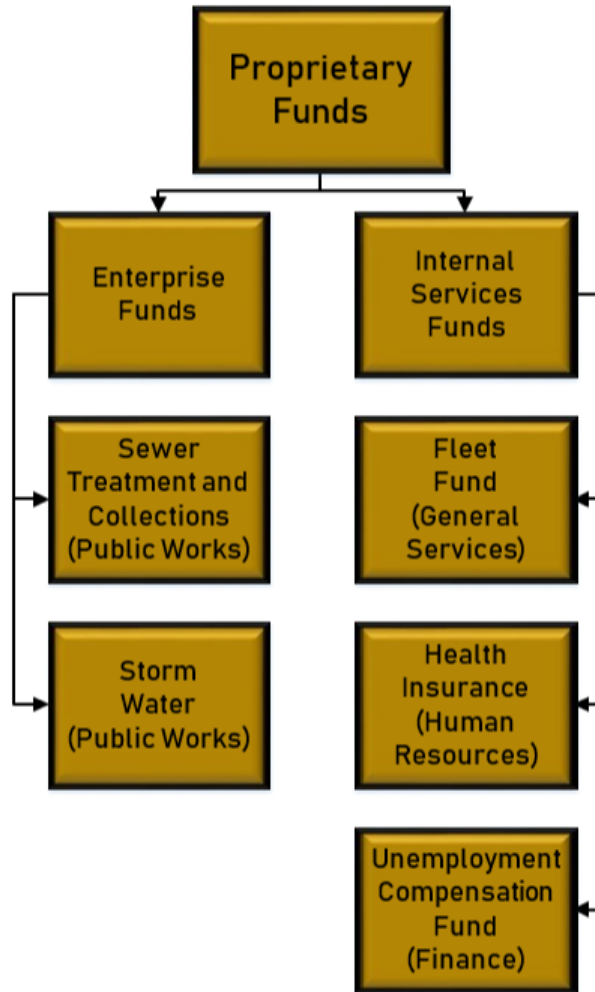
The Capital Improvement Program Fund has its own Budget Cycle. A separate appropriation is established after the CIP Budget is finalized.



Proprietary Funds

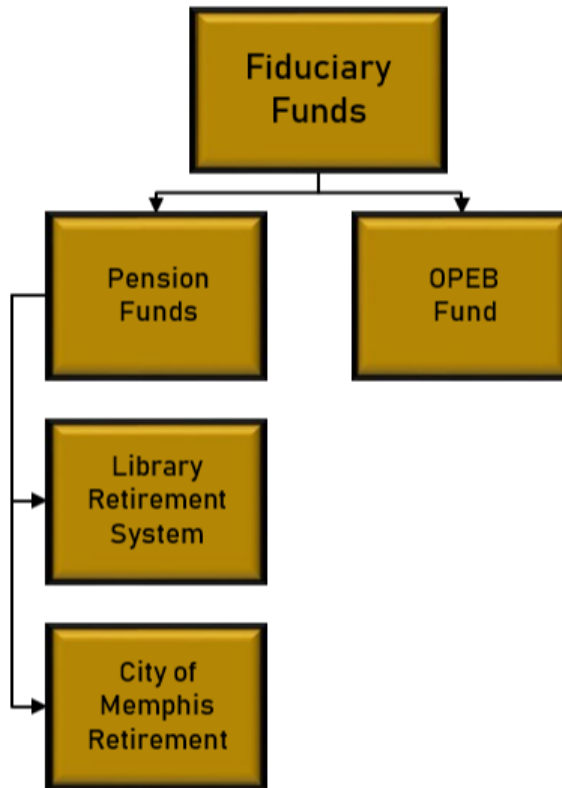
Enterprise Funds are self-supporting, in that each fund derives its revenue from charges and associated user fees.

Internal Service Funds are used to budget for the costs of goods or services provided by one Division or service center to another Division of the City.



Fiduciary Funds

Fiduciary Funds are held by the City in a trustee or agency capacity. They include Pension and Other Post Employment Benefits (OPEB) Funds.



BUDGET OVERVIEW

The financial data presented in this section represents the Financial Summary and a written Overview of the revenues and expenditures or expenses for all of City of Memphis Funds. Some totals may be off due to rounding.

Overview

The Fiscal Year 2025 (FY25) Budgets, across all funds, incorporate a balanced approach to service delivery and expense control based on expected revenues that reflect the current economic environment.

The Economic Impact on Budget Planning

There is generally a correlating response in the performance of our local economy with that of the national economy. When the national economy does well or performs poorly, typically so does Memphis.

Performance Accountability Plans

The City's mission is to improve the quality of life for all Memphians, every day. In support of this mission, Mayor Young has championed the improvement of core City services and a commitment to transparency and trust as part of his operating philosophy for City Government. Prioritizing the values of Innovation, Accountability, Collaboration, and Service supports this philosophy. The Office of Performance Management has the responsibility to provide performance transparency to the Citizens of Memphis by managing the City's performance review process as well as the public-facing and internal MEM Facts performance dashboards. The Office of Performance Management works to provide the public and City staff with easy access to the information they need and new management accountability tools for both operational and fiscal management.

To make good use of its integrated performance data, the City has established a business process that includes regular and recurring performance reviews to address divisional issues, as well as issues that cross divisional lines. Mayor Young is committed to continuous improvement and transparency, and has promised to measure the City's results, share those results with the public, and hold the City accountable. To that end, the City of Memphis maintains a public website, data.memphistn.gov, where our citizens and others can view the City's performance goals and track its progress against those goals. In addition, the Mayor sends a weekly email update to citizens that addresses the City's challenges as well as celebrates its successes. Memphis is one of 40 cities that received the What Works Cities certification for its data driven decision making process that tracks a variety of metrics through its performance dashboard that provides statistics such as 911 response times; see What Works Cities - Results for America (results4america.org).



PERFORMANCE MANAGEMENT IN MEMPHIS

Throughout this document – not including the Divisions of City Council, City Court Clerk, and City Judges - we identify each General Fund Division's key performance indicators (KPI's) and goals to measure effectiveness. These KPI's represent a selection of the indicators that we use to monitor organizational performance. The highest priority indicators are reviewed monthly by senior management to track the City's progress and identify areas that need further attention to reach our goals.

General Fund Discussion

The FY25 Adopted Budget for expenditures is \$63.4M greater than the FY24 Adopted Budget. The FY25 General Fund Budget balanced at \$862.5M. The FY25 Adopted Budget required increases in personnel expenditures, which includes healthcare costs. The FY25 Adopted Budget included a 5% increase for public safety personnel and a 3% increase for general employees.

Revenues

The FY25 Adopted Budgeted revenue, without the use of fund balance, is \$860.6M compared to FY24 Adopted Budget which was \$787.4M. The category for Use of Money and Property increased by a total of \$3M for FY25. Local taxes increased by \$62M, due to the increase in the property tax rate. In addition, revenues for the Charges for Services category increased by \$6.9M.

The revenue budget was developed from management's trend experience. Focus is given to the forecast and trends for the top ten revenue sources.

For FY25, the use of contribution from the fund balance was down approximately \$9.7M. The FY25 General Fund revenue budget is about 9% above the FY24 Adopted Budget. For FY25, just as in the previous two fiscal years, budgeted revenues included income from a local Sales Tax Referendum. The Sales Tax Referendum funding is revenue generated from the action, approved by the voters, to increase the local sales tax to restore certain benefits to public safety employees. These benefits are considered necessary for recruitment and retention of safety personnel. Local sales tax grew from \$508.7M in FY24 to \$570.6M in FY25, an increase of \$61.9M. Auto Registration fees increased by 100%, the amount for FY24 was \$13.3M and is \$26.6M for FY25.

A summary of the major revenue variances from the FY24 Adopted Budget is shown below:

Revenues

Fund Type	FY2024 Adopted	FY2025 Adopted	Inc./Dec.)
General Fund	799,100,000	862,592,277	63,492,277

Notable FY24 to FY25 Budget Revenue Changes *in Millions*

●Ad Valorem Tax - Current	64.6	●Use of Fund Balance	(9.7)
●Property Taxes	63.4	●In Lieu Of Taxes-MLGW	(8.0)
●Auto Registration Fee	13.3	●Ad Valorem Tax - Current Sale of Receivables	(3.5)
●Auto Licenses	13.3	●Other - Auctions/Sale of Assets	(2.5)
●Ambulance Service	6.4		
●Ambulance Service Fees	6.4		
●Interest on Investments	3.0		
●Interest on Investments	3.0		
●Smart Fiber Initiative	2.6		
●Ad Valorem Tax Prior	2.0		

Expenditures

Funding above the FY24 Adopted Budget included pay increases for all full-time employees. This action is reflected in the increase of full-time salaries from \$459.9M in FY24 to \$467.3M in FY25. There are also increases for expenditures that are critically required to deliver quality services to the citizens of Memphis, or outside of the administration's control.

A summary of the major expenditure variances from the FY24 Adopted Budget is shown below:

Expenditures

Fund Type	FY2024 Adopted	FY2025 Adopted	Inc./Dec.)
General Fund	799,100,000	862,592,277	63,492,277

Notable FY24 to FY25 Budget Expense Changes *in Millions*

●Overtime	15.1	●Advertising/Publication	0.7
●Pension ADC Funding	14.4	●City Shop Fuel	(2.9)
●Full-Time Salaries	7.5	●Elections	(5.9)
●Health Insurance - Choice Plan	4.8		
●Pensioners Insurance	6.7		
●Sign On Bonus Pay	2.4		
●Pers Computer Software	2.2		
●Public Safety Initiatives	2.0		
●Insurance	1.7		
●Pension	1.7		
●Janitorial Services	1.5		
●Legal Services/Court Cost	1.1		
●Relocation Expense	1.0		

Debt Service Fund

The Debt Service Fund provides for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. This fund uses approximately 26.5% of the property tax rate and 7% of the local sales tax rate. The Debt Service Fund is budgeted to use approximately \$8.4M dollars of its restricted and committed fund balances. (See the Debt Service Fund Schedule section).

Special Revenue Funds

Special Revenue Funds provide budgets for specific revenue sources that are restricted to expenditures for specific purposes. There are 12 Special Revenue Funds with spending represented in the FY25 budget. The largest Special Revenue Fund is Solid Waste (SW). Other special revenue funds and their Budgeted FY25 expenditure changes from the FY24 Budget are identified later in this book. (See the Special Revenue Funds Schedule section of book).

Enterprise Funds

Enterprise Funds account for the acquisition, operation and maintenance of the City's Sewer and Storm Water facilities. The Sewer Fund and the Storm Water Fund are the City's Enterprise Funds. The Sewer Fund expenses for FY25 are budgeted to increase by 2.2% over the FY24 Budget. The expenses for various services and charges are the main drivers of the increase. The Storm Water Fund expenses have increased by 8.8%. The Storm Water Fund will produce a positive contribution to its fund balance for future initiatives. (See the Enterprise Fund Schedule section of book).

Internal Service Funds

Internal Service Funds (ISF) are used to budget for the costs of goods or services provided to other City Divisions. The ISF revenues are generated from Divisions using their services. Healthcare, Unemployment and Fleet represent the internal service funds in the FY25 Budget.

The City's health plan serves almost 6,500 active employees and 7,000 spouses and dependents. The Healthcare Fund expenses are expected to increase because of health claim expenditures. The Healthcare Fund is not budgeted to transfer any of its fund balance to support the OPEB fund, which pays healthcare expenditures for retirees, to offset the expected claims expenditures for retired employees that remain on the City's health plan.

The Fleet Fund is continually striving to become more efficient in the provision of repair services to other Divisions and managing gas prices with timed purchases at lower market costs. The Unemployment Fund has a healthy and accumulating fund balance. Expenditures remain flat compared to the FY24 adopted Budget. (See the Internal Service Fund Schedule section of book).

Fiduciary Funds

Other Post-Employment Benefits (OPEB) is the Fiduciary Fund that pays for the healthcare of the City's retirees. To reduce costs in the OPEB Fund, the City has assisted in the transition of many retirees to the various insurance exchanges, resulting in a significant decrease in the cost of claims. Expenses have decreased significantly since FY15.

Beginning in FY20, a referendum was passed to provide public safety retirees additional benefits. Revenues from the 2019 Sales Tax Referendum Fund will offset the increased claim cost for police and fire employers with restored benefits.

The Library Retirement System Fund is a closed pension fund that represents retirees who were not transitioned into the City's Pension plan when the Library system merged with the City.

FY24-FY25 Economic Outlook

Summary

Economic activity maintained a slight to modest pace of growth in a majority of the Twelve Districts. However, while seven Districts reported some level of increase in activity, five noted flat or declining activity—three more than in the prior reporting period. Wages continued to grow at a modest to moderate pace in most Districts, while prices were generally reported to have risen modestly. Household spending was little changed this period according to most District banks. Auto sales varied across Districts this cycle, but some Districts noted that sales were lower due in part to a cyberattack on dealerships and high interest rates. Most Districts saw soft demand for consumer and business loans. Reports on residential and commercial real estate markets varied, but most banks reported only slight changes, if any, in recent weeks. Travel and tourism grew steadily and was on par with seasonal expectations. Agricultural conditions varied in tandem with sporadic droughts across the nation. Districts also reported widely disparate trends in manufacturing activity ranging from a brisk downturn to moderate growth. Retail restocking spurred slight growth in transportation activity. Meanwhile, tight capacity in ocean shipping led to a surge in spot rates. Expectations for the future of the economy were for slower growth over the next six months due to uncertainty around the upcoming election, domestic policy, geopolitical conflict, and inflation.

(The Federal Reserve Beige Book, 2024)

Local Conditions

Labor Markets

National job growth was positive for June 2024, with an increase of 0.1%. The Greater Memphis region experienced minimal to negative across the industries with seasonally adjusted non-farm employment at -1.7% or 11,300 fewer employees in June. This is not a statistically significant change from the previous year. Professional and business services had the largest decrease in employment with a reduction of 7,600 jobs. Year-over-year, Education and Health continue to thrive, with the highest increase in employment adding 4,600 jobs.

(Greater Memphis Economic Research Group, 2024)

Table 1.

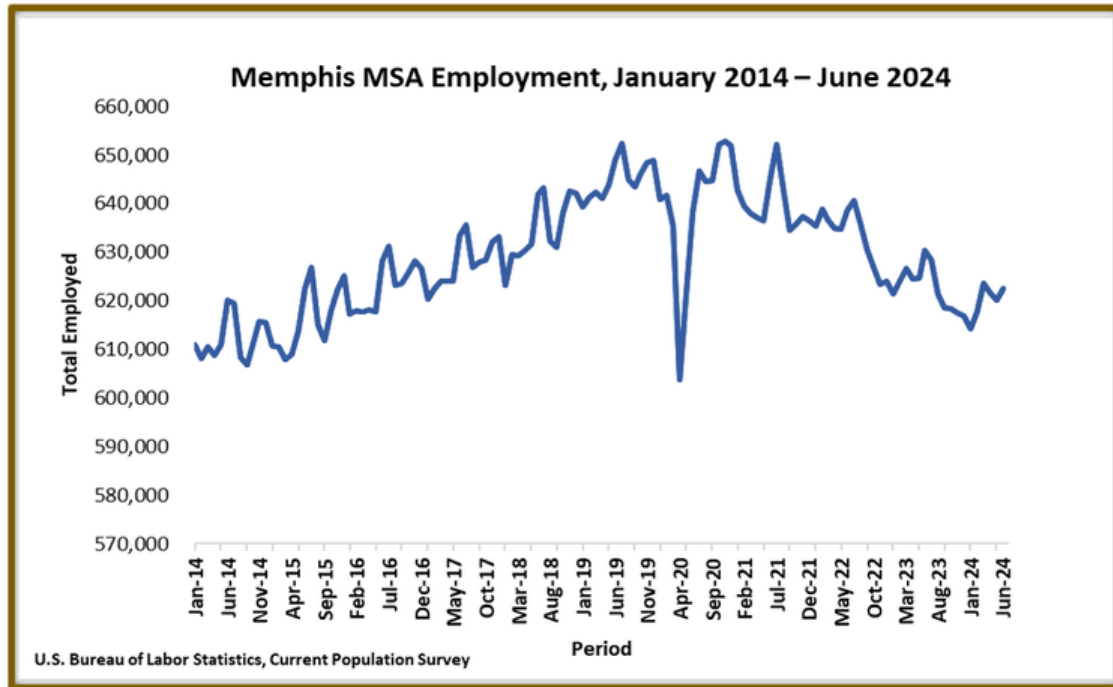
Memphis area employment (number in thousands)	Jun. 2024	Change from Jun. 2023 to Jun. 2024	
		Number	Percent
Total nonfarm	649.8	-11.3	-1.7
Mining, logging, and construction	24.7	-1.2	-4.6
Manufacturing	43.0	-0.7	-1.6
Trade, transportation, and utilities	185.7	-2.5	-1.3
Information	5.6	-0.2	-3.4
Financial activities	28.4	-0.5	-1.7
Professional and business services	86.8	-7.6	-8.1
Education and health services	103.5	4.6	4.7
Leisure and hospitality	63.9	-0.8	-1.2
Other services	28.4	0.4	1.4
Government	79.8	-2.8	-3.4

Source: U.S. BLS, Current Employment Statistics.

[Memphis Area Economic Summary \(PDF\)](#)

The Memphis Metropolitan Area has a diverse workforce, the highest concentration of African-Americans professionals in tech, manufacturing, human resources, and executive music producers of any major metro area. There has been an increase in the number of total people employed in the Greater Memphis area of approximately 8,000 since January 2024. The total number of people employed in June 2024 was 622,404, which is 18,000 more than the post-pandemic low. As highlighted in the economic outlook, the Memphis MSA remains on course for industry growth and illustrates a stable future. (Greater Memphis Economic Research Group, 2024)

Table 2.

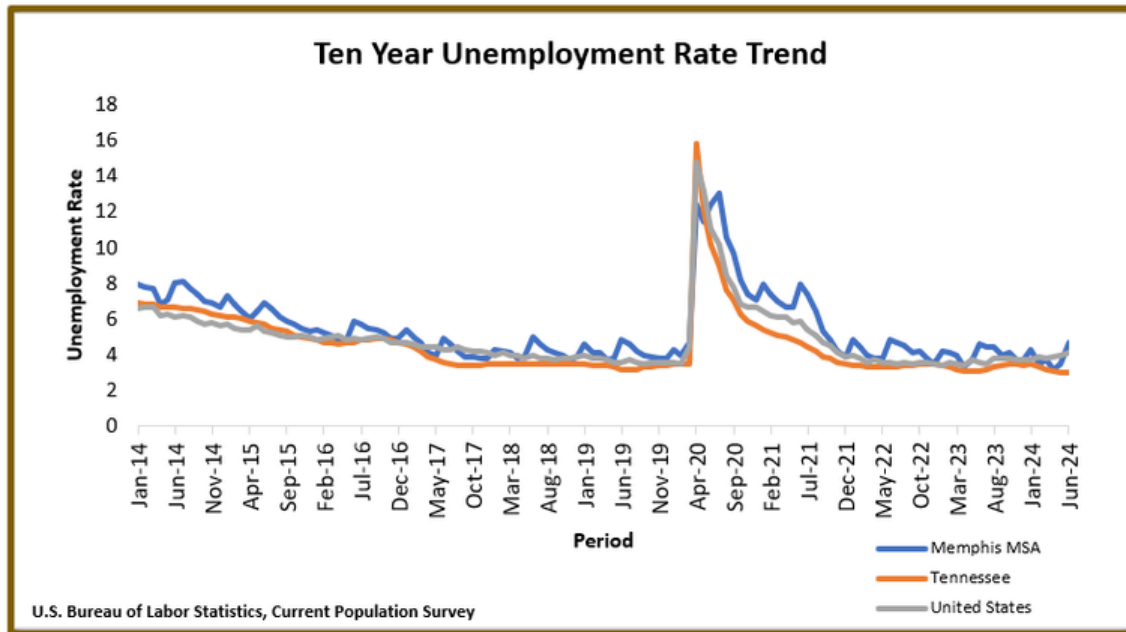


[Memphis Labor Force](#)

The seasonal adjustment unemployment rate for the Memphis MSA in July 2023 was 4.4%, and June 2024 was 4.6%. The seasonal adjustment unemployment rate for the state of Tennessee in July 2023 was 3.2%, and June 2024 was 3.0%. The United States seasonal adjustment unemployment rate in July 2023 was 3.5%; and June 2024 was 4.3%. The labor force participation rate was 62.7% in June 2024 which was a slight change since January 2024.

(Greater Memphis Economic Research Group, 2024)

Table 3.



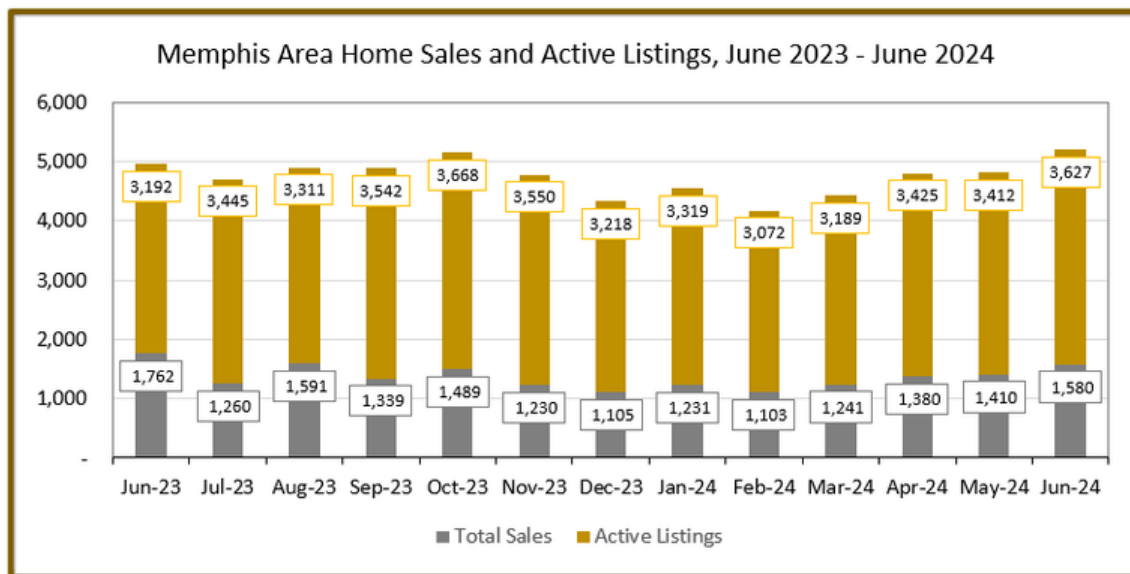
[Memphis, TN-MS-AR Metropolitan Statistical Area](#)

[Tennessee](#)

[United States](#)

Local sales of residential properties slightly decreased 11.7 percent from a year ago, with 1,580 total sales. Sales were up 12.1 percent from May, when there were 1,410 total sales and average sales price from June 2023 to June 2024 was up 2.4 percent, at \$296,816.
(Memphis Area Association of REALTOR, 2024)

Table 4.



Source. Memphis Area Association of Realtors

[Memphis Area Association of REALTORS®](https://www.maa-realtors.com/)

Budget Development Process

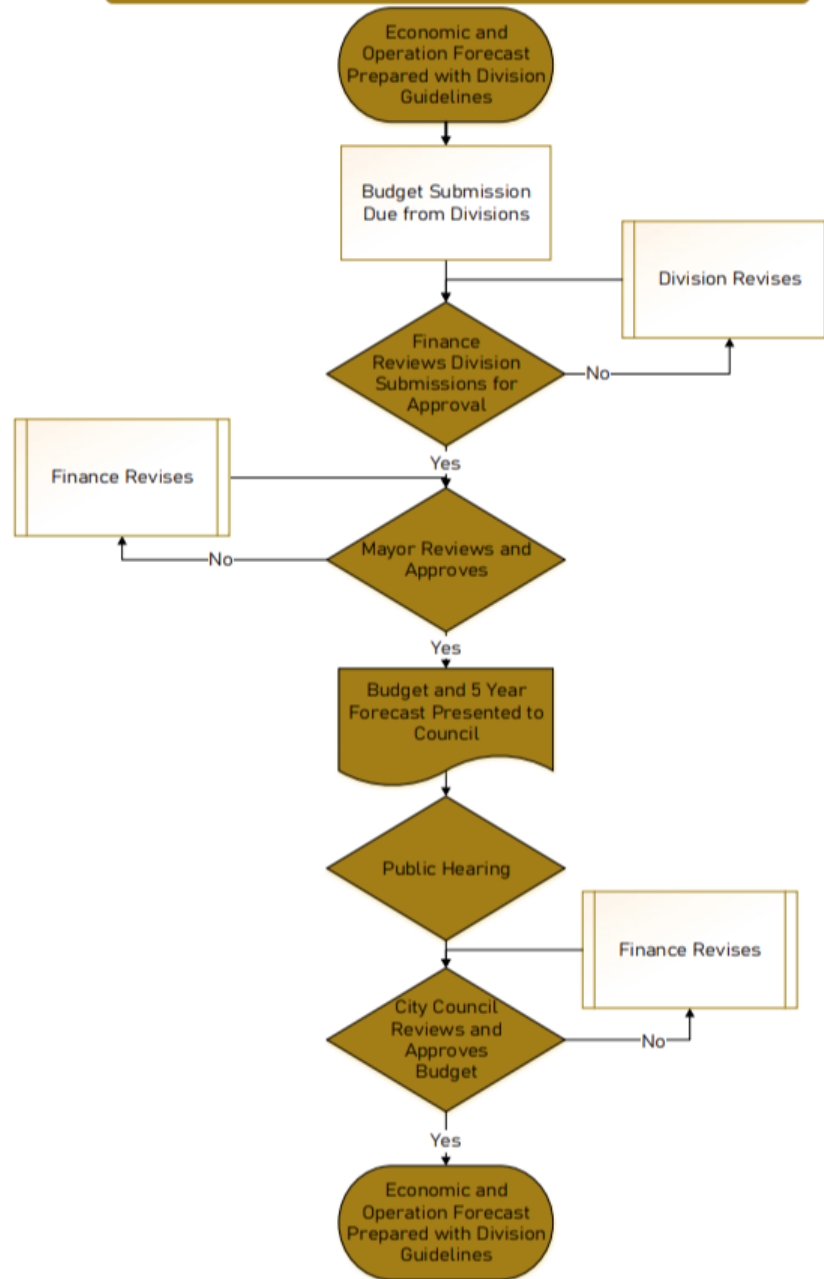
The Budget Office (the Office) is responsible for coordinating the budget preparation for all Divisions and Funds of the City. The Office assembles financial data provided by City Divisions to develop the City's budgets. After the compilation of all data, the Budget Office coordinates the review and approval process of the Operating and Capital Improvement Budgets.

The Operating Budget is approved annually. The planning and development process begins in November for the following fiscal year. The information is analyzed, and Divisions are consulted with respect to noticeable Budget variances. Administrative reviews are held with each Division to further understand their budget requests and align them with the City's priorities. After finalizing any necessary revisions, the Proposed Operating Budget is submitted to the Mayor for final review and approval. The Mayor presents his Administration's Budget to the City Council (the Council) in April. The Council conducts hearings to review the Budget. With Council's revisions and approval, the process is completed prior to the end of the current fiscal. Funding approvals are limited to one fiscal year.

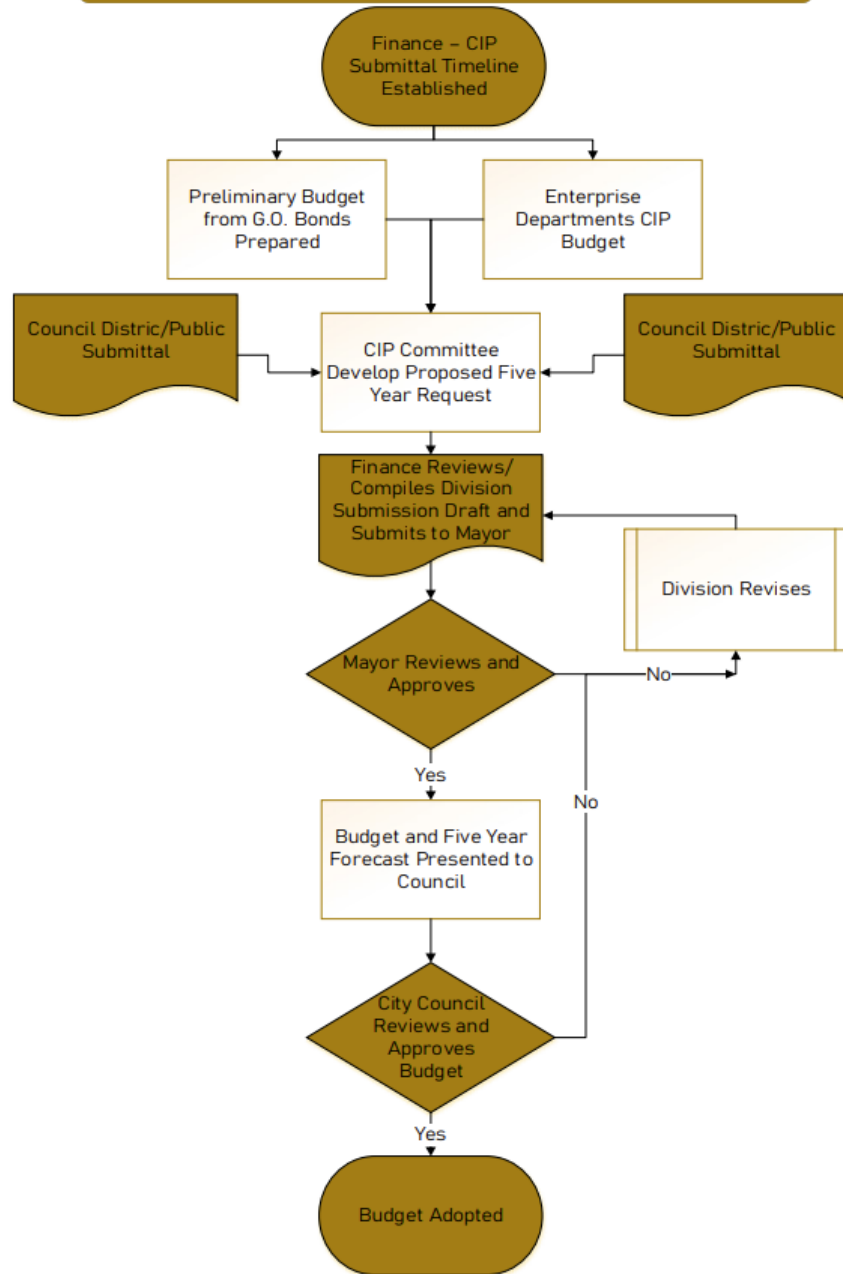
The Capital Improvement Program (CIP) is a five-year plan which is reviewed and approved annually, for priority, project changes, and additions. This plan identifies projects for current and future funding. The process for Capital Planning also begins in December with an evaluation of current assets (buildings and infrastructure) and an evaluation of new capital needs. Discussions are conducted by a team which is represented by a cross-section of Division leaders. CIP projects that make the final list are analyzed by the Finance Division to align projects with Capital funding capacity. After Finance Division revisions, the CIP Budget is presented to the Mayor for review and final approval. The Mayor submits the plan to Council. The Council then conducts hearings to evaluate the Budget. The process is completed in June with Council's approval of the Budget. Although the Council approves a five-year plan, spending is allocated for one year.

|

Operating Budget Process



Capital Preparation Process



FY25 Budget Calendar

July – August

- Preparation of final documents for the new fiscal year Budgets are completed. This includes the Adopted, Operating, and CIP Budget Book.
- Budget planning for the next year's Budget.

September

- Initial revenue trends and projections for the current year begin.
- Budget training material developed.

October

- Current year 1st Quarter Actuals reviewed and reported.

November

- Finance submits 1st Quarter Operating results of the new Budget to the City Council.
- Overview of the next year's Budget priorities given to Division Chiefs and Directors.

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.
- Operating Budget training and initiation dates provided to Divisions.
- CIP Budget training and initiation dates provided to Divisions.

February – March

- Operating Budget/CIP Administrative hearings with Divisions.
- Operating Budget/CIP review with Mayor.
- Final recommendations made and Budget documents prepared.

April

- The Mayor presents the Proposed Operating Budget and CIP Budget request to the City Council on or before the third Tuesday in April.
- Ordinances and Resolutions covering the Proposed Budget are presented to Council.
- Notifications of the Proposed Budget is published in the local newspaper.
- Current year 3rd Quarter Actuals reviewed and a final full year forecast prepared for the current year.

May

- Budget hearings with the City Council for the Operating Budgets and CIP Budget to review the Proposed Budget.

June

- Final Adopted Budgets are approved by the City Council.
- Ordinances and resolutions associated with the Operating and CIP Budgets are finalized.
- Submission of Budget documents to the State Comptroller's Office.

Budgeting and Appropriations Revision Process

The financial plans of the City are included in the annual Operating and Capital Budgets. These Budgets project all receipts and disbursements and frames the level of governmental services that can be provided at the approved funding levels.

Operating Budget

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. The City Council has final responsibility for approving the annual Operating Budgets, the Capital Improvement Program, and setting the tax rate and fees for services.

Each Division provides services through smaller units known as “program levels.” 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. 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 established within Personnel, Operations and Maintenance, and Capital categories.

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 necessitate an update to the Adopted Budget). When 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 within the same category. Administrative transfers are necessary when transferring small amounts of funds within a legal level (program). 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 are used to transfer funds from one legal level (program) to another or between categories. Inter-Category transfers are used to transfer budgeted funds from one expenditure to another if the transfer is within the same legal level (program) and does not exceed \$100,000 between categories or a cumulative total of \$250,000 for the year. For the personnel category, only one \$150,000 inter-category transfer can be made. Inter-category transfers exceeding the cumulative amount of \$150,000 or transfers between divisions must be approved by the City Council. 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 amending the current operating budget.

Capital Improvement Budget

The Capital Budget and Capital Improvement Program (CIP) 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 administration. 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. The single year Capital Improvement Plan allocates the capital expenditures to be made in the current Budget year. The Capital Budget must be in full conformity with that part of the Capital Improvement Program applicable to the fiscal year which it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditure of construction funds.

Changes to the CIP Budget Transferring Allocations & Appropriations

Once the CIP budget 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 provide additional allocations or transfer funds to aid in the completion of the project. Two methods are used to transfer or establish allocation and/or appropriations.

1. The Capital Improvement Budget Request for Administrative Transfer or Appropriation form (Black Line) is used to:
 - A. Record the initial appropriation of the planning lines (A/E, land development, land acquisition) upon the adoption of the CIP by the City Council.
 - B. Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
 - C. Transfer allocations from "cover-line" project planning lines to the new project planning lines and the appropriation of the lines.
2. The Capital Improvement Budget Request for Council Transfer and Appropriation form (Red Lines) is used to:
 - A. Appropriate all construction lines.
 - B. Transfer allocations and appropriations between projects.
 - C. Increase/decrease allocations or appropriations of a project.

Changes to the Operating Budget (exceeding the prescribed administrative levels), or the CIP Budget must be done through resolutions. 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 information.

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 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 Resolution/Ordinance Routing sheet must be prepared which summarizes the Resolution and includes all governmental data, account numbers, and dollar amounts.

Routing and Handling of Transfers

The Resolution/Ordinance Routing Sheet must accompany all documentation that goes before Council. The originating Division must complete the form and have it signed by the Division Director.

1. Administrative Transfers and Appropriations.
 - Division Directors
 - Budget Office
 - Comptroller’s Office
2. Council Transfers and Appropriations.

The Budget resolution package (Council Agenda Check-Off Sheet, original resolution, red line forms including appropriate signatures from the Division Director) should be forwarded to the Budget Office two weeks before the Council Committee meets. The documents are forwarded as follows:

- A. Chief Financial Officer (CFO).
- B. Chief Legal Officer (CLO).
- C. Chief Operating Officer (COO).
- D. Mayor’s Office – The fully reviewed and signed Resolution package appropriating or transferring CIP funds and all other Resolution packages that have been through the review process must be received by the Mayor’s Office by 10 AM on the Monday eight (8) days prior to Council Committee on the following Tuesday.
- E. Council Committee reviews monetary transfers and makes recommendations to the full Council.
- F. The resolutions are then placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council’s approval of the resolution gives the 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 information.

Fiscal Policy

Policies for Fiscal Control

- **Basis of Budgeting.** The City Budget is 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. The Budget for the respective funds in this document are presented on a cash basis.
- **Balanced Budget.** It is the fiscal policy of the City to adopt a balanced Budget. In accordance with State law, a balanced Budget requires that the beginning Unassigned Fund Balances plus estimated revenues must be greater than or equal to appropriations. If necessary, Budgets can be balanced with revenues from the fund balance; however, the fund balance must remain positive and the use of fund balance for future Budgets should not be recurring.
- **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. The City's actual expenditures, compared to budget, are on a "modified accrual plus encumbrances" basis, which treats encumbrances as actual expenditures at the time the funds are encumbered. Accounting records for proprietary fund types and similar trust funds are 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.
- **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.
- **Fund Balance.** The City strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

Policies for Revenue and Program Funding

- **Revenue Projections.** The City will estimate revenues in a conservative manner 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 to achieve maximum financial return on available funds. Cash will be pooled and invested on 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" credit 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 towards 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. Depositions 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 to achieve the best possible decisions on resource allocation and the most effective use of Budgeted resources.

Governmental Accounting

Overview

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

1. The absence of a profit motive, except for governmental enterprises, such as utilities
2. A legal emphasis which involves restrictions both in raising and spending revenues
3. An emphasis of accountability or stewardship of resources entrusted to public officials
4. The recording of the Budget in some funds
5. The use of modified accrual accounting in some funds. The City does not currently utilize permanent or private purpose Trust Funds.

In the governmental funds, the objective is to provide services to the public. All 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 like a private enterprise. The fiduciary funds are accounted for like proprietary 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 (GASB) 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 report funds that are classified into three general types: Governmental, Proprietary, and Fiduciary.

Budgets and Impact Upon the Accounting System

GASB, in one of its basic principles, states that:

1. An annual Budget(s) should be adopted for every government unit
2. The accounting system should provide the basis for appropriate Budgetary control
3. A common terminology and classification should be used consistently throughout the Budget, the accounts, and the financial reports of each fund.

Generally Accepted Accounting Principles (GAAP) requires a budgetary comparison for the General Fund and for each major individual special revenue fund for which an annual (or bi-annual) 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 expenditures; 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. Encumbrances of governmental funds outstanding at year end can be reappropriated as deemed appropriate by the Comptroller during the subsequent fiscal year.

Financial Statements for State and Local Governments

The City of Memphis prepares an Annual Comprehensive Financial Report (ACFR) that includes Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Statements and Schedules, Supplementary Schedules, Single Audit, Statistical Section and the Management Discussion and Analysis (MD&A) as prescribed by GASB. Accrual basis accounting is recognition of revenues in the accounting period the revenues are earned and expenses in the accounting period the expenses are incurred. In addition, revenues and expenses have to be measurable in order to be reported. All 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:

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund

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

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. The earmarked revenue is then used to finance various authorized expenditures. Many federal and state grants are reported in Special Revenue Funds.

The Debt Service Fund handles 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 and revenue bonds for Enterprise Funds.

Capital Projects Funds account for 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 Non-Expendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

Proprietary Funds and Fiduciary Funds

- Enterprise Funds
- Internal Service Funds
- Pension and OPEB Trust Funds

Enterprise Funds account for activities by which the government provides goods and services which are:

1. Rendered primarily to the public
2. Financed substantially or entirely through user charges, and
3. Intended to be self-supporting.

They are usually established for public utilities, and transit systems, 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% (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 GASB and described in GASB Statement No. 54. Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer and more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. GASB developed Statement 54 to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting across governments. To reduce confusion, Statement 54 establish a hierarchy of fund balance classifications based primarily on the extent to which government is bound to observe spending constraints imposed upon how resources in governmental funds may be used. Statement 54 distinguishes fund balance between amounts that are considered completely "non-spendable" 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.

- **Non-spendable** - amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.
- **Restricted** - amounts constrained by external parties, constitutional provision, or enabling legislation. Effectively, restrictions may only be changed or lifted with the consent of the resource provider.
- **Committed** - amounts formally constrained by a government using its highest level of decision making authority (i.e., City Council). The commitment of these funds can only be changed by the government taking the same formal action that imposed the constraint originally.
- **Assigned** - amounts a government intends to use for a particular purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (Chief Finance Officer).
- **Unassigned** - residual amounts that are not otherwise classified; these are available for any purpose. Balances must be in compliance with State Budgeting Laws or Regulations.

BUDGET ORDINANCE

ORDINANCE NO. 5903
AN ORDINANCE OF THE CITY OF MEMPHIS, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, Tennessee Code Annotated §9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 (TCA§ 6-56-Part 2) requires that the legislative body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any money regardless of the sources except in accordance with a budget ordinance and that the legislative body shall not make any appropriation in excess of the estimated available funds; and

WHEREAS, the Legislative Body, identified interchangeably as the Memphis City Council, has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Memphis City Council will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE LEGISLATIVE BODY OF THE CITY OF MEMPHIS, TENNESSEE AS FOLLOWS:

SECTION 1

That the legislative body projects anticipated revenues for all sources and appropriates planned expenditures for each Fund, Division, or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for the fiscal year 2025, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund			
	Actual	Estimated	Budget
	FY2023	FY2024	FY2025
Revenue			
Local Taxes	\$ 515,925,631	\$ 507,976,595	\$ 570,694,485
State Taxes	79,484,573	82,258,311	79,260,000
Licenses and Permits	13,195,866	13,472,753	27,801,000
Fines and Forfeitures	10,236,379	12,131,877	12,287,000
Charges for Services	47,963,976	48,373,650	51,914,843
Use of Money and Property	9,387,725	16,673,977	9,175,000
Federal Grants	3,714,308	5,903,626	6,450,000
Intergovernmental Revenues	4,048,498	5,368,289	5,625,380
Other Revenues	14,135,572	32,931,172	5,791,570
Transfers In	103,149,798	96,295,513	91,617,999
Contributed from Fund Balance	-	-	1,975,000
Total Revenue	\$ 801,242,326	\$ 821,385,763	\$ 862,592,277
Expenditures			
Personnel Services	\$ 556,380,793	\$ 616,676,433	\$ 624,166,120
Materials and Supplies	156,261,846	174,737,146	167,930,809
Capital Outlay	367,622	1,419,882	988,301
Grants and Subsidies	71,619,363	97,429,316	72,666,351
Inventory	423,971	678,024	664,101
Expense Recovery	-20,289,717	-6,750,000	-21,035,300
Investment Fees	155,582	149,652	149,652
Service Charges	200,077	207,602	296,566
Transfers Out	27,939,017	8,121,226	6,596,000
Depreciation - Purchased	-	1,500	-
Misc Expense	2,238,740	1,189,835	-
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 795,297,294	\$ 893,860,616	\$ 852,422,600
Net Revenue	\$ 5,945,032	-\$ 72,474,853	\$10,169,677

Special Revenue Funds:
Drug Enforcement Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Fines and Forfeitures	\$ 2,780,919	\$ 2,370,000	\$ 2,842,700
Use of Money and Property	185,820	-	-
Federal Grants	45,702	82,500	50,000
Other Revenues	154,848	-	-
Contributed from Fund Balance	-	-	-
Total Revenue	\$ 3,167,289	\$ 2,452,500	\$ 2,892,700
Expenditures			
Personnel Services	\$ 535,854	\$ 820,000	\$ 820,000
Materials and Supplies	1,427,226	2,099,605	1,895,692
Capital Outlay	426,729	1,220,965	495,000
Total Expenditures	\$ 2,389,809	\$ 4,140,570	\$ 3,210,692
Net Revenue	\$ 777,480	-\$ 1,688,070	-\$317,992

Hotel/Motel Tax Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Local Taxes	\$ 18,902,736	\$ 17,944,904	\$ 15,750,000
Charges for Services		\$ 2,864,730	
Contributed from Fund Balance	-	-	-
Total Revenue	\$ 18,902,736	\$ 20,809,634	\$ 15,750,000
Expenditures			
Grants and Subsidies	\$ 12,743,654	\$ 9,400,000	\$ 8,900,000
Transfers Out	6,633,050	6,633,050	6,633,050
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 19,376,704	\$ 16,033,050	\$ 15,533,050
Net Revenue	-\$ 473,968	\$4,776,584	\$216,950

Metro Alarm Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Licenses and Permits	\$ 2,743,684	\$ 2,230,937	\$ 2,040,000
Use of Money and Property	4053	-	-
Other Revenue	240	700	10,000
Contributed from Fund Balance	-	-	-
Total Revenue	\$ 2,747,977	\$ 2,231,637	\$ 2,050,000
Expenditures			
Personnel Services	\$ 310,064	\$ 368,029	\$ 488,482
Materials and Supplies	107,012	208,434	319,500
Transfers Out	1,625,000	1,625,000	1,625,000
Miscellaneous Expense	-	10,000	10,000
Total Expenditures	\$ 2,042,076	\$ 2,211,463	\$ 2,442,982
Net Revenue	\$ 705,901	\$20,174	-\$392,982

New Memphis Arena Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Local Taxes	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Transfer In	-	1,975,000	1,975,000
Total Revenue	\$ 2,500,000	\$ 4,475,000	\$ 4,475,000
Expenditures			
Grants and Subsidies	\$ 4,475,000	\$ 4,475,000	\$ 4,475,000
Total Expenditures	\$ 4,475,000	\$ 4,475,000	\$ 4,475,000
Net Revenue	-\$ 1,975,000	\$-	\$-

Pre-K Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Local Taxes	\$ 11,259	\$ 11,580	\$-
Use of Money and Property	264,648	-	-
Transfer In	6,000,000	7,000,000	7,000,000
Total Revenue	\$ 6,275,907	\$ 7,011,580	\$ 7,000,000
Expenditures			
Grants and Subsidies	\$ 6,400,000	\$ 7,000,000	\$ 7,000,000
Total Expenditures	\$ 6,400,000	\$ 7,000,000	\$ 7,000,000
Net Revenue	-\$ 124,093	\$ 11,580	\$-

Sales Tax Referendum

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Local Taxes	\$ 75,559,280	\$ 76,200,000	\$ 75,000,000
Transfers In	-	125,226	-
Contributed from Fund Balance	-	-	-
Total Revenue	\$ 75,559,280	\$ 76,325,226	\$ 75,000,000
Expenditures			
Personnel Services	\$-	\$-	\$ 11,999,037
Materials and Supplies	862,312	1,789,335	-
Project Cost	13,315,955	20,669,526	-
Transfers Out	66,535,839	76,846,000	77,465,500
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 80,714,106	\$ 99,304,861	\$ 89,464,537
Net Revenue	-\$ 5,154,826	-\$ 22,979,635	-\$ 14,464,537

Solid Waste Management Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Investment in General Fixed Assets	\$-	\$-	\$ 0
Local Taxes	72,816	110,366	100,000
Charges for Services	76,703,532	76,119,473	109,432,643
Use of Money and Property	205,588	53,000	53,000
Other Revenues	23,704	25,084	25,084
Contributed from Fund Balance	-	-	-
Total Revenue	\$ 77,005,640	\$ 76,307,923	\$ 109,610,727
Expenditures			
Personnel Services	\$ 30,061,596	\$ 39,840,823	\$ 44,046,147
Materials and Supplies	15,043,679	15,334,654	16,841,033
Capital Outlay	1,466,428	1,334,417	2,153,495
Grants and Subsidies	20,327	-	-
Service Charges	34,935,820	30,914,188	31,148,948
Transfers Out	3,394,299	3,394,298	2,512,903
Misc Expense	110	-	12,908,201
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 84,922,259	\$ 90,818,380	\$ 109,610,727
Net Revenue	-\$ 7,916,619	-\$ 14,510,457	\$-

State Street Aid Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
State Taxes	\$ 21,062,321	\$ 23,110,000	\$ 23,110,000
Total Revenue	\$ 21,062,321	\$ 23,110,000	\$ 23,110,000
Expenditures			
Materials and Supplies	\$ 20,289,717	\$ 21,341,700	\$ 21,341,700
Transfers Out	1,768,300	1,768,300	1,768,300
Total Expenditures	\$ 22,058,017	\$ 23,110,000	\$ 23,110,000
Net Revenue	-\$ 995,696	\$-	\$-

Debt Service Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Ad Valorem Tax - Current	\$ 124,356,372	\$ 122,000,000	\$ 122,600,000
Ad Valorem Tax Prior	3,312,488	3,100,000	3,100,000
PILOT's	1,991,732	2,201,839	2,201,839
Local Sales Tax	12,003,801	12,000,000	12,000,000
Tourism Development Zone Local Sales	1,951,660	2,869,063	3,000,000
Tourism Development Zone State Sales	15,326,383	16,157,503	17,300,000
Use of Money and Property	5,047,482	8,432,363	4,420,100
Federal Grants	1,931,925	1,759,499	1,639,248
Other Revenues	1,625,304	2,057,832	1,967,831
Oper Tfr In - State Street Aid	1,768,300	1,768,300	1,768,300
Oper Tfr In - Solid Waste Fund	2,644,299	2,644,298	1,762,903
Oper Tfr In - Misc Grants Fund	192,271	192,246	192,071
Oper Tfr In - Hotel/Motel Fund	6,633,050	6,633,050	6,633,050
Proceeds from Refunded Debt	150,577,021	-	-
Bond Sale Proceeds	167,555,000	-	150,800,000
Dividend and Interest on Investment	814	-	-
Contribution from Committed Fund	-	-	-
Balance	-	-	-
Contributed From Restricted	-	-	-
Total Revenue	\$ 496,917,902	\$ 181,815,993	\$ 329,385,342
Expenditures			
Miscellaneous Expense	\$ 45,295	\$ 20,000	\$ 20,000
Misc Professional Services	441,104	596,977	625,000
Bank Charges	775,818	600,000	600,000
Investment Fees	1,550	4,000	4,000
Bond Issues Costs	1,182,217	70,189	800,000
Redemption of Serial Bonds and Notes	106,868,773	113,908,652	114,486,562
Interest	65,670,434	71,621,492	71,129,928
Service Charges	28,475	77,925	74,925
Retirement of Refunded Debt	316,968,689	-	150,000,000
Misc Expense - Prior Year Expense	-1,097,088	-	-
Contribution to Restricted Fund Balance	-	-	-
Total Expenditures	\$ 490,885,267	\$ 186,899,235	\$ 337,740,415
Net Revenue	\$ 6,032,635	-\$ 5,083,242	-\$ 8,355,073

Enterprise Funds:**Sewer Fund**

	Actual	Estimated	Budget
	FY2023	Actual	FY2025
		FY2024	
Revenue			
Fines and Forfeitures	\$ 602,241	\$ 2,150,000	\$ 1,001,000
Charges for Services	152,132,334	158,969,520	160,512,450
Use of Money and Property	843,886	600,000	600,000
Federal Grants	9880	-	-
Other Revenues	173,602	39,251	68,000
Dividend and Interest on Investment	1,864,560	1,935,935	-
Employee Contributions	-	-	-
Gain (Loss) on Investments	622,894	-	-
Gain (Loss) on Sale of Assets	4,403	-	-
Contributed from Fund Balance	-	-	-
Capital Contributions	711,695	-	-
Total Revenue	\$ 156,965,495	\$ 163,694,706	\$ 162,181,450
Expenditures			
Personnel Services	\$ 22,130,364	\$ 25,018,622	\$ 29,582,365
Materials and Supplies	72,243,779	80,001,671	83,967,549
Pension Expense	4,823,000	-	-
Capital Outlay	2,753,260	9,121,270	12,000,000
Investment Fees	1,710	-	-
Project Costs	-	11,528,140	-
Interest	7,489,028	11,393,233	10,787,384
Service Charges	3,300	5,000	-
Transfers Out	12,225,492	14,001,294	12,033,813
Depreciation on Own Funds	15,121,841	14,713,663	15,250,800
Misc Expense	774,793	-	-
Total Expenditures	\$ 137,566,567	\$ 165,782,893	\$ 163,621,911
Net Revenue	\$ 19,398,928	-\$ 2,088,187	-\$ 1,440,461

Storm Water Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Fines and Forfeitures	\$ 36,469	\$ 18,000	\$ 35,000
Charges for Services	36,366,262	37,000,000	37,000,000
Use of Money and Property	445,960	-	-
Other Revenues	32,866	-	-
Dividend and Interest on Investment	479,866	1,102,355	-
Gain (Loss) on Investments	77,931	-	-
Gain (Loss) on Sale of Assets	607,028	167,411	-
Total Revenue	\$ 38,046,382	\$ 38,287,766	\$ 37,035,000
Expenditures			
Personnel Services	\$ 10,628,434	\$ 11,904,600	\$ 13,637,975
Materials and Supplies	5,876,280	8,591,892	12,480,829
Pension Expense	2,646,000	-	-
Capital Outlay	10,727	3,188,135	3,246,133
Grants and Subsidies	100,000	430,000	430,000
Investment Fees	3,360	-	-
Project Costs	-	7,886,384	-
Bond Issue Costs	-	137,500	-
Interest	770,981	1,653,500	1,748,757
Transfers Out	106,000	106,000	106,000
Depreciation on Own Funds	3,230,829	2,416,223	2,416,340
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 23,372,611	\$ 36,314,234	\$ 34,066,034
Net Revenue	\$ 14,673,771	\$ 1,973,532	\$ 2,968,966

Internal Service Funds:

Fleet Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Charges for Services	\$ 34,561,741	\$ 35,375,717	\$ 37,614,907
Use of Money and Property	72,894	-	-
Total Revenue	\$ 34,634,635	\$ 35,375,717	\$ 37,614,907
Expenditures			
Materials and Supplies	\$ 16,464,262	\$ 18,614,282	\$ 18,183,128
Capital Outlay	480,045	364,158	500,000
Inventory	16,879,691	19,536,324	18,725,000
Depreciation on Own Funds	-	-	96,100
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 33,823,998	\$ 38,514,764	\$ 37,504,228
Net Revenue	\$ 810,637	-\$ 3,139,047	\$110,679

Healthcare Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Use of Money and Property	\$ 395,884	\$-	\$-
Other Revenues	71,453,346	79,145,785	79,323,000
Transfers In	2,230,000	1,000,000	949,000
Employee Contributions	15,590,816	12,850,531	14,149,000
Total Revenue	\$ 89,670,046	\$ 92,996,316	\$ 94,421,000
Expenditures			
Personnel Services	\$ 4,864,997	\$ 7,458,765	\$ 6,654,525
Materials and Supplies	8,165,178	7,268,436	10,423,039
Grants and Subsidies	169,068	149,338	150,000
Claims Incurred	66,702,357	69,502,187	72,185,000
Federal Tax	24,368	13,708	45,000
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 79,925,968	\$ 84,392,434	\$ 89,457,564
Net Revenue	\$ 9,744,078	\$ 8,603,882	\$4,963,436

Unemployment Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Use of Money and Property	\$ 2,112	\$-	\$-
Employer Contributions	508,560	503,440	624,400
Total Revenue	\$ 510,672	\$ 503,440	\$ 624,400
Expenditures			
Claims Incurred	\$ 133,492	\$ 150,000	\$ 200,000
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 133,492	\$ 150,000	\$ 200,000
Net Revenue	\$ 377,180	\$353,440	\$424,400

Fiduciary Funds:

Other Post-Employment Benefits Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Other Revenues	\$ 17,479,032	\$ 19,409,081	\$ 21,036,000
Transfers In	7,273,000	8,000,000	10,058,000
Dividend and Interest on Investment	87,426	90,785	-
Employee Contributions	3,967,097	3,566,318	4,080,000
Gain (Loss) on Investments	304,746	421,077	-
Total Revenue	\$ 29,111,301	\$ 31,487,261	\$ 35,174,000
Expenditures			
Personnel Services	\$ 6,474,534	\$ 6,701,683	\$ 7,228,710
Materials and Supplies	1,247,445	1,045,051	1,130,789
Grants and Subsidies	937,188	759,616	750,000
Claims Incurred	15,970,460	15,742,268	19,324,000
Investment Fees	958	1002	-
Federal Tax	15,638	5,875	7,000
Contributed to Fund Balance	-	-	-
Total Expenditures	\$ 24,646,223	\$ 24,255,495	\$ 28,440,499
Net Revenue	\$ 4,465,078	\$ 7,231,766	\$6,733,501

Library Retirement System Fund

	Actual FY2023	Estimated Actual FY2024	Budget FY2025
Revenue			
Transfers In	\$ 939,017	\$ 471,000	\$ 471,000
Dividend and Interest on Investment	1,425,360	1,205,874	-
Employee Contributions	104,835	91,383	-
Employer Contributions	104,835	91,383	-
Gain (Loss) on Investments	2,930,311	1,813,284	-
Gain (Loss) on Sale of Assets	153,382	-	-
Contributed from Fund Balance	-	-	-
Total Revenue	\$ 5,657,740	\$ 3,672,924	\$ 471,000
Expenditures			
Materials and Supplies	\$-	\$ 52,500	\$ 50,000
Investment Fees	98,375	-	-
Pension Benefits	4,375,255	4,153,162	4,000,000
Misc Expense	290	60550	-
Total Expenditures	\$ 4,473,920	\$ 4,266,212	\$ 4,050,000
Net Revenue	\$ 1,183,820	-\$ 593,288	-\$ 3,579,000

All monies subject to appropriation by all Funds and Division shall be deposited with the City Treasurer for the use of the City of Memphis and all monies so received shall be considered appropriated regardless of the foregoing estimates by items until the appropriations have been filled. The City 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 expenditure of any funds be incurred except in pursuance of this ordinance; provided however, that the City Council may appropriate in the current year a greater amount for the operation of any Fund or 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 any changes to said expenditures or amendments to this appropriation ordinance shall be authorized by ordinance or resolution duly adopted by the City Council. The Fiscal Year 2025 Adopted Budget contains funding for 13 paid holidays for City of Memphis Employees. Those paid holidays are: New Year's Day, Martin Luther King Day, Martin Luther King Memorial Day, Good Friday, Memorial Day, Juneteenth, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve, and Christmas Day.

Where work is done or materials furnished by one Division and/or Service Center for another Division and/or Service Center, the City Comptroller is directed to charge the appropriation of the Division or Service Center receiving and to credit the appropriation of the Division or Service Center furnishing such labor materials with the proper cost thereof, which said charge is accepted by the Division or Service Center receiving the same. Pursuant to the provisions of the City of Memphis 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 of Memphis by the joint action of respective Division Chiefs or Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Chiefs or 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 (I), hereof, of additional amounts which may hereafter be authorized by the City Council.

SECTION 2

At the end of the fiscal year 2024, the Legislative body estimates fund balances as follows:

General Fund	\$ 114,862,000	
Drug Enforcement Fund	8,116,000	
Hotel/Motel Tax Fund	889,400	
Metro Alarm Fund	2,981,000	
New Memphis Arena Fund		-Fund allocated to Debt Service for Bond Payment
Pre-K Fund	11,000,000	
Sales Tax Referendum Fund	52,400,000	
Solid Waste Management Fund	8,100,000	
State Street Aid Fund		-Funds allocated to the General Fund at Year End
Debt Service Fund	66,800,000	
Sewer Fund	547,360,000	
Storm Water Fund	162,200,000	
Fleet Fund	3,850,000	
Healthcare Fund	34,200,000	
Unemployment Fund	1,570,000	
Other Post-Employment Benefits Fund	18,200,000	
Library Retirement System Fund	50,800,000	

SECTION 3

That the Legislative body herein certifies that the City is compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

City of Memphis Operating Budget Debt Service Payment Data Fiscal Year 2025

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Principal		Budgeted Annual Debt Service	
				Authorized Unissued	& Outstanding at June 30	Principal	Interest
Debt	Bonds						
Service							
		General Improvement Bonds, Series 2024A		\$ -	\$ 150,000,000	\$ -	\$ - \$ 7,550,000
		General Improvement Refunding Bonds, Series 2022A	138,010,000	-	138,010,000	-	6,900,500
		General Improvement Refunding Bonds, 2022	167,555,000	-	167,555,000	-	5,192,274
		NMAPBA Local Gov't Public Improv. Bonds (City of Memphis Project), Series 2021	163,772,126	-	163,772,126	-	-
		EDGE Economic Development Bonds (City of Memphis Project), Series 2021A	19,140,000	-	19,140,000	-	796,650
		EDGE Economic Development Bonds (City of Memphis Project) Series 2021B (Federally Taxable)	5,115,000	-	4,115,000	1,010,000	59,185
		EDGE Revenue Bonds (Liberty Park Project) Series 2021 (Federally Taxable)	69,635,000	-	69,135,000	1,675,000	1,802,643
		General Improvement Refunding Bonds, Series 2021	165,680,000	-	159,625,000	5,835,000	7,028,350
		General Improvement Bonds, Series 2020A	24,470,000	-	18,365,000	2,245,000	862,125
		General Improvement & Refunding Bonds, Series 2020	214,675,000	-	122,205,000	3,660,000	5,090,500
		General Improvement Bonds, Series 2018	309,255,000	-	273,420,000	7,260,000	11,002,470
		General Improvement Bonds, Series 2016	69,885,000	-	53,925,000	2,405,000	1,827,681
		General Improvement Bonds, Series 2015C	67,845,000	-	22,755,000	-	1,137,750
		General Improvement Refunding Bonds, Series, 2015B (Taxable)	54,390,000	-	31,655,000	31,655,000	933,189
		General Improvement Refunding Bonds, Series, 2015A	76,820,000	-	76,820,000	23,915,000	3,841,000
		General Improvement Refunding Bonds, Series 2014B	208,230,000	-	52,045,000	2,575,000	2,394,900
		General Improvement Refunding Bonds, Series 2014A	103,955,000	-	14,275,000	6,965,000	525,525
		General Improvement & Refunding Bonds, Series 2012A	93,595,000	-	10,175,000	540,000	394,344
		General Improvement Bonds, Series 2010F (RZEDB)	11,160,000	-	11,160,000	-	674,287
		General Improvement Bonds, Series 2010C (Direct Pay BABs)	62,550,000	-	43,535,000	4,170,000	2,348,985
		General Improvement Bonds, Series 2010B (Direct Pay BABs)	39,950,000	-	28,340,000	4,295,000	1,681,550
		EDGE Revenue Refunding Bond, Series 2022 (Electrolux Project)	28,935,000	-	12,672,500	892,500	380,316
		TDZ Revenue Refunding Bonds, Series 2017B	87,725,000	-	87,725,000	7,060,000	4,209,750



		TDZ Revenue Refunding Bonds, Series 2017C (Taxable)	34,300,000	-	4,225,000	4,225,000	61,917
		Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	17,925,000	-	8,650,000	1,460,000	393,750
		Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Taxable)	5,720,000	-	1,965,000	305,000	97,661
		CCRFC Qualified Energy Conservation Bonds, Series 2015A	8,316,000	-	831,600	831,600	30,936
	Loan						
	Agreements	TMBF Loan (Solid Waste)	6,800,000	-	6,158,000	668,000	246,320
	Notes	Commercial Paper	150,000,000	-	150,000,000	-	3,656,250
	Leases	Solid Waste Lease, 2019	8,000,000	-	839,462	839,462	9,121
	Total		\$ 2,413,408,126	\$ 150,000,000	\$ 1,753,093,688	\$ 114,486,562	\$ 71,129,928
	General	Bonds					
	Fund		\$ -	\$ -	\$ -	\$ -	\$ -
	Leases	Fire Services Lease 2019	1,183,958	\$ -	138,583	138,583	1,836
	Total		\$ 1,183,958	\$ -	\$ 138,583	\$ 138,583	\$ 1,836
	Storm	Bonds					
	Water	Storm Water System Revenue Bonds, Series 2019					
	Fund		\$35,830,000	\$ -	\$ 32,640,000	\$ 900,000	\$ 1,609,500
	Loan	WIFIA Loan					
	Agreements		\$ -	10,275,781	\$ -	\$ -	\$ 139,257
	Total		\$35,830,000	\$10,275,781	\$32,640,000	\$900,000	\$1,748,757
	Sewer	Bonds					
	Fund	Sanitary Sewerage System Revenue and Revenue Refunding Bonds, Series 2020B	\$ 123,535,000	\$ -	\$ 109,325,000	\$ 5,220,000	\$ 5,335,750
		Sanitary Sewerage System Revenue and Revenue Refunding Bonds, Series 2018	69,480,000	-	55,690,000	3,630,000	2,373,700
		Sanitary Sewerage System Revenue Refunding Bonds, Series 2014	18,930,000	-	4,350,000	2,140,000	98,400
	Loan	WIFIA Loan					
	Agreements		156,000,000	75,031,475	80,968,525	-	1,272,514
		State Revolving Fund Loan - SRF 13-311	100,000,000	-	80,046,688	4,833,252	646,032
		State Revolving Fund Loan - SRF 13-309	11,601,993	-	8,219,921	573,324	66,048
		State Revolving Fund Loan- SRF 06-195	3,988,541	-	2,067,821	204,588	51,144
		State Revolving Fund Loan- SRF 15-355	25,000,000	-	21,188,230	1,191,660	171,336
		State Revolving Fund Loan- SRF 18-409	11,000,000	-	9,234,375	528,084	80,040
		State Revolving Fund Loan- SRF 19-421	6,500,000	-	5,430,016	302,760	67,740
		State Revolving Fund Loan- SRF 19-434	48,000,000	-	46,854,162	2,299,764	251,904
		State Revolving Fund Loan- SRF 21-451	14,999,482		14,536,958	710,628	98,052
	Notes	State Revolving Fund Loan- SRF 24-471		42,136,000	-	-	274,724
	Leases						
	Total		\$589,035,016	\$117,167,475	\$437,911,696	\$21,634,060	\$10,787,384

SECTION 4

The Capital Improvement Plan (CIP) Budget for Fiscal Year 2025 (Beginning July 1, 2024) is as follows:

City of Memphis Divisions (GO Bonds)	CIP Budget FY2025
City Engineering	\$3,575,000
Convention Center	250,000
Executive	1,500,000
Fire Services	7,937,765
General Services	16,100,000
Housing & Community Development	5,000,000
Information Technology	2,900,000
Library	1,500,000
Memphis Area Transit Authority	12,292,231
Memphis Parks	12,300,000
Memphis River Parks Partnership	250,000
Police Services	13,815,000
Public Works	17,020,000
G.O. Bonds Total	\$ 94,439,996
Enterprise Funds (Various Funding Sources)	
Sewer Fund	\$88,500,000
Storm Water Fund	40,270,000
Enterprise Total	\$ 128,770,000
TOTAL FY25 CIP Budget	\$ 223,209,996

The Capital Acquisition Budget projects needed acquisitions of vehicles and equipment and the Capital Improvement Program does project on a priority basis the anticipated Capital expenditure required to construct needed public improvements and mission-critical capital operations for the said period. The City Council has held meetings and reviewed thoroughly the recommended Capital Acquisition Budget and Capital Improvement Program. It is the intent of the Council that funds for replacement vehicles and equipment as set forth in this Budget Ordinance should be appropriated herein. It is the intent of the Council that funds for construction require appropriation by Council.

The Chief Financial Officer of the City of Memphis is authorized to bring forward into the 2025 fiscal year all unappropriated allocations for incomplete or on-going projects, or projects that have not begun and are necessary to be carried forward from the fiscal year 2024 Capital Budget as carried forward dollars. It is the intent of the Council and the Administration to affect a material reduction in future capital expenditures where possible; and to achieve this goal all prior years G. O. Bond unappropriated allocations, that have not been approved to carry forward in the fiscal year 2025 Capital Improvement Budget, shall be unallocated and removed from the Capital Improvement Program.

Provisions have been made that upon completion or deletion of any authorized project, all unused allocations or unencumbered appropriations on projects completed in fiscal year 2025, the funding will be returned to its source by the Chief Financial Officer and/or made available for transfer or reallocation, subject to further appropriation and allocation of said funds by the Council.

City Council of Memphis approves that the fiscal years 2025-2029 Capital Improvement Program be and the same is hereby approved and adopted as the City's Official Statement of Intent to construct needed public improvements subject to annual review and modification, and the Capital Acquisition Budget is hereby approved and adopted as needed replacements of vehicles and equipment. Funds approved for capital acquisition, street maintenance and asphalt/paving/resurfacing, information technology contracts, sidewalks, and traffic devices are considered approved, allocated, and appropriated as set forth in the fiscal year 2025 budget upon approval, the welfare of the City requiring it.

The General Obligation Bond Capital Improvement Program funding for fiscal year 2025 is \$94,439,996. The Enterprise Funds Capital Improvement Program funding for fiscal year 2025 is \$128,770,000. The Fiscal Year 2025 General Obligation Bond CIP Budget and the Fiscal Year 2025 Enterprise Funds CIP Budget, attached hereto details the construction projects and capital maintenance, and is made a part of this Budget Ordinance.

The fiscal year 2025 allocations in the Capital Improvement Program be and are hereby adopted as the fiscal year 2025 Capital Construction Budget and funds are appropriated for architectural/engineering services and for land options, if necessary. The Administration shall use the following procedures in moving forward with Capital Construction projects: The Administration shall present to the appropriate Council Committee the schematic design of the project(s) as defined by the standard Architectural and Engineering Agreement used by the City of Memphis, at an architectural or engineering expense not to exceed 20% of the contracted professional fee amount. Projects designed "in house" or gratuitously must also go through the process. Council approval in the next following regular session of the Council is then required before the continuation of any such project. After such Council approval, Administration will proceed with final plan preparation, final land acquisition and take bids for the project. Council shall be informed as to the time limitation designated in the professional contract. The Administration will return to the Council for approval of funds for construction expenditures.

Projects with prior years allocation in any stage of design on the date of the 2025 budget adoption, that have not followed the procedure outlined above, must be returned to the Council for approval prior to going to bid. Projects with prior years allocation, which are not yet in the design process on the date of the adoption of the 2025 CIP budget, and have been allowed for carry forward, or are funded by funds other than G. O. Bonds, must follow the same procedure outlined above for all prior approved projects. Upon the completion/bond release of any authorized project, any unencumbered balance on projects completed in fiscal year 2025 will be returned to its source of funding, and/or made available for transfer or reallocation, subject to further allocation and appropriation of said funds by the Council. The Chief Financial Officer be and is hereby authorized to un-allocate and eliminate all prior year allocations that have not been carried forward in the fiscal year 2025 Capital Construction Budget. After construction funds have been appropriated by the Council, the Chief Finance Officer is no longer authorized to approve the transfer of unencumbered funds between categories within each project or between multiple projects but must return to the Council for approval of such action. Projects which subsequently require appropriations more than the total project amount approved in the fiscal year 2025 Capital Construction Budget and the Capital Acquisition Budget be subject to further Council approval. Any land, building or facility under the jurisdiction of the City of Memphis or which has ever been funded or partially funded by the City of Memphis cannot be demolished, sold, given to, or leased to any non-municipal entity without authorization of the City Council. The authorization does not apply to routine short-term rental. Without authorization of the City Council, no assets may be received by the City.

This Budget Ordinance appropriates an amount up to \$8,000,000 for the acquisition of vehicles and equipment as set forth in the fiscal year 2025 allocation of the Capital Acquisition Budget.

SECTION 5

No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law (Tenn. Code Ann. § 6-56-208). Executive Salaries approved by the Council as a part of this budget ordinance for the current fiscal year are subject to the requirements of this Section 5 and are listed below: Chief Operating Officer \$185,000| Chief Financial Officer \$175,000 |Chief Legal Officer \$175,000 | Chief Communications Officer \$165,000| Chief Information Officer \$165,000| Chief Human Resources Officer \$165,000| Chief of Staff \$130,000| Police Chief \$246,370.28| Fire Chief \$246,370.28|Public Works Director \$163,000|City Engineer \$145,000| General Services Director \$145,000| Library Director \$145,000| Solid Waste Director \$145,000| Parks Director \$145,000| HCD Director \$135,000| Animal Services Director \$125,000.

SECTION 6

The Mayor of the City of Memphis shall have the authority to approve transfers between all categories except the Personnel category, within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$100,000 and each Program shall have an annual cumulative limit of \$250,000 for transfers between categories, within the total amounts of each Program. For Personnel budget transfers. The Mayor shall have authority to approve an annual cumulative limit of \$150,000 from a Personnel category to another category within each Program. An amount exceeding the annual limit of \$150,000 must be approved by the City Council. The transfer of an amount between Personnel categories within a Program that is associated with authorized and funded positions, also transfer the position to the category receiving funding. All other transfers of appropriations between Programs shall be made only upon the authorization by Ordinance or Resolution of the City Council.

The Mayor shall have the authority to dispose of any City of Memphis owned property only in accordance with the provision of the Charter and/or Ordinance duly adopted by the City Council. The Mayor shall have the authority to lease any City of Memphis owned real property to any non-municipal entity for terms exceeding two (2) years or more only upon prior approval of the City Council.

SECTION 7

A detailed financial plan is attached to this budget and became part of this budget ordinance upon adoption. Detailed financial plan includes: General Fund Revenues by Line Item General Fund Expenditures by Division Legal Level CIP at Project Level Capital Acquisition Detail.

SECTION 8

There is hereby levied a property tax of \$3.195400 per \$100 of assessed value of each species of taxable property within the corporate limits of the City of Memphis, Tennessee, subject to the taxing power of Memphis to be apportioned as hereinafter set forth in this Budget Ordinance.

The taxes levied in this Budget Ordinance shall be due and payable to the City of Memphis City Treasurer from and after the last publication of a notice of the adoption of the Budget Ordinance. Said publication shall be made by the Council of the City of Memphis for two consecutive days in a newspaper published in the City of Memphis after the final passage of the Ordinance and shall fix a day to be determined upon receipt of official certification of the 2024 assessment of which the tax books shall be opened for the payment of taxes. All taxes levied shall be delinquent if unpaid on September 1, 2024, as provided by Sections 36-3 of the Code of Ordinances, City of Memphis, Tennessee's. Taxes levied in this Ordinance when collected shall be apportioned in the fiscal year 2024 as follows: For the General Fund \$2.339628 on each \$100 of assessed valuation. For the Capital Pay-Go (additional funding for capital acquisitions consistent with debt policy) \$0.008287 on each \$100 of assessed valuation. For the Debt Service of the City of Memphis, including interest and principal payments, sinking fund contributions, and interest and principal on temporary borrowing, \$0.847485 on each \$100 of assessed valuation.

SECTION 9

This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated with fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Legislative Body will adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10

All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances. Any surplus shall become and be designated unappropriated revenue, except those as designated otherwise, and be subject to lawful appropriation by the City 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. Such amounts are not appropriated for the use of the Division receiving same, but shall be carried as a memorandum of collections and earning for the specified Fund, except for those funds specifically designated as assigned or committed.

SECTION 11



City 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 repealed, and the remainder of this Ordinance shall continue in full force and effect. Pursuant to any Substitute Ordinance, any decision of the City Council, acting as arbiter only to resolve any impasse between the City and any employee association over economic items, if any, shall be effective and funded only to the extend of funds appropriated for such items in the Appropriation Ordinance, but not otherwise.

SECTION 12

This ordinance shall take effect from and after the date it shall have been passed by the City Council, signed by the Chairperson of the City Council, certified and delivered to the Office of the Mayor in writing by the City Comptroller, and become effective as otherwise provided by law.

In accordance with TCS §6-56-210, 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 year's adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, provided sufficient revenues are being collected to support the continuing appropriations.

Ordinance No. 5903
Detailed Financial Plan

General Fund Revenues by line item

Account Name	Estimated		Budget FY2025
	Actual FY2023	Actual FY2024	
Ad Valorem Tax - Current	\$ 265,596,911	\$ 257,860,000	\$ 326,600,000
Ad Valorem Tax - Current Sale of Receivables	-	-	-
Ad Valorem Tax Prior	7,245,124	7,250,000	7,000,000
Special Assessment Tax	720,078	835,230	550,000
Property Taxes Interest & Penalty	6,556,719	6,500,000	6,500,000
Bankruptcy Interest & Penalty	2,195	0	50,000
Interest & Penalty - Sale of Tax Rec	-	-	-
PILOT's	4,338,141	4,134,222	5,000,000
State Apportionment TVA	7,809,000	7,955,730	7,800,000
Local Sales Tax	159,479,964	159,581,325	156,600,000
Tourism Development Zone	85,354	113,1278	-
Beer Sales Tax	14,066,266	13,800,000	15,500,000
Alcoholic Beverage Inspection Fee	7,929,582	8,000,000	8,000,000
Mixed Drink Tax	11,082,582	11,600,000	10,000,000
Gross Rec Business Tax	18,074,188	15,993,857	13,000,000
Excise Tax	3,493,033	2,600,000	2,500,000
Franchise Tax - Telephone	764,968	1,000,000	1,000,000
Cable TV Franchise Fees	2,774,100	4,269,944	4,200,000
Fiber Optic Franchise Fees	2,285,234	1,885,000	3,143,485
Misc Franchise Tax	929,619	1,035,009	756,000
Interest, Penalties & Commission	287,780	250,000	400,000
Business Tax Fees	1,847,085	1,700,000	1,500,000
Misc Tax Recoveries	281,421	325,000	325,000
MLGW Pipeline	276,287	270,000	270,000
Local Taxes	\$ 515,925,631	\$ 507,976,595	\$ 570,694,485
Sports Betting	1,032,572	1,177,352	800,000
State Income Tax	44,629	45,724	-
Local Occupancy Tax	149,587	160,000	100,000
State Sales Tax	75,137,021	77,636,202	75,000,000
Telecommunication Sales Tax	1,188,414	1,200,000	1,300,000
State Shared Beer Tax	289,085	279,033	300,000
Alcoholic Beverage Tax	483,414	475,000	475,000
Spec Petroleum Product Tax	1,159,851	1,285,000	1,285,000
State Taxes	\$ 79,484,573	\$ 82,258,311	\$ 79,260,000
Auto Registration Fee	12,057,829	12,300,000	26,600,000
Dog License	239,690	226,988	245,000
County Dog License Fee	122,508	64,332	130,000
Liquor By Ounce License	257,648	300,000	275,000
Taxi Drivers License	9,598	9,000	9,000
Gaming Pub Amus Permit Fee	10,279	12,000	12,000
Wrecker Permit Fee	19,562	22,433	17,000
Misc Permits	295,026	315,000	285,000
Beer Application	38,762	48,000	48,000
Beer Permit Privilege Tax	138,806	140,000	145,000
Sidewalk Permit Fees	6,157	35,000	35,000
Licenses and Permits	\$ 13,195,865	\$ 13,472,753	\$ 27,801,000

General Fund Revenues by line item (continued)

Account Name	Estimated		Budget
	Actual FY2023	Actual FY2024	
Court Fees	\$ 3,098,963	\$ 3,708,062	\$ 4,000,000
Court Costs	2,927,005	3,148,779	3,700,000
Fines & Forfeitures	3,741,061	4,862,835	4,000,000
Seizures	37,425	6,000	25,000
Beer Board Fines	88,704	85,441	70,000
Arrest Fees	91,944	100,360	100,000
DUI BAC Fees	-	0	2,000
Sex Offender Registry Fees	101,000	75,400	110,000
Library Fines & Fees	135,276	120,000	130,000
Vacant Property Registration Fee	15,000	25,000	150,000
Fines and Forfeitures	\$ 10,236,378	\$ 12,131,877	\$ 12,287,000
Subdivision Plan Inspection Fee	\$ 774,116	\$ 666,653	\$ 550,000
Subdivision Development Fees	-	5,048	-
MLGW Fees	1,673,135	2,151,500	2,000,000
Parking	519,978	623,883	675,000
Senior Citizen's Meals	95,835	103,872	85,000
Concessions	3,269,579	2,683,821	1,582,000
Golf Car Fees	1,285,819	1,519,924	2,065,000
Pro Shop Sales	238,843	297,959	348,500
Green Fees	1,656,329	2,199,959	3,212,742
Softball	45,450	41043	50,000
Basketball	-	-	-
Ball field Permit	54,923	31,290	60,000
Class Fees	44,986	43,364	28,500
Parking Meters	429,348	480,000	575,000
Ambulance Service	27,014,701	31,223,687	31,000,000
Rental Fees	2,018,126	1,919,411	1,086,088
MLG&W Rent	2,428	2,538	2,400
Rent Of Land	219,832	230,453	207,792
Parking Lots	315,000	300,000	600000
Easements & Encroachments	142,914	130,000	75,000
Tax Sales Attorney Fees	583,269	460,000	725,000
Street Cut Inspection Fee	1,621,153	580,000	500,000
Traffic Signals	141,326	204,644	200,000
Signs-Loading Zones	762,194	742,660	500,000
Arc Lights	4,399	4,000	4,000
Wrecker & Storage Charges	1,997,921	401,158	1,440,525
Shelter Fees	353,219	149,871	350,000
Police Special Events	463,066	462,306	500,000
Outside Revenue	741731	556263	142296
Tow Fees	892,918	158,342	750,000
HCD - Docking Fees	601,439	-	-
Smart Fiber Initiative	-	-	2,600,000
Charges for Services	\$ 47,963,977	\$ 48,373,649	\$ 51,914,843
Interest on Investments	\$ 9,316,741	\$ 14,664,610	\$ 9,000,000
Net Income/Investors	24,456	1,954,367	100,000
State Litigation Tax Commission	46,529	55,000	75,000
Use of Money and Property	\$ 9,387,726	\$ 16,673,977	\$ 9,175,000
Federal Grants	\$ 6,118	\$ 0	\$ 1,000,000
Federal Grants - Others	248,018	703,001	250,000

FEMA Reimbursement	3,460,171	5,200,625	5,200,000
Federal Grants	\$ 3,714,307	\$ 5,903,626	\$ 6,450,000
International Airport	\$ 4,048,498	\$ 5,368,289	\$ 5,625,380
Intergovernmental Revenues	\$ 4,048,498	\$ 5,368,289	\$ 5,625,380

General Fund Revenues by line item (continued)

Account Name	Actual	Estimated	Budget
	FY2023	Actual FY2024	FY2025
Miscellaneous Auctions	\$ 5,144,615	\$ 2,092,948	\$ 2,025,000
Sale Of Capital Assets	53,766	43,786	-
Local Shared Revenue	598,233	1,453,261	555,000
Peachtree Recovery Services	39,110	150,000	150,000
Property Insurance Recoveries	393,392	110,571	100,000
Rezoning Ordinance Publication Fees	3,675	5,000	5,000
Sale Of Reports	10,274	52,472	100,000
City of Bartlett	1,165,868	1,043,564	-
Utility Warranty Program	221,826	241,262	155,000
Miscellaneous Income	680,763	1,883,078	395,695
Subdivision Sidewalk Fees	90,461	100,000	100,000
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000
Local Other Revenue	2,500	-	-
Court Reimbursement	19	92	-
Fire - Misc Collections	15,654	30,000	30,000
MLGW Reimbursement	700	-	-
Cash Overage/Shortage	22,486	31,474	-
Employer Premiums Income	-	55	-
Donated Revenue	1254148	120,050	-
Coca - Cola Sponsorship	807,827	797836	-
Vendor Rebates	71,200	183329	75000
Grant Revenue - Library	-	46486	-
FNMA Service Fees	256	277	875
Subrogation Claims	8016	237454	25000
Miscellaneous Revenue	1,602,851	1,300,845	1,000,000
Recovery of Prior Year Expenses	871,859	21,930,322	-
Mow to Own Program	1,075	2,010	-
Other Revenues	\$ 14,135,574	\$ 32,931,172	\$ 5,791,570
Pper Tfr In - Capital Projects Fund	-	\$ 1,500,000	-
In Lieu Of Taxes-MLGW	60,543,306	52,677,513	50,500,000
In Lieu Of Taxes-Sewer	10,488,492	10,000,000	10,000,000
Oper Tfr In - Solid Waste Fund	750,000	750,000	750,000
OperTfr in - Sales Tax Referendum 2019	27900000	27900000	26,900,000
Oper Tfr In - CIP	-	-	-
Oper Tfr In - Debt Service	-	-	-
Oper Tfr In - Sewer Operating/CIP	1,737,000	1,737,000	1,737,000
Oper Tfr In - Metro Alarm	1,625,000	1,625,000	1,624,999
Oper Tfr In - Storm Water	106,000	106,000	106,000
Transfers In	\$ 103,149,798	\$ 96,295,513	\$ 91,617,999
Contributed From Assigned Fund Balance	\$-	\$-	\$1,975,000
Contributed From Unassigned Fund Balance	-	-	-
Contributed from Fund Balance	\$-	\$-	\$1,975,000
Total Revenue	\$ 801,242,327	\$ 821,385,762	\$ 862,592,277

General Fund Expenditures by Division Legal Level

	Budget FY2025
EXECUTIVE	
Mayor's Office	\$ 1,555,190
Chief Administrative Office	1,293,393
Auditing	1,115,542
311 Call Center	560,974
Office of Youth Services and Community Affairs	4,618,578
Intergovernmental Affairs	874,314
CLERB	268,043
Memphis Animal Services	5,921,999
Community Affairs	2,002,490
Communications	2,373,706
Office of Performance Mgmt.	631,534
Memphis Public Service Corp.	1,035,228
Group Violence Intervention Program	1,530,710
Executive Total	\$ 23,781,701
FINANCE	
Administration	\$ 777,894
Financial Accounting	3,461,981
Purchasing	1,768,005
Budget	597,530
Debt Management	352,061
City Treasurer	3,627,062
Financial & Strategic Planning Office	314,005
Equal Business Opportunity & Development Programs	2,140,575
Office of Comprehensive Planning	2,823,603
Finance Total	\$ 15,862,716
FIRE	
Administration	\$ 11,196,319
Apparatus Maintenance	9,059,243
Logistical Services	3,618,867
Training & Sort	3,729,037
Communications	10,151,086
Prevention	6,829,270
Firefighting	127,599,220
Emergency Medical Services (EMS)	61,830,628
Airport Services	5,625,380
Fire Services Total	\$ 239,639,050
POLICE	
Executive Administration	\$ 36,511,628
Support Services	44,465,022
Uniform Patrol/Precincts	163,904,075
Investigative Services	31,879,770
Special Operations	23,876,438
Police Services Total	\$ 300,636,933

General Fund Expenditures by Division Legal Level (continued)

	Budget FY2025
MEMPHIS PARKS	
Administration	\$ 2,944,129
Planning & Development	600,238
Parks Operations	8,748,121
Park Facilities	3,221,436
Zoo	4,360,425
Brooks Museum	671,448
Memphis Botanic Gardens	714,438
Sports Centers	1,003,320
Recreation Centers	12,542,298
Support Service Golf	8,143,479
Sports Services	4,348,628
Memphis ParksTotal	\$ 47,297,960
 PUBLIC WORKS	
Administration	\$ 981,516
Street Maintenance	5,519,957
Neighborhood Improvements	13,157,462
Public Works Total	\$ 19,658,935
 HUMAN RESOURCES	
Administration	\$ 420,408
Talent Management	4,348,650
Compensation	2,446,012
Equity, Diversity & Inclusion	1,573,048
HR Operations	385,126
HR Analytics & Performance	931,792
Human Resources Total	\$ 10,105,036
 GENERAL SERVICES	
Administration	\$ 2,759,537
Property Maintenance	21,926,143
Gen Svcs Ops City Hall	634,109
Real Estate	14,984
Fleet Management	2,116,000
General Services Total	\$ 27,450,773
 HOUSING & COMMUNITY DEVELOPMENT	
Housing Community	\$ 2,474,983
Housing Community Development Housing	1,390,761
Economic Development	571,459
Community Initiatives	1,728,482
Housing & Community Development Total	\$ 6,165,685
 CITY ATTORNEY	
City Attorney	\$ 21,986,377
City Attorney Total	\$ 21,986,377
 ENGINEERING	
Planning Design & Construction	\$ 3,098,186
Signs & Markings	3,325,048
Signal Maintenance	3,589,155
Prevailing Wages	182,040
Smart Fiber Initiative	1,500,000
Engineering Total	\$ 11,694,429

General Fund Expenditures by Division Legal Level (continued)

	Budget FY2025
LIBRARY	
Library	\$ 24,977,210
Library Total	\$ 24,977,210
INFORMATION SYSTEMS	
Information Systems Admin	\$ 18,584,252
Information Systems Operations	9,159,390
Information Systems Total	\$ 27,743,642
CITY COUNCIL	
City Council	\$ 3,410,101
City Council Total	\$ 3,410,101
CITY COURT JUDGES	
City Court	\$ 955,684
City Court JudgesTotal	\$ 955,684
CITY COURT CLERK	
City Court Clerk	\$ 4,518,986
Red Light Camera	3,311,132
City Court Clerk Total	\$ 7,830,118
GRANTS & AGENCIES	
Aging Commission of the Mid-South	\$ 144,000
Community Initiatives Grants for Non-Profits	2,600,000
Election	-
Blight Authority of Memphis	400,000
Memphis & Shelby County Film and	225,000
Television Commissio	
Family Safety Center of Memphis and	450,000
Shelby County	
Black Business Association	300,000
Kindred Place	110,000
MLGW Citizen's Assistance Grant	1,000,000
Shelby County School Mixed Drink Proceeds	5,000,000
Shelby County School Settlement	1,333,335
Renasant Convention Center	996,345
Innovate Memphis	300,000
MATA	30,670,000
Urban Art	150,000
Pensioners Insurance	15,073,569
Memphis River Park	3,099,000
Public Safety Initiatives	2,000,000
Expense Recovery (State Street Aid)	-6,750,000
Affordable Housing Trust Fund Contribution	3,600,000
New Memphis Arena Fund	1,975,000
Oper Tfr Out - HUB Community Impact	550,000
Fund	
Grants & Agencies Total	\$ 63,226,249
Total FY2025 Expenditures by Legal Level	
Budget	\$ 852,422,599
Unallocated	10,169,678
Total FY2025 Expenditures	\$ 862,592,277

CIP at Project Level

	Budget FY2025
G.O. Bonds:	
Engineering	
EN01067 HSIP Coverline	\$ 150,000
EN24100 Traffic Signals Coverline	1,275,000
EN24200 Traffic Calming Devices Coverline	1,250,000
EN24300 Urban Arts Installation Coverline	400,000
EN24400 Traffic Safety Development Coverline	500,000
Engineering Total	\$ 3,575,000
Executive	
GA-TBD MSCS Infrastructure Improvements Phase 1	\$ 1,000,000
GA-TBD The Memphis Metropolitan Land Bank Authority (MMLBA)	500,000
Executive Total	\$ 1,500,000
Convention Center	
GS24300 Convention Center Coverline	\$ 250,000
Convention Center Total	\$ 250,000
Fire Services	
FS02032 EMA Sirens	\$ 150,000
FS04012 Personal Protective Equipment	1,275,000
FS24100 Fire Station Improvement Coverline	4,000,000
FS-TBD FS-TBD Chester Anderson Training Center Improvements	625,000
FS-TBD FS-TBD Gender Separation	300,000
FS-TBD FS-TBD New Fire Station 28	1,250,000
FS-TBD FS-TBD Building Resilient Infrastructure & Communities	337,765
Fire Services Total	\$ 7,937,765
General Services	
GS01049 Coke Facility	\$ 1,500,000
GS022-TBD Fleet Capital Acquisition Purchases	11,000,000
GS22201 City Hall Improvements	500,000
GS24100 Major Modifications Coverline	3,000,000
GS-TBD GS-TBD: 170 Main (MPD building)	100,000
General Services Total	\$ 16,100,000
HCD	
CD01104 Southwest Twin	\$ 1,750,000
CD18102 Pinch Infrastructure	\$ 250,000
CD-TBD CD-TBD Raleigh Springs	\$ 1,000,000
CD-TBD CD TBD Liberty Park Phase 2	\$ 1,500,000
CD-TBD CD TBD Fairgrounds Redev	500,000
HCD Total	\$ 5,000,000
Information Technology	
IT01001 Desktop & Applications Infrastructure	\$ 600,000
IT01002 Cyber Security Infrastructure Upgrades	500,000

IT01003 Operational Infrastructure Enhancements	1,000,000
IT01004 Implementation Modernization	500,000
IT01006 Technology Improvement Coverline	300,000
Information Technology Total	\$ 2,900,000

Library

LI-TBD LI-TBD Improvement Coverline	\$ 1,500,000
Library Total	\$ 1,500,000

MATA

GA03028 Innovation Corridor BRT	\$ 7,041,500
GA-TBD Fixed Route Buses	4,440,000
GA-TBD Paratransit Vehicles	287,500
GA-TBD Bus Facility Improvements	523,231
MATA Total	\$ 12,292,231

CIP at Project Level (continued)

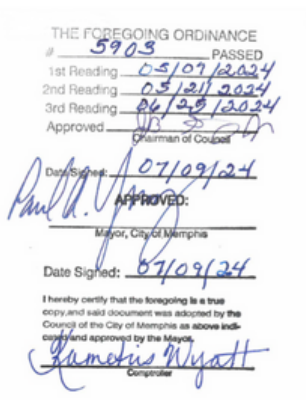
	Budget FY2025
Memphis Parks	
PK01036 New Lester Community Center	\$ 7,500,000
PK04018 Douglass Splash Pad	1,200,000
PK08037 Lichterman Major Maintenance	350,000
PK08039 Botanic Garden Infrastructure	500,000
PK09002 Zoo Major Maintenance	250,000
PK24100 Park Improvements Coverline	1,500,000
PK-TBD Audubon Golf Course Clubhouse	500,000
PK-TBD Brooks Museum	500,000
Memphis Parks Total	\$ 12,300,000
Memphis River Parks Partnership	
GA07002 MRPP Coverline	\$ 250,000
Memphis River Parks Partnership Total	\$ 250,000
Police Services	
PD02013 Police Academy Renovations	\$ 1,215,000
PD02016 New Mount Moriah Station	1,000,000
PD04026 Helicopter Maintenance	1,400,000
PD04031 Axon Enterprise Solution	10,000,000
PD2018 Violent Crime Building	200,000
Police Services Total	\$ 13,815,000
Public Works	
PW01087 Holmes Road - Horn lake to RR	\$ 3,000,000
PW04118 Harbor Avenue	800,000
PW24100 Asphalt Paving Coverline	10,000,000
PW24200 Sidewalks Coverline	1,000,000
PW24300 ADA Curb Ramp Coverline	1,000,000
PW24400 Bridge Repair Coverline	800,000
PW-TBD Audubon Mitigation	70,000
PW-TBD STBG Repaving	350,000
Public Works Total	\$ 17,020,000
G.O. Bonds Total	\$ 94,439,996
Enterprise Funds	
Storm Water Fund	
ST02001 Design Coverline	\$ 13,230,000
ST03205 Drainage Coverline	25,690,000
ST03211 Curb & Gutter Misc. Locations	500,000
ST03214 Flood Mitigation Coverline	350,000
ST03216 Storm Water Bridge Repair Coverline	500,000
Storm Water CIP Fund	\$ 40,270,000

CIP at Project Level (continued)

	Budget FY2025
Sewer Fund	
SW02033 South Plant Expansion	\$ 8,000,000
SW04009 Stiles Plant Modification	5,000,000
SW04011 Stiles WWTF Biosolids Upgrades	30,500,000
SW05001 Sewer Assessment and Rehab	20,000,000
SW24100 Misc. Subdivisions Outfalls Coverline	2,500,000
SW24200 Rehab Existing System Coverline	17,000,000
SW24300 Service Unsewered Coverline	2,000,000
Sewer CIP Total	\$ 85,000,000
Enterprise Total	\$ 125,270,000
Total CIP Budget FY2025	\$ 219,709,996

Capital Acquisition Detail

Description	Quantity	Per Unit Projected Cost	Projected Cost
Police			
Patrol Marked Vehicles (Midnight Blue Interceptor)	68	\$ 58,313	\$ 3,965,317
Sub Total Police	68		\$ 3,965,317
Fire			
Suppression 1 Ton Crew Cab (Sort) LWB Stake Bed (for Haz Mat Foam Tender Trailer Systems)	1	\$ 100,000	\$ 100,000
Suppression Fire Engine	2	900,000	1,800,000
Suppression Aerial Ladder Truck	1	1,622,726	1,622,726
Suppression - Chief / Manager SUV Durango or Equal	7	60,000	420,000
Suppression - IT Cargo (Sprinter) Tech Van w. Cabinets/Storage	1	65,000	65,000
Sub Total Fire	12		\$ 4,007,726
Original FY25 Capital Acquisition			\$ 7,973,043
City Council Added Amount (TBD)			3,000,000
Total FY2025 Capital Acquisition			\$ 10,973,043



Authorized Complement Discussion

The authorized complement is the total number of full-time positions approved by the City Council, for the City of Memphis Operating Divisions. The positions correlate to the number of funded salaries. During the year vacancies occur and there is a possibility the full budgeted salary may not be used. As a result, salaries are budgeted at the anticipated rate of staffing.

Below is a summary of the changes in the authorized complement from the prior year's adopted Budget:

Engineering

The complement increased by Three (3) position(s):

- 1 Permits Coordinator G15
- 1 Fiber Inspector Supervisor G12
- 1 Landscape Design Reviewer

Fire

The complement increased by Thirty-One (31) position(s):

- 5 EMS Instructors
- 4 Senior Operator
- 16 EMS SRP Peak Ambulances
- 3 EMS LT 206
- 2 Tech Team
- 1 Recruitment

Parks

The complement increased by Twelve (12) position(s):

- 7 Recreation Leaders
- 2 Park Rangers
- 1 Heavy Equipment Operator
- 1 Golf Maintenance Supervisor Assistant
- 1 Athletics Specialist

Public Works – Sewer Fund

The complement increased by Thirteen (13) position(s):

- 6 Maintenance Mech. Trainee
- 6 Mechanical Operators
- 1 Data Collections & Plans/Permits Distributer

Authorized Complement Summary

Authorized Complement Summary

Category	FY23 Adopted	FY24 Adopted	FY25 Adopted
General Fund			
City Attorney	57	57	57
City Council	28	31	31
City Court Clerk	58	58	58
City Court Judges	5	5	5
City Engineering	129	129	132
Executive	136	136	138
Finance	113	113	113
Fire Services	1773	1773	1860
General Services	302	302	302
Housing and Community Dev.	63	63	65
Human Resources	49	49	48
Information Technology	80	80	76
Libraries	287	298	296
Parks and Neighborhoods	224	245	270
Police Services	3127	3127	3098
Public Works	271	271	271
General Fund Total	6702	6737	6820
Other Funds			
Special Revenue Funds			
Metro Alarm Fund	6	6	6
Solid Waste Fund	515	515	648
Enterprise Funds			
Sewer Fund	338	338	351
Storm Water Fund	195	195	195
Fiduciary Funds			
OPEB Fund	3	3	4
Internal Service Funds			
Healthcare Fund	11	11	11
Other Funds Total	1068	1068	1215
All Funds Total	7770	7805	8035

FUND SUMMARIES



Budget Summary All Funds

The financial data presented in this section presents the revenue 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 forecaster and budget fund balances for each fund and for the collective funds are also shown in the section.

Summary

The City of Memphis is projecting \$1.8B of revenue in FY2025, which represents a 18.0% increase over the prior year.

Budgeted expenditures are projected to increase by 16.1% or \$248.41M to \$1.79B in FY2025.

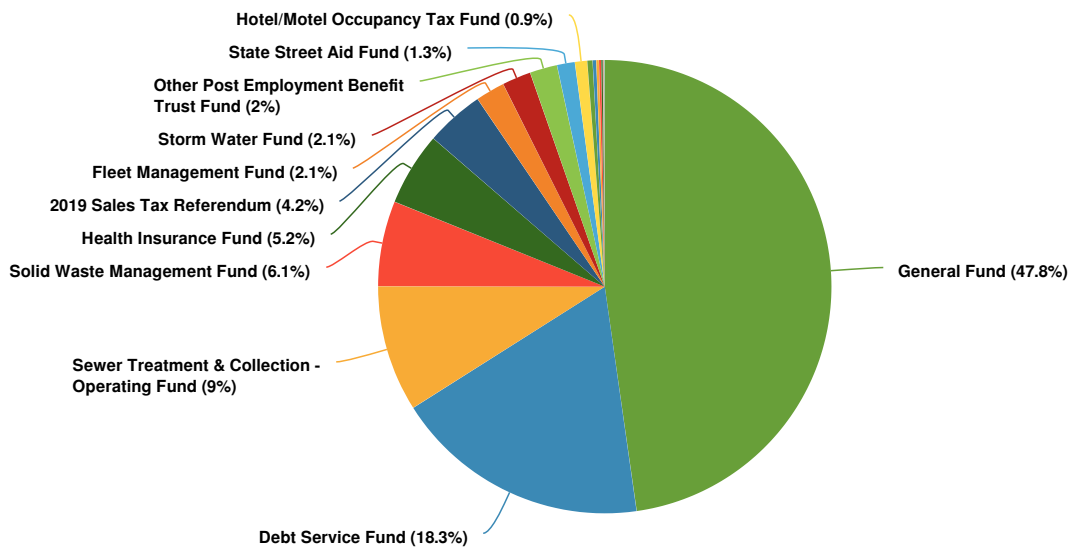
Budget Summary All Funds Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$1,153,727,567	\$1,204,343,075	\$1,204,343,075	\$1,115,517,210
Revenues				
Transfers In	\$131,829,734	\$129,876,894	\$126,654,632	\$122,977,323
Local Taxes	\$756,774,235	\$746,844,461	\$747,109,949	\$807,066,324
State Taxes	\$115,873,277	\$119,050,878	\$121,525,814	\$119,670,000
Licenses and Permits	\$15,939,550	\$16,441,000	\$15,703,690	\$29,841,000
Fines and and Forfeitures	\$13,656,007	\$15,568,000	\$16,669,877	\$16,165,699
Charges for Services	\$347,727,844	\$349,447,313	\$358,703,090	\$396,474,843
Use of Money and Property	\$17,260,470	\$10,279,002	\$26,169,340	\$14,658,100
Federal Grants	\$12,011,917	\$10,028,838	\$12,102,453	\$11,576,598
Intergovernmental Revenues	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Gain (Loss) on Investments	\$3,935,882	\$0	\$2,234,361	\$0
Other Revenues	\$105,078,514	\$109,130,792	\$133,758,904	\$108,371,485
Proceeds from Bond Issue	\$167,555,000	\$0	\$0	\$150,800,000
Employer Contributions	\$613,395	\$503,440	\$594,823	\$624,400
Dividend and Interest on Investment	\$3,858,027	\$0	\$4,334,948	\$0
Employee Contributions	\$19,662,748	\$15,467,000	\$16,508,232	\$18,229,000
Proceeds from Refunded Debt	\$150,577,021	\$0	\$0	\$0
Gain (Loss) on Sale of Assets	\$764,813	\$0	\$167,411	\$0
Capital Contributions	\$711,695	\$0	\$0	\$0
Total Revenues:	\$1,867,878,628	\$1,527,137,617	\$1,587,605,814	\$1,802,080,152
Expenditures				
Personnel Services	\$632,501,636	\$664,405,283	\$708,788,954	\$738,623,364
Materials and Supplies	\$301,470,722	\$324,753,811	\$333,807,905	\$337,309,066
Depreciation on Own Funds	\$18,352,670	\$17,763,240	\$17,131,386	\$17,763,240
Capital Outlay	\$7,044,856	\$18,750,969	\$22,087,468	\$21,782,929
Redemption of Serial Bonds and Notes	\$106,405,023	\$113,908,652	\$113,908,652	\$114,486,562
Retirement of Refunded Debt	\$316,968,689	\$0	\$0	\$150,000,000
Expense Recovery	-\$20,289,717	-\$21,035,300	-\$21,035,300	-\$21,035,300
Inventory	\$17,303,662	\$18,308,326	\$20,214,348	\$19,389,101

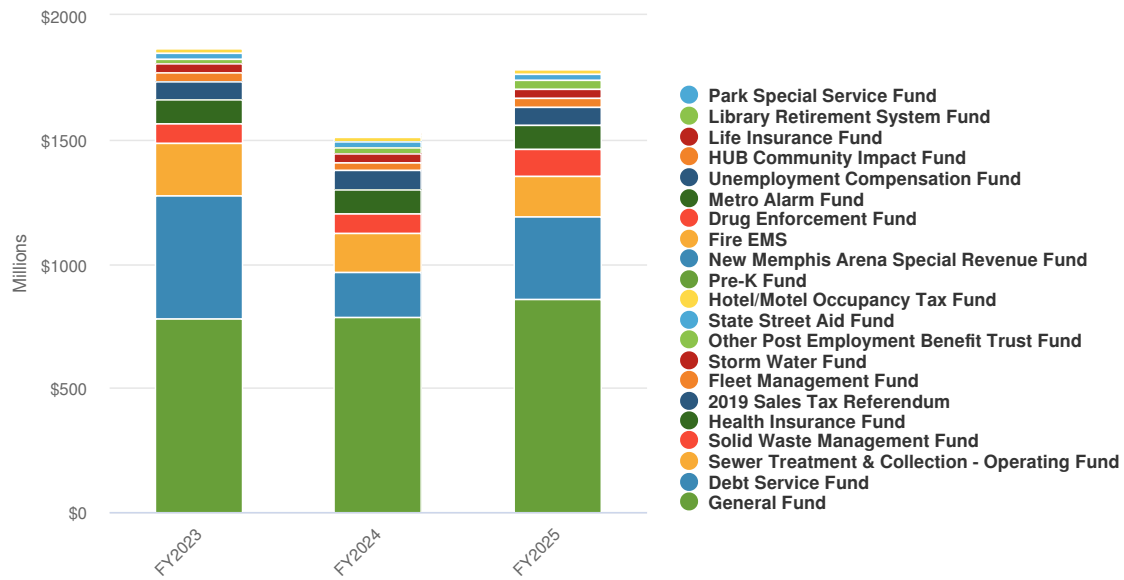
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Transfers Out	\$120,226,997	\$109,894,942	\$114,350,168	\$108,740,566
Service Charges	\$35,167,671	\$30,795,448	\$31,204,715	\$31,520,439
Bond Issue Costs	\$1,182,217	\$0	\$207,689	\$800,000
Claims Incurred	\$82,806,309	\$92,889,000	\$85,394,455	\$91,709,000
Federal Tax	\$40,006	\$50,000	\$19,583	\$52,000
Investment Fees	\$261,535	\$153,652	\$154,654	\$153,652
Grants and Subsidies	\$97,464,890	\$87,233,869	\$120,254,785	\$94,922,316
Interest	\$73,930,443	\$83,605,295	\$84,668,225	\$83,666,069
Misc Expense	\$1,916,556	\$10,000	\$1,199,835	\$10,000
Pension Benefits	\$4,375,255	\$4,000,000	\$4,153,162	\$4,000,000
Pension Expense	\$7,469,000	\$0	\$0	\$0
Project Costs	\$13,315,955	\$0	\$39,920,996	\$0
Other Post Employment Benefits	-\$1,115,000	\$0	\$0	\$0
Payments Principal	\$463,750	\$0	\$0	\$0
Total Expenditures:	\$1,817,263,125	\$1,545,487,188	\$1,676,431,679	\$1,793,893,003
Total Revenues Less Expenditures:	\$50,615,503	-\$18,349,571	-\$88,825,865	\$8,187,149
Ending Fund Balance:	\$1,204,343,070	\$1,185,993,504	\$1,115,517,210	\$1,123,704,359

Revenue by Fund

2025 Revenue by Fund

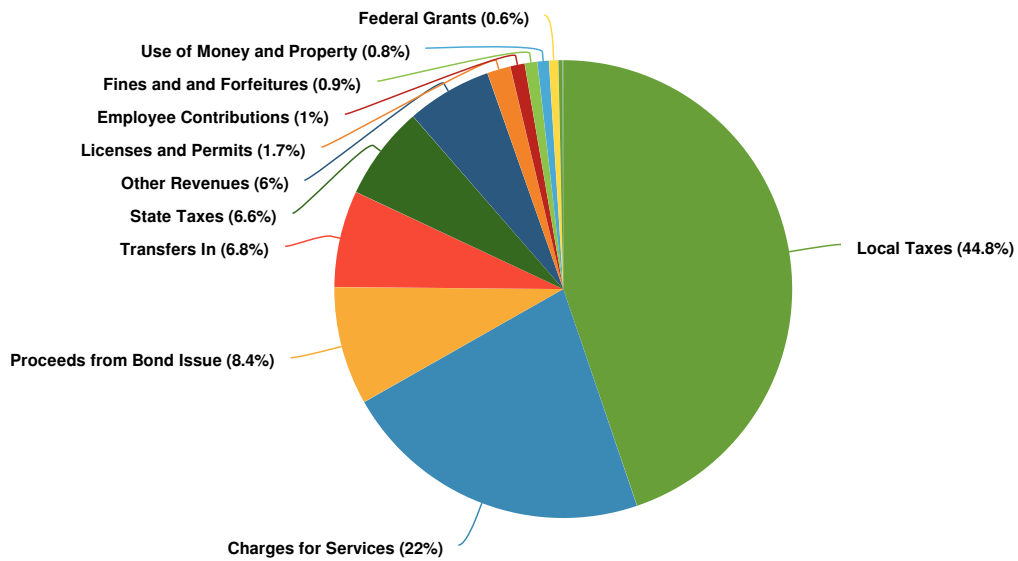


Budgeted and Historical 2025 Revenue by Fund

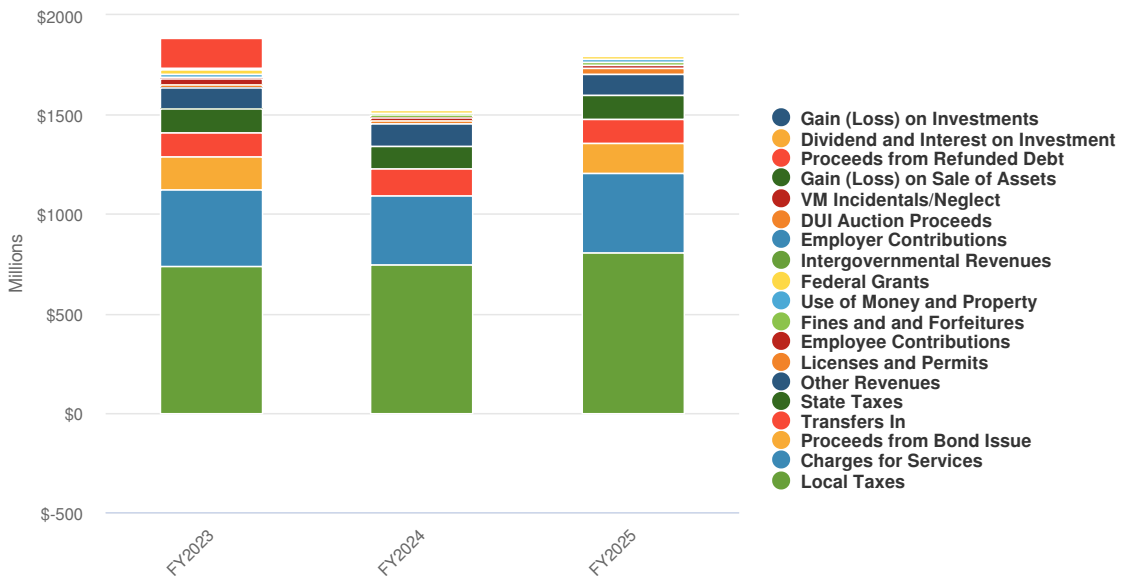


Revenues by Source

Projected 2025 Revenues by Source



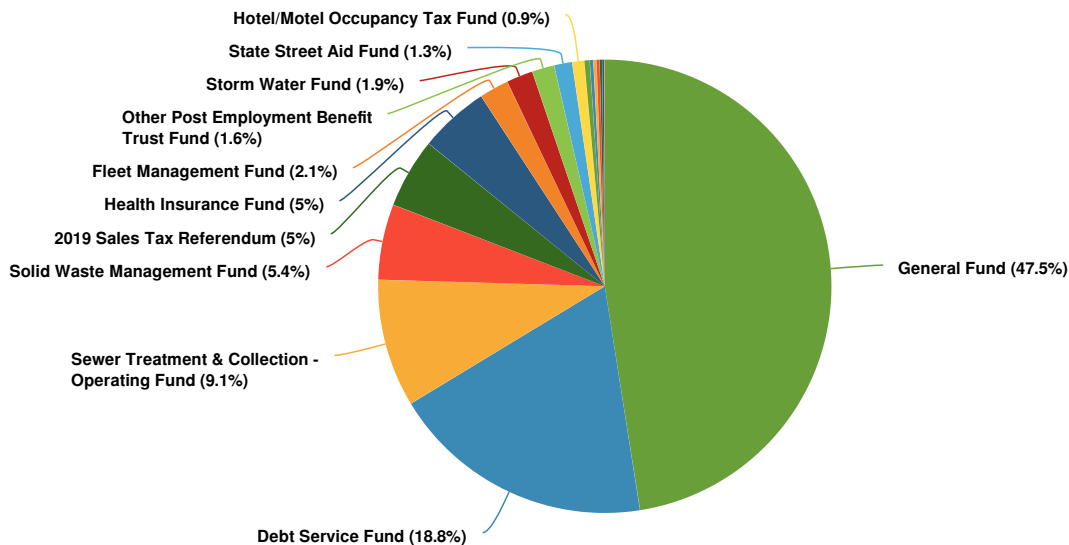
Budgeted and Historical 2025 Revenues by Source



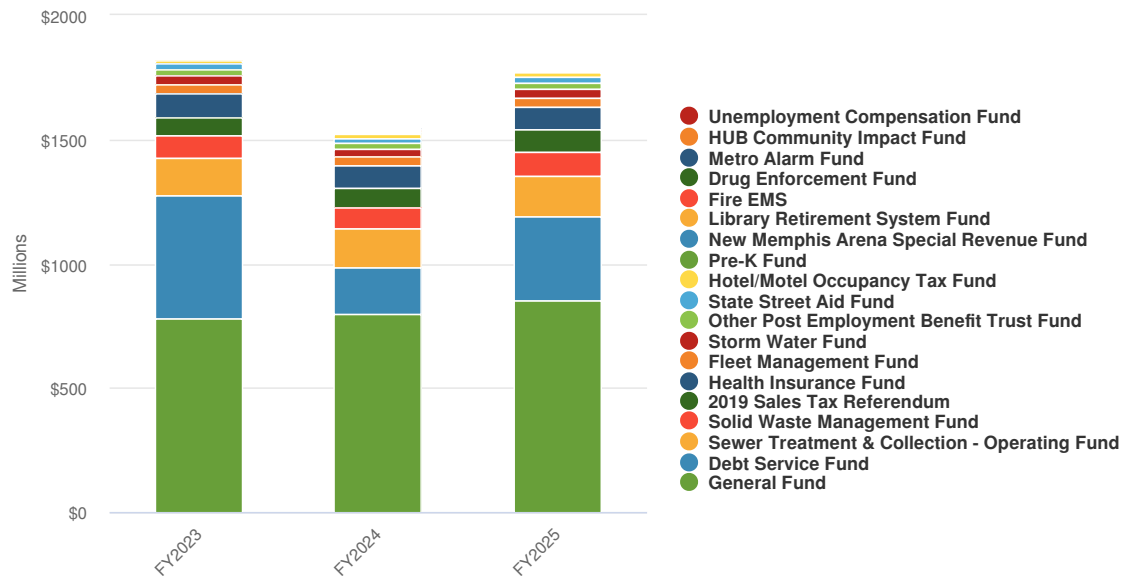
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In	\$131,829,734	\$129,876,894	\$126,654,632	\$122,977,323
Local Taxes	\$756,774,235	\$746,844,461	\$747,109,949	\$807,066,324
State Taxes	\$115,873,277	\$119,050,878	\$121,525,814	\$119,670,000
Licenses and Permits	\$15,939,550	\$16,441,000	\$15,703,690	\$29,841,000
Fines and and Forfeitures	\$13,656,007	\$15,568,000	\$16,669,877	\$16,165,699
Charges for Services	\$347,727,844	\$349,447,313	\$358,703,090	\$396,474,843
Use of Money and Property	\$17,260,470	\$10,279,002	\$26,169,340	\$14,658,100
Federal Grants	\$12,011,917	\$10,028,838	\$12,102,453	\$11,576,598
Intergovernmental Revenues	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Gain (Loss) on Investments	\$3,935,882	\$0	\$2,234,361	\$0
Other Revenues	\$105,078,514	\$109,130,792	\$133,758,904	\$108,371,485
Proceeds from Bond Issue	\$167,555,000	\$0	\$0	\$150,800,000
Employer Contributions	\$613,395	\$503,440	\$594,823	\$624,400
Dividend and Interest on Investment	\$3,858,027	\$0	\$4,334,948	\$0
Employee Contributions	\$19,662,748	\$15,467,000	\$16,508,232	\$18,229,000
Proceeds from Refunded Debt	\$150,577,021	\$0	\$0	\$0
Gain (Loss) on Sale of Assets	\$764,813	\$0	\$167,411	\$0
Capital Contributions	\$711,695	\$0	\$0	\$0
Total Revenue Source:	\$1,867,878,628	\$1,527,137,617	\$1,587,605,814	\$1,802,080,152

Expenditures by Fund

2025 Expenditures by Fund



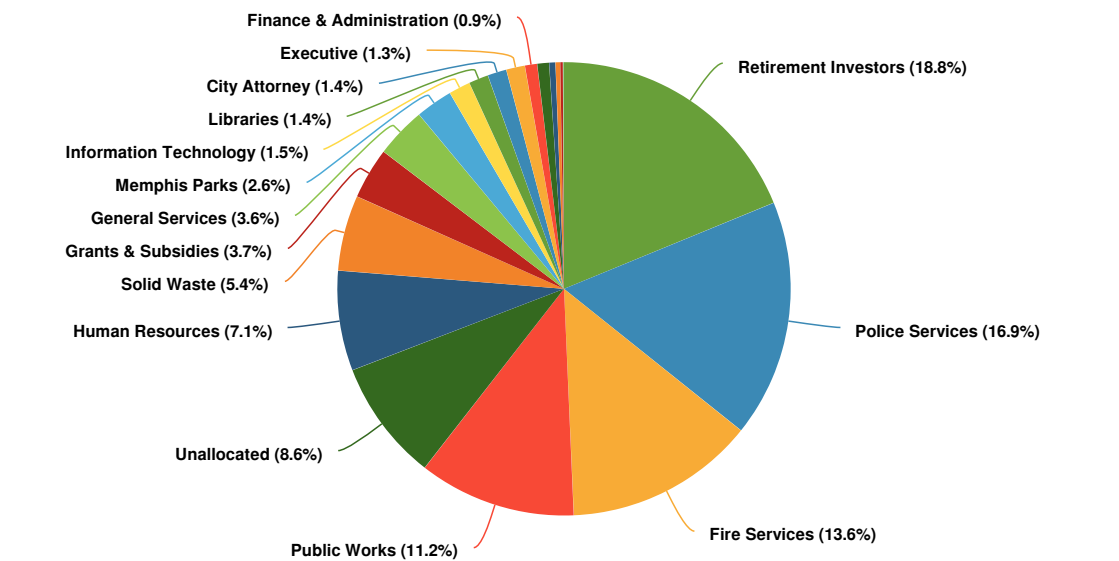
Budgeted and Historical 2025 Expenditures by Fund



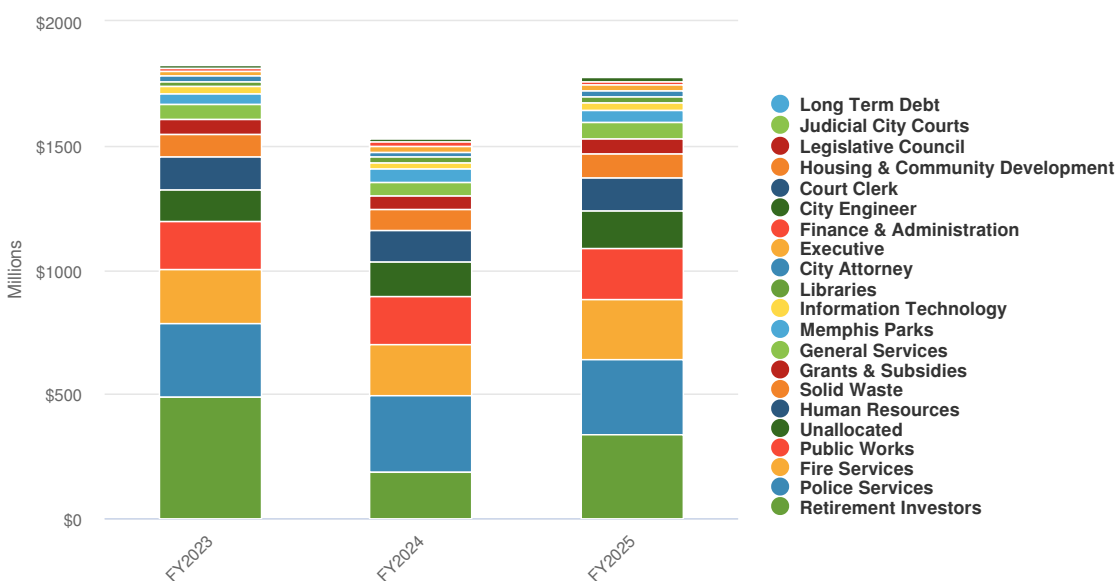
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
General Fund	\$795,297,294	\$799,100,000	\$879,581,538	\$852,422,600
Park Special Service Fund	\$0	\$0	\$1,855,000	\$0
State Street Aid Fund	\$22,058,017	\$23,110,000	\$23,110,000	\$23,110,000
Solid Waste Management Fund	\$84,922,259	\$81,338,941	\$90,818,380	\$96,702,526
Drug Enforcement Fund	\$2,389,809	\$3,154,958	\$4,140,571	\$3,210,692
Hotel/Motel Occupancy Tax Fund	\$19,376,704	\$15,533,050	\$16,033,050	\$15,533,050
New Memphis Arena Special Revenue Fund	\$4,475,000	\$2,500,000	\$4,475,000	\$4,475,000
2019 Sales Tax Referendum	\$80,714,105	\$76,346,000	\$99,304,862	\$89,464,537
Fire EMS	\$3,759,815	\$3,900,000	\$6,938,640	\$3,900,000
Pre-K Fund	\$6,400,000	\$6,500,000	\$7,000,000	\$7,000,000
HUB Community Impact Fund	\$1,000,000	\$550,965	\$550,965	\$550,965
Metro Alarm Fund	\$2,042,076	\$2,308,615	\$2,211,463	\$2,442,982
Debt Service Fund	\$490,885,267	\$185,703,514	\$186,899,235	\$337,740,415
Sewer Treatment & Collection - Operating Fund	\$137,566,567	\$160,065,468	\$165,782,893	\$163,621,912
Storm Water Fund	\$23,372,610	\$31,084,209	\$36,151,179	\$34,066,034
Health Insurance Fund	\$79,925,968	\$92,320,488	\$84,392,433	\$89,457,563
Unemployment Compensation Fund	\$133,492	\$200,000	\$150,000	\$200,000
Fleet Management Fund	\$33,823,998	\$34,731,381	\$38,514,763	\$37,504,228
Library Retirement System Fund	\$4,473,920	\$4,050,000	\$4,266,212	\$4,050,000
Other Post Employment Benefit Trust Fund	\$24,646,223	\$22,989,598	\$24,255,495	\$28,440,499
Total:	\$1,817,263,125	\$1,545,487,188	\$1,676,431,679	\$1,793,893,003

Expenditures by Function

Budgeted Expenditures by Function



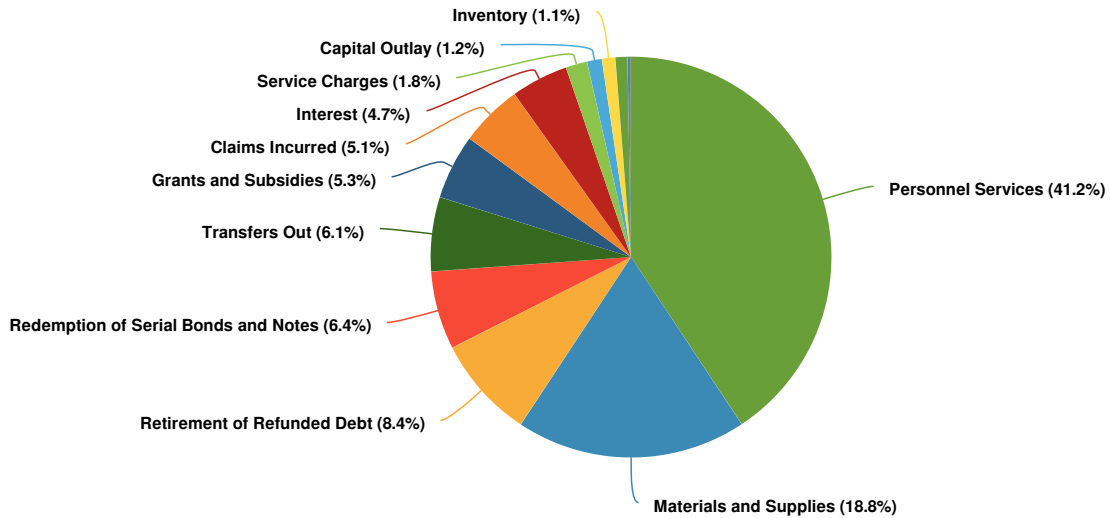
Budgeted and Historical Expenditures by Function



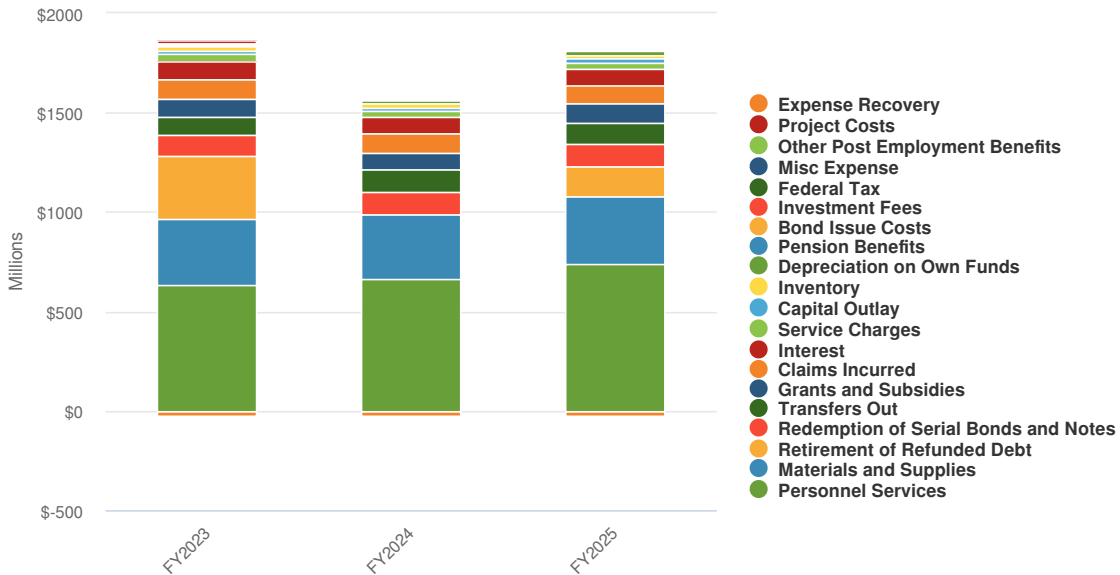
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Retirement Investors	\$490,537,295	\$185,283,514	\$186,479,235	\$337,270,415
Long Term Debt	\$133,492	\$200,000	\$150,000	\$200,000
Executive	\$20,982,409	\$23,514,806	\$22,758,778	\$23,781,701
Finance & Administration	\$13,551,061	\$15,505,364	\$14,013,602	\$15,862,716
Fire Services	\$213,668,220	\$205,253,923	\$226,890,603	\$243,539,049
Police Services	\$292,723,189	\$308,968,316	\$323,570,554	\$303,847,626
Memphis Parks	\$45,456,423	\$49,822,496	\$53,533,853	\$47,297,960
Solid Waste	\$81,518,103	\$81,338,941	\$90,818,380	\$96,702,526
Public Works	\$168,148,732	\$192,179,780	\$217,378,784	\$201,298,543
Human Resources	\$112,860,872	\$124,274,882	\$118,731,650	\$127,951,099
General Services	\$59,330,839	\$59,016,897	\$67,871,163	\$64,955,000
Housing & Community Development	\$4,900,373	\$4,756,862	\$4,939,061	\$6,165,685
Grants & Subsidies	\$61,026,010	\$55,290,253	\$87,963,575	\$65,726,249
City Attorney	\$18,471,168	\$21,137,291	\$21,663,313	\$24,429,359
City Engineer	\$12,365,451	\$13,234,183	\$27,813,017	\$15,206,627
Information Technology	\$23,465,862	\$25,036,163	\$23,693,250	\$27,743,642
Libraries	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210
Legislative Council	\$2,900,894	\$3,361,031	\$3,964,727	\$3,410,101
Judicial City Courts	\$820,317	\$842,953	\$803,839	\$955,684
Court Clerk	\$5,444,958	\$7,369,420	\$6,733,980	\$7,830,119
Unallocated	\$167,054,676	\$144,556,748	\$150,238,827	\$154,741,693
Total Expenditures:	\$1,817,263,125	\$1,545,487,188	\$1,676,431,679	\$1,793,893,003

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expense Objects				
Personnel Services	\$632,501,636	\$664,405,283	\$708,788,954	\$738,623,364
Materials and Supplies	\$301,470,722	\$324,753,811	\$333,807,905	\$337,309,066
Depreciation on Own Funds	\$18,352,670	\$17,763,240	\$17,131,386	\$17,763,240
Capital Outlay	\$7,044,856	\$18,750,969	\$22,087,468	\$21,782,929
Redemption of Serial Bonds and Notes	\$106,405,023	\$113,908,652	\$113,908,652	\$114,486,562
Retirement of Refunded Debt	\$316,968,689	\$0	\$0	\$150,000,000
Expense Recovery	-\$20,289,717	-\$21,035,300	-\$21,035,300	-\$21,035,300
Inventory	\$17,303,662	\$18,308,326	\$20,214,348	\$19,389,101
Transfers Out	\$120,226,997	\$109,894,942	\$114,350,168	\$108,740,566
Service Charges	\$35,167,671	\$30,795,448	\$31,204,715	\$31,520,439
Bond Issue Costs	\$1,182,217	\$0	\$207,689	\$800,000
Claims Incurred	\$82,806,309	\$92,889,000	\$85,394,455	\$91,709,000
Federal Tax	\$40,006	\$50,000	\$19,583	\$52,000
Investment Fees	\$261,535	\$153,652	\$154,654	\$153,652
Grants and Subsidies	\$97,464,890	\$87,233,869	\$120,254,785	\$94,922,316
Interest	\$73,930,443	\$83,605,295	\$84,668,225	\$83,666,069
Misc Expense	\$1,916,556	\$10,000	\$1,199,835	\$10,000
Pension Benefits	\$4,375,255	\$4,000,000	\$4,153,162	\$4,000,000
Pension Expense	\$7,469,000	\$0	\$0	\$0
Project Costs	\$13,315,955	\$0	\$39,920,996	\$0
Other Post Employment Benefits	-\$1,115,000	\$0	\$0	\$0
Payments Principal	\$463,750	\$0	\$0	\$0
Total Expense Objects:	\$1,817,263,125	\$1,545,487,188	\$1,676,431,679	\$1,793,893,003



General Fund Summary

Summary

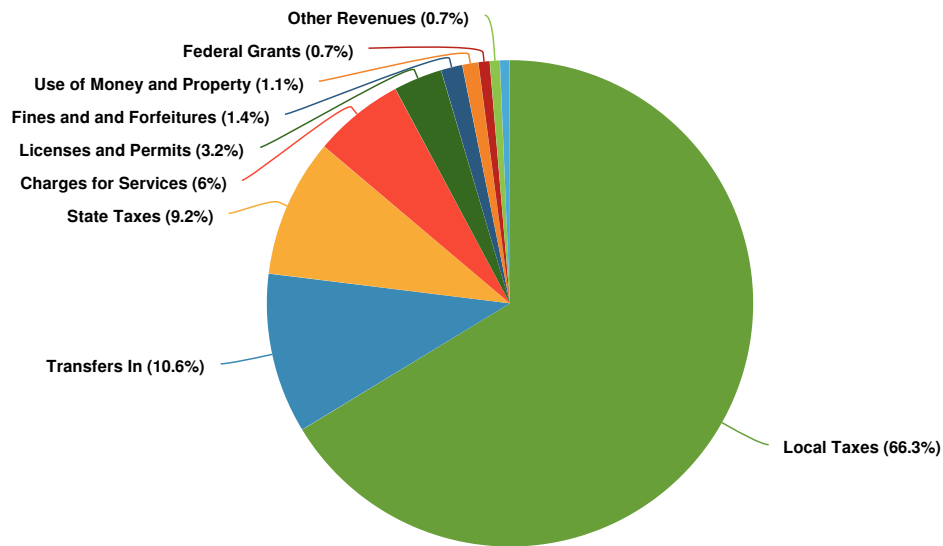
The City of Memphis is projecting \$860.62M of revenue in FY2025, which represents a 9.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.7% or \$53.32M to \$852.42M in FY2025.

General Fund Summary Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$181,391,849	\$187,336,881	\$187,336,881	\$129,141,105
Revenues				
Transfers In	\$103,149,798	\$102,118,000	\$96,295,513	\$91,617,999
Local Taxes	\$515,925,631	\$508,701,000	\$507,976,595	\$570,694,485
State Taxes	\$79,484,573	\$79,260,000	\$82,258,311	\$79,260,000
Licenses and Permits	\$13,195,866	\$14,501,000	\$13,472,753	\$27,801,000
Fines and and Forfeitures	\$10,236,379	\$12,162,000	\$12,131,877	\$12,286,999
Charges for Services	\$47,963,976	\$44,965,124	\$48,373,650	\$51,914,843
Use of Money and Property	\$9,387,725	\$6,175,000	\$16,673,977	\$9,175,000
Federal Grants	\$3,714,308	\$4,750,000	\$5,903,626	\$6,450,000
Intergovernmental Revenues	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Other Revenues	\$14,135,572	\$10,275,876	\$32,931,172	\$5,791,570
Total Revenues:	\$801,242,327	\$787,408,000	\$821,385,762	\$860,617,277
Expenditures				
Personnel Services	\$556,380,793	\$577,214,663	\$616,676,432	\$624,166,121
Materials and Supplies	\$156,261,846	\$167,221,340	\$174,743,369	\$167,930,808
Depreciation on Own Funds	\$0	\$0	\$1,500	\$0
Capital Outlay	\$367,622	\$1,270,413	\$1,419,882	\$988,301
Expense Recovery	-\$20,289,717	-\$21,035,300	-\$21,035,300	-\$21,035,300
Inventory	\$423,971	\$495,700	\$678,024	\$664,101
Transfers Out	\$27,939,017	\$6,021,000	\$8,121,226	\$6,596,000
Service Charges	\$200,077	\$259,627	\$207,602	\$296,566
Investment Fees	\$155,582	\$149,652	\$149,652	\$149,652
Grants and Subsidies	\$71,619,363	\$67,502,904	\$97,429,316	\$72,666,351
Misc Expense	\$2,238,740	\$0	\$1,189,835	\$0
Total Expenditures:	\$795,297,294	\$799,100,000	\$879,581,538	\$852,422,600
Total Revenues Less Expenditures:	\$5,945,033	-\$11,692,001	-\$58,195,776	\$8,194,677
Ending Fund Balance:	\$187,336,882	\$175,644,880	\$129,141,105	\$137,335,782

Revenues by Source

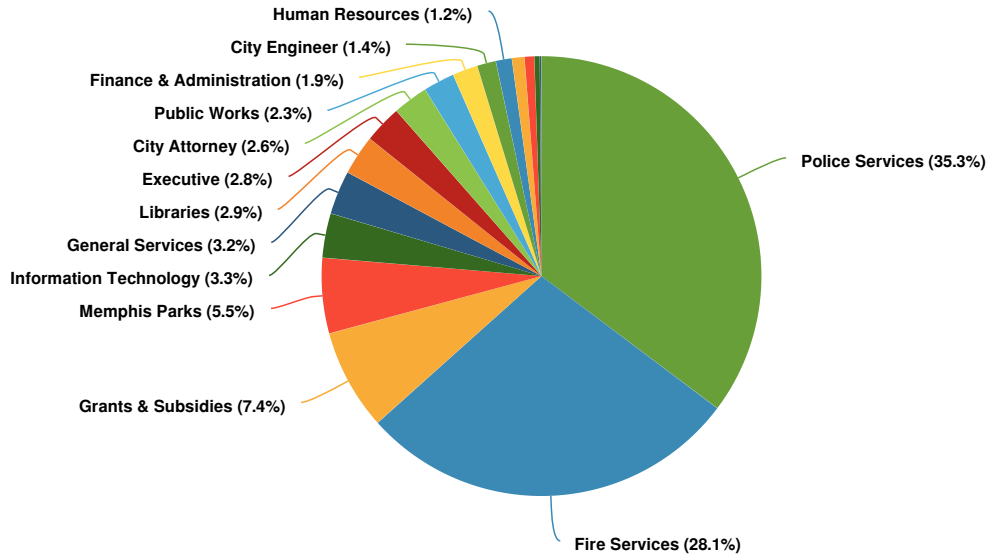
Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In	\$103,149,798	\$102,118,000	\$96,295,513	\$91,617,999
Local Taxes	\$515,925,631	\$508,701,000	\$507,976,595	\$570,694,485
State Taxes	\$79,484,573	\$79,260,000	\$82,258,311	\$79,260,000
Licenses and Permits	\$13,195,866	\$14,501,000	\$13,472,753	\$27,801,000
Fines and and Forfeitures	\$10,236,379	\$12,162,000	\$12,131,877	\$12,286,999
Charges for Services	\$47,963,976	\$44,965,124	\$48,373,650	\$51,914,843
Use of Money and Property	\$9,387,725	\$6,175,000	\$16,673,977	\$9,175,000
Federal Grants	\$3,714,308	\$4,750,000	\$5,903,626	\$6,450,000
Intergovernmental Revenues	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Other Revenues	\$14,135,572	\$10,275,876	\$32,931,172	\$5,791,570
Total Revenue Source:	\$801,242,327	\$787,408,000	\$821,385,762	\$860,617,277

Expenditures by Function

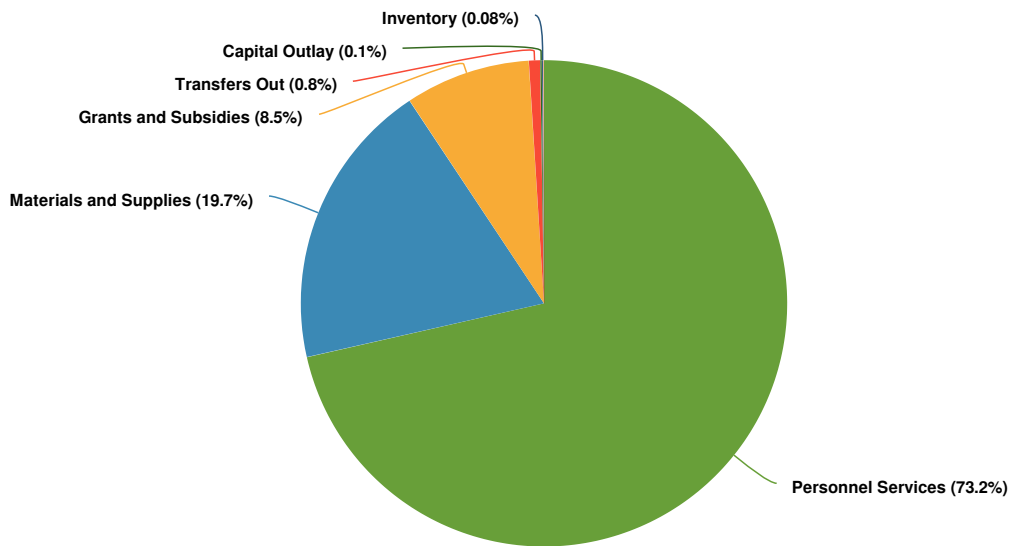
Budgeted Expenditures by Function



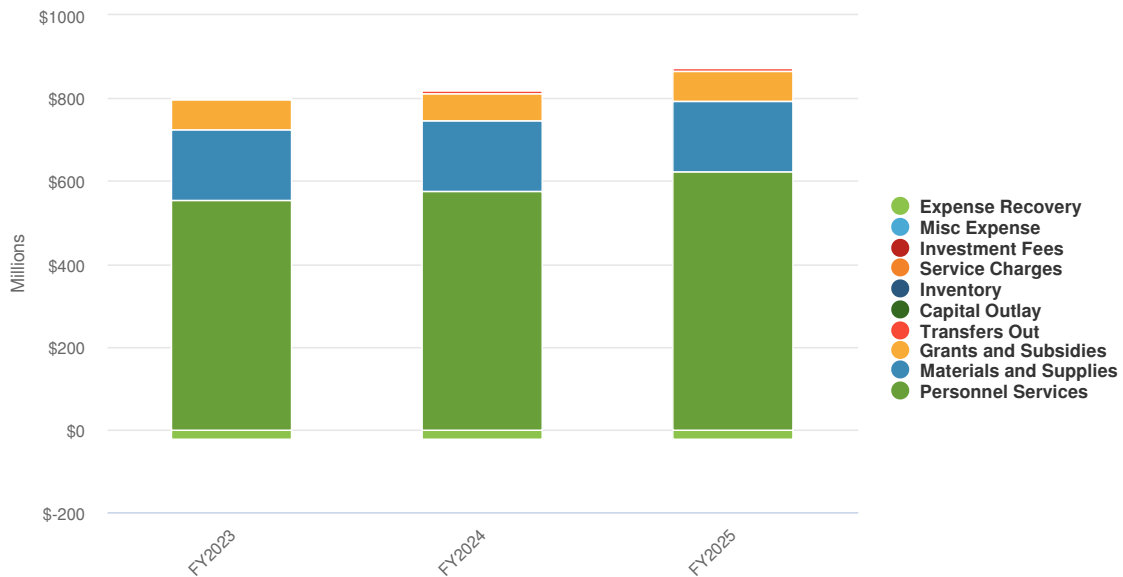
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Executive	\$20,982,409	\$23,514,806	\$22,758,778	\$23,781,701
Finance & Administration	\$13,551,061	\$15,505,364	\$14,013,602	\$15,862,716
Fire Services	\$209,006,500	\$201,353,923	\$219,142,011	\$239,639,049
Police Services	\$290,333,380	\$305,813,357	\$319,429,984	\$300,636,934
Memphis Parks	\$43,829,943	\$49,822,496	\$49,996,715	\$47,297,960
Public Works	\$18,661,417	\$17,444,769	\$25,341,894	\$19,658,936
Human Resources	\$8,298,353	\$8,964,796	\$10,188,204	\$10,105,037
General Services	\$23,280,174	\$24,285,516	\$28,541,681	\$27,450,772
Housing & Community Development	\$4,900,373	\$4,756,862	\$4,939,061	\$6,165,685
Grants & Subsidies	\$58,526,010	\$52,790,253	\$85,463,575	\$63,226,249
City Attorney	\$16,429,092	\$18,828,677	\$19,451,850	\$21,986,377
City Engineer	\$6,963,770	\$9,866,249	\$13,696,900	\$11,694,430
Information Technology	\$23,465,862	\$25,036,163	\$23,693,250	\$27,743,642
Libraries	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210
Legislative Council	\$2,900,894	\$3,361,031	\$3,964,727	\$3,410,101
Judicial City Courts	\$820,317	\$842,953	\$803,839	\$955,684
Court Clerk	\$5,444,958	\$7,369,420	\$6,733,980	\$7,830,119
Unallocated	\$26,000,000	\$5,000,000	\$5,000,000	\$0
Total Expenditures:	\$795,297,294	\$799,100,000	\$879,581,538	\$852,422,600

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expense Objects				
Personnel Services	\$556,380,793	\$577,214,663	\$616,676,432	\$624,166,121
Materials and Supplies	\$156,261,846	\$167,221,340	\$174,743,369	\$167,930,808
Depreciation on Own Funds	\$0	\$0	\$1,500	\$0
Capital Outlay	\$367,622	\$1,270,413	\$1,419,882	\$988,301
Expense Recovery	-\$20,289,717	-\$21,035,300	-\$21,035,300	-\$21,035,300
Inventory	\$423,971	\$495,700	\$678,024	\$664,101
Transfers Out	\$27,939,017	\$6,021,000	\$8,121,226	\$6,596,000
Service Charges	\$200,077	\$259,627	\$207,602	\$296,566
Investment Fees	\$155,582	\$149,652	\$149,652	\$149,652
Grants and Subsidies	\$71,619,363	\$67,502,904	\$97,429,316	\$72,666,351
Misc Expense	\$2,238,740	\$0	\$1,189,835	\$0
Total Expense Objects:	\$795,297,294	\$799,100,000	\$879,581,538	\$852,422,600

INTRODUCTION

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

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

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

The City manages its general obligation debt conservatively as it does not have any outstanding variable rate debt or derivative agreements, although both are permitted in the City's Debt Management Policy. 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 10% 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., S&P Global Ratings and Fitch Ratings, Inc. have assigned ratings of "Aa2", "AA" and "AA", respectively, to the City's general obligation bonds. The rating from Fitch Ratings, Inc. applies to outstanding general obligation bonds issued prior to June 2010. 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 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.

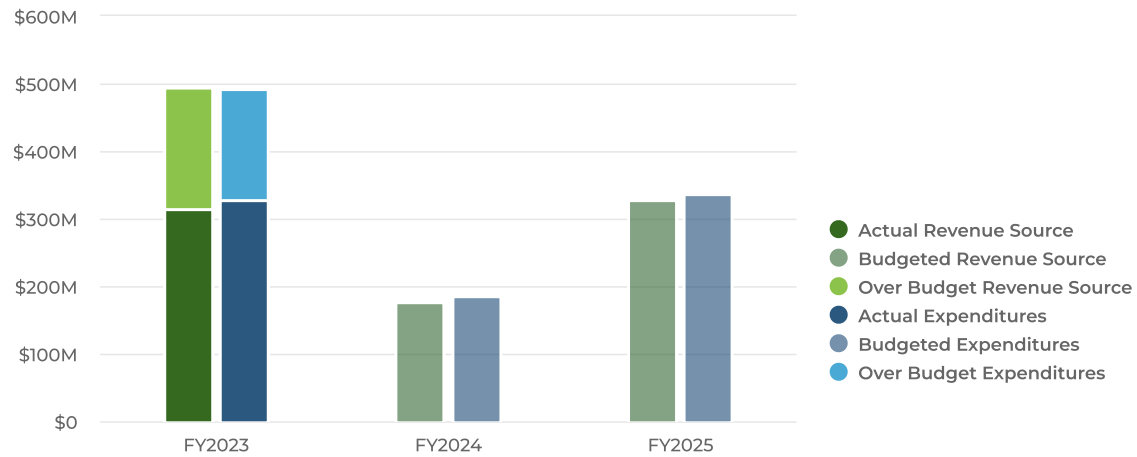
In addition to general obligation debt, the City has leases and other appropriation obligations outstanding whereby the City budgets and appropriates legally available funds each fiscal year for the payment of principal of and interest on such obligations.

Summary

The City of Memphis is projecting \$329.39M of revenue in FY2025, which represents a 84.6% increase over the prior year. Budgeted expenditures are projected to increase by 81.9% or \$152.04M to \$337.74M in FY2025.



Debt Service Fund



Debt Service Fund Comprehensive Summary

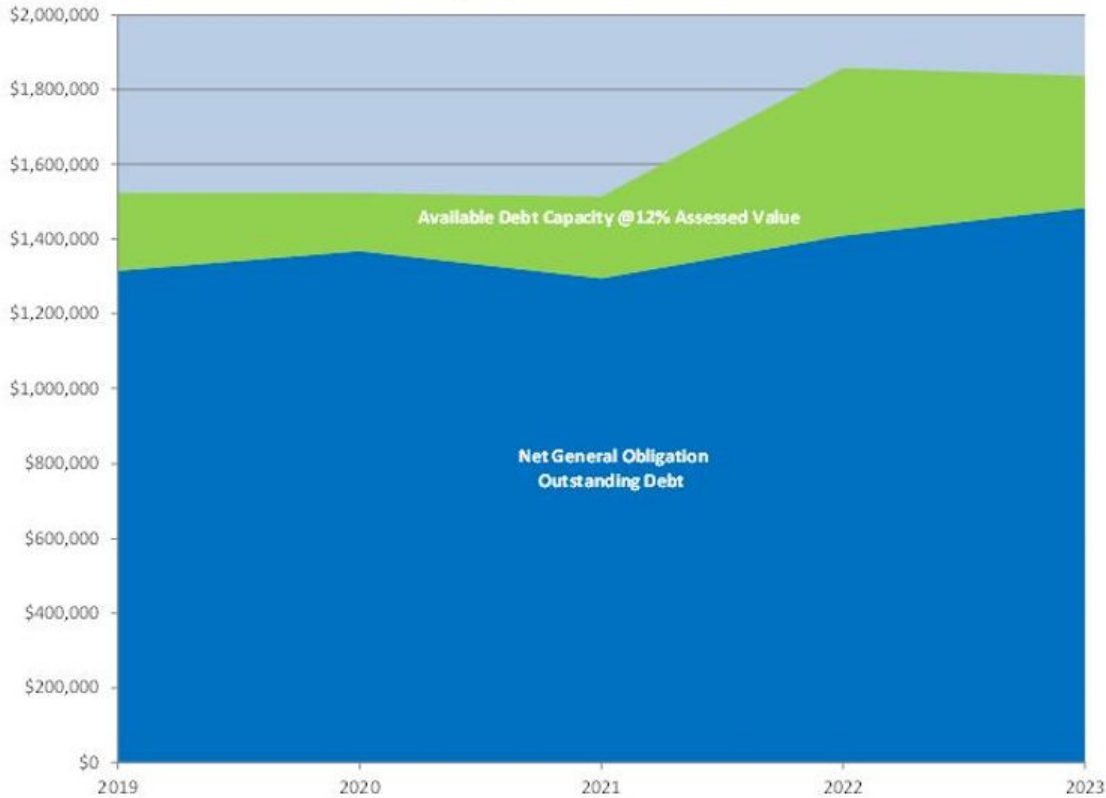
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$64,087,289	\$70,119,923	\$70,119,923	\$65,036,681
Revenues				
Transfers In	\$11,237,920	\$11,237,894	\$11,237,894	\$10,356,324
Local Taxes	\$143,616,052	\$143,673,461	\$142,170,902	\$142,901,839
State Taxes	\$15,326,383	\$16,680,878	\$16,157,503	\$17,300,000
Use of Money and Property	\$5,047,482	\$3,041,002	\$8,432,363	\$4,420,100
Federal Grants	\$1,931,925	\$1,758,988	\$1,759,499	\$1,639,248
Other Revenues	\$1,625,304	\$2,057,832	\$2,057,832	\$1,967,832
Proceeds from Bond Issue	\$167,555,000	\$0	\$0	\$150,800,000
Dividend and Interest on Investment	\$814	\$0	\$0	\$0
Proceeds from Refunded Debt	\$150,577,021	\$0	\$0	\$0
Total Revenues:	\$496,917,900	\$178,450,054	\$181,815,992	\$329,385,342
Expenditures				
Materials and Supplies	\$1,262,217	\$1,170,000	\$1,216,977	\$1,245,000
Redemption of Serial Bonds and Notes	\$106,405,023	\$113,908,652	\$113,908,652	\$114,486,562
Retirement of Refunded Debt	\$316,968,689	\$0	\$0	\$150,000,000
Service Charges	\$28,475	\$62,300	\$77,925	\$74,925
Bond Issue Costs	\$1,182,217	\$0	\$70,189	\$800,000
Investment Fees	\$1,550	\$4,000	\$4,000	\$4,000
Interest	\$65,670,434	\$70,558,562	\$71,621,492	\$71,129,928
Misc Expense	-\$1,097,087	\$0	\$0	\$0
Payments Principal	\$463,750	\$0	\$0	\$0
Total Expenditures:	\$490,885,267	\$185,703,514	\$186,899,235	\$337,740,415
Total Revenues Less Expenditures:	\$6,032,633	-\$7,253,459	-\$5,083,242	-\$8,355,073
Ending Fund Balance:	\$70,119,922	\$62,866,464	\$65,036,681	\$56,681,608

DEBT SERVICE FUND OVERVIEW

DEBT SERVICE FUND OVERVIEW

It has been the City's past practice to issue general obligation ("G.O.") bonds periodically to support ongoing and new capital projects initiated by the City. In accordance with debt affordability targets outlined in the City's Debt Policy, the City manages its indebtedness to ensure that the amount of net G.O. debt outstanding remains below 12% of the City's taxable assessed valuation. The chart below demonstrates the debt capacity.

Debt Capacity Based on City Debt Policy
(In \$ Thousands)



	2019	2020	2021	2022	2023
Maximum Debt @ 12% - City Policy	\$1,522,544	\$1,523,305	\$1,513,645	\$1,857,825	\$1,837,475
Less: Total Net Debt Outstanding ⁽¹⁾	1,314,548	1,367,735	1,294,434	1,408,773	1,483,252
Excess Debt Capacity	\$ 207,996	\$ 155,570	\$ 219,211	\$ 449,052	\$ 354,223

⁽¹⁾ Total Net Debt Outstanding includes principal and unamortized premium of general obligation bonds, plus commercial paper outstanding, if any, less principal and unamortized premium of self-supporting general obligation bonds.

Source: 2023 Annual Comprehensive Financial Report

DEBT RATIO TRENDS

DEBT RATIO TRENDS

The following table and graphs present the City's ratios of general obligation debt (which includes the City's general obligation bonds, bond anticipation notes and commercial paper) to appraised and assessed values and debt per capita for Fiscal Years 2019 through 2023.

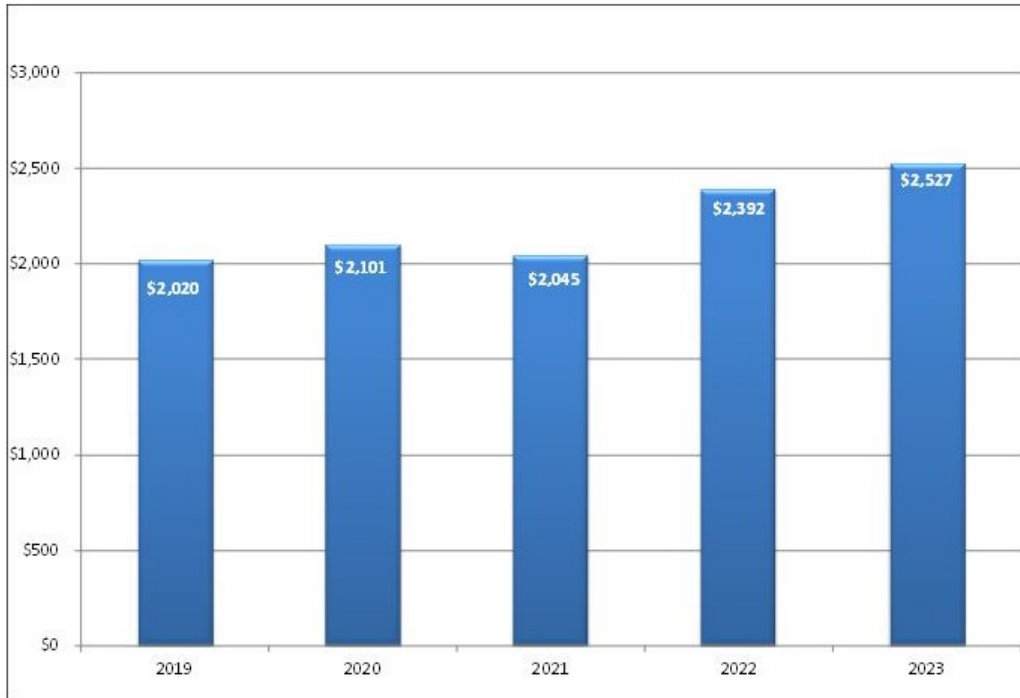
Debt Ratio Trends LAST FIVE FISCAL YEARS					
	2019	2020	2021	2022	2023
Estimated Population	650,618	651,073	633,104	628,127	621,056
Appraised Value of Property ⁽¹⁾	\$ 40,029,728	\$ 40,073,124	\$ 39,895,317	\$ 49,085,642	\$ 48,692,226
Assessed Value Valuation of Property ⁽¹⁾	12,687,864	12,694,209	12,613,711	15,481,874	15,312,293
General Obligation Bonds	\$ 1,261,655	\$ 1,300,115	\$ 1,237,565	\$ 1,427,952	\$ 1,483,252
Net Bond Premiums	52,893	67,620	56,869	74,601	85,977
Net G.O. Debt	\$ 1,314,548	\$ 1,367,735	\$ 1,294,434	\$ 1,502,553	\$ 1,569,229
Debt per Capita					
General Obligation Debt per Capita	\$ 1,939	\$ 1,997	\$ 1,955	\$ 2,273	\$ 2,388
Net G. O. Debt per Capita	2,020	2,101	2,045	2,392	2,527
Debt to Appraised Value					
G. O. Debt to Appraised Value	3.15%	3.24%	3.10%	2.91%	3.05%
Net G. O. Debt to Appraised Value	3.28%	3.41%	3.24%	3.06%	3.22%
Debt to Assessed Value					
G. O. Debt to Assessed Value	9.94%	10.24%	9.81%	9.22%	9.69%
Net G. O. Debt to Assessed Value	10.36%	10.77%	10.26%	9.71%	10.25%

⁽¹⁾ In thousands of dollars.

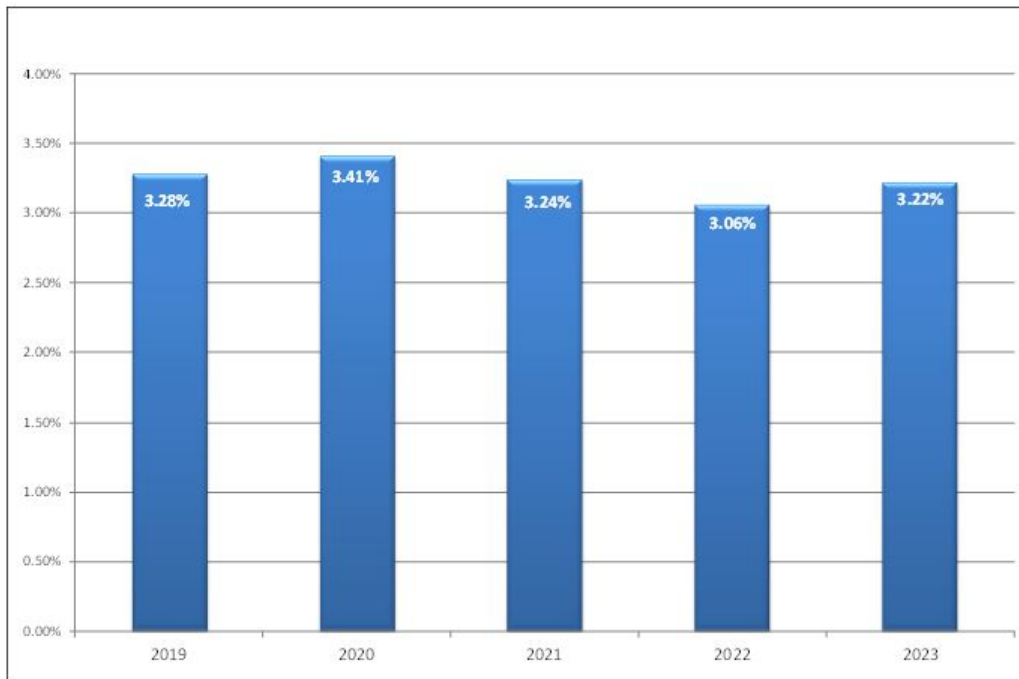
Source: 2023 Annual Comprehensive Financial Report

NET G.O. DEBT

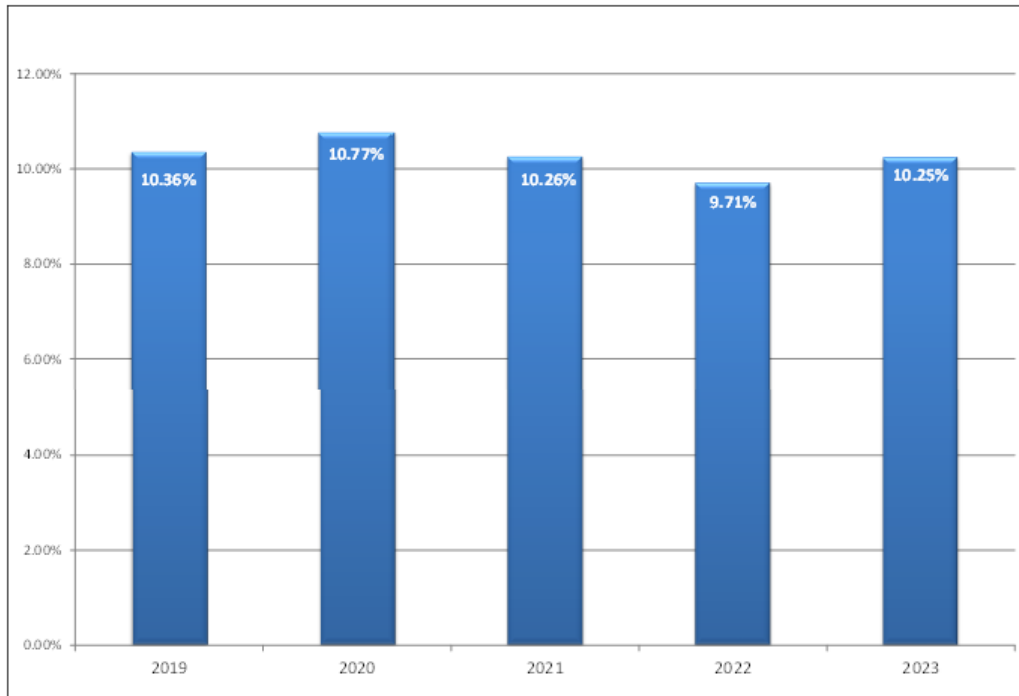
NET G.O. DEBT PER CAPITA



NET G.O. DEBT TO APPRAISED VALUE



NET G.O. DEBT TO ASSESSED VALUE



GENERAL OBLIGATION BONDS

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND AS OF JUNE 30, 2024 (UNAUDITED)

General Obligation Bonds	Outstanding	Final Maturity
\$138,010,000 General Improvement Bonds, Series 2022A	\$ 138,010,000	10/1/2047
\$167,555,000 General Improvement Refunding Bonds, 2022 (Federally Taxable Convertible to Tax Exempt)	167,555,000	4/1/2040
\$165,680,000 General Improvement Refunding Bonds, Series 2021	159,625,000	5/1/2046
\$163,772,126 NMAPBA Local Government Public Improvement Bonds (City of Memphis Project), Series 2021	163,772,126	4/1/2046
\$24,470,000 General Improvement Bonds, Series 2020A	18,365,000	12/1/2030
\$214,675,000 General Improvement & Refunding Bonds, Series 2020	122,205,000	5/1/2045
\$309,255,000 General Improvement Bonds, Series 2018	273,420,000	6/1/2048
\$69,885,000 General Improvement Bonds, Series 2016	53,925,000	5/1/2041
\$67,845,000 General Improvement Bonds, Series 2015C	22,755,000	4/1/2045
\$54,390,000 General Improvement Refunding Bonds, Series, 2015B (Taxable)	31,655,000	4/1/2025
\$76,820,000 General Improvement Refunding Bonds, Series, 2015A	76,820,000	4/1/2026
\$208,230,000 General Improvement Refunding Bonds, Series 2014B	52,045,000	4/1/2044
\$103,955,000 General Improvement Refunding Bonds, Series 2014A	14,275,000	11/1/2025
\$93,595,000 General Improvement & Refunding Bonds, Series 2012A	10,175,000	4/1/2042
\$11,160,000 General Improvement Bonds, Series 2010F (RZEDB)	11,160,000	7/1/2034
\$62,550,000 General Improvement Bonds, Series 2010C (Direct Pay BABs)	43,535,000	7/1/2032
\$39,950,000 General Improvement Bonds, Series 2010B (Direct Pay BABs)	28,340,000	5/1/2030
Total	\$ 1,387,637,126	
Other General Obligation Indebtedness	Outstanding	
Commercial Paper	\$ 150,000,000	
\$6,800,000 Clarksville Public Building Authority (TMBF Loan Solid Waste) Series 2023	6,158,000	6/1/2032
	\$ 156,158,000	

APPROPRIATION OBLIGATIONS BONDS

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2024
(UNAUDITED)

Appropriation Obligations Debt	Outstanding	Final Maturity
\$28,935,000 EDGE Revenue Refunding Bond, Series 2022 (Electrolux Project) ⁽¹⁾	\$ 12,672,500	4/1/2036
\$19,140,000 Economic Development Bonds (City of Memphis Project) Series 2021A	19,140,000	4/1/2046
\$5,115,000 Economic Development Bonds (City of Memphis Project) Series 2021B (Federally Taxable)	4,115,000	4/1/2028
\$8,000,000 Solid Waste Lease, 2019	839,462	8/23/2024
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	831,600	1/5/2025
Total	\$ 37,598,562	

⁽¹⁾ The obligation of the City and the County to support the payment of debt service on the EDGE Revenue Refunding Bond, Series 2022 is apportioned on an equal basis (i.e. 50% by the City and 50% by the County). Such amount represents the City's portion.

SPECIAL REVENUE BONDS

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2024
(UNAUDITED)

Special Revenue Debt	Outstanding	Final Maturity
\$69,635,000 EDGE Revenue Bonds (Liberty Park Project) Series 2021 (Federally Taxable)	\$ 69,135,000	12/1/2051
\$87,725,000 TDZ Revenue Refunding Bonds, Series 2017B	87,725,000	11/1/2030
\$34,300,000 TDZ Revenue Refunding Bonds, Series 2017C (Federally Taxable)	4,225,000	11/1/2024
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	8,650,000	2/1/2029
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)	1,965,000	2/1/2030
Total	\$ 171,700,000	

GENERAL OBLIGATION BONDS DEBT SERVICE SCHEDULE

AS OF JUNE 30, 2024
(UNAUDITED)

Period Ending	Principal	Interest	Debt Service	Percentage Retired
6/30/2025	96,188,000	52,085,754	148,273,754	
6/30/2026	99,775,000	47,871,263	147,646,263	
6/30/2027	55,029,547	46,882,724	101,912,271	
6/30/2028	57,322,523	44,416,116	101,738,639	
6/30/2029	59,718,070	41,821,389	101,539,459	26%
6/30/2030	62,247,044	39,104,575	101,351,619	
6/30/2031	59,335,446	36,393,297	95,728,743	
6/30/2032	58,574,712	33,941,057	92,515,769	
6/30/2033	59,344,534	32,146,650	91,491,184	
6/30/2034	60,716,850	30,330,817	91,047,667	48%
6/30/2035	62,389,624	28,508,707	90,898,331	
6/30/2036	58,216,498	26,836,913	85,053,411	
6/30/2037	55,183,770	25,267,351	80,451,121	
6/30/2038	56,647,266	23,806,586	80,453,852	
6/30/2039	58,262,314	22,194,403	80,456,717	69%
6/30/2040	59,934,500	20,507,391	80,441,891	
6/30/2041	61,862,262	18,716,569	80,578,831	
6/30/2042	59,756,808	16,582,380	76,339,188	
6/30/2043	61,073,110	14,480,978	75,554,088	
6/30/2044	59,786,772	12,306,316	72,093,088	90%
6/30/2045	48,812,676	10,161,324	58,974,000	
6/30/2046	36,467,800	8,502,675	44,970,475	
6/30/2047	23,060,000	1,843,950	24,903,950	
6/30/2048	24,090,000	815,850	24,905,850	100%
Total	\$ 1,393,795,126	\$ 635,525,033	\$ 2,029,320,159	

GENERAL OBLIGATION DEBT SERVICE AS A PERCENTAGE OF GENERAL FUND EXPENDITURES

FISCAL YEARS ENDED JUNE 30
(In Thousands of Dollars)
(UNAUDITED)

GENERAL OBLIGATION DEBT SERVICE

The following table presents general obligation debt service as a percentage of general fund expenditures for Fiscal Years 2020 through 2024.

	2020	2021	2022	2023	2024
General Fund Expenditures and Other Uses ⁽¹⁾	\$ 742,824	\$ 754,430	\$ 751,238	\$ 771,245	\$ 865,216
G.O. Debt Service ⁽²⁾	135,954	136,551	133,120	138,290	147,071
Total G.F. Expenditures and G.O. Debt Service	\$ 878,778	\$ 890,981	\$ 884,358	\$ 909,535	\$1,012,287
G.O. Debt Service as of Percentage of the Sum of G.F. Expenditures and G.O. Debt Service	15.47%	15.33%	15.05%	15.20%	14.53%

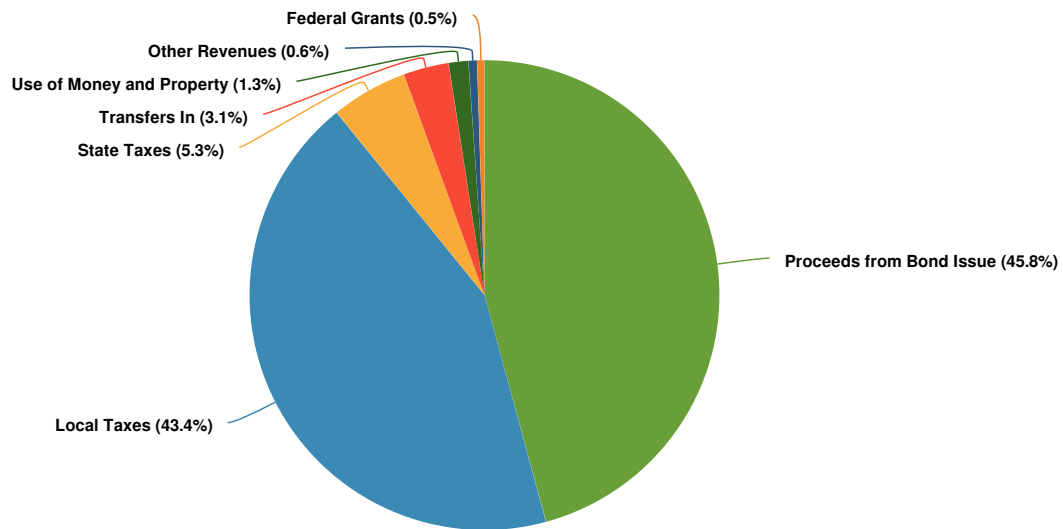
⁽¹⁾ Includes General Fund Expenditures, Transfers Out and Special Items.

⁽²⁾ Includes Debt Service on General Obligation Bonds and Interest on General Obligation Commercial Paper. Interest on General Obligation Bonds is net of subsidy payments for the General Improvement Bonds, Series 2010B (Direct Build America Bonds), General Improvement Bonds, Series 2010C (Direct Payment Build America Bonds) and General Improvement, Series 2010F (Recovery Zone Economic Development Bonds). Excludes debt service on the portion of the General Improvement Bonds, Series 2018, issued to finance improvements to the Convention Center (\$171,345,000) and debt service on the General Improvement Bonds, Series 2020A, that was paid using surplus Tourism Development Zone Revenue.

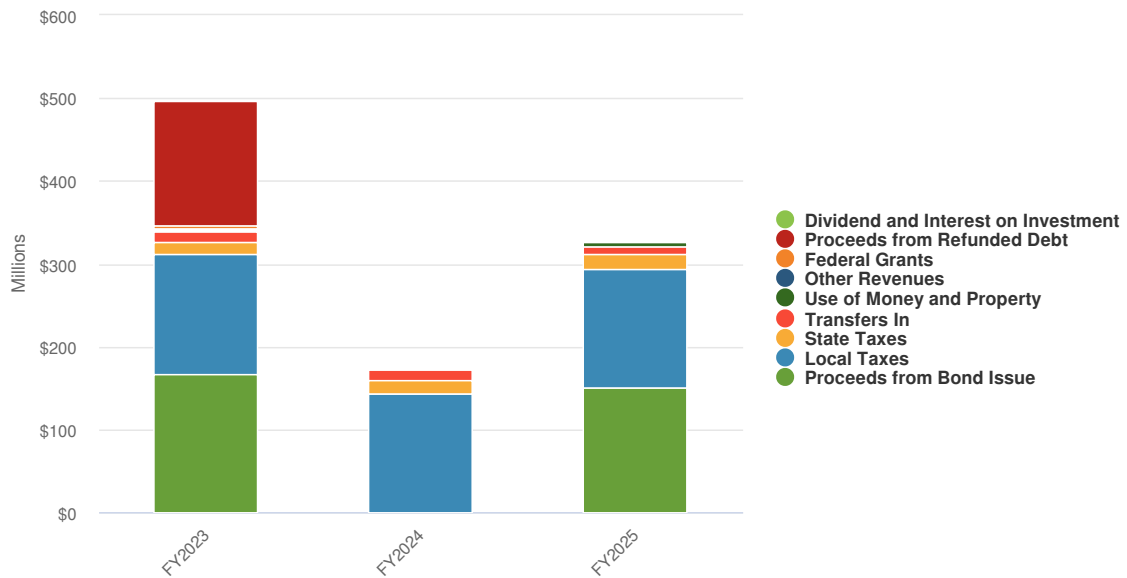
Source: City of Memphis, Tennessee.

Revenues by Source

Projected 2025 Revenues by Source



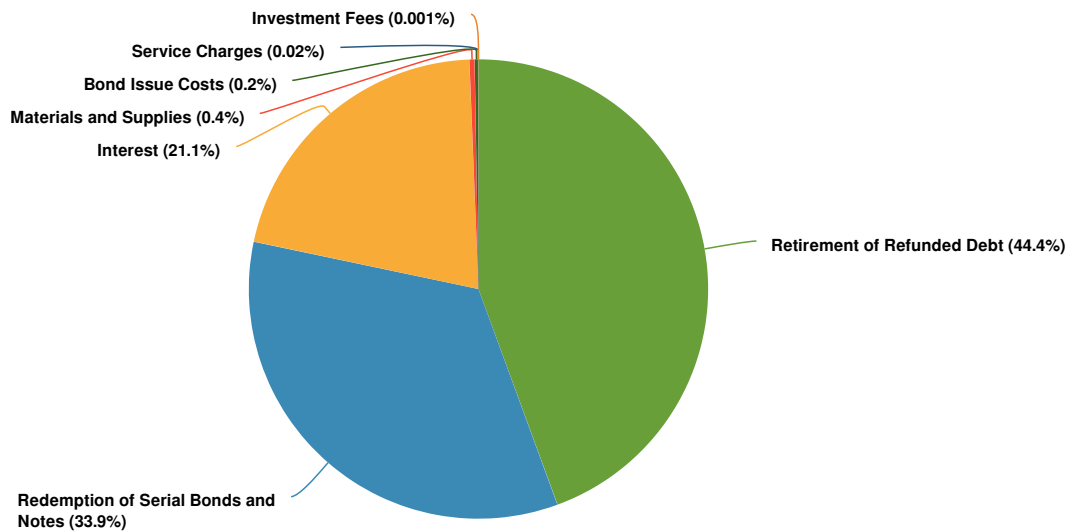
Budgeted and Historical 2025 Revenues by Source



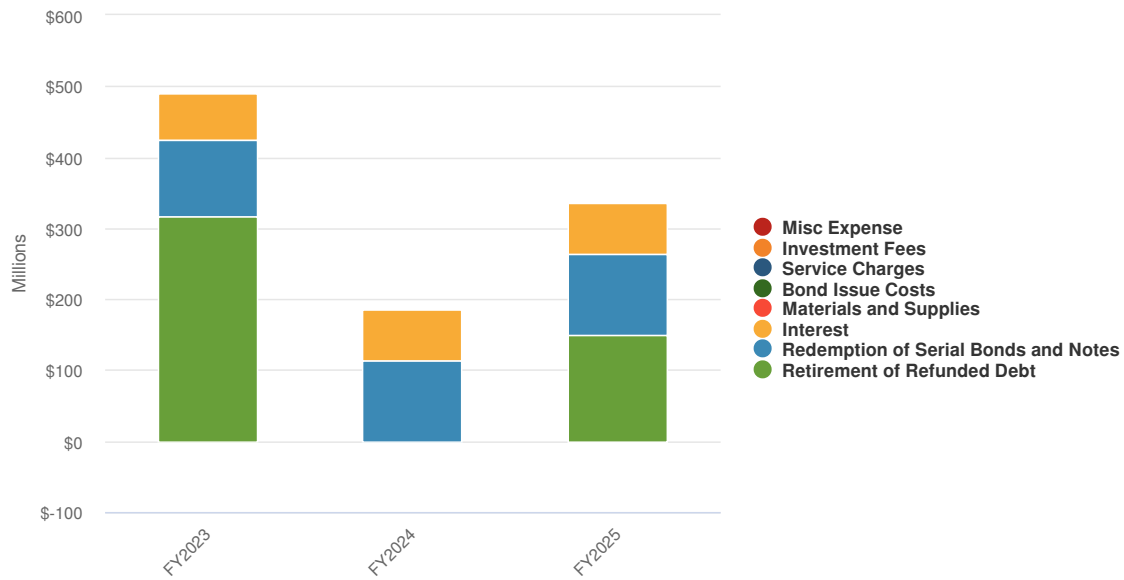
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In	\$11,237,920	\$11,237,894	\$11,237,894	\$10,356,324
Local Taxes	\$143,616,052	\$143,673,461	\$142,170,902	\$142,901,839
State Taxes	\$15,326,383	\$16,680,878	\$16,157,503	\$17,300,000
Use of Money and Property	\$5,047,482	\$3,041,002	\$8,432,363	\$4,420,100
Federal Grants	\$1,931,925	\$1,758,988	\$1,759,499	\$1,639,248
Other Revenues	\$1,625,304	\$2,057,832	\$2,057,832	\$1,967,832
Proceeds from Bond Issue	\$167,555,000	\$0	\$0	\$150,800,000
Dividend and Interest on Investment	\$814	\$0	\$0	\$0
Proceeds from Refunded Debt	\$150,577,021	\$0	\$0	\$0
Total Revenue Source:	\$496,917,900	\$178,450,054	\$181,815,992	\$329,385,342

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





Special Revenue Funds

Special Revenue Funds are used to budget and report for specific revenue sources that are restricted or committed to expenditures for specific purposes.

Summary

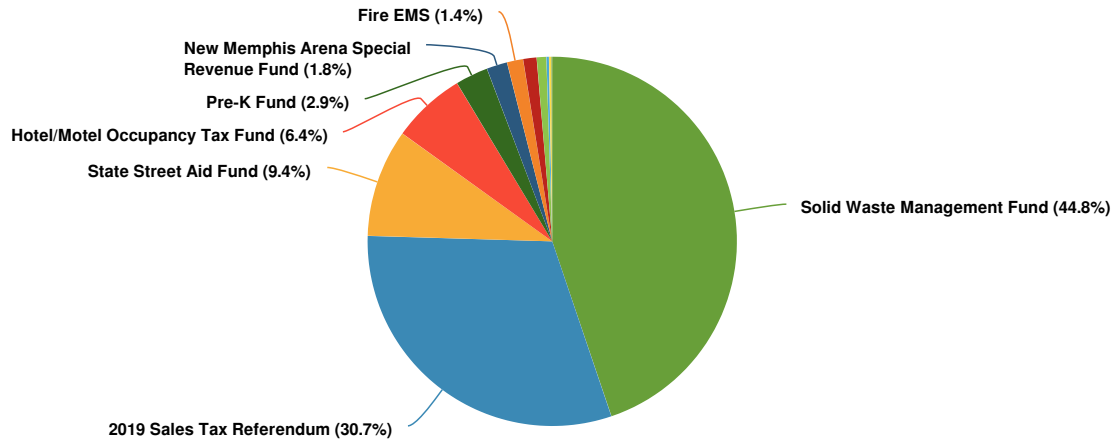
The City of Memphis is projecting \$244.56M of revenue in FY2025, which represents a 16.9% increase over the prior year. Budgeted expenditures are projected to increase by 14.5% or \$31.15M to \$246.39M in FY2025.

Special Revenue Fund Comprehensive Summary

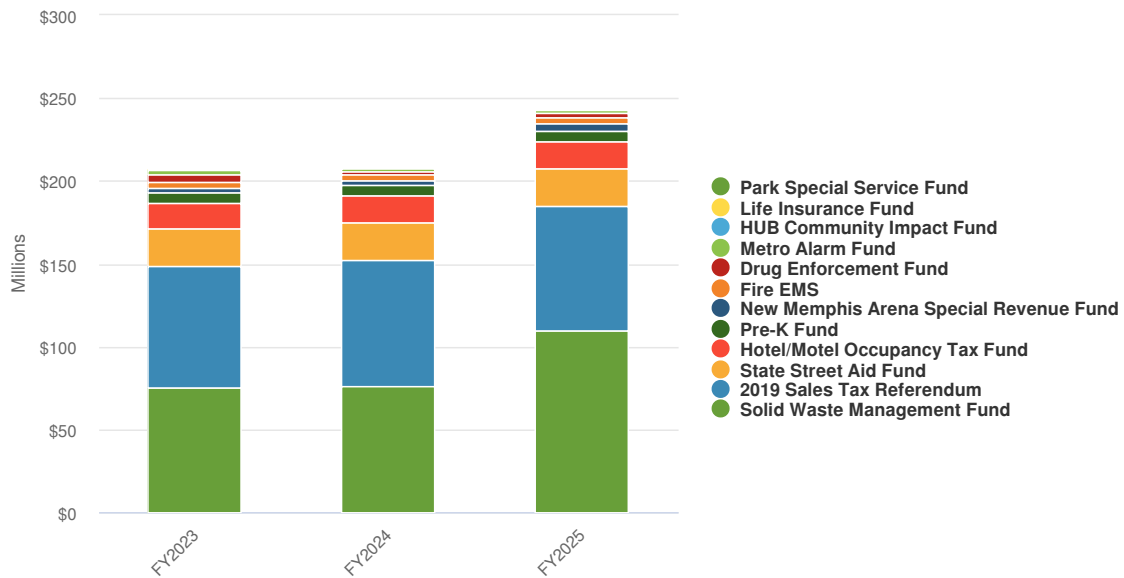
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$152,633,127	\$140,617,476	\$140,617,476	\$102,565,477
Revenues				
Transfers In	\$7,000,000	\$7,050,000	\$9,650,226	\$9,525,000
Local Taxes	\$97,232,552	\$94,470,000	\$96,962,452	\$93,470,000
State Taxes	\$21,062,321	\$23,110,000	\$23,110,000	\$23,110,000
Licenses and Permits	\$2,743,684	\$1,940,000	\$2,230,937	\$2,040,000
Fines and and Forfeitures	\$2,780,919	\$2,370,000	\$2,370,000	\$2,842,700
Charges for Services	\$76,703,532	\$76,040,000	\$78,984,203	\$109,432,643
Use of Money and Property	\$1,064,528	\$463,000	\$463,000	\$463,000
Federal Grants	\$6,355,804	\$3,519,850	\$4,439,328	\$3,487,350
Other Revenues	\$178,792	\$185,084	\$175,784	\$185,084
Total Revenues:	\$215,122,132	\$209,147,934	\$218,385,930	\$244,555,777
Expenditures				
Personnel Services	\$30,907,514	\$32,720,263	\$41,028,852	\$57,353,667
Materials and Supplies	\$39,949,715	\$39,683,632	\$42,273,728	\$41,897,925
Capital Outlay	\$3,433,203	\$4,137,500	\$7,994,023	\$5,048,495
Transfers Out	\$79,956,488	\$89,766,648	\$92,121,648	\$90,004,753
Service Charges	\$34,935,820	\$30,473,521	\$30,914,188	\$31,148,948
Grants and Subsidies	\$24,638,981	\$18,450,965	\$21,425,965	\$20,925,965
Misc Expense	\$110	\$10,000	\$10,000	\$10,000
Project Costs	\$13,315,955	\$0	\$20,669,526	\$0
Total Expenditures:	\$227,137,786	\$215,242,529	\$256,437,931	\$246,389,752
Total Revenues Less Expenditures:	-\$12,015,653	-\$6,094,595	-\$38,052,001	-\$1,833,975
Ending Fund Balance:	\$140,617,474	\$134,522,881	\$102,565,475	\$100,731,502

Revenue by Fund

2025 Revenue by Fund



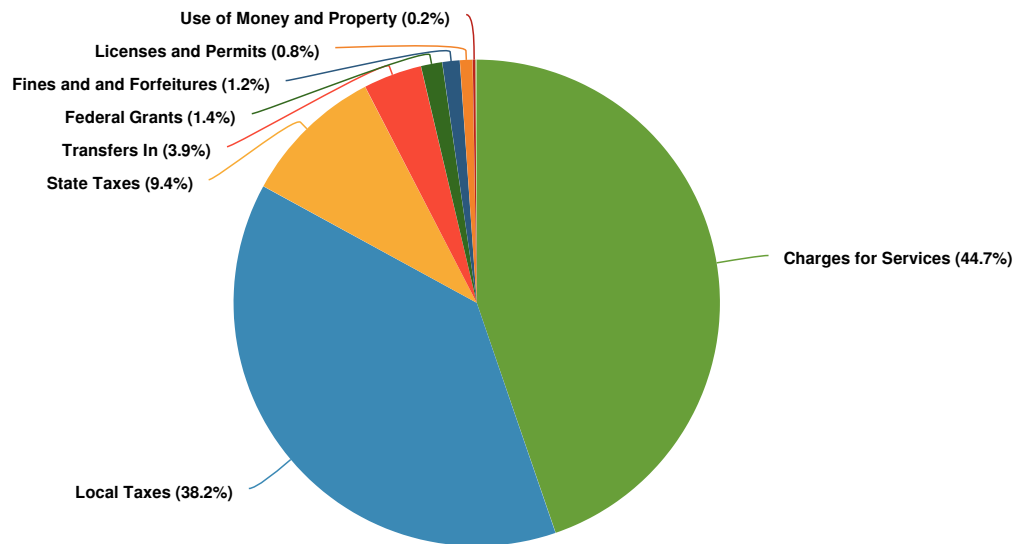
Budgeted and Historical 2025 Revenue by Fund



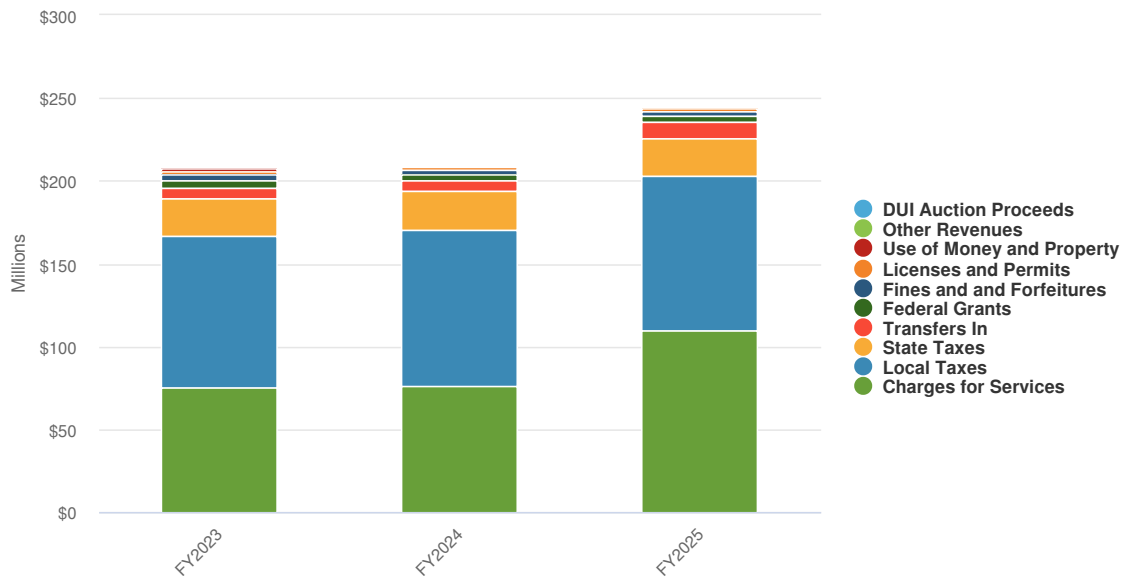
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Park Special Service Fund	\$242,045	\$160,000	\$235,602	\$160,000
Life Insurance Fund	\$348,835	\$520,000	\$520,000	\$520,000
State Street Aid Fund	\$21,062,321	\$23,110,000	\$23,110,000	\$23,110,000
Solid Waste Management Fund	\$77,005,640	\$76,218,084	\$76,307,923	\$109,610,727
Drug Enforcement Fund	\$3,167,288	\$2,452,500	\$2,452,500	\$2,892,700
Hotel/Motel Occupancy Tax Fund	\$18,902,736	\$15,750,000	\$20,809,634	\$15,750,000
New Memphis Arena Special Revenue Fund	\$2,500,000	\$2,500,000	\$4,475,000	\$4,475,000
2019 Sales Tax Referendum	\$75,559,280	\$76,000,000	\$76,325,226	\$75,000,000
Fire EMS	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Pre-K Fund	\$6,275,907	\$6,500,000	\$7,011,580	\$7,000,000
HUB Community Impact Fund	\$1,000,000	\$550,000	\$550,000	\$550,000
Metro Alarm Fund	\$2,747,977	\$1,950,000	\$2,231,637	\$2,050,000
Total:	\$215,122,132	\$209,147,934	\$218,385,930	\$244,555,777

Revenues by Source

Projected 2025 Revenues by Source



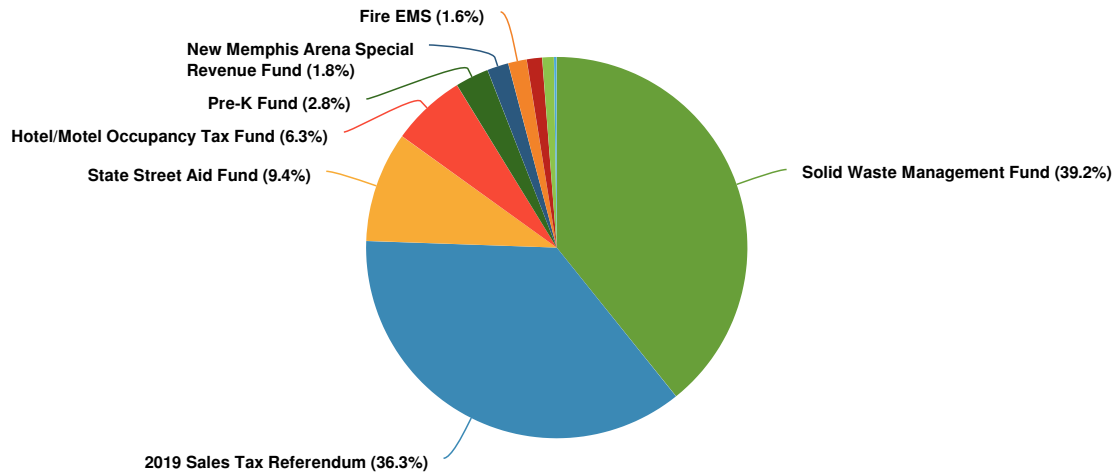
Budgeted and Historical 2025 Revenues by Source



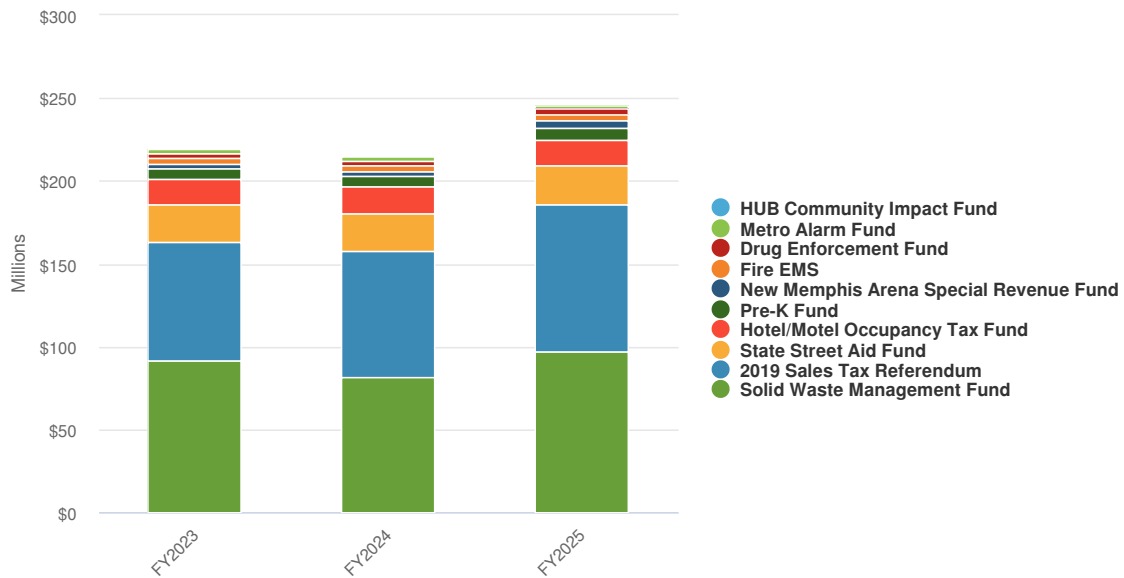
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In	\$7,000,000	\$7,050,000	\$9,650,226	\$9,525,000
Local Taxes	\$97,232,552	\$94,470,000	\$96,962,452	\$93,470,000
State Taxes	\$21,062,321	\$23,110,000	\$23,110,000	\$23,110,000
Licenses and Permits	\$2,743,684	\$1,940,000	\$2,230,937	\$2,040,000
Fines and and Forfeitures	\$2,780,919	\$2,370,000	\$2,370,000	\$2,842,700
Charges for Services	\$76,703,532	\$76,040,000	\$78,984,203	\$109,432,643
Use of Money and Property	\$1,064,528	\$463,000	\$463,000	\$463,000
Federal Grants	\$6,355,804	\$3,519,850	\$4,439,328	\$3,487,350
Other Revenues	\$178,792	\$185,084	\$175,784	\$185,084
Total Revenue Source:	\$215,122,132	\$209,147,934	\$218,385,930	\$244,555,777

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

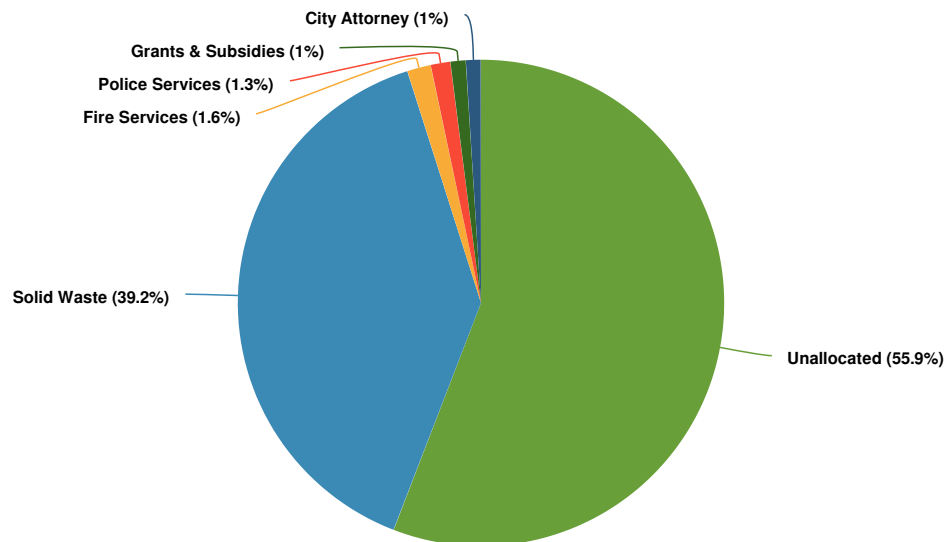


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Park Special Service Fund				
Transfers Out	\$0	\$0	\$1,855,000	\$0
Total Park Special Service Fund:	\$0	\$0	\$1,855,000	\$0
State Street Aid Fund				
Materials and Supplies	\$20,289,717	\$21,341,700	\$21,341,700	\$21,341,700
Transfers Out	\$1,768,300	\$1,768,300	\$1,768,300	\$1,768,300
Total State Street Aid Fund:	\$22,058,017	\$23,110,000	\$23,110,000	\$23,110,000
Solid Waste Management Fund				
Personnel Services	\$30,061,596	\$31,476,148	\$39,840,823	\$44,046,147
Materials and Supplies	\$15,043,679	\$14,724,974	\$15,334,654	\$16,841,033
Capital Outlay	\$1,466,428	\$1,270,000	\$1,334,417	\$2,153,495
Transfers Out	\$3,394,299	\$3,394,298	\$3,394,298	\$2,512,903
Service Charges	\$34,935,820	\$30,473,521	\$30,914,188	\$31,148,948
Grants and Subsidies	\$20,327	\$0	\$0	\$0
Misc Expense	\$110	\$0	\$0	\$0
Total Solid Waste Management Fund:	\$84,922,259	\$81,338,941	\$90,818,380	\$96,702,526
Drug Enforcement Fund				
Personnel Services	\$535,854	\$820,000	\$820,000	\$820,000
Materials and Supplies	\$1,427,226	\$1,867,458	\$2,099,605	\$1,895,692
Capital Outlay	\$426,729	\$467,500	\$1,220,965	\$495,000
Total Drug Enforcement Fund:	\$2,389,809	\$3,154,958	\$4,140,571	\$3,210,692
Hotel/Motel Occupancy Tax Fund				
Transfers Out	\$6,633,050	\$6,633,050	\$6,633,050	\$6,633,050
Grants and Subsidies	\$12,743,654	\$8,900,000	\$9,400,000	\$8,900,000
Total Hotel/Motel Occupancy Tax Fund:	\$19,376,704	\$15,533,050	\$16,033,050	\$15,533,050
New Memphis Arena Special Revenue Fund				
Grants and Subsidies	\$4,475,000	\$2,500,000	\$4,475,000	\$4,475,000
Total New Memphis Arena Special Revenue Fund:	\$4,475,000	\$2,500,000	\$4,475,000	\$4,475,000
2019 Sales Tax Referendum				
Personnel Services	\$0	\$0	\$0	\$11,999,037
Materials and Supplies	\$862,312	\$0	\$1,789,335	\$0
Transfers Out	\$66,535,839	\$76,346,000	\$76,846,000	\$77,465,500
Project Costs	\$13,315,955	\$0	\$20,669,526	\$0
Total 2019 Sales Tax Referendum:	\$80,714,105	\$76,346,000	\$99,304,862	\$89,464,537
Fire EMS				
Materials and Supplies	\$2,219,769	\$1,500,000	\$1,500,000	\$1,500,000
Capital Outlay	\$1,540,046	\$2,400,000	\$5,438,640	\$2,400,000

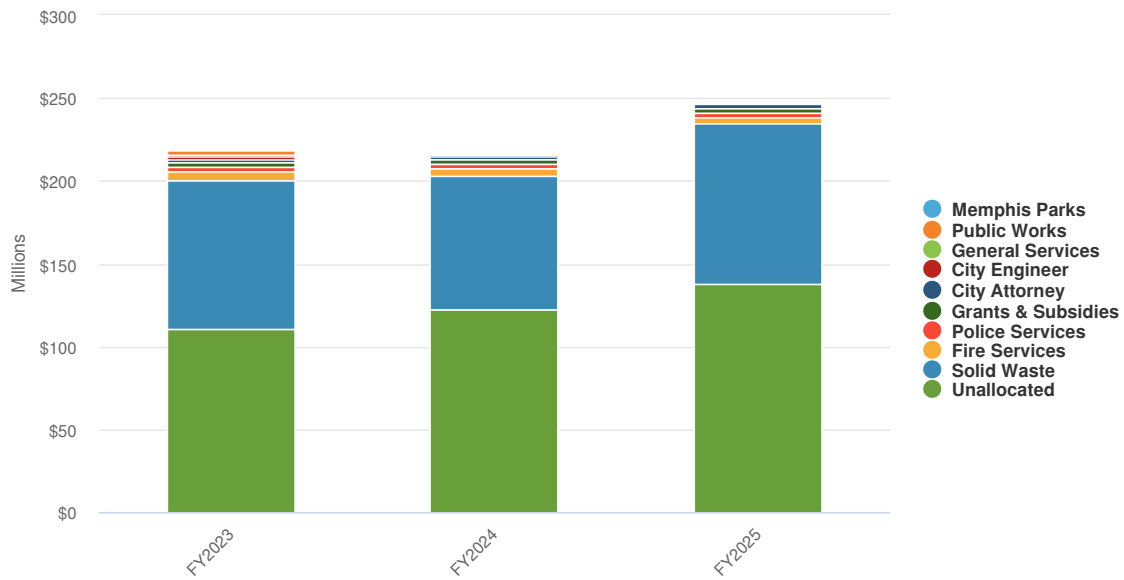
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Fire EMS:	\$3,759,815	\$3,900,000	\$6,938,640	\$3,900,000
Pre-K Fund				
Grants and Subsidies	\$6,400,000	\$6,500,000	\$7,000,000	\$7,000,000
Total Pre-K Fund:	\$6,400,000	\$6,500,000	\$7,000,000	\$7,000,000
HUB Community Impact Fund				
Grants and Subsidies	\$1,000,000	\$550,965	\$550,965	\$550,965
Total HUB Community Impact Fund:	\$1,000,000	\$550,965	\$550,965	\$550,965
Metro Alarm Fund				
Personnel Services	\$310,064	\$424,115	\$368,029	\$488,482
Materials and Supplies	\$107,012	\$249,500	\$208,434	\$319,500
Transfers Out	\$1,625,000	\$1,625,000	\$1,625,000	\$1,625,000
Misc Expense	\$0	\$10,000	\$10,000	\$10,000
Total Metro Alarm Fund:	\$2,042,076	\$2,308,615	\$2,211,463	\$2,442,982
Total:	\$227,137,786	\$215,242,529	\$256,437,931	\$246,389,752

Expenditures by Function

Budgeted Expenditures by Function



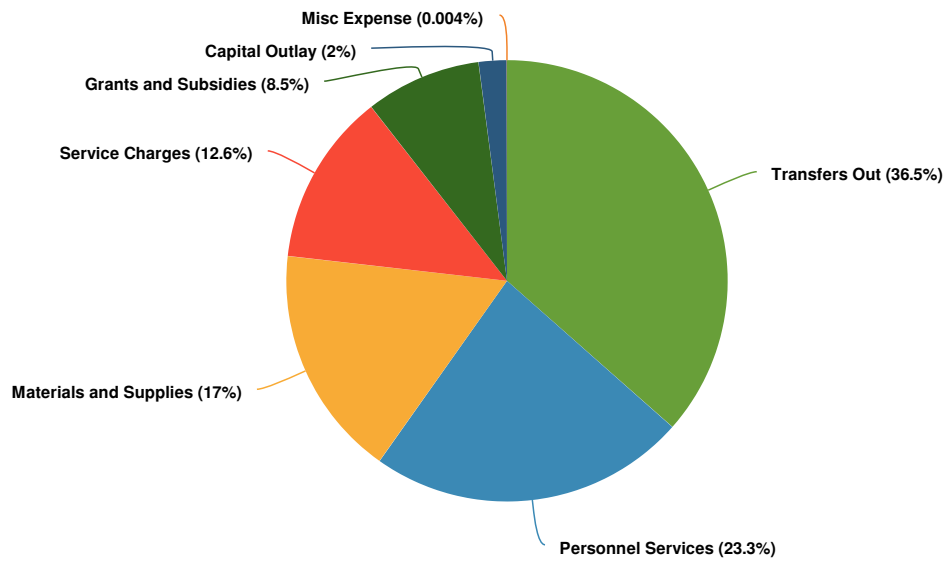
Budgeted and Historical Expenditures by Function



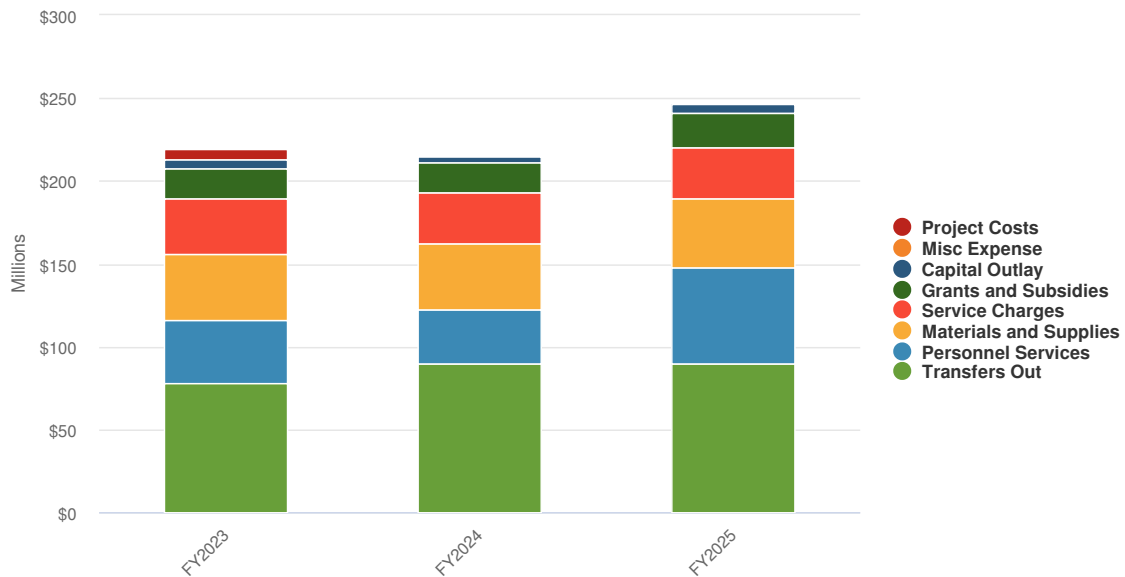
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Fire Services	\$4,661,721	\$3,900,000	\$7,748,592	\$3,900,000
Police Services	\$2,389,809	\$3,154,958	\$4,140,571	\$3,210,692
Memphis Parks	\$1,626,480	\$0	\$3,537,138	\$0
Solid Waste	\$81,518,103	\$81,338,941	\$90,818,380	\$96,702,526
Public Works	\$6,270,497	\$0	\$7,137,693	\$0
General Services	\$2,226,667	\$0	\$815,014	\$0
Grants & Subsidies	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
City Attorney	\$2,042,076	\$2,308,615	\$2,211,463	\$2,442,982
City Engineer	\$3,127,391	\$0	\$10,265,475	\$0
Unallocated	\$120,775,044	\$122,040,015	\$127,263,605	\$137,633,552
Total Expenditures:	\$227,137,786	\$215,242,529	\$256,437,931	\$246,389,752

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



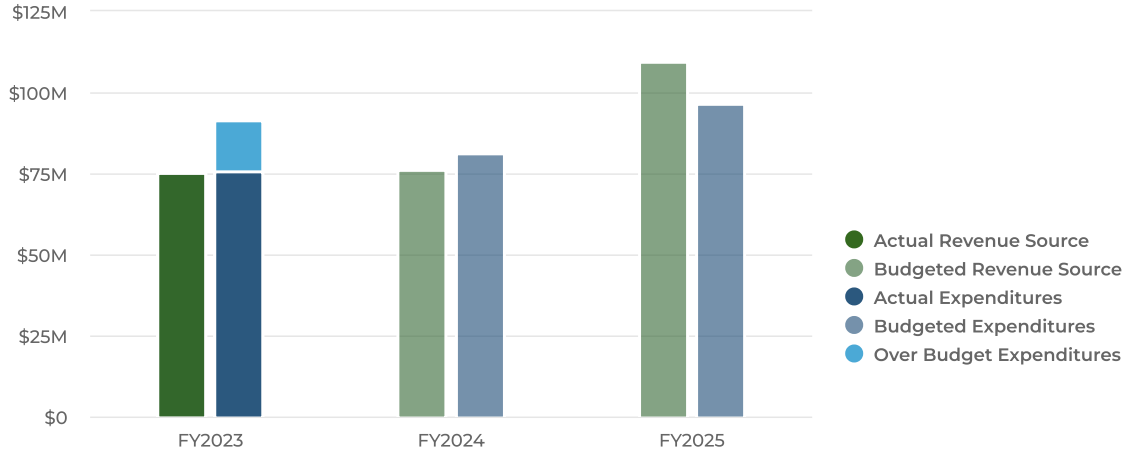
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expense Objects				
Personnel Services				
MPD Retention Bonus Program OT	\$0	\$0	\$398	\$0
MFD Pension ADC Expense Recovery	\$0	\$0	\$0	\$11,999,037
Total Personnel Services:	\$30,907,514	\$32,720,263	\$41,028,852	\$57,353,667
Materials and Supplies	\$39,949,715	\$39,683,632	\$42,273,728	\$41,897,925
Total Materials and Supplies:	\$39,949,715	\$39,683,632	\$42,273,728	\$41,897,925
Capital Outlay	\$3,433,203	\$4,137,500	\$7,994,023	\$5,048,495
Total Capital Outlay:	\$3,433,203	\$4,137,500	\$7,994,023	\$5,048,495
Transfers Out	\$79,956,488	\$89,766,648	\$92,121,648	\$90,004,753
Total Transfers Out:	\$79,956,488	\$89,766,648	\$92,121,648	\$90,004,753
Service Charges	\$34,935,820	\$30,473,521	\$30,914,188	\$31,148,948
Total Service Charges:	\$34,935,820	\$30,473,521	\$30,914,188	\$31,148,948
Grants and Subsidies	\$24,638,981	\$18,450,965	\$21,425,965	\$20,925,965
Total Grants and Subsidies:	\$24,638,981	\$18,450,965	\$21,425,965	\$20,925,965
Misc Expense	\$110	\$10,000	\$10,000	\$10,000
Total Misc Expense:	\$110	\$10,000	\$10,000	\$10,000
Project Costs	\$13,315,955	\$0	\$20,669,526	\$0
Total Project Costs:	\$13,315,955	\$0	\$20,669,526	\$0
Total Expense Objects:	\$227,137,786	\$215,242,529	\$256,437,931	\$246,389,752



Solid Waste Management Fund

Summary

The City of Memphis is projecting \$109.61M of revenue in FY2025, which represents a 43.8% increase over the prior year. Budgeted expenditures are projected to increase by 18.9% or \$15.36M to \$96.7M in FY2025.

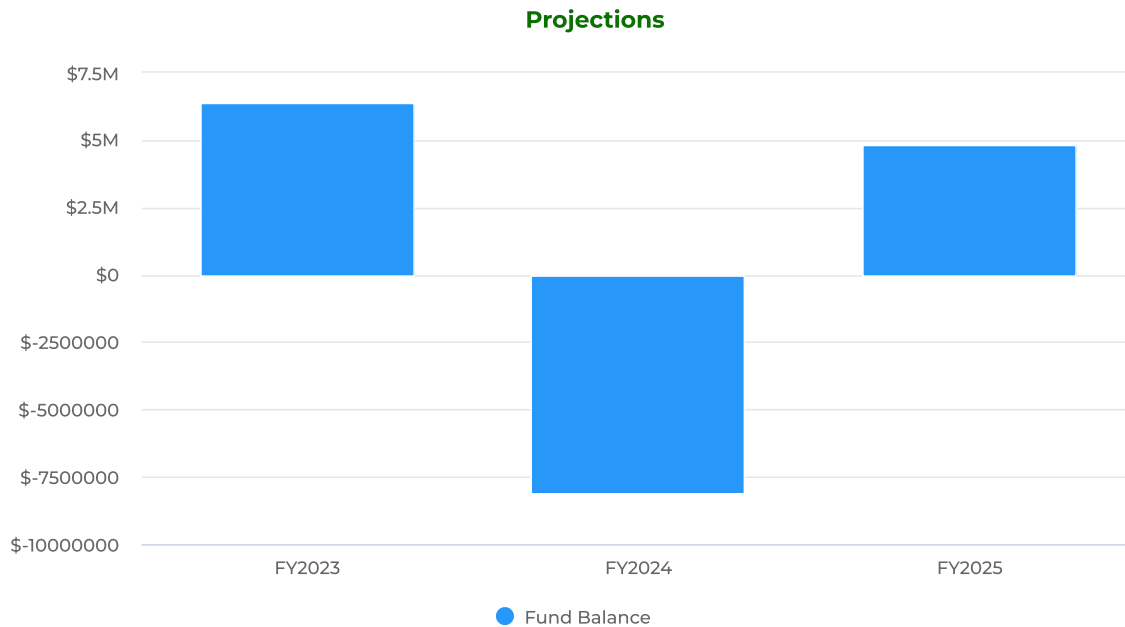


Solid Waste Management Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$14,318,362	\$6,401,744	\$6,401,744	-\$8,108,713
Revenues				
Local Taxes	\$72,816	\$100,000	\$110,366	\$100,000
Charges for Services	\$76,703,532	\$76,040,000	\$76,119,473	\$109,432,643
Use of Money and Property	\$205,588	\$53,000	\$53,000	\$53,000
Other Revenues	\$23,704	\$25,084	\$25,084	\$25,084
Total Revenues:	\$77,005,640	\$76,218,084	\$76,307,923	\$109,610,727
Expenditures				
Personnel Services	\$30,061,596	\$31,476,148	\$39,840,823	\$44,046,147
Total Personnel Services:	\$30,061,596	\$31,476,148	\$39,840,823	\$44,046,147
Materials and Supplies	\$15,043,679	\$14,724,974	\$15,334,654	\$16,841,033
Total Materials and Supplies:	\$15,043,679	\$14,724,974	\$15,334,654	\$16,841,033
Capital Outlay	\$1,466,428	\$1,270,000	\$1,334,417	\$2,153,495
Total Capital Outlay:	\$1,466,428	\$1,270,000	\$1,334,417	\$2,153,495

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Transfers Out	\$3,394,299	\$3,394,298	\$3,394,298	\$2,512,903
Total Transfers Out:	\$3,394,299	\$3,394,298	\$3,394,298	\$2,512,903
Service Charges	\$34,935,820	\$30,473,521	\$30,914,188	\$31,148,948
Total Service Charges:	\$34,935,820	\$30,473,521	\$30,914,188	\$31,148,948
Grants and Subsidies	\$20,327	\$0	\$0	\$0
Total Grants and Subsidies:	\$20,327	\$0	\$0	\$0
Misc Expense				
Prior Year Expense	\$110	\$0	\$0	\$0
Total Misc Expense:	\$110	\$0	\$0	\$0
Total Expenditures:	\$84,922,259	\$81,338,941	\$90,818,380	\$96,702,526
Total Revenues Less Expenditures:	-\$7,916,619	-\$5,120,857	-\$14,510,457	\$12,908,201
Ending Fund Balance:	\$6,401,743	\$1,280,887	-\$8,108,713	\$4,799,488

Fund Balance

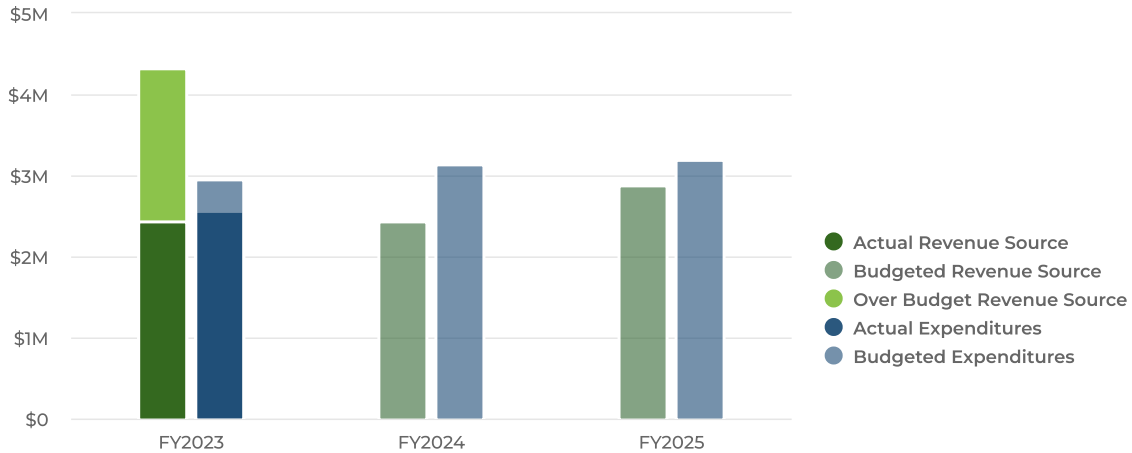




Drug Enforcement Fund

Summary

The City of Memphis is projecting \$2.89M of revenue in FY2025, which represents a 17.9% increase over the prior year. Budgeted expenditures are projected to increase by 1.8% or \$55.73K to \$3.21M in FY2025.



Drug Enforcement Fund Comprehensive Summary

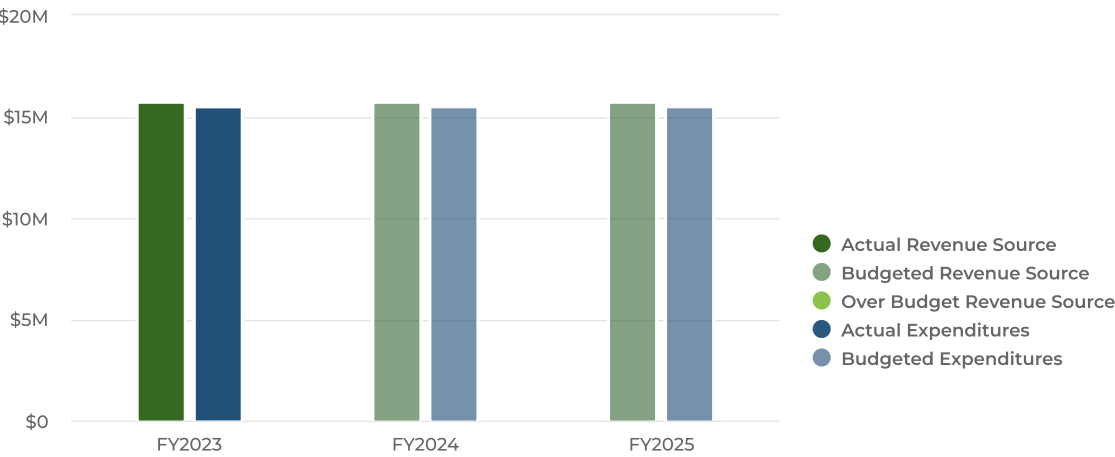
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$9,026,093	\$9,803,573	\$9,803,573	\$8,115,503
Revenues				
Fines and and Forfeitures	\$2,780,919	\$2,370,000	\$2,370,000	\$2,842,700
Use of Money and Property	\$185,820	\$0	\$0	\$0
Federal Grants	\$45,702	\$82,500	\$82,500	\$50,000
Other Revenues	\$154,848	\$0	\$0	\$0
Total Revenues:	\$3,167,288	\$2,452,500	\$2,452,500	\$2,892,700
Expenditures				
Personnel Services	\$535,854	\$820,000	\$820,000	\$820,000
Materials and Supplies	\$1,427,226	\$1,867,458	\$2,099,605	\$1,895,692
Capital Outlay	\$426,729	\$467,500	\$1,220,965	\$495,000
Total Expenditures:	\$2,389,809	\$3,154,958	\$4,140,571	\$3,210,692
Total Revenues Less Expenditures:	\$777,479	-\$702,458	-\$1,688,071	-\$317,992
Ending Fund Balance:	\$9,803,572	\$9,101,115	\$8,115,502	\$7,797,511



Hotel/Motel Occupancy Tax Fund

Summary

The City of Memphis is projecting \$15.75M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$15.53M in FY2025.



Hotel/Motel Occupancy Tax Fund Comprehensive Summary

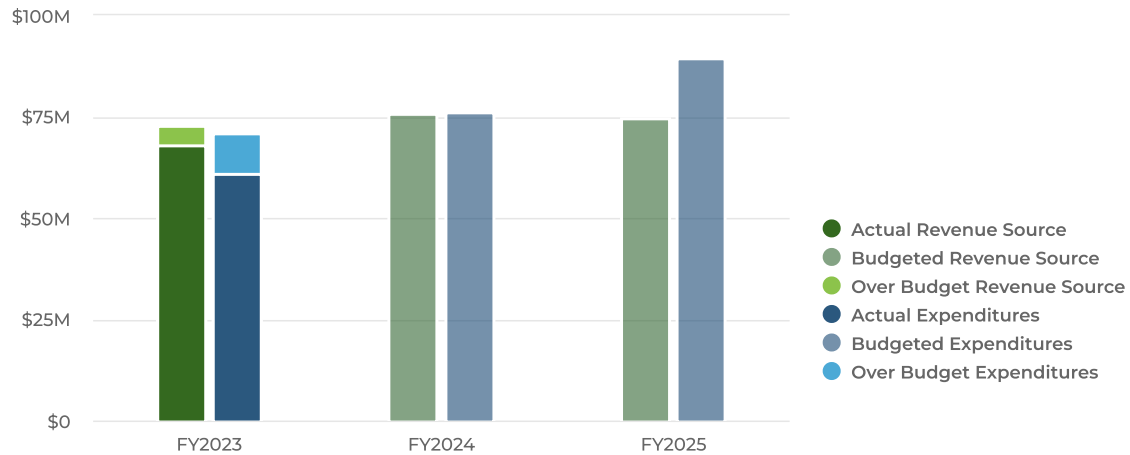
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$4,591,179	\$4,117,212	\$4,117,212	\$8,893,796
Revenues				
Local Taxes	\$18,902,736	\$15,750,000	\$17,944,904	\$15,750,000
Charges for Services	\$0	\$0	\$2,864,730	\$0
Total Revenues:	\$18,902,736	\$15,750,000	\$20,809,634	\$15,750,000
Expenditures				
Transfers Out	\$6,633,050	\$6,633,050	\$6,633,050	\$6,633,050
Grants and Subsidies	\$12,743,654	\$8,900,000	\$9,400,000	\$8,900,000
Total Expenditures:	\$19,376,704	\$15,533,050	\$16,033,050	\$15,533,050
Total Revenues Less Expenditures:	-\$473,968	\$216,950	\$4,776,584	\$216,950
Ending Fund Balance:	\$4,117,211	\$4,334,162	\$8,893,796	\$9,110,746



2019 Sales Tax Referendum

Summary

The City of Memphis is projecting \$75M of revenue in FY2025, which represents a 1.3% decrease over the prior year. Budgeted expenditures are projected to increase by 17.2% or \$13.12M to \$89.46M in FY2025.



2019 Sales Tax Referendum Comprehensive Summary

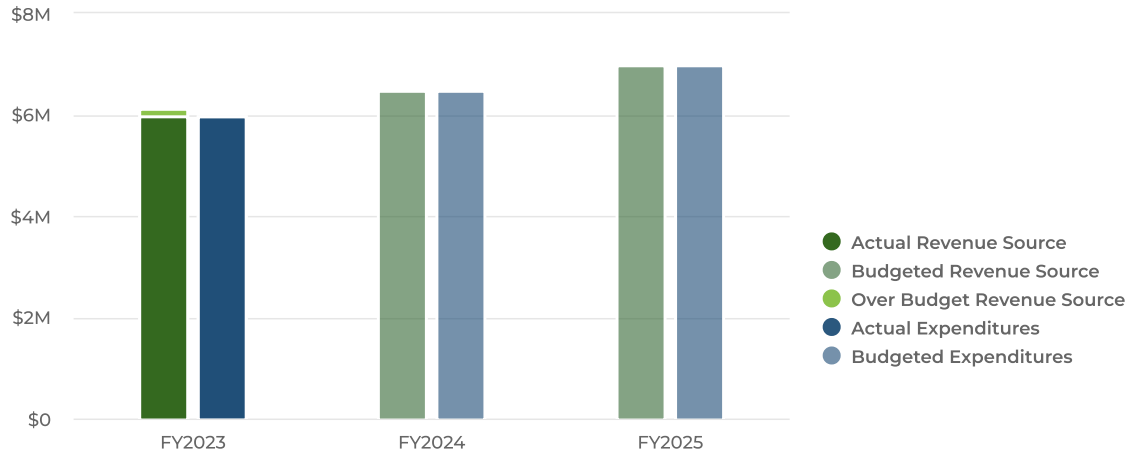
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$80,570,506	\$75,415,681	\$75,415,681	\$52,436,046
Revenues				
Transfers In	\$0	\$0	\$125,226	\$0
Local Taxes	\$75,559,280	\$76,000,000	\$76,200,000	\$75,000,000
Total Revenues:	\$75,559,280	\$76,000,000	\$76,325,226	\$75,000,000
Expenditures				
Personnel Services	\$0	\$0	\$0	\$11,999,037
Materials and Supplies	\$862,312	\$0	\$1,789,335	\$0
Transfers Out	\$66,535,839	\$76,346,000	\$76,846,000	\$77,465,500
Project Costs	\$13,315,955	\$0	\$20,669,526	\$0
Total Expenditures:	\$80,714,105	\$76,346,000	\$99,304,862	\$89,464,537
Total Revenues Less Expenditures:	-\$5,154,825	-\$346,000	-\$22,979,636	-\$14,464,537
Ending Fund Balance:	\$75,415,681	\$75,069,681	\$52,436,045	\$37,971,509



Pre-K Fund

Summary

The City of Memphis is projecting \$7M of revenue in FY2025, which represents a 7.7% increase over the prior year. Budgeted expenditures are projected to increase by 7.7% or \$500K to \$7M in FY2025.



Pre-K Fund Comprehensive Summary

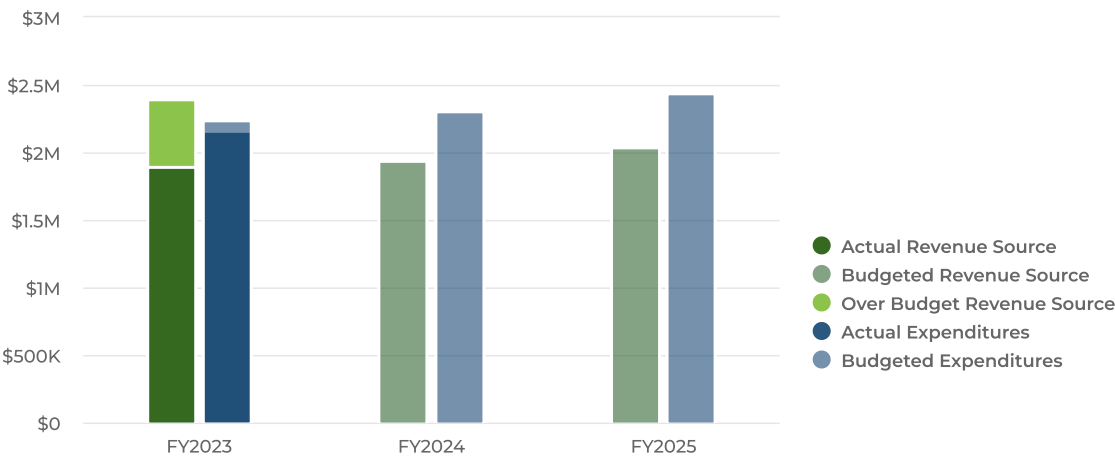
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$10,743,637	\$10,619,543	\$10,619,543	\$10,631,123
Revenues				
Transfers In	\$6,000,000	\$6,500,000	\$7,000,000	\$7,000,000
Local Taxes	\$11,259	\$0	\$11,580	\$0
Use of Money and Property	\$264,648	\$0	\$0	\$0
Total Revenues:	\$6,275,907	\$6,500,000	\$7,011,580	\$7,000,000
Expenditures				
Grants and Subsidies	\$6,400,000	\$6,500,000	\$7,000,000	\$7,000,000
Total Expenditures:	\$6,400,000	\$6,500,000	\$7,000,000	\$7,000,000
Total Revenues Less Expenditures:	-\$124,093	\$0	\$11,580	\$0
Ending Fund Balance:	\$10,619,544	\$10,619,543	\$10,631,123	\$10,631,123



Metro Alarm Fund

Summary

The City of Memphis is projecting \$2.05M of revenue in FY2025, which represents a 5.1% increase over the prior year. Budgeted expenditures are projected to increase by 5.8% or \$134.37K to \$2.44M in FY2025.



Metro Alarm Fund Comprehensive Summary

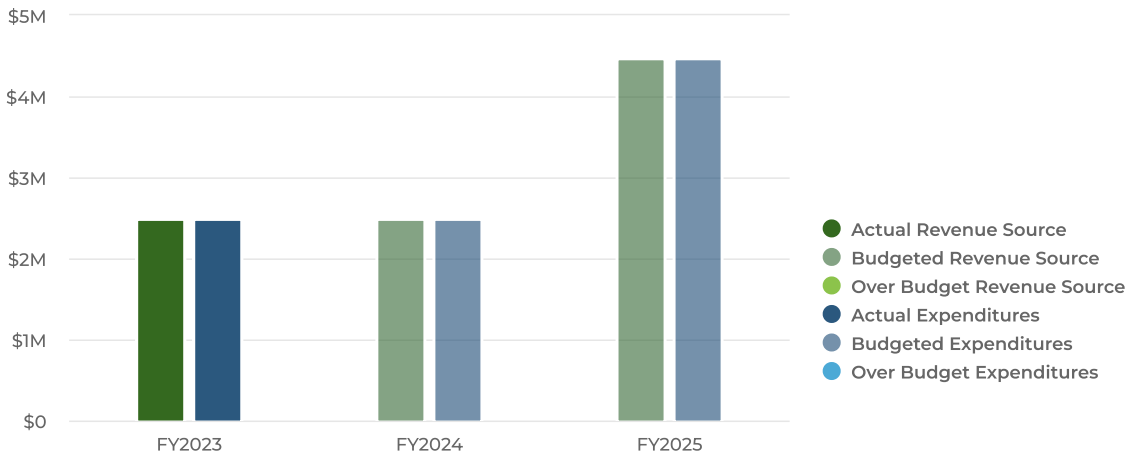
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$2,254,598	\$2,960,499	\$2,960,499	\$2,980,673
Revenues				
Licenses and Permits	\$2,743,684	\$1,940,000	\$2,230,937	\$2,040,000
Use of Money and Property	\$4,053	\$0	\$0	\$0
Other Revenues	\$240	\$10,000	\$700	\$10,000
Total Revenues:	\$2,747,977	\$1,950,000	\$2,231,637	\$2,050,000
Expenditures				
Personnel Services	\$310,064	\$424,115	\$368,029	\$488,482
Materials and Supplies	\$107,012	\$249,500	\$208,434	\$319,500
Transfers Out	\$1,625,000	\$1,625,000	\$1,625,000	\$1,625,000
Misc Expense	\$0	\$10,000	\$10,000	\$10,000
Total Expenditures:	\$2,042,076	\$2,308,615	\$2,211,463	\$2,442,982
Total Revenues Less Expenditures:	\$705,902	-\$358,615	\$20,174	-\$392,982
Ending Fund Balance:	\$2,960,500	\$2,601,884	\$2,980,673	\$2,587,691



New Memphis Arena Fund

Summary

The City of Memphis is projecting \$4.47M of revenue in FY2025, which represents a 79.0% increase over the prior year. Budgeted expenditures are projected to increase by 79.0% or \$1.97M to \$4.47M in FY2025.



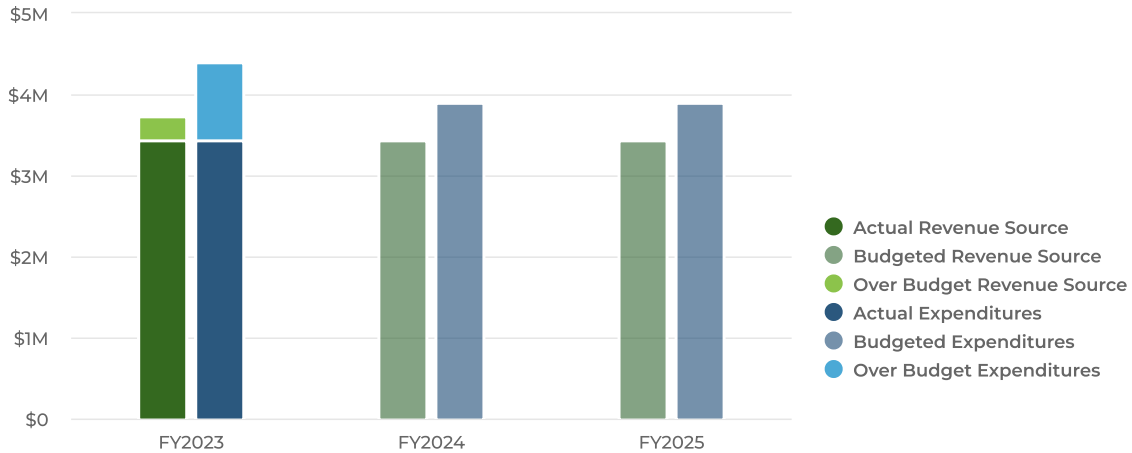
New Memphis Arena Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$2,085,749	\$110,749	\$110,749	\$110,749
Revenues				
Transfers In	\$0	\$0	\$1,975,000	\$1,975,000
Local Taxes	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total Revenues:	\$2,500,000	\$2,500,000	\$4,475,000	\$4,475,000
Expenditures				
Grants and Subsidies	\$4,475,000	\$2,500,000	\$4,475,000	\$4,475,000
Total Expenditures:	\$4,475,000	\$2,500,000	\$4,475,000	\$4,475,000
Total Revenues Less Expenditures:	-\$1,975,000	\$0	\$0	\$0
Ending Fund Balance:	\$110,749	\$110,749	\$110,749	\$110,749



Summary

The City of Memphis is projecting \$3.44M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$3.9M in FY2025.



Fire EMS Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$1,350,078	\$3,900,366	\$3,900,366	\$1,318,554
Revenues				
Federal Grants	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Total Revenues:	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Expenditures				
Materials and Supplies	\$2,219,769	\$1,500,000	\$1,500,000	\$1,500,000
Capital Outlay	\$1,540,046	\$2,400,000	\$5,438,640	\$2,400,000
Total Expenditures:	\$3,759,815	\$3,900,000	\$6,938,640	\$3,900,000
Total Revenues Less Expenditures:	\$2,550,287	-\$462,650	-\$2,581,812	-\$462,650
Ending Fund Balance:	\$3,900,365	\$3,437,716	\$1,318,554	\$855,904



Enterprise Funds

Enterprise Funds account for the acquisition, operations, and maintenance of the City's facilities. These services are entirely or predominantly supported by user fees. 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 in these funds:

Sewer Fund

This fund is used to account for the operations and maintenance of the wastewater collection and treatment facilities owned and operated by the City of Memphis. The City of Memphis wastewater system is a combination of 3,228 miles of sewers, over 96 lift stations, and 2 large Wastewater Treatment Plants that serve all of Memphis, 5 adjacent municipalities, parts of unincorporated Shelby County, and over 100 significant industrial users. As part of our strategic initiatives, a sewer Master Plan has been developed which will guide the fund in terms of future operations, management, and long-term investments. Other initiatives include the utilization of a new program to improve the management of the collection system based upon prioritization of assessed conditions. Memphis continues to rank as having one of the lowest wastewater rates in the nation. The last increase in sewer fees was in FY2020.

Storm Water Fund

This fund is used to account for the operations and maintenance of the storm water facilities owned and operated by the City of Memphis. The City of Memphis storm water system is a combination of nearly 248 miles of concrete channels, 1,550 miles of culverts, and 55,611 road inlets which serve an area of 324 square miles. In addition, 7 pumping stations with a combination of earthen levees and concrete walls for flood control. The storm water fund is undertaking a master planning effort to assess the condition of all the public drainage systems and to identify and prioritize solutions for abating or mitigating property flooding. The outcomes of this plan will guide future operations, management, and long-term investments. Memphis storm water rates are consistent with similar cities and infrastructure. The last increase in storm water fees was in FY2022.

Summary

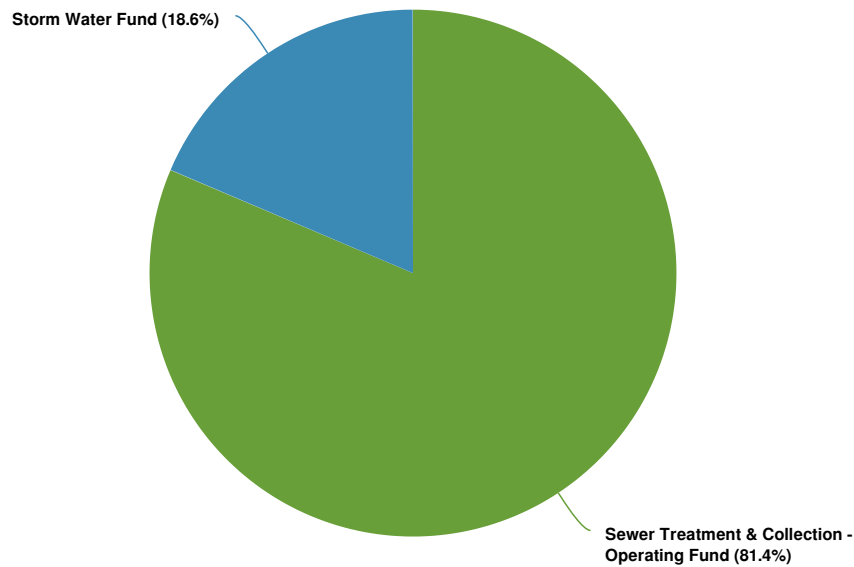
The City of Memphis is projecting \$199.22M of revenue in FY2025, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to increase by 3.4% or \$6.54M to \$197.69M in FY2025.

Enterprise Funds Comprehensive Summary

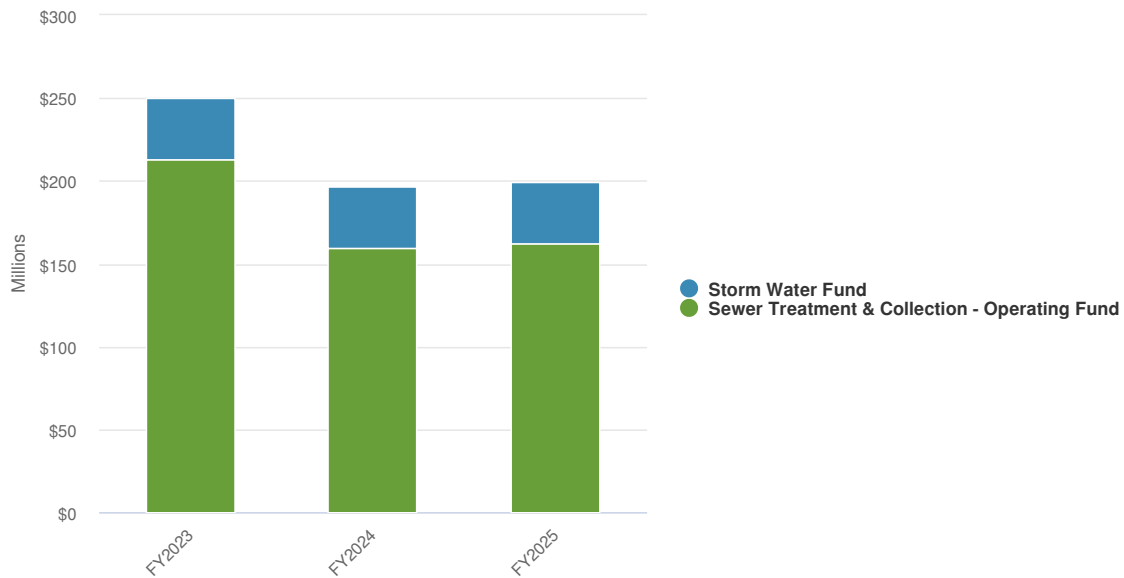
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$675,670,874	\$709,743,574	\$709,743,574	\$709,791,973
Revenues				
Fines and and Forfeitures	\$638,710	\$1,036,000	\$2,168,000	\$1,036,000
Charges for Services	\$188,498,595	\$194,528,307	\$195,969,520	\$197,512,450
Use of Money and Property	\$1,289,845	\$600,000	\$600,000	\$600,000
Federal Grants	\$9,880	\$0	\$0	\$0
Gain (Loss) on Investments	\$700,825	\$0	\$0	\$0
Other Revenues	\$206,468	\$83,000	\$39,251	\$68,000
Dividend and Interest on Investment	\$2,344,426	\$0	\$3,038,290	\$0
Gain (Loss) on Sale of Assets	\$611,431	\$0	\$167,411	\$0
Capital Contributions	\$711,695	\$0	\$0	\$0
Total Revenues:	\$195,011,875	\$196,247,307	\$201,982,472	\$199,216,450
Expenditures				
Personnel Services	\$33,863,798	\$40,757,619	\$36,923,222	\$43,220,342
Materials and Supplies	\$78,120,058	\$92,585,517	\$88,593,563	\$96,448,378
Depreciation on Own Funds	\$18,352,670	\$17,667,140	\$17,129,886	\$17,667,140
Capital Outlay	\$2,763,986	\$12,605,375	\$12,309,405	\$15,246,133
Transfers Out	\$12,331,492	\$14,107,294	\$14,107,294	\$12,139,813
Service Charges	\$3,300	\$0	\$5,000	\$0
Bond Issue Costs	\$0	\$0	\$137,500	\$0
Investment Fees	\$5,070	\$0	\$0	\$0
Grants and Subsidies	\$100,000	\$380,000	\$430,000	\$430,000
Interest	\$8,260,009	\$13,046,733	\$13,046,733	\$12,536,141
Misc Expense	\$774,793	\$0	\$0	\$0
Pension Expense	\$7,469,000	\$0	\$0	\$0
Project Costs	\$0	\$0	\$19,251,469	\$0
Other Post Employment Benefits	-\$1,105,000	\$0	\$0	\$0
Total Expenditures:	\$160,939,177	\$191,149,678	\$201,934,072	\$197,687,946
Total Revenues Less Expenditures:	\$34,072,698	\$5,097,630	\$48,400	\$1,528,504
Ending Fund Balance:	\$709,743,572	\$714,841,204	\$709,791,974	\$711,320,477

Revenue by Fund

2025 Revenue by Fund



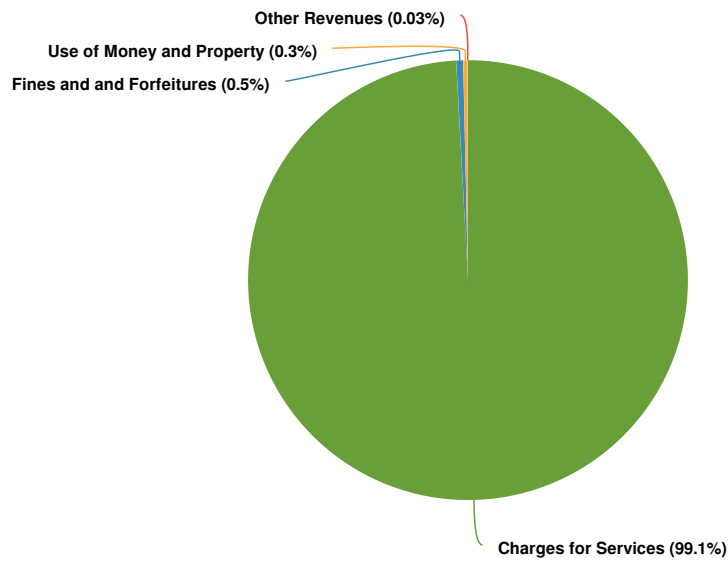
Budgeted and Historical 2025 Revenue by Fund



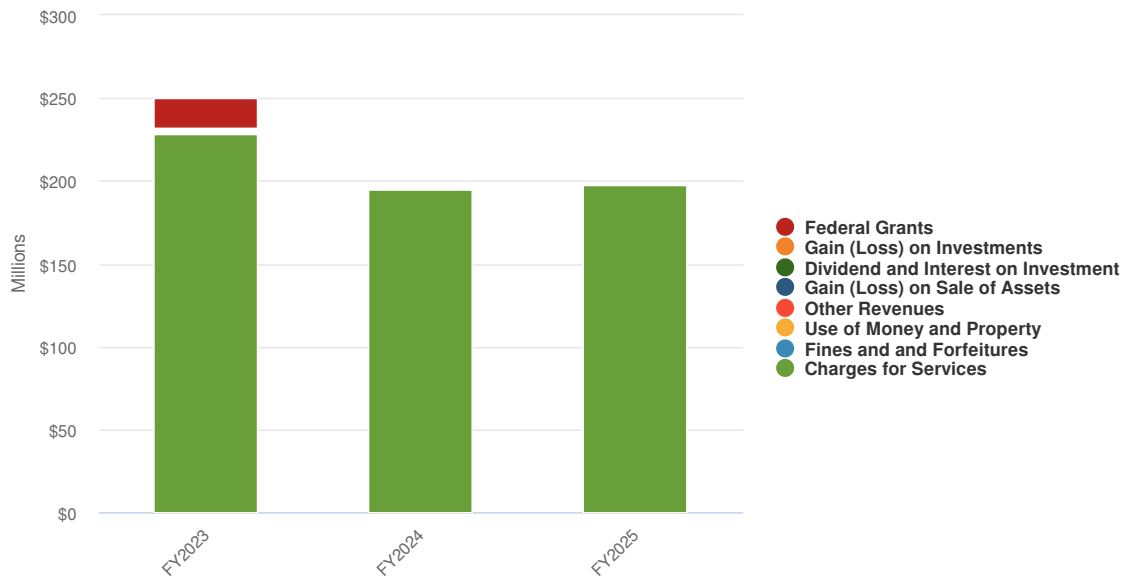
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Sewer Treatment & Collection - Operating Fund	\$156,965,494	\$159,712,307	\$163,694,706	\$162,181,450
Storm Water Fund	\$38,046,381	\$36,535,000	\$38,287,766	\$37,035,000
Total:	\$195,011,875	\$196,247,307	\$201,982,472	\$199,216,450

Revenues by Source

Projected 2025 Revenues by Source



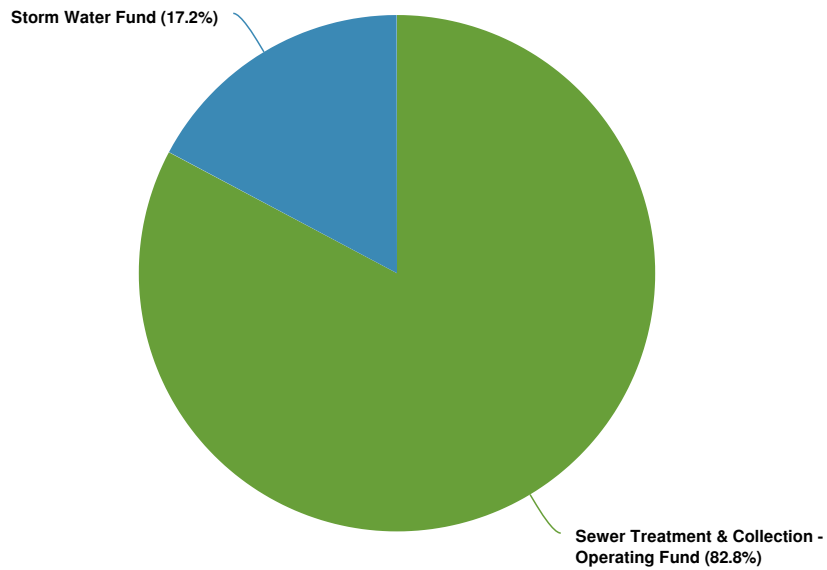
Budgeted and Historical 2025 Revenues by Source



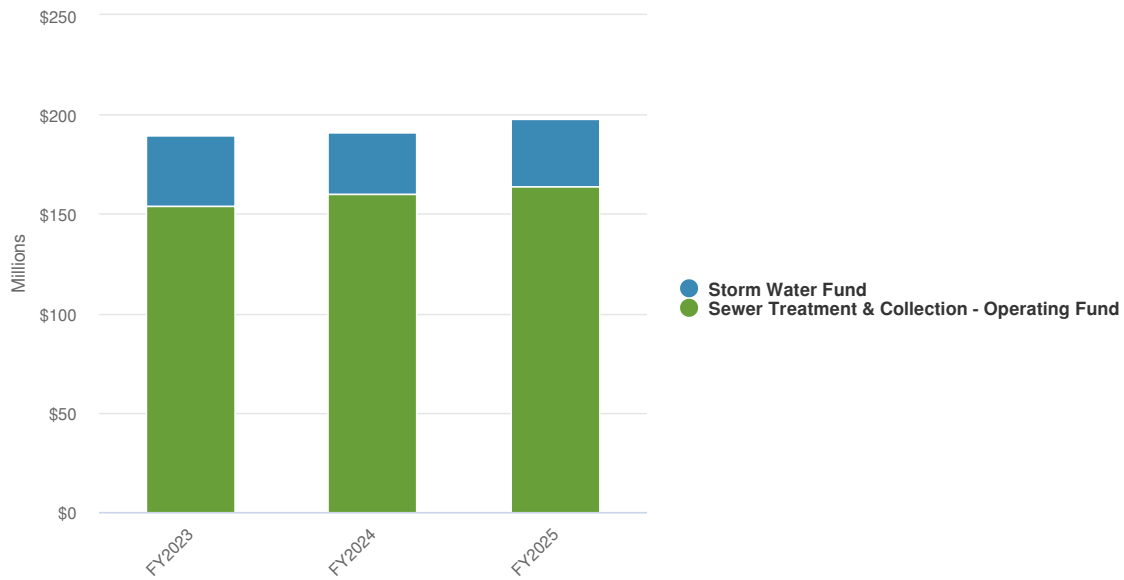
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Fines and and Forfeitures	\$638,710	\$1,036,000	\$2,168,000	\$1,036,000
Charges for Services	\$188,498,595	\$194,528,307	\$195,969,520	\$197,512,450
Use of Money and Property	\$1,289,845	\$600,000	\$600,000	\$600,000
Federal Grants	\$9,880	\$0	\$0	\$0
Gain (Loss) on Investments	\$700,825	\$0	\$0	\$0
Other Revenues	\$206,468	\$83,000	\$39,251	\$68,000
Dividend and Interest on Investment	\$2,344,426	\$0	\$3,038,290	\$0
Gain (Loss) on Sale of Assets	\$611,431	\$0	\$167,411	\$0
Capital Contributions	\$711,695	\$0	\$0	\$0
Total Revenue Source:	\$195,011,875	\$196,247,307	\$201,982,472	\$199,216,450

Expenditures by Fund

2025 Expenditures by Fund



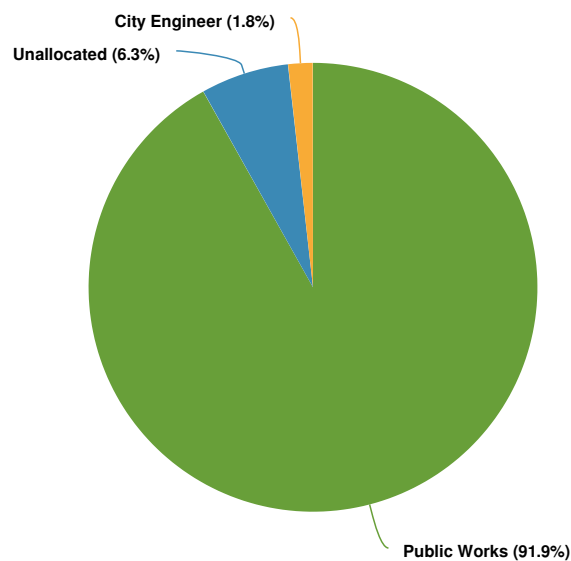
Budgeted and Historical 2025 Expenditures by Fund



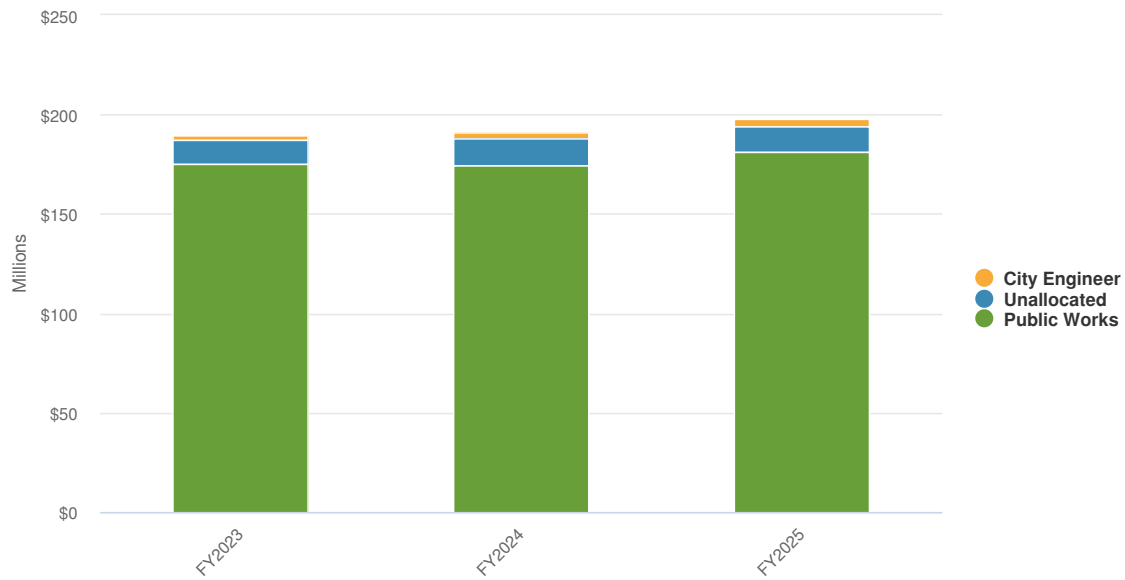
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Sewer Treatment & Collection - Operating Fund	\$137,566,567	\$160,065,468	\$165,782,893	\$163,621,912
Storm Water Fund	\$23,372,610	\$31,084,209	\$36,151,179	\$34,066,034
Total:	\$160,939,177	\$191,149,678	\$201,934,072	\$197,687,946

Expenditures by Function

Budgeted Expenditures by Function



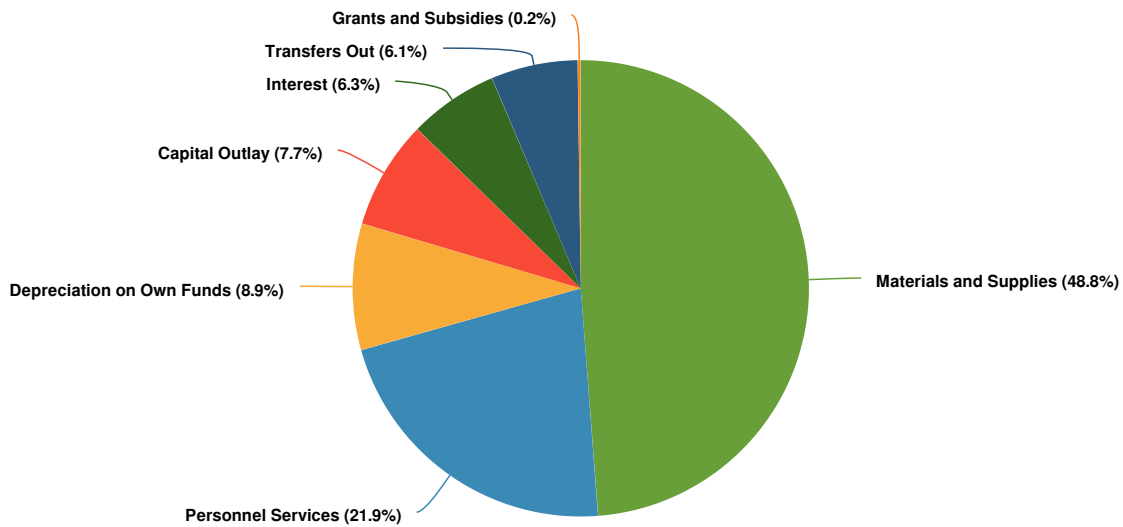
Budgeted and Historical Expenditures by Function



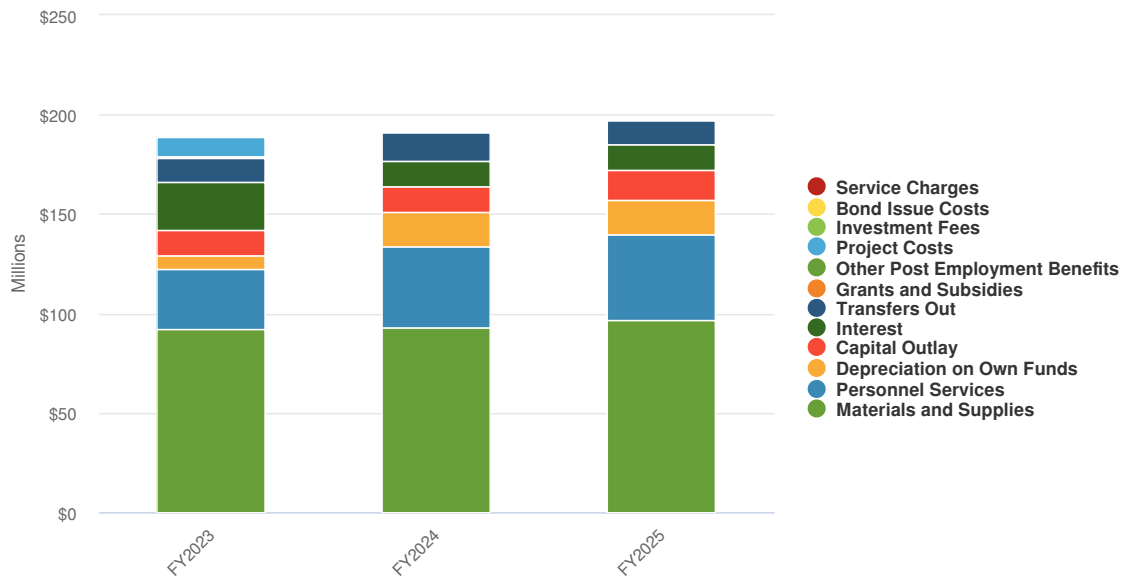
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Public Works				
Grounds Services	\$991	\$0	\$0	\$0
Total Public Works:	\$143,216,818	\$174,735,010	\$184,899,198	\$181,639,608
City Engineer	\$2,274,290	\$3,367,934	\$3,850,642	\$3,512,198
Total City Engineer:	\$2,274,290	\$3,367,934	\$3,850,642	\$3,512,198
Unallocated	\$15,448,069	\$13,046,733	\$13,184,233	\$12,536,141
Total Unallocated:	\$15,448,069	\$13,046,733	\$13,184,233	\$12,536,141
Total Expenditures:	\$160,939,177	\$191,149,678	\$201,934,072	\$197,687,946

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



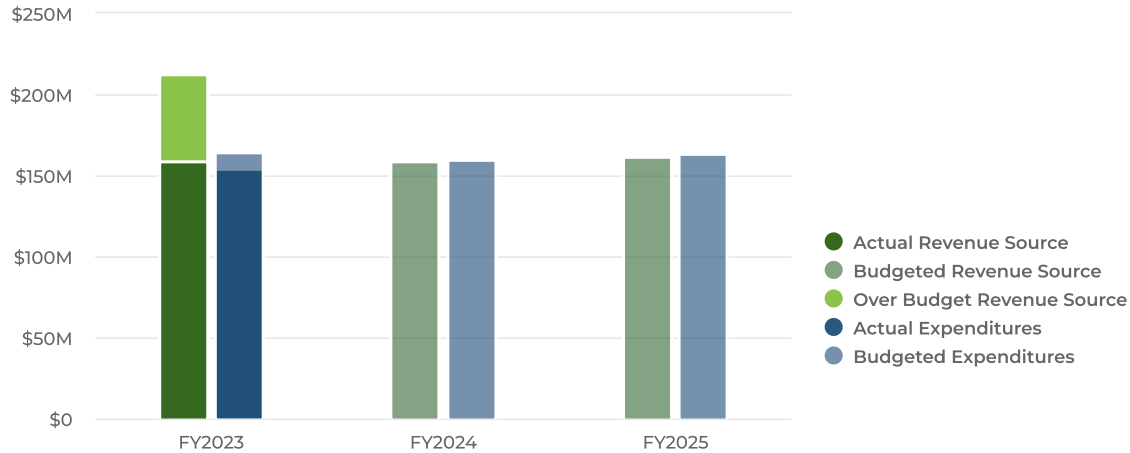
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expense Objects				
Personnel Services	\$33,863,798	\$40,757,619	\$36,923,222	\$43,220,342
Materials and Supplies	\$78,120,058	\$92,585,517	\$88,593,563	\$96,448,378
Depreciation on Own Funds	\$18,352,670	\$17,667,140	\$17,129,886	\$17,667,140
Capital Outlay	\$2,763,986	\$12,605,375	\$12,309,405	\$15,246,133
Transfers Out	\$12,331,492	\$14,107,294	\$14,107,294	\$12,139,813
Service Charges	\$3,300	\$0	\$5,000	\$0
Bond Issue Costs	\$0	\$0	\$137,500	\$0
Investment Fees	\$5,070	\$0	\$0	\$0
Grants and Subsidies	\$100,000	\$380,000	\$430,000	\$430,000
Interest	\$8,260,009	\$13,046,733	\$13,046,733	\$12,536,141
Misc Expense	\$774,793	\$0	\$0	\$0
Pension Expense	\$7,469,000	\$0	\$0	\$0
Project Costs	\$0	\$0	\$19,251,469	\$0
Other Post Employment Benefits	-\$1,105,000	\$0	\$0	\$0
Total Expense Objects:	\$160,939,177	\$191,149,678	\$201,934,072	\$197,687,946



Sewer Treatment & Collection - Operating Fund

Summary

The City of Memphis is projecting \$162.18M of revenue in FY2025, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to increase by 2.2% or \$3.56M to \$163.62M in FY2025.



Sewer Treatment & Collection - Operating Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$530,053,957	\$549,452,886	\$549,452,886	\$547,364,699
Revenues				
Fines and and Forfeitures	\$602,241	\$1,001,000	\$2,150,000	\$1,001,000
Charges for Services	\$152,132,334	\$158,028,307	\$158,969,520	\$160,512,450
Use of Money and Property	\$843,886	\$600,000	\$600,000	\$600,000
Federal Grants	\$9,880	\$0	\$0	\$0
Gain (Loss) on Investments	\$622,894	\$0	\$0	\$0
Other Revenues	\$173,602	\$83,000	\$39,251	\$68,000
Dividend and Interest on Investment	\$1,864,560	\$0	\$1,935,935	\$0
Gain (Loss) on Sale of Assets	\$4,403	\$0	\$0	\$0
Capital Contributions	\$711,695	\$0	\$0	\$0
Total Revenues:	\$156,965,494	\$159,712,307	\$163,694,706	\$162,181,450
Expenditures				
Personnel Services	\$22,843,364	\$27,760,606	\$25,018,622	\$29,582,366
Materials and Supplies	\$72,243,779	\$81,637,535	\$80,001,671	\$83,967,549

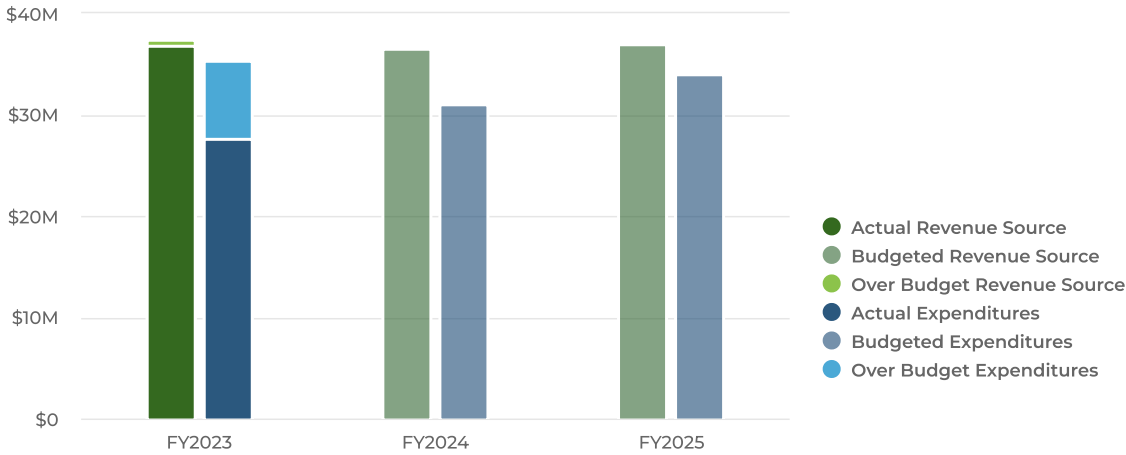
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Depreciation on Own Funds	\$15,121,841	\$15,250,800	\$14,713,663	\$15,250,800
Capital Outlay	\$2,753,260	\$10,022,000	\$9,121,270	\$12,000,000
Transfers Out	\$12,225,492	\$14,001,294	\$14,001,294	\$12,033,813
Service Charges	\$3,300	\$0	\$5,000	\$0
Investment Fees	\$1,710	\$0	\$0	\$0
Interest	\$7,489,028	\$11,393,233	\$11,393,233	\$10,787,384
Misc Expense	\$774,793	\$0	\$0	\$0
Pension Expense	\$4,823,000	\$0	\$0	\$0
Project Costs	\$0	\$0	\$11,528,140	\$0
Other Post Employment Benefits	-\$713,000	\$0	\$0	\$0
Total Expenditures:	\$137,566,567	\$160,065,468	\$165,782,893	\$163,621,912
Total Revenues Less Expenditures:	\$19,398,927	-\$353,161	-\$2,088,187	-\$1,440,462
Ending Fund Balance:	\$549,452,884	\$549,099,725	\$547,364,699	\$545,924,237



Storm Water Fund

Summary

The City of Memphis is projecting \$37.03M of revenue in FY2025, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to increase by 9.6% or \$2.98M to \$34.07M in FY2025.



Storm Water Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$145,616,917	\$160,290,688	\$160,290,688	\$162,427,274
Revenues				
Fines and and Forfeitures	\$36,469	\$35,000	\$18,000	\$35,000
Charges for Services	\$36,366,262	\$36,500,000	\$37,000,000	\$37,000,000
Use of Money and Property	\$445,960	\$0	\$0	\$0
Gain (Loss) on Investments	\$77,931	\$0	\$0	\$0
Other Revenues	\$32,866	\$0	\$0	\$0
Dividend and Interest on Investment	\$479,866	\$0	\$1,102,355	\$0
Gain (Loss) on Sale of Assets	\$607,028	\$0	\$167,411	\$0
Total Revenues:	\$38,046,381	\$36,535,000	\$38,287,766	\$37,035,000
Expenditures				
Personnel Services	\$11,020,434	\$12,997,013	\$11,904,600	\$13,637,976
Materials and Supplies	\$5,876,280	\$10,947,982	\$8,591,892	\$12,480,829
Depreciation on Own Funds	\$3,230,829	\$2,416,340	\$2,416,223	\$2,416,340
Capital Outlay	\$10,727	\$2,583,375	\$3,188,135	\$3,246,133
Transfers Out	\$106,000	\$106,000	\$106,000	\$106,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Bond Issue Costs	\$0	\$0	\$137,500	\$0
Investment Fees	\$3,360	\$0	\$0	\$0
Grants and Subsidies	\$100,000	\$380,000	\$430,000	\$430,000
Interest	\$770,981	\$1,653,500	\$1,653,500	\$1,748,757
Pension Expense	\$2,646,000	\$0	\$0	\$0
Project Costs	\$0	\$0	\$7,723,330	\$0
Other Post Employment Benefits	-\$392,000	\$0	\$0	\$0
Total Expenditures:	\$23,372,610	\$31,084,209	\$36,151,179	\$34,066,034
Total Revenues Less Expenditures:	\$14,673,771	\$5,450,791	\$2,136,587	\$2,968,966
Ending Fund Balance:	\$160,290,688	\$165,741,479	\$162,427,275	\$165,396,240



Internal Service Funds

Internal Service Funds are used to budget and allocate the costs of goods or services provided by one Division or service center to other Divisions of the City on a cost reimbursement basis to promote the efficiency or effectiveness of a shared activity.

Health Insurance

This fund accounts for the City's self-insurance for health benefits for City employees and their dependents. The impact of rising health care costs across the nation has contributed to the rise of health care benefits locally.

Unemployment

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

Summary

The City of Memphis is projecting \$132.66M of revenue in FY2025, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to decrease by 0.1% or \$90.08K to \$127.16M in FY2025.

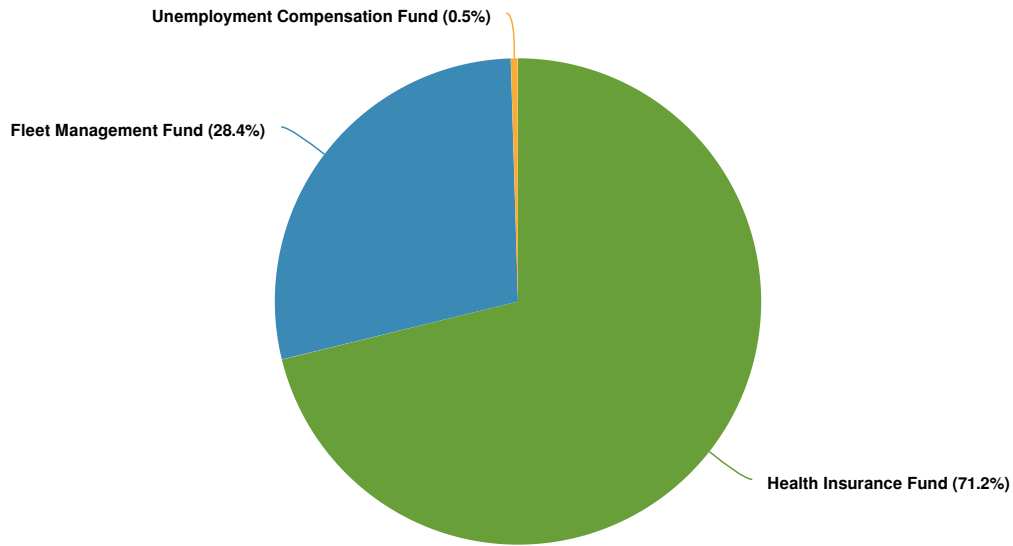
Internal Service Funds Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$23,208,627	\$34,140,523	\$34,140,523	\$39,958,798
Revenues				
Transfers In	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Charges for Services	\$34,561,741	\$33,913,882	\$35,375,717	\$37,614,907
Use of Money and Property	\$470,890	\$0	\$0	\$0
Other Revenues	\$71,453,346	\$82,977,000	\$79,145,785	\$79,323,000
Employer Contributions	\$508,560	\$503,440	\$503,440	\$624,400
Employee Contributions	\$15,590,816	\$13,026,000	\$12,850,531	\$14,149,000
Total Revenues:	\$124,815,353	\$131,420,322	\$128,875,474	\$132,660,307
Expenditures				
Personnel Services	\$4,874,997	\$7,040,382	\$7,458,765	\$6,654,525
Materials and Supplies	\$24,629,440	\$23,200,080	\$25,882,718	\$28,606,166
Depreciation on Own Funds	\$0	\$96,100	\$0	\$96,100
Capital Outlay	\$480,045	\$737,681	\$364,158	\$500,000
Inventory	\$16,879,691	\$17,812,626	\$19,536,323	\$18,725,000
Claims Incurred	\$66,835,849	\$78,169,000	\$69,652,187	\$72,385,000
Federal Tax	\$24,368	\$46,000	\$13,708	\$45,000
Grants and Subsidies	\$169,068	\$150,000	\$149,338	\$150,000
Other Post Employment Benefits	-\$10,000	\$0	\$0	\$0
Total Expenditures:	\$113,883,458	\$127,251,869	\$123,057,196	\$127,161,791
Total Revenues Less Expenditures:	\$10,931,894	\$4,168,452	\$5,818,277	\$5,498,516

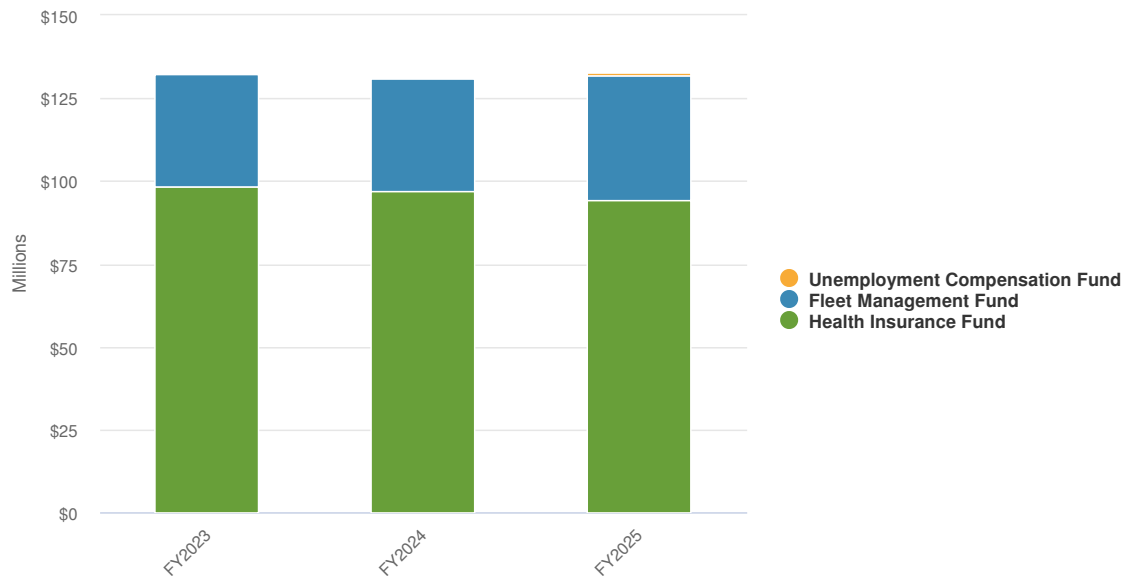
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Ending Fund Balance:	\$34,140,521	\$38,308,975	\$39,958,800	\$45,457,314

Revenue by Fund

2025 Revenue by Fund



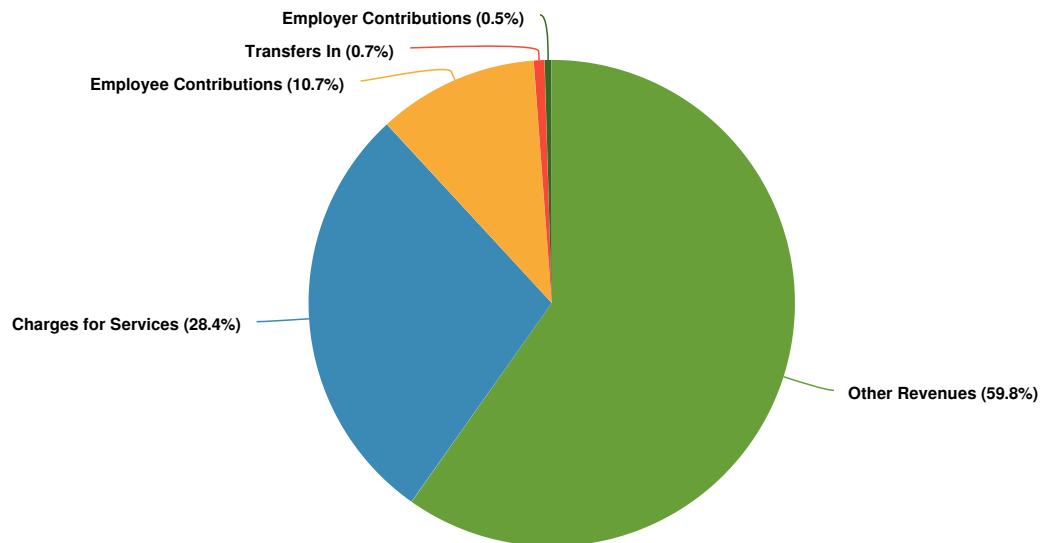
Budgeted and Historical 2025 Revenue by Fund



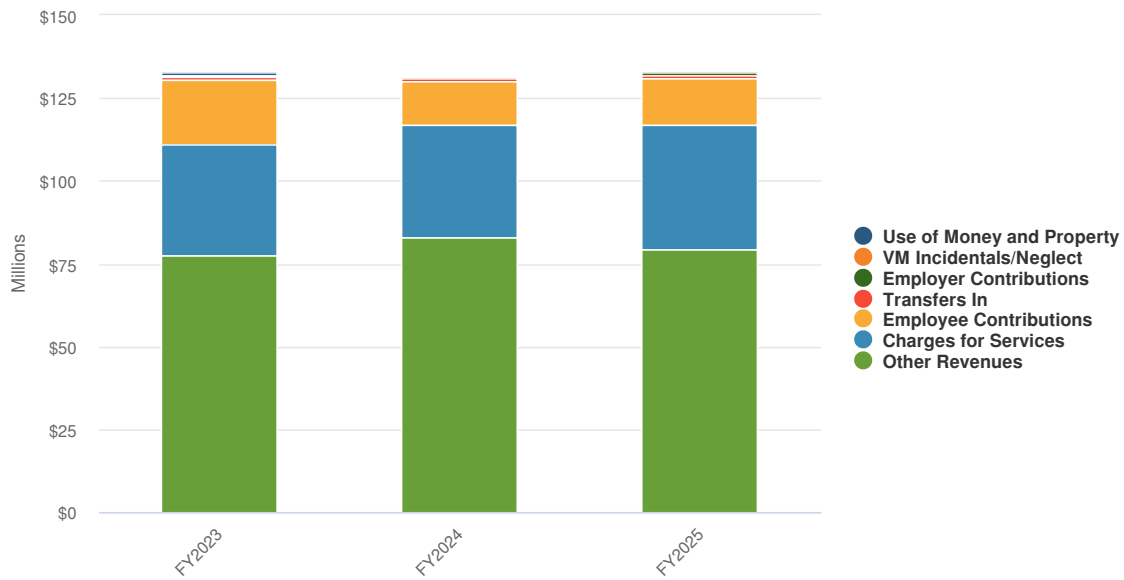
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Health Insurance Fund	\$89,670,046	\$97,003,000	\$92,996,317	\$94,421,000
Unemployment Compensation Fund	\$510,672	\$503,440	\$503,440	\$624,400
Fleet Management Fund	\$34,634,635	\$33,913,882	\$35,375,717	\$37,614,907
Total:	\$124,815,353	\$131,420,322	\$128,875,474	\$132,660,307

Revenues by Source

Projected 2025 Revenues by Source

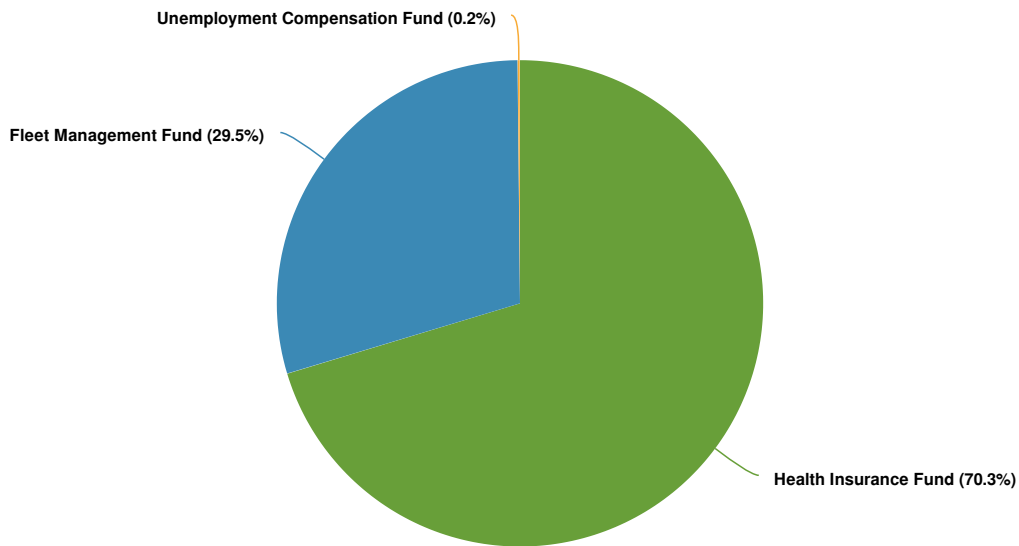


Budgeted and Historical 2025 Revenues by Source

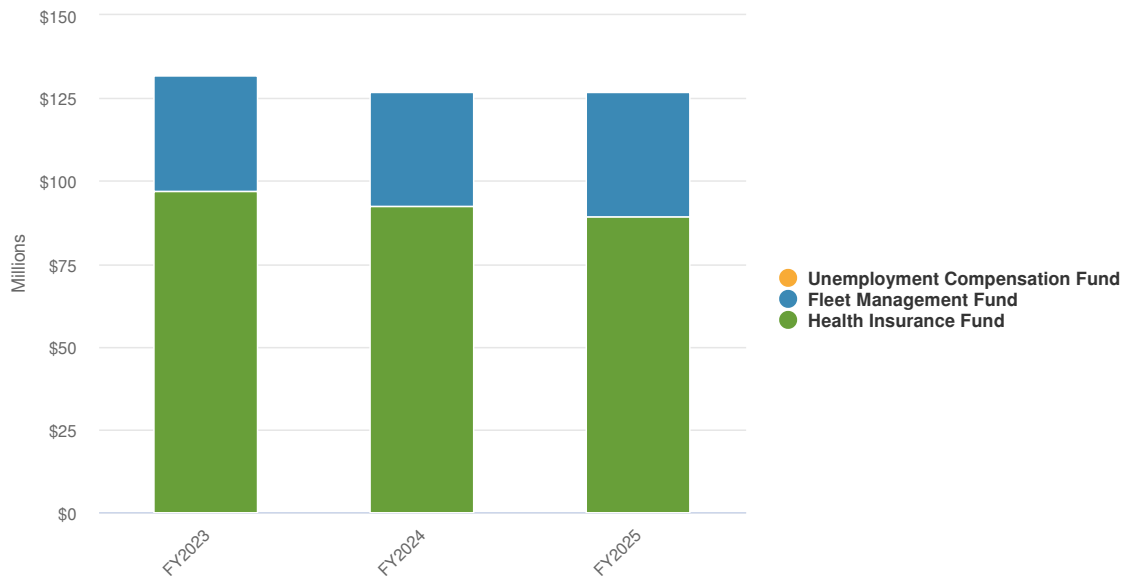


Expenditures by Fund

2025 Expenditures by Fund



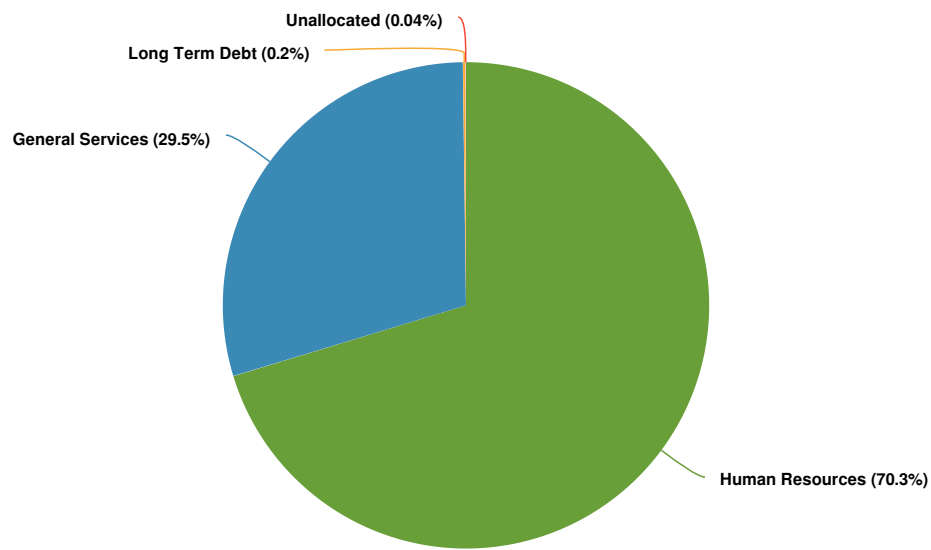
Budgeted and Historical 2025 Expenditures by Fund



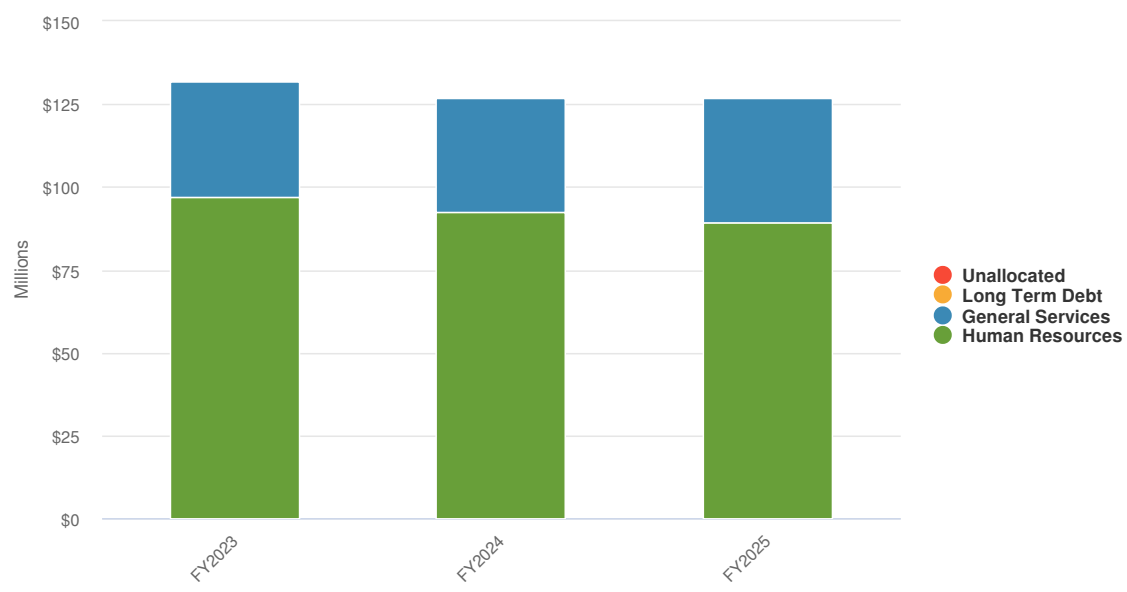
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Health Insurance Fund	\$79,925,968	\$92,320,488	\$84,392,433	\$89,457,563
Unemployment Compensation Fund	\$133,492	\$200,000	\$150,000	\$200,000
Fleet Management Fund	\$33,823,998	\$34,731,381	\$38,514,763	\$37,504,228
Total:	\$113,883,458	\$127,251,869	\$123,057,196	\$127,161,791

Expenditures by Function

Budgeted Expenditures by Function



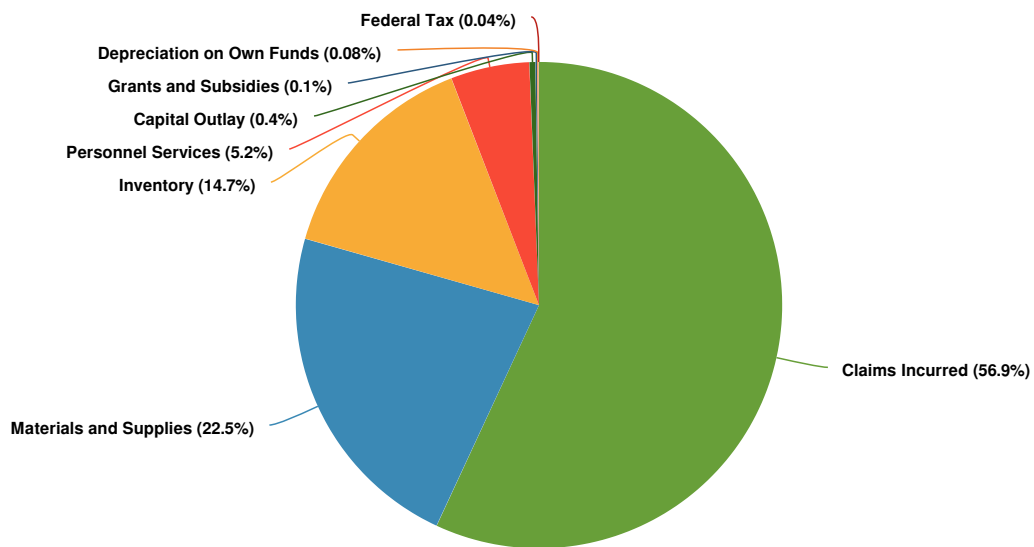
Budgeted and Historical Expenditures by Function



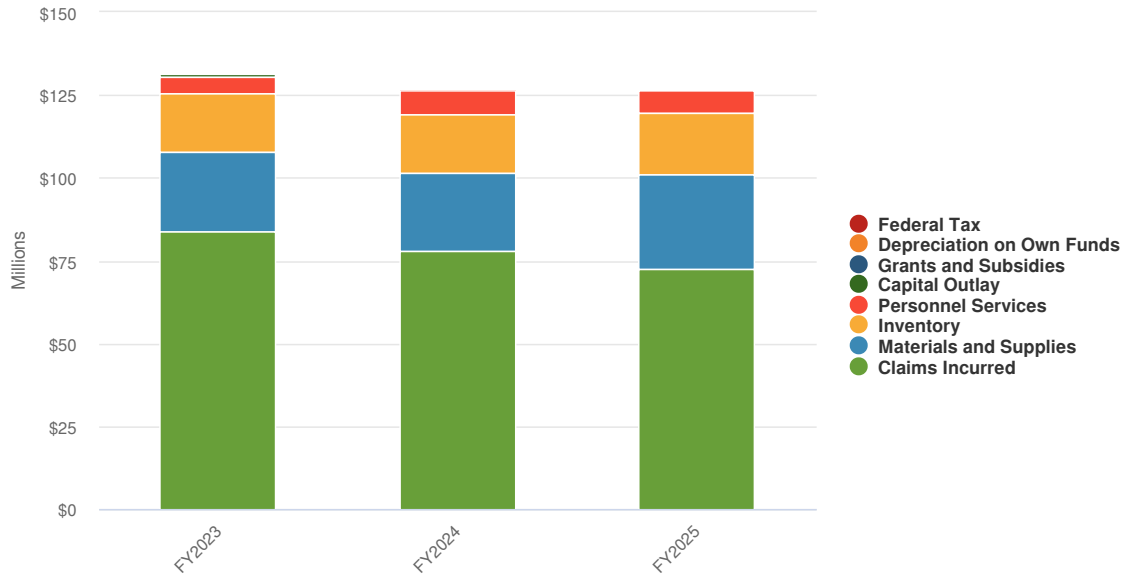
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Long Term Debt	\$133,492	\$200,000	\$150,000	\$200,000
Human Resources	\$79,932,949	\$92,320,488	\$84,378,725	\$89,412,563
General Services	\$33,823,998	\$34,731,381	\$38,514,468	\$37,504,228
Unallocated	-\$6,982	\$0	\$14,003	\$45,000
Total Expenditures:	\$113,883,458	\$127,251,869	\$123,057,196	\$127,161,791

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



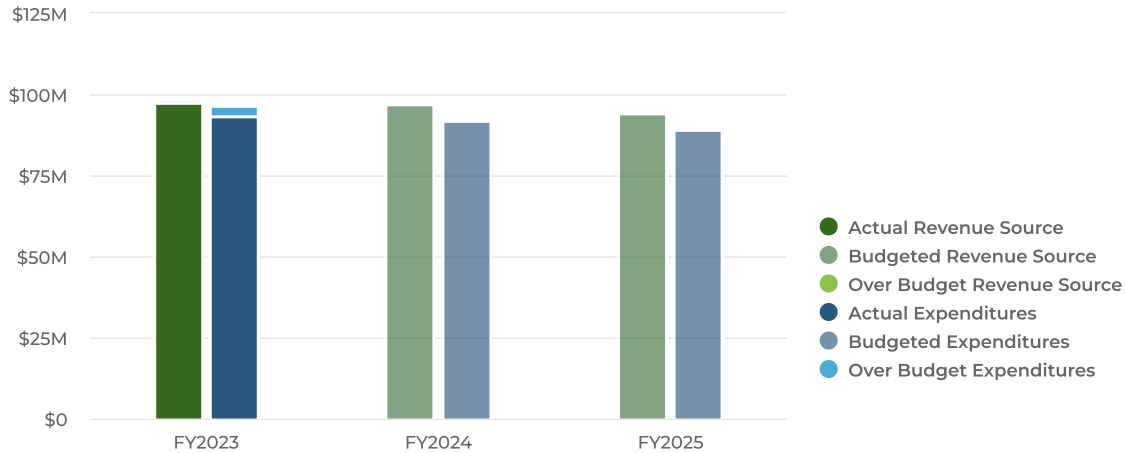
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expense Objects				
Personnel Services	\$4,874,997	\$7,040,382	\$7,458,765	\$6,654,525
Materials and Supplies	\$24,629,440	\$23,200,080	\$25,882,718	\$28,606,166
Depreciation on Own Funds	\$0	\$96,100	\$0	\$96,100
Capital Outlay	\$480,045	\$737,681	\$364,158	\$500,000
Inventory	\$16,879,691	\$17,812,626	\$19,536,323	\$18,725,000
Claims Incurred	\$66,835,849	\$78,169,000	\$69,652,187	\$72,385,000
Federal Tax	\$24,368	\$46,000	\$13,708	\$45,000
Grants and Subsidies	\$169,068	\$150,000	\$149,338	\$150,000
Other Post Employment Benefits	-\$10,000	\$0	\$0	\$0
Total Expense Objects:	\$113,883,458	\$127,251,869	\$123,057,196	\$127,161,791



Health Insurance Fund

Summary

The City of Memphis is projecting \$94.42M of revenue in FY2025, which represents a 2.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.1% or \$2.86M to \$89.46M in FY2025.



Health Insurance Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$15,880,848	\$25,624,927	\$25,624,927	\$34,228,809
Revenues				
Transfers In	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Use of Money and Property	\$395,884	\$0	\$0	\$0
Other Revenues	\$71,453,346	\$82,977,000	\$79,145,785	\$79,323,000
Employee Contributions	\$15,590,816	\$13,026,000	\$12,850,531	\$14,149,000
Total Revenues:	\$89,670,046	\$97,003,000	\$92,996,317	\$94,421,000
Expenditures				
Personnel Services	\$4,874,997	\$7,040,382	\$7,458,765	\$6,654,525
Materials and Supplies	\$8,165,178	\$7,115,106	\$7,268,436	\$10,423,039
Claims Incurred	\$66,702,357	\$77,969,000	\$69,502,187	\$72,185,000
Federal Tax	\$24,368	\$46,000	\$13,708	\$45,000
Grants and Subsidies	\$169,068	\$150,000	\$149,338	\$150,000
Other Post Employment Benefits	-\$10,000	\$0	\$0	\$0
Total Expenditures:	\$79,925,968	\$92,320,488	\$84,392,433	\$89,457,563
Total Revenues Less Expenditures:	\$9,744,078	\$4,682,512	\$8,603,884	\$4,963,437

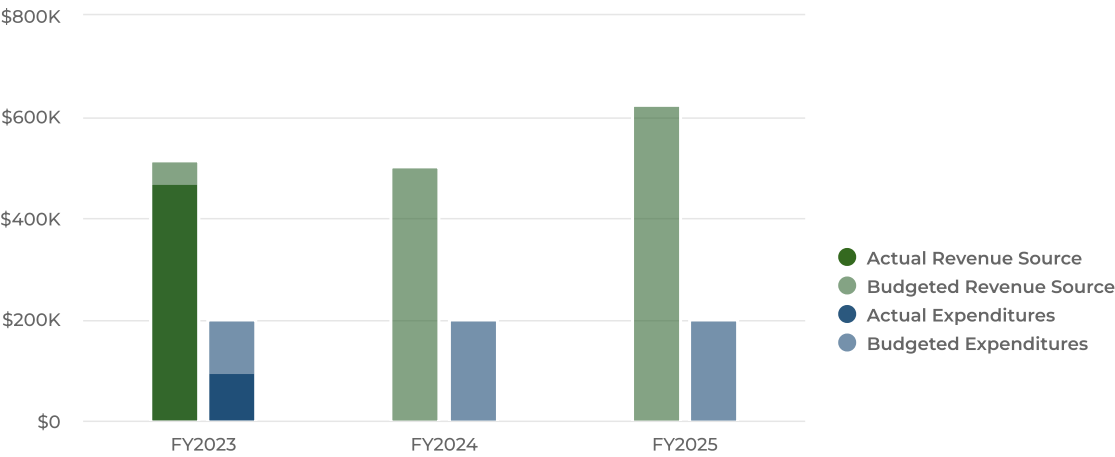
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Ending Fund Balance:	\$25,624,926	\$30,307,439	\$34,228,811	\$39,192,246



Unemployment Compensation Fund

Summary

The City of Memphis is projecting \$624.4K of revenue in FY2025, which represents a 24.0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$200K in FY2025.



Unemployment Compensation Fund Comprehensive Summary

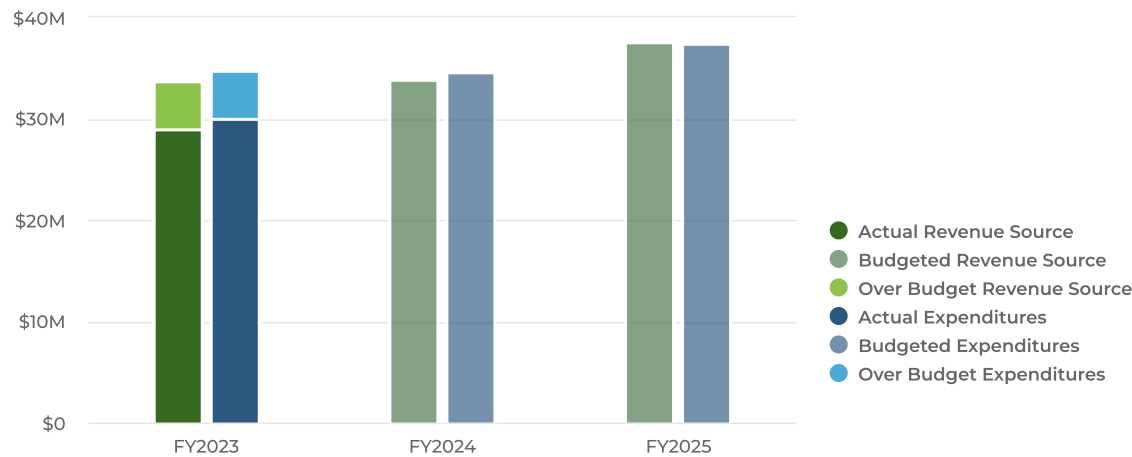
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$1,143,272	\$1,520,452	\$1,520,452	\$1,873,892
Revenues				
Use of Money and Property	\$2,112	\$0	\$0	\$0
Employer Contributions	\$508,560	\$503,440	\$503,440	\$624,400
Total Revenues:	\$510,672	\$503,440	\$503,440	\$624,400
Expenditures				
Claims Incurred	\$133,492	\$200,000	\$150,000	\$200,000
Total Expenditures:	\$133,492	\$200,000	\$150,000	\$200,000
Total Revenues Less Expenditures:	\$377,180	\$303,440	\$353,440	\$424,400
Ending Fund Balance:	\$1,520,452	\$1,823,892	\$1,873,892	\$2,298,292



Fleet Management Fund

Summary

The City of Memphis is projecting \$37.61M of revenue in FY2025, which represents a 10.9% increase over the prior year. Budgeted expenditures are projected to increase by 8.0% or \$2.77M to \$37.5M in FY2025.



Fleet Management Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$6,184,507	\$6,995,144	\$6,995,144	\$3,856,097
Revenues				
Charges for Services	\$34,561,741	\$33,913,882	\$35,375,717	\$37,614,907
Use of Money and Property	\$72,894	\$0	\$0	\$0
Total Revenues:	\$34,634,635	\$33,913,882	\$35,375,717	\$37,614,907
Expenditures				
Materials and Supplies	\$16,464,262	\$16,084,974	\$18,614,282	\$18,183,128
Depreciation on Own Funds	\$0	\$96,100	\$0	\$96,100
Capital Outlay	\$480,045	\$737,681	\$364,158	\$500,000
Inventory	\$16,879,691	\$17,812,626	\$19,536,323	\$18,725,000
Total Expenditures:	\$33,823,998	\$34,731,381	\$38,514,763	\$37,504,228
Total Revenues Less Expenditures:	\$810,637	-\$817,499	-\$3,139,046	\$110,679
Ending Fund Balance:	\$6,995,144	\$6,177,645	\$3,856,098	\$3,966,776



Fiduciary Funds

Fiduciary Funds

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 government units, and/or other funds.

Other Post-Employment Benefits

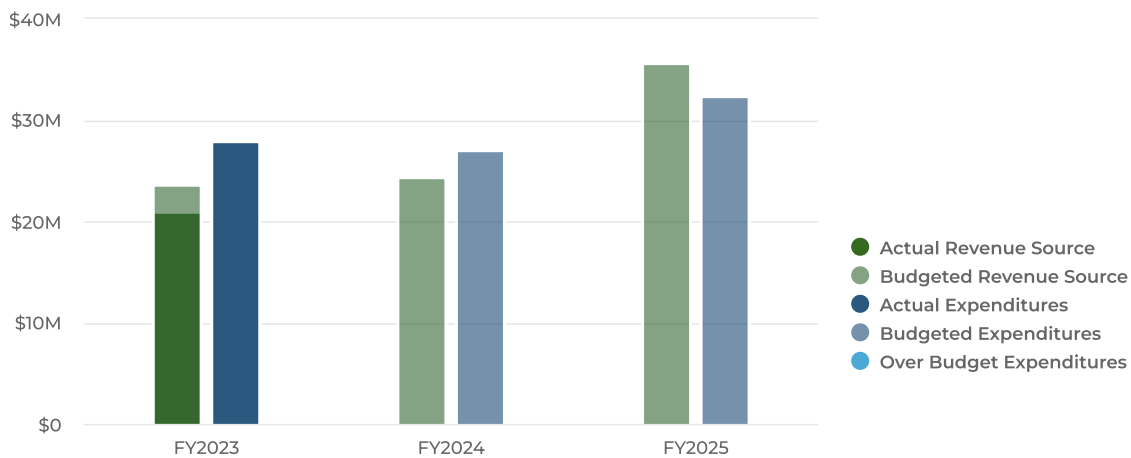
This fund accounts for the activity regarding retirees' post-retirement major medical benefits.

Library Retirement System Fund

The plan of the Retirement System of Memphis and Shelby County Public Library and Information has no new participants. The Plan closed effective June 30, 2005. Employees hired after July 1, 2005, became eligible to participate in the City of Memphis Retirement System plan. This fund accounts for the activity of retirement, death, and disability benefits for those covered under the plan.

Summary

The City of Memphis is projecting \$35.64M of revenue in FY2025, which represents a 45.7% increase over the prior year. Budgeted expenditures are projected to increase by 20.2% or \$5.45M to \$32.49M in FY2025.

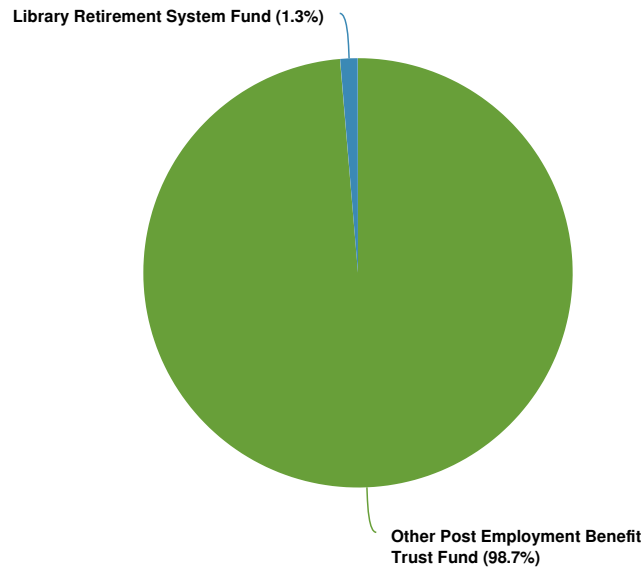


Fiduciary Funds Comprehensive Summary

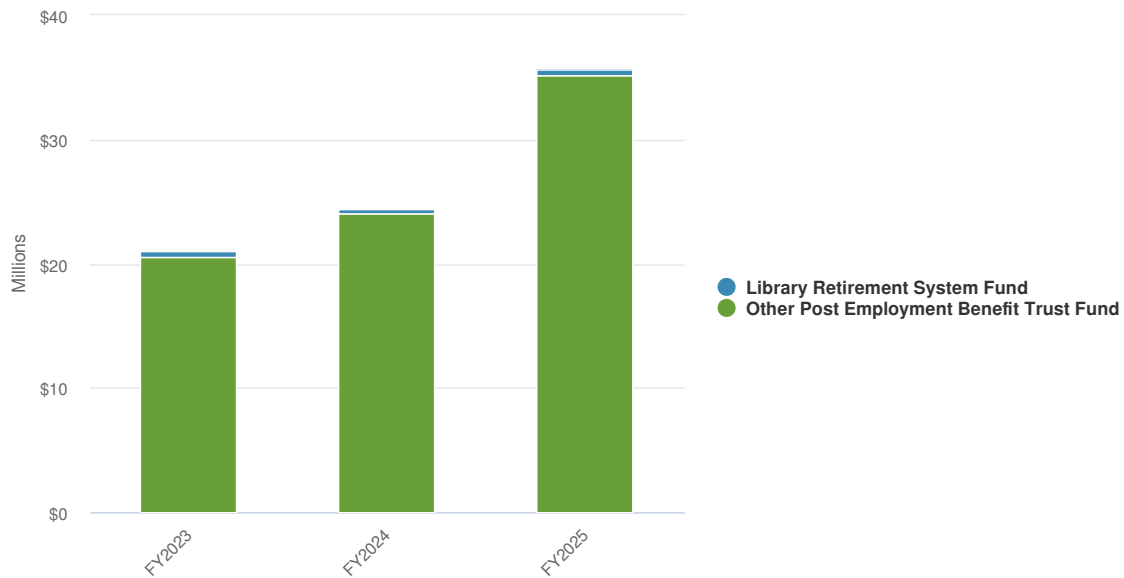
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Beginning Fund Balance:	\$56,735,801	\$62,384,698	\$62,384,698	\$69,023,176
Revenues				
Transfers In	\$8,212,017	\$8,471,000	\$8,471,000	\$10,529,000
Gain (Loss) on Investments	\$3,235,057	\$0	\$2,234,361	\$0
Other Revenues	\$17,479,032	\$13,552,000	\$19,409,081	\$21,036,000
Employer Contributions	\$104,835	\$0	\$91,383	\$0
Dividend and Interest on Investment	\$1,512,787	\$0	\$1,296,659	\$0
Employee Contributions	\$4,071,932	\$2,441,000	\$3,657,701	\$4,080,000
Gain (Loss) on Sale of Assets	\$153,382	\$0	\$0	\$0
Total Revenues:	\$34,769,041	\$24,464,000	\$35,160,184	\$35,645,000
Expenditures				
Personnel Services	\$6,474,534	\$6,672,356	\$6,701,683	\$7,228,710
Materials and Supplies	\$1,247,445	\$893,242	\$1,097,551	\$1,180,789
Claims Incurred	\$15,970,460	\$14,720,000	\$15,742,268	\$19,324,000
Federal Tax	\$15,638	\$4,000	\$5,875	\$7,000
Investment Fees	\$99,333	\$0	\$1,002	\$0
Grants and Subsidies	\$937,478	\$750,000	\$820,166	\$750,000
Pension Benefits	\$4,375,255	\$4,000,000	\$4,153,162	\$4,000,000
Total Expenditures:	\$29,120,143	\$27,039,598	\$28,521,707	\$32,490,499
Total Revenues Less Expenditures:	\$5,648,898	-\$2,575,598	\$6,638,477	\$3,154,501
Ending Fund Balance:	\$62,384,699	\$59,809,100	\$69,023,175	\$72,177,677

Revenue by Fund

2025 Revenue by Fund



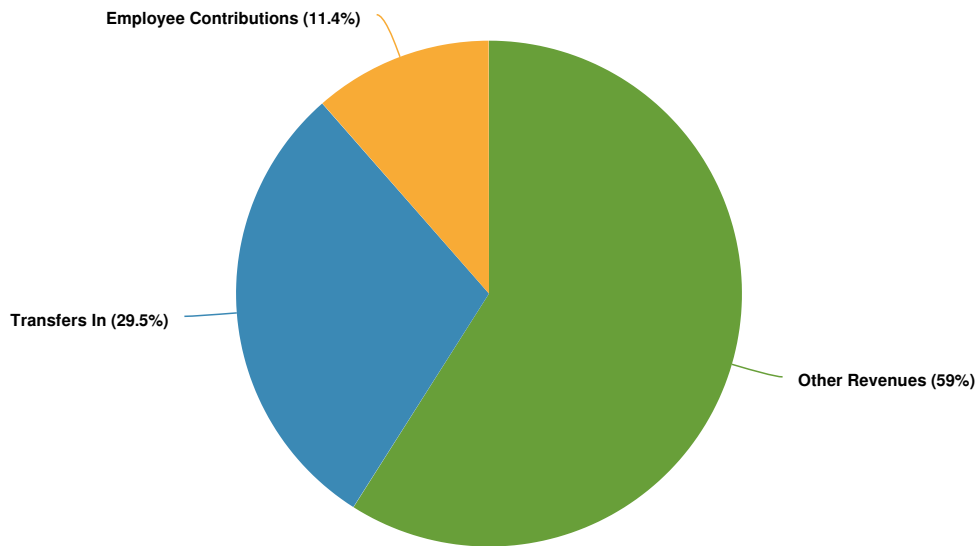
Budgeted and Historical 2025 Revenue by Fund



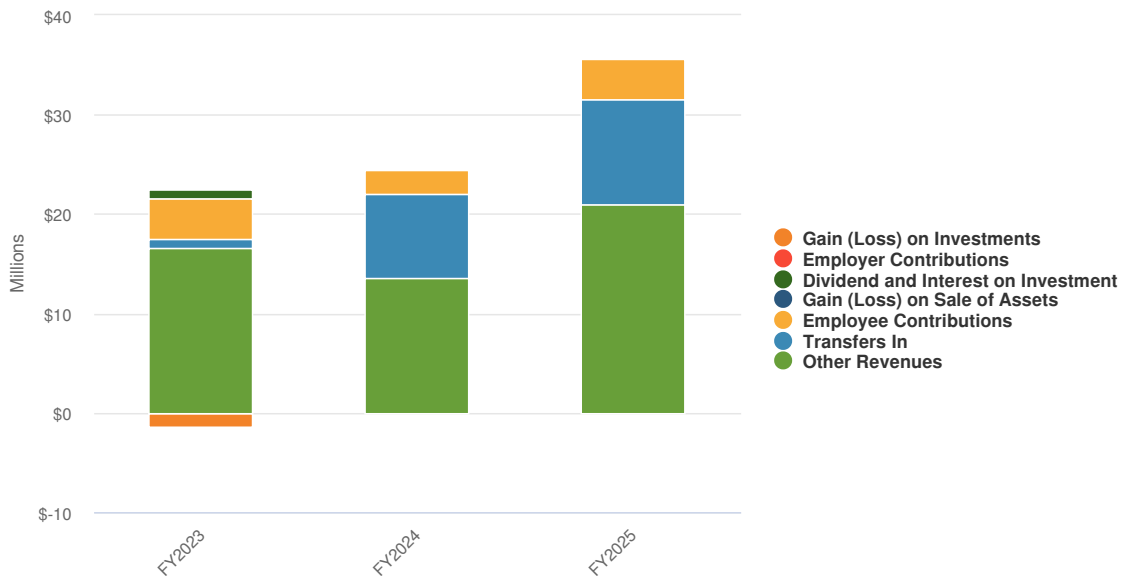
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Library Retirement System Fund	\$5,657,740	\$471,000	\$3,672,924	\$471,000
Other Post Employment Benefit Trust Fund	\$29,111,301	\$23,993,000	\$31,487,260	\$35,174,000
Total:	\$34,769,041	\$24,464,000	\$35,160,184	\$35,645,000

Revenues by Source

Projected 2025 Revenues by Source



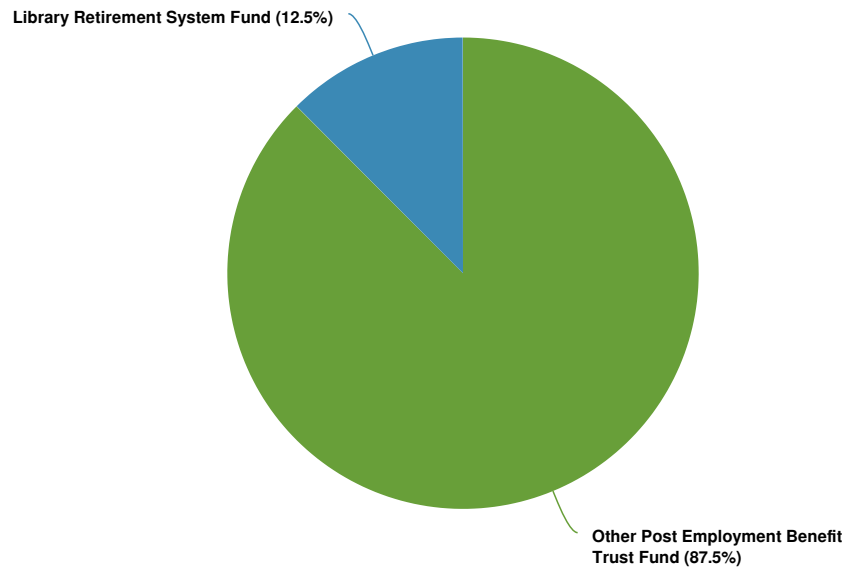
Budgeted and Historical 2025 Revenues by Source



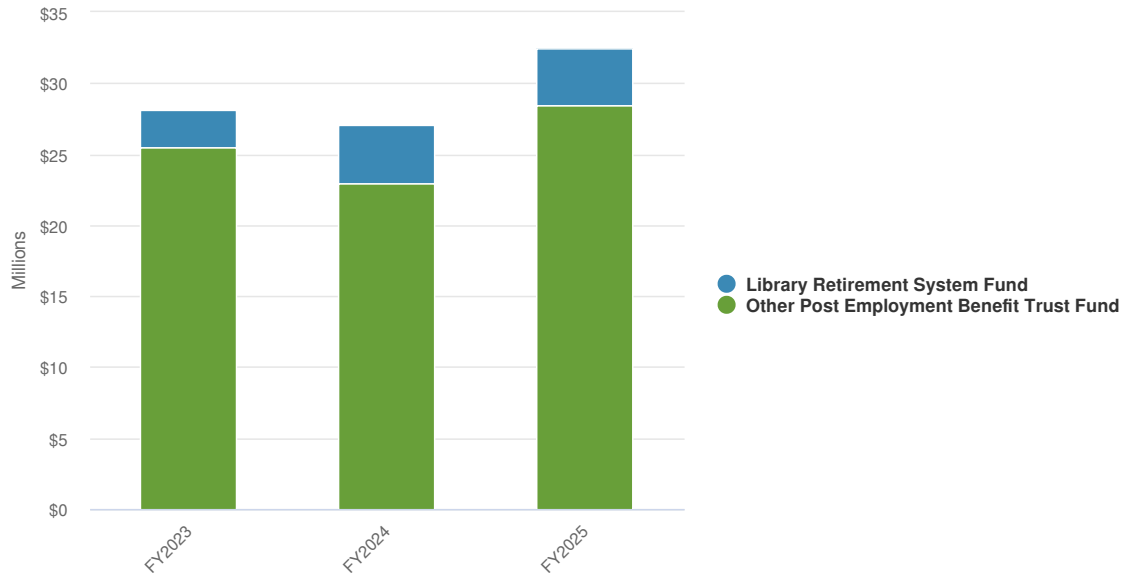
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In	\$8,212,017	\$8,471,000	\$8,471,000	\$10,529,000
Gain (Loss) on Investments	\$3,235,057	\$0	\$2,234,361	\$0
Other Revenues	\$17,479,032	\$13,552,000	\$19,409,081	\$21,036,000
Employer Contributions	\$104,835	\$0	\$91,383	\$0
Dividend and Interest on Investment	\$1,512,787	\$0	\$1,296,659	\$0
Employee Contributions	\$4,071,932	\$2,441,000	\$3,657,701	\$4,080,000
Gain (Loss) on Sale of Assets	\$153,382	\$0	\$0	\$0
Total Revenue Source:	\$34,769,041	\$24,464,000	\$35,160,184	\$35,645,000

Expenditures by Fund

2025 Expenditures by Fund



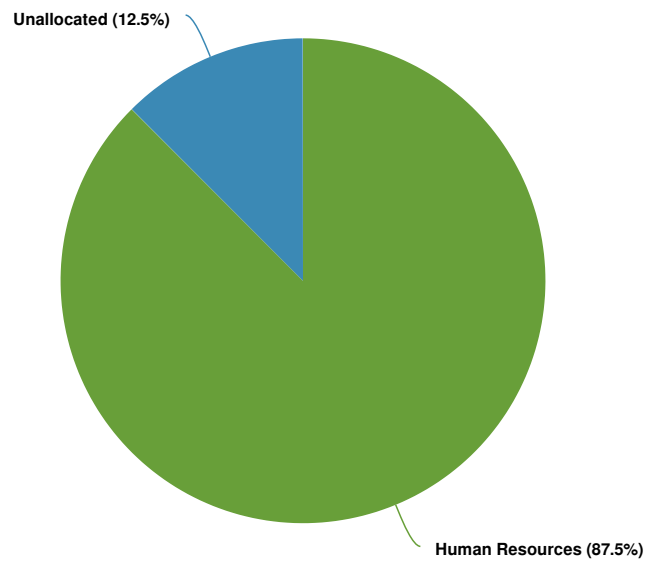
Budgeted and Historical 2025 Expenditures by Fund



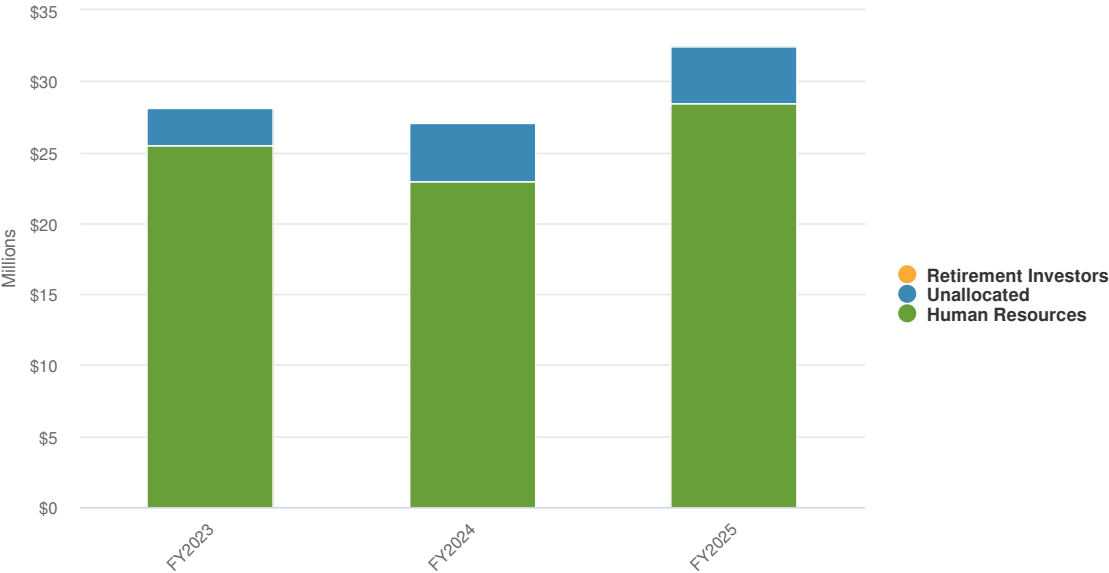
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Library Retirement System Fund	\$4,473,920	\$4,050,000	\$4,266,212	\$4,050,000
Other Post Employment Benefit Trust Fund	\$24,646,223	\$22,989,598	\$24,255,495	\$28,440,499
Total:	\$29,120,143	\$27,039,598	\$28,521,707	\$32,490,499

Expenditures by Function

Budgeted Expenditures by Function



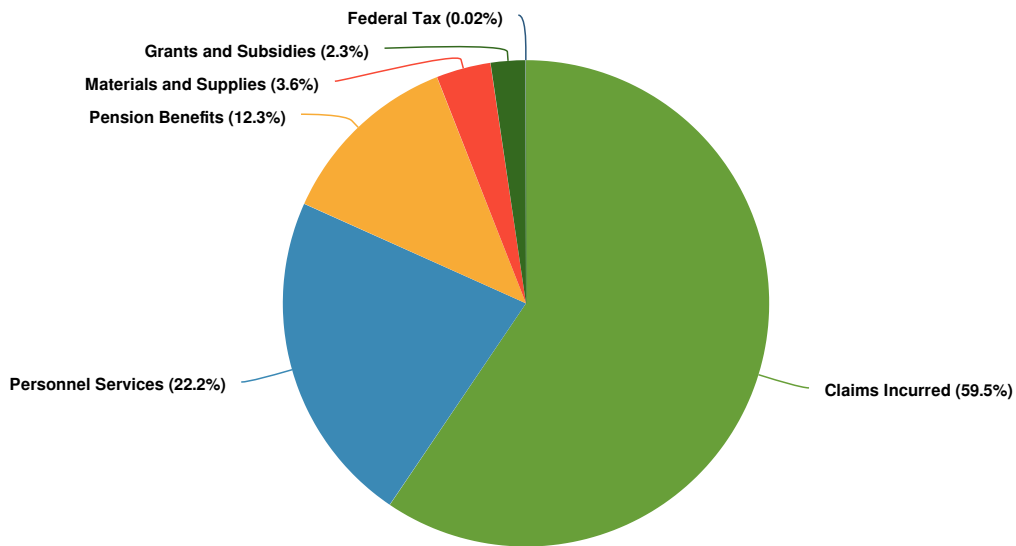
Budgeted and Historical Expenditures by Function



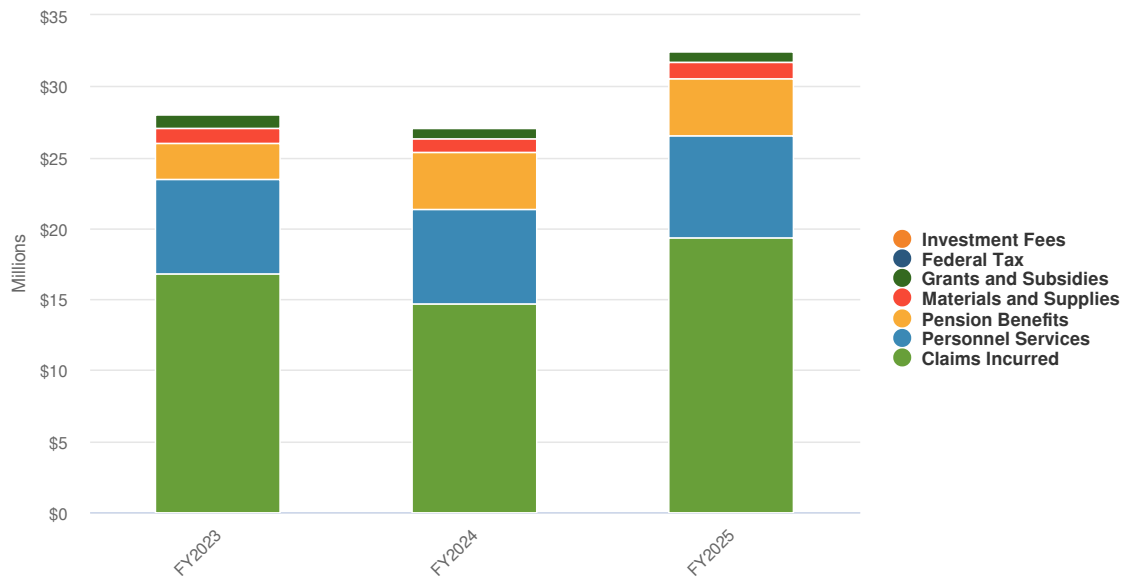
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Retirement Investors	\$31,885	\$0	\$0	\$0
Human Resources	\$24,629,570	\$22,989,598	\$24,164,721	\$28,433,499
Unallocated	\$4,458,688	\$4,050,000	\$4,356,986	\$4,057,000
Total Expenditures:	\$29,120,143	\$27,039,598	\$28,521,707	\$32,490,499

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

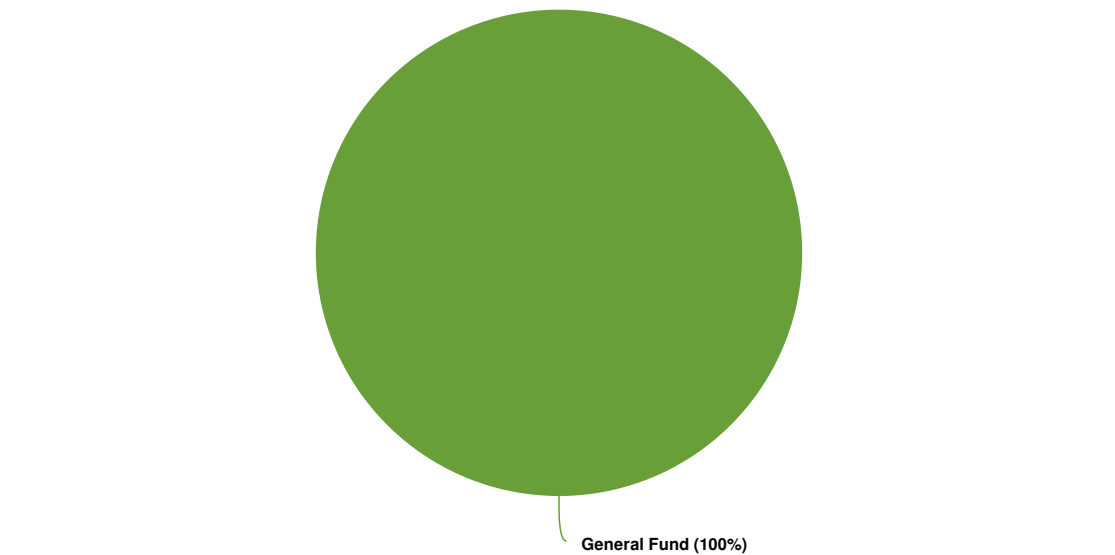


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expense Objects				
Personnel Services	\$6,474,534	\$6,672,356	\$6,701,683	\$7,228,710
Materials and Supplies	\$1,247,445	\$893,242	\$1,097,551	\$1,180,789
Claims Incurred	\$15,970,460	\$14,720,000	\$15,742,268	\$19,324,000
Federal Tax	\$15,638	\$4,000	\$5,875	\$7,000
Investment Fees	\$99,333	\$0	\$1,002	\$0
Grants and Subsidies	\$937,478	\$750,000	\$820,166	\$750,000
Pension Benefits	\$4,375,255	\$4,000,000	\$4,153,162	\$4,000,000
Total Expense Objects:	\$29,120,143	\$27,039,598	\$28,521,707	\$32,490,499

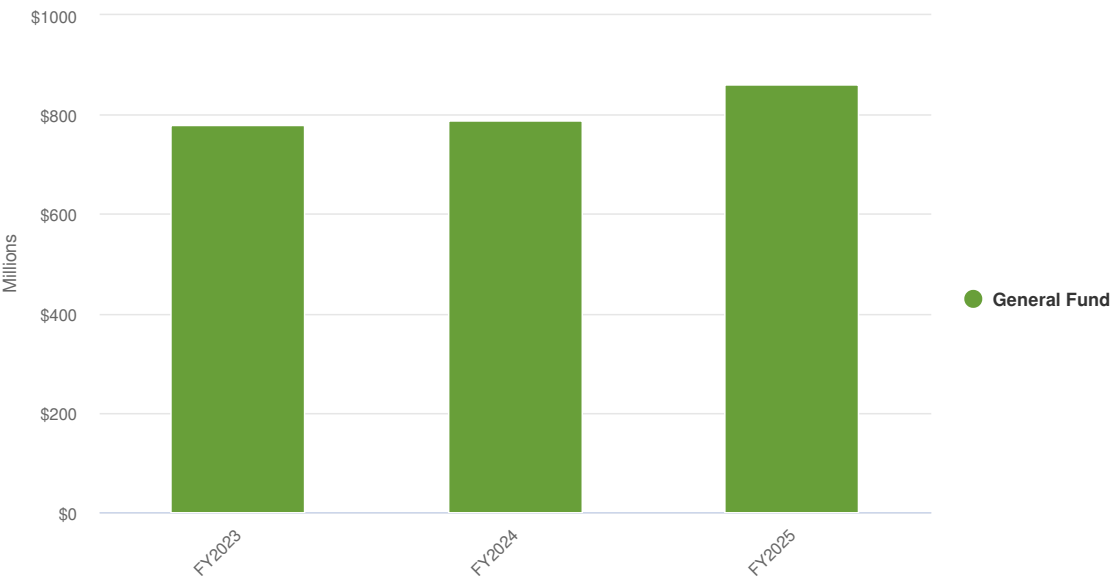
FUNDING SOURCES

General Fund Revenue Summary

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

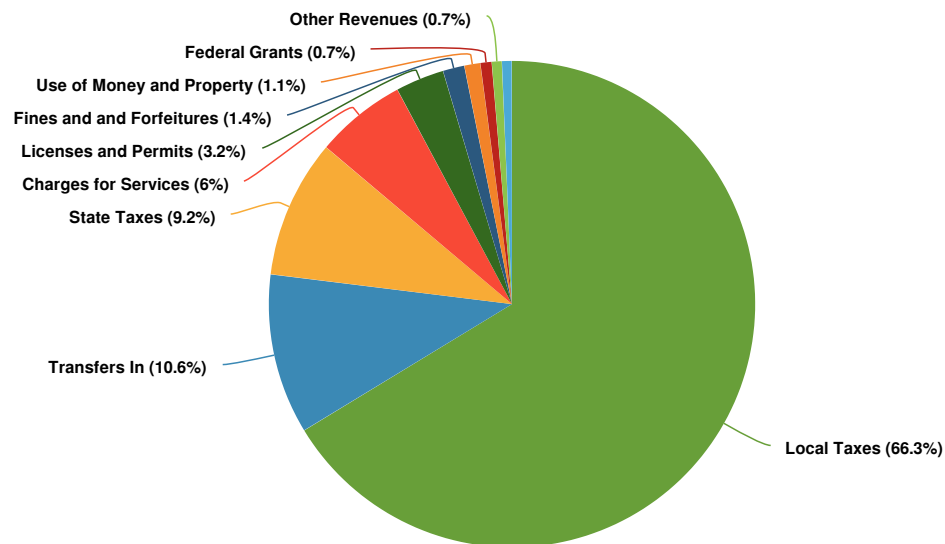


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
General Fund				
Transfers In	\$103,149,798	\$102,118,000	\$96,295,513	\$91,617,999
Local Taxes	\$515,925,631	\$508,701,000	\$507,976,595	\$570,694,485
State Taxes	\$79,484,573	\$79,260,000	\$82,258,311	\$79,260,000
Licenses and Permits	\$13,195,866	\$14,501,000	\$13,472,753	\$27,801,000
Fines and and Forfeitures	\$10,236,379	\$12,162,000	\$12,131,877	\$12,286,999

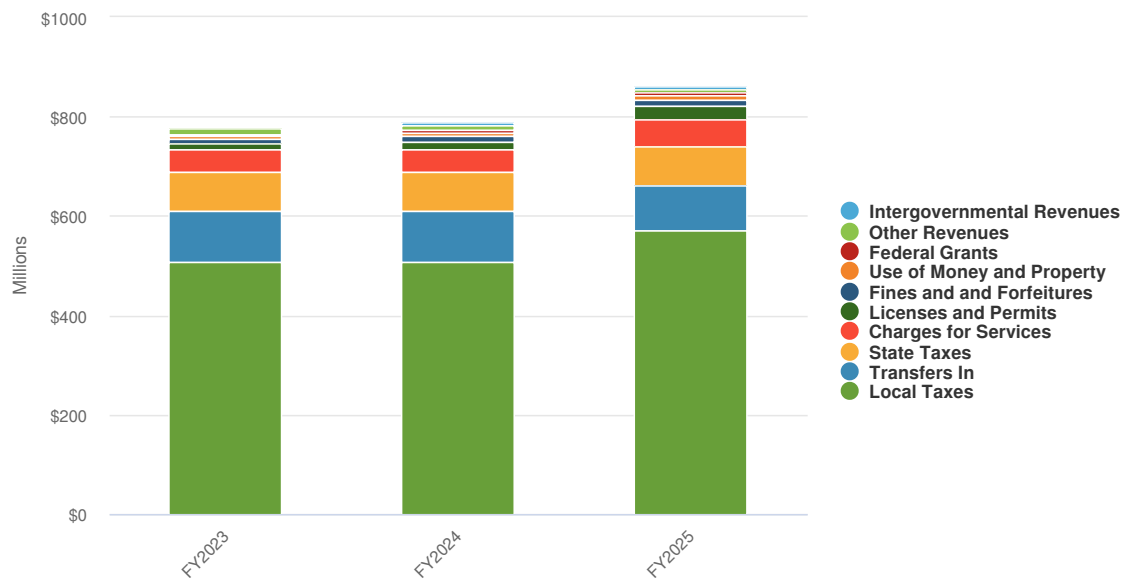
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Charges for Services	\$47,963,976	\$44,965,124	\$48,373,650	\$51,914,843
Use of Money and Property	\$9,387,725	\$6,175,000	\$16,673,977	\$9,175,000
Federal Grants	\$3,714,308	\$4,750,000	\$5,903,626	\$6,450,000
Intergovernmental Revenues	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Other Revenues	\$14,135,572	\$10,275,876	\$32,931,172	\$5,791,570
Total General Fund:	\$801,242,327	\$787,408,000	\$821,385,762	\$860,617,277

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In				
In Lieu Of Taxes-MLGW	\$60,543,306	\$58,500,000	\$52,677,513	\$50,500,000
In Lieu Of Taxes-Sewer	\$10,488,492	\$10,000,000	\$10,000,000	\$10,000,000
Oper Tfr In - Solid Waste Fund	\$750,000	\$750,000	\$750,000	\$750,000
Oper Tfr In - 2019 Sales Tax Referendum	\$27,900,000	\$27,900,000	\$27,900,000	\$26,900,000
oper Tfr In - Capital Projects Fund	\$0	\$1,500,000	\$1,500,000	\$0
Oper Tfr In - Sewer Operating/CIP	\$1,737,000	\$1,737,000	\$1,737,000	\$1,737,000
Oper Tfr In - Metro Alarm	\$1,625,000	\$1,625,000	\$1,625,000	\$1,624,999
Oper Tfr In - Storm Water	\$106,000	\$106,000	\$106,000	\$106,000
Total Transfers In:	\$103,149,798	\$102,118,000	\$96,295,513	\$91,617,999
Local Taxes				
Ad Valorem Tax - Current	\$265,596,911	\$262,000,000	\$257,860,000	\$326,600,000
Ad Valorem Tax - Current Sale of Receivables	\$0	\$3,500,000	\$0	\$0
Ad Valorem Tax Prior	\$7,245,124	\$5,000,000	\$7,250,000	\$7,000,000
PILOT's	\$4,338,141	\$5,000,000	\$4,134,222	\$5,000,000
Property Taxes Interest & Penalty	\$6,556,719	\$6,500,000	\$6,500,000	\$6,500,000
Bankruptcy Interest & Penalty	\$2,195	\$50,000	\$0	\$50,000
Interest & Penalty - Sale of Tax Rec	\$0	\$1,000,000	\$0	\$0
Special Assessment Tax	\$720,078	\$300,000	\$835,230	\$550,000
Local Sales Tax	\$159,479,965	\$156,600,000	\$159,581,325	\$156,600,000
Tourism Development Zone Local Sales	\$85,354	\$0	\$1,131,278	\$0
Alcoholic Beverage Inspection Fee	\$7,929,582	\$8,000,000	\$8,000,000	\$8,000,000
Beer Sales Tax	\$14,066,266	\$15,500,000	\$13,800,000	\$15,500,000
Gross Rec Business Tax	\$18,074,188	\$13,000,000	\$15,993,857	\$13,000,000
Interest, Penalties & Commission	\$287,780	\$400,000	\$250,000	\$400,000
Business Tax Fees	\$1,847,085	\$1,500,000	\$1,700,000	\$1,500,000
Mixed Drink Tax	\$11,082,582	\$10,000,000	\$11,600,000	\$10,000,000
Excise Tax	\$3,493,033	\$2,500,000	\$2,600,000	\$2,500,000
State Apportionment TVA	\$7,809,000	\$7,800,000	\$7,955,730	\$7,800,000
Franchise Tax - Telephone	\$764,968	\$1,000,000	\$1,000,000	\$1,000,000
Cable TV Franchise Fees	\$2,774,100	\$4,200,000	\$4,269,944	\$4,200,000
Fiber Optic Franchise Fees	\$2,285,234	\$3,500,000	\$1,885,000	\$3,143,485
Misc Franchise Tax	\$929,619	\$756,000	\$1,035,009	\$756,000
Misc Tax Recoveries	\$281,421	\$325,000	\$325,000	\$325,000
MLGW Pipeline	\$276,287	\$270,000	\$270,000	\$270,000
Total Local Taxes:	\$515,925,631	\$508,701,000	\$507,976,595	\$570,694,485
State Taxes				
State Income Tax	\$44,629	\$0	\$45,724	\$0
State Sales Tax	\$75,137,021	\$75,000,000	\$77,636,202	\$75,000,000
Telecommunication Sales Tax	\$1,188,414	\$1,300,000	\$1,200,000	\$1,300,000

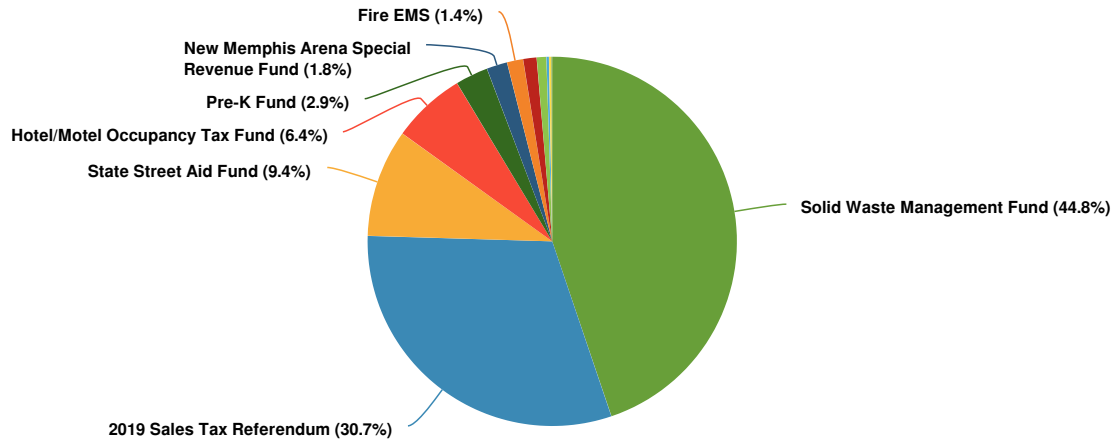
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
State Shared Beer Tax	\$289,085	\$300,000	\$279,033	\$300,000
Alcoholic BeverageTax	\$483,414	\$475,000	\$475,000	\$475,000
Sports Betting	\$1,032,572	\$800,000	\$1,177,352	\$800,000
Local Occupancy Tax	\$149,587	\$100,000	\$160,000	\$100,000
Spec Petroleum Product Tax	\$1,159,851	\$1,285,000	\$1,285,000	\$1,285,000
Total State Taxes:	\$79,484,573	\$79,260,000	\$82,258,311	\$79,260,000
Licenses and Permits				
Liquor By Ounce License	\$257,648	\$275,000	\$300,000	\$275,000
Taxi Drivers License	\$9,598	\$9,000	\$9,000	\$9,000
Gaming Pub Amus Perm Fee	\$10,279	\$12,000	\$12,000	\$12,000
Wrecker Permit Fee	\$19,562	\$17,000	\$22,433	\$17,000
Misc Permits	\$295,026	\$285,000	\$315,000	\$285,000
Beer Application	\$38,762	\$48,000	\$48,000	\$48,000
Auto Registration Fee	\$12,057,829	\$13,300,000	\$12,300,000	\$26,600,000
Dog License	\$239,690	\$245,000	\$226,988	\$245,000
County Dog License Fee	\$122,508	\$130,000	\$64,332	\$130,000
Beer Permit Privilege Tax	\$138,806	\$145,000	\$140,000	\$145,000
Sidewalk Permit Fees	\$6,157	\$35,000	\$35,000	\$35,000
Total Licenses and Permits:	\$13,195,866	\$14,501,000	\$13,472,753	\$27,801,000
Fines and and Forfeitures				
Court Fees	\$3,098,963	\$4,000,000	\$3,708,062	\$4,000,000
Court Costs	\$2,927,005	\$3,700,000	\$3,148,779	\$3,700,000
Fines & Forfeitures	\$3,741,061	\$4,000,000	\$4,862,835	\$4,000,000
Seizures	\$37,425	\$25,000	\$6,000	\$25,000
Beer Board Fines	\$88,704	\$70,000	\$85,441	\$70,000
Library Fines & Fees	\$135,276	\$130,000	\$120,000	\$130,000
Vacant Property Registration Fee	\$15,000	\$25,000	\$25,000	\$150,000
Arrest Fees	\$91,944	\$100,000	\$100,360	\$100,000
DUI BAC Fees	\$0	\$2,000	\$0	\$2,000
Sex Offender Registry Fees	\$101,000	\$110,000	\$75,400	\$110,000
Total Fines and and Forfeitures:	\$10,236,379	\$12,162,000	\$12,131,877	\$12,286,999
Charges for Services				
Tax Sales Attorney Fees	\$583,269	\$725,000	\$460,000	\$725,000
Subdivision Plan Inspection Fee	\$774,116	\$550,000	\$666,653	\$550,000
Street Cut Inspection Fee	\$1,621,153	\$500,000	\$580,000	\$500,000
Traffic Signals	\$141,326	\$200,000	\$204,644	\$200,000
Parking Meters	\$429,348	\$575,000	\$480,000	\$575,000
Signs-Loading Zones	\$762,194	\$500,000	\$742,660	\$500,000
Arc Lights	\$4,399	\$4,000	\$4,000	\$4,000
Wrecker & Storage Charges	\$1,997,921	\$1,440,525	\$401,157	\$1,440,525
Shelter Fees	\$353,219	\$350,000	\$149,871	\$350,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Ambulance Service	\$27,014,701	\$24,600,000	\$31,223,687	\$31,000,000
Parking	\$519,978	\$625,000	\$623,883	\$675,000
Senior Citizen's Meals	\$95,835	\$85,000	\$103,872	\$85,000
Concessions	\$3,269,579	\$3,400,000	\$2,683,821	\$1,582,000
Golf Cart Fees	\$1,285,819	\$1,600,000	\$1,519,924	\$2,065,000
Pro Shop Sales	\$238,843	\$292,000	\$297,959	\$348,500
Green Fees	\$1,656,329	\$1,950,000	\$2,199,959	\$3,212,742
Softball	\$45,450	\$35,000	\$41,043	\$50,000
Basketball	\$0	\$1,200	\$0	\$0
Ballfield Permit	\$54,923	\$30,000	\$31,290	\$60,000
Class Fees	\$44,986	\$25,000	\$43,364	\$28,500
Rental Fees	\$2,018,126	\$2,300,000	\$1,919,411	\$1,086,088
MLG&W Rent	\$2,428	\$2,400	\$2,538	\$2,400
Rent Of Land	\$219,832	\$224,999	\$230,453	\$207,792
Subdivision Development Fees	\$0	\$0	\$5,048	\$0
Police Special Events	\$463,066	\$500,000	\$462,306	\$500,000
MLGW Fees	\$1,673,135	\$2,000,000	\$2,151,500	\$2,000,000
Parking Lots	\$315,000	\$600,000	\$300,000	\$600,000
Outside Revenue	\$741,731	\$1,000,000	\$556,263	\$142,296
Tow Fees	\$892,918	\$750,000	\$158,343	\$750,000
HCD- Docking Fees	\$601,439	\$0	\$0	\$0
Easements & Encroachments	\$142,914	\$100,000	\$130,000	\$75,000
Smart Fiber Initiative	\$0	\$0	\$0	\$2,600,000
Total Charges for Services:	\$47,963,976	\$44,965,124	\$48,373,650	\$51,914,843
Use of Money and Property				
Interest on Investments	\$9,316,741	\$6,000,000	\$14,664,610	\$9,000,000
Net Income/Investors	\$24,456	\$100,000	\$1,954,367	\$100,000
State Litigation Tax Commission	\$46,529	\$75,000	\$55,000	\$75,000
Total Use of Money and Property:	\$9,387,725	\$6,175,000	\$16,673,977	\$9,175,000
Federal Grants				
Federal Grants	\$6,118	\$1,000,000	\$0	\$1,000,000
Federal Grants - Others	\$248,018	\$250,000	\$703,001	\$250,000
FEMA Reimbursement	\$3,460,171	\$3,500,000	\$5,200,625	\$5,200,000
Total Federal Grants:	\$3,714,308	\$4,750,000	\$5,903,626	\$6,450,000
Intergovernmental Revenues				
International Airport	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Total Intergovernmental Revenues:	\$4,048,498	\$4,500,000	\$5,368,289	\$5,625,380
Other Revenues				
Property Insurance Recoveries	\$393,392	\$100,000	\$110,571	\$100,000
Rezoning Ordinance Publication Fees	\$3,675	\$5,000	\$5,000	\$5,000
Sale Of Reports	\$10,274	\$100,000	\$52,472	\$100,000

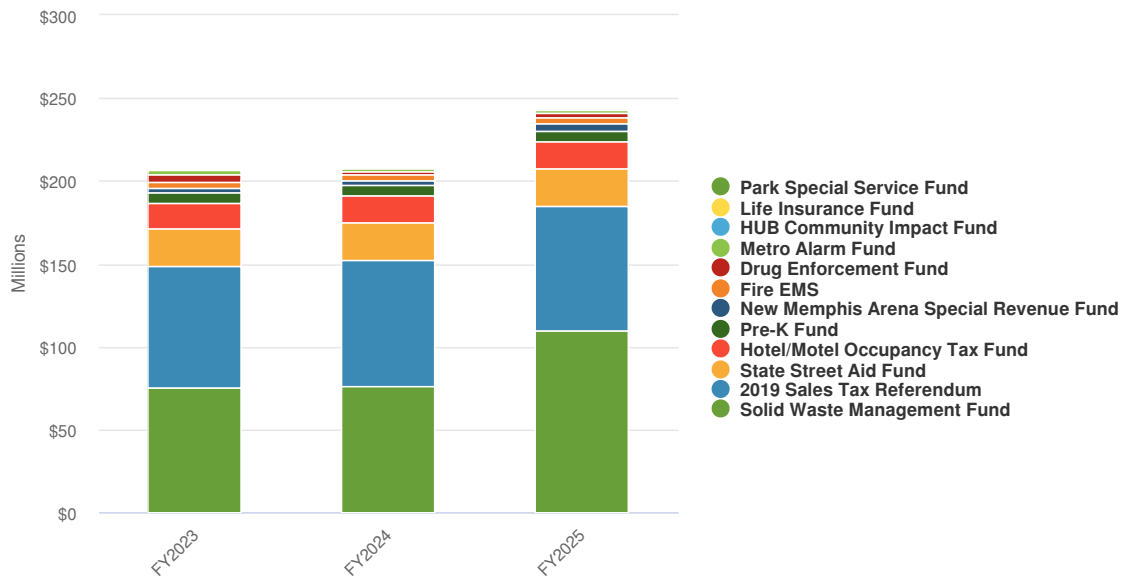
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Local Shared Revenue	\$598,233	\$555,000	\$1,453,261	\$555,000
City of Bartlett	\$1,165,868	\$1,200,000	\$1,043,564	\$0
Utility Warranty Program	\$221,826	\$155,000	\$241,262	\$155,000
Miscellaneous Income	\$680,763	\$465,000	\$1,883,078	\$395,695
Subdivision Sidewalk Fees	\$90,461	\$100,000	\$100,000	\$100,000
Sewer Fund Cost Allocation	\$1,075,000	\$1,075,000	\$1,075,000	\$1,075,000
Miscellaneous Auctions	\$5,144,615	\$4,500,000	\$2,092,948	\$2,025,000
Local Other Revenue	\$2,500	\$0	\$0	\$0
Court Reimbursement	\$19	\$0	\$92	\$0
Fire - Misc Collections	\$15,654	\$30,000	\$30,000	\$30,000
MLGW Reimbursement	\$700	\$0	\$0	\$0
Cash Overage/Shortage	\$22,486	\$0	\$31,474	\$0
Sale Of Capital Assets	\$53,766	\$0	\$43,786	\$0
Employer Premiums Income	\$0	\$0	\$55	\$0
Donated Revenue	\$1,254,148	\$1	\$120,050	\$0
Corporate Sponsorship	\$807,827	\$740,000	\$797,836	\$0
Vendor Rebates	\$71,200	\$75,000	\$183,329	\$75,000
FNMA Service Fees	\$256	\$875	\$277	\$875
Claims	\$8,016	\$25,000	\$237,454	\$25,000
Miscellaneous Revenue	\$1,602,851	\$1,000,000	\$1,300,845	\$1,000,000
Recovery Of Prior Year Expense	\$871,859	\$0	\$21,930,322	\$0
Mow to Own Program - Program Fees	\$1,075	\$0	\$2,010	\$0
Peachtree Recovery Services	\$39,110	\$150,000	\$150,000	\$150,000
Grant Revenue - Library	\$0	\$0	\$46,486	\$0
Total Other Revenues:	\$14,135,572	\$10,275,876	\$32,931,172	\$5,791,570
Total Revenue Source:	\$801,242,327	\$787,408,000	\$821,385,762	\$860,617,277

Special Revenue Funds Summary

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Park Special Service Fund				
Local Taxes				
Local Sales Tax	\$186,461	\$120,000	\$195,602	\$120,000
Total Local Taxes:	\$186,461	\$120,000	\$195,602	\$120,000
Use of Money and Property				

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Interest on Investments	\$52,793	\$0	\$0	\$0
Net Income/Investors	\$2,791	\$0	\$0	\$0
Interest on Investments	\$0	\$30,000	\$30,000	\$30,000
Net Income/Investors	\$0	\$10,000	\$10,000	\$10,000
Total Use of Money and Property:	\$55,584	\$40,000	\$40,000	\$40,000
Total Park Special Service Fund:	\$242,045	\$160,000	\$235,602	\$160,000
Life Insurance Fund				
Use of Money and Property				
Interest on Investments	\$329,839	\$250,000	\$250,000	\$250,000
Net Income/Investors	\$18,996	\$120,000	\$120,000	\$120,000
Total Use of Money and Property:	\$348,835	\$370,000	\$370,000	\$370,000
Other Revenues				
Insurance Refund	\$0	\$150,000	\$150,000	\$150,000
Total Other Revenues:	\$0	\$150,000	\$150,000	\$150,000
Total Life Insurance Fund:	\$348,835	\$520,000	\$520,000	\$520,000
State Street Aid Fund				
State Taxes				
State Gas - Motor Fuel Tax	\$10,305,929	\$11,860,000	\$11,820,000	\$11,860,000
Three-Cent Tax	\$3,436,205	\$3,500,000	\$3,500,000	\$3,500,000
One-Cent Tax	\$1,626,485	\$1,850,000	\$1,850,000	\$1,850,000
State Gas-IMPROVE (2017)	\$5,693,701	\$5,900,000	\$5,900,000	\$5,900,000
Transport Mod Revenue (2023)	\$0	\$0	\$40,000	\$0
Total State Taxes:	\$21,062,321	\$23,110,000	\$23,110,000	\$23,110,000
Total State Street Aid Fund:	\$21,062,321	\$23,110,000	\$23,110,000	\$23,110,000
Solid Waste Management Fund				
Local Taxes				
Interest, Penalties & Commission	\$19,730	\$0	\$10,366	\$0
Special Assessment Tax	\$53,086	\$85,000	\$85,000	\$85,000
Interest, Penalties & Commission	\$0	\$15,000	\$15,000	\$15,000
Total Local Taxes:	\$72,816	\$100,000	\$110,366	\$100,000
Charges for Services				
Solid Waste Disposal Fee	\$76,096,241	\$75,500,000	\$75,500,000	\$108,783,765
Sanitation Inspection Fee	\$607,291	\$540,000	\$619,473	\$648,878
Total Charges for Services:	\$76,703,532	\$76,040,000	\$76,119,473	\$109,432,643
Use of Money and Property				
Interest on Investments	\$191,796	\$0	\$0	\$0
Net Income/Investors	\$13,793	\$0	\$0	\$0
Interest on Investments	\$0	\$50,000	\$50,000	\$50,000
Net Income/Investors	\$0	\$3,000	\$3,000	\$3,000

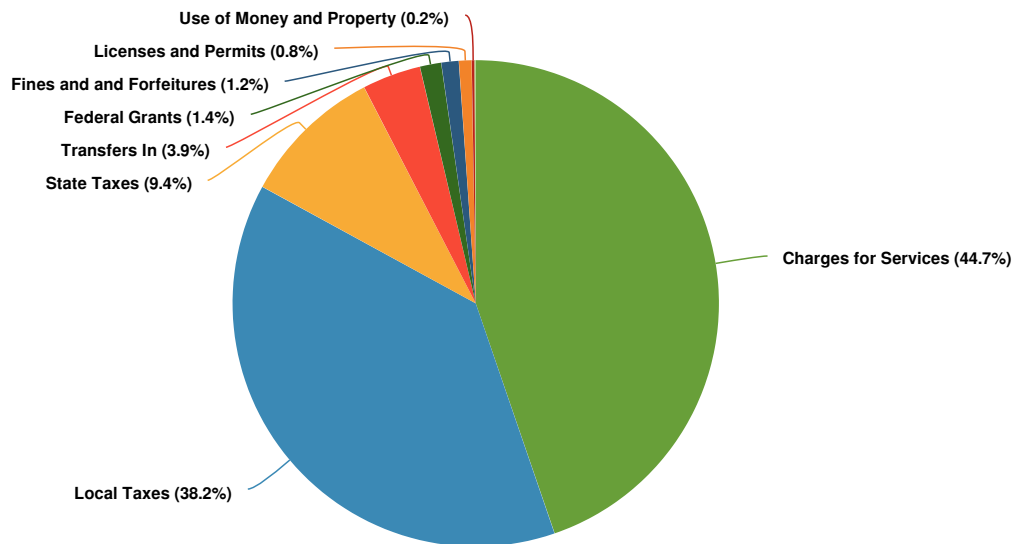
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Use of Money and Property:	\$205,588	\$53,000	\$53,000	\$53,000
Other Revenues				
Miscellaneous Income	\$0	\$742	\$742	\$742
Recovery Of Prior Year Expense	\$0	\$342	\$342	\$342
Miscellaneous Income	\$240	\$0	\$0	\$0
Recycling Proceeds	\$23,464	\$24,000	\$24,000	\$24,000
Total Other Revenues:	\$23,704	\$25,084	\$25,084	\$25,084
Total Solid Waste Management Fund:	\$77,005,640	\$76,218,084	\$76,307,923	\$109,610,727
Drug Enforcement Fund				
Fines and and Forfeitures				
Fines & Forfeitures	\$14,305	\$30,000	\$30,000	\$30,000
Seizures	\$2,095,264	\$2,000,000	\$2,000,000	\$2,372,700
Seizures	\$0	\$0	\$0	\$50,000
Seizures	\$1,125	\$0	\$0	\$0
Federal Seizures	\$605,201	\$300,000	\$300,000	\$300,000
Seizures	\$65,024	\$40,000	\$40,000	\$90,000
Total Fines and and Forfeitures:	\$2,780,919	\$2,370,000	\$2,370,000	\$2,842,700
Use of Money and Property				
Interest on Investments	\$168,443	\$0	\$0	\$0
Net Income/Investors	\$17,377	\$0	\$0	\$0
Total Use of Money and Property:	\$185,820	\$0	\$0	\$0
Federal Grants				
Department of Justice OT	\$45,369	\$82,500	\$82,500	\$50,000
Department of Justice OT	\$333	\$0	\$0	\$0
Total Federal Grants:	\$45,702	\$82,500	\$82,500	\$50,000
Other Revenues				
Miscellaneous Revenue	\$154,853	\$0	\$0	\$0
Miscellaneous Revenue	-\$5	\$0	\$0	\$0
Total Other Revenues:	\$154,848	\$0	\$0	\$0
Total Drug Enforcement Fund:	\$3,167,288	\$2,452,500	\$2,452,500	\$2,892,700
Hotel/Motel Occupancy Tax Fund				
Local Taxes				
Hotel/Motel Taxes	\$6,106,855	\$5,250,000	\$6,181,186	\$5,250,000
2015 Occupancy Increase	\$6,066,523	\$5,250,000	\$6,195,330	\$5,250,000
Room Night Assessment	\$5,168,169	\$5,250,000	\$5,568,388	\$5,250,000
Hotel/Motel Taxes	\$436,223	\$0	\$0	\$0
2015 Occupancy Increase	\$461,884	\$0	\$0	\$0
Room Night Assessment	\$663,082	\$0	\$0	\$0
Total Local Taxes:	\$18,902,736	\$15,750,000	\$17,944,904	\$15,750,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Charges for Services				
Sewer Fees	\$0	\$0	\$2,864,730	\$0
Total Charges for Services:	\$0	\$0	\$2,864,730	\$0
Total Hotel/Motel Occupancy Tax Fund:	\$18,902,736	\$15,750,000	\$20,809,634	\$15,750,000
New Memphis Arena Special Revenue Fund				
Transfers In				
Oper Tfr In - General Fund	\$0	\$0	\$1,975,000	\$1,975,000
Total Transfers In:	\$0	\$0	\$1,975,000	\$1,975,000
Local Taxes				
In Lieu of Taxes-Water	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total Local Taxes:	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total New Memphis Arena Special Revenue Fund:	\$2,500,000	\$2,500,000	\$4,475,000	\$4,475,000
2019 Sales Tax Referendum				
Transfers In				
Oper Tfr In - General Fund	\$0	\$0	\$125,226	\$0
Total Transfers In:	\$0	\$0	\$125,226	\$0
Local Taxes				
Local Sales Tax	\$75,559,280	\$76,000,000	\$76,200,000	\$75,000,000
Total Local Taxes:	\$75,559,280	\$76,000,000	\$76,200,000	\$75,000,000
Total 2019 Sales Tax Referendum:	\$75,559,280	\$76,000,000	\$76,325,226	\$75,000,000
Fire EMS				
Federal Grants				
Federal Grants - Others	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Total Federal Grants:	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Total Fire EMS:	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Pre-K Fund				
Transfers In				
Oper Tfr In - 2019 Sales Tax Referendum	\$6,000,000	\$6,500,000	\$7,000,000	\$7,000,000
Total Transfers In:	\$6,000,000	\$6,500,000	\$7,000,000	\$7,000,000
Local Taxes				
Ad Valorem Tax - Current	-\$25,378	\$0	\$0	\$0
Ad Valorem Tax Prior	\$34,815	\$0	\$11,280	\$0
PILOT's	\$1,822	\$0	\$300	\$0
Total Local Taxes:	\$11,259	\$0	\$11,580	\$0
Use of Money and Property				
Interest on Investments	\$245,467	\$0	\$0	\$0

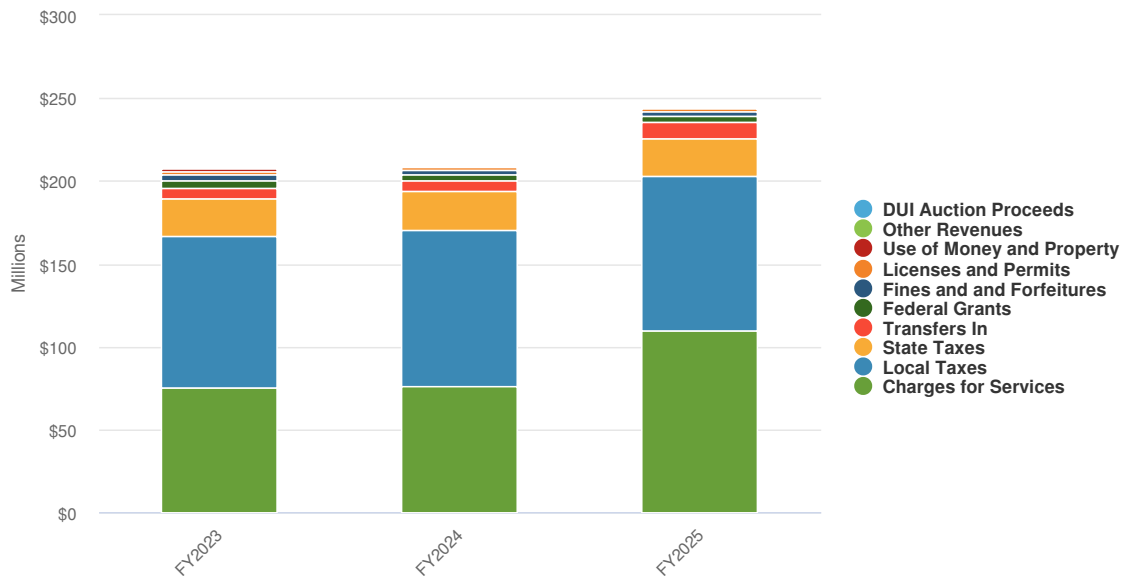
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Net Income/Investors	\$19,181	\$0	\$0	\$0
Total Use of Money and Property:	\$264,648	\$0	\$0	\$0
Total Pre-K Fund:	\$6,275,907	\$6,500,000	\$7,011,580	\$7,000,000
HUB Community Impact Fund				
Transfers In				
Oper Tfr In - General Fund	\$1,000,000	\$550,000	\$550,000	\$550,000
Total Transfers In:	\$1,000,000	\$550,000	\$550,000	\$550,000
Total HUB Community Impact Fund:	\$1,000,000	\$550,000	\$550,000	\$550,000
Metro Alarm Fund				
Licenses and Permits				
City - Alarm Renewals	\$665,540	\$600,000	\$400,000	\$535,000
City - New Alarms	\$77,085	\$90,000	\$62,000	\$70,000
False Alarms - City	\$1,598,560	\$900,000	\$1,418,929	\$1,200,000
County Alarm Renewals	\$798	\$0	\$5	\$0
False Alarms - County	\$1	\$0	\$3	\$0
Fire False Alarms	\$401,700	\$350,000	\$350,000	\$235,000
Total Licenses and Permits:	\$2,743,684	\$1,940,000	\$2,230,937	\$2,040,000
Use of Money and Property				
Interest on Investments	\$4,053	\$0	\$0	\$0
Total Use of Money and Property:	\$4,053	\$0	\$0	\$0
Other Revenues				
Bad Check Penalties	\$240	\$0	\$200	\$0
Recovery Of Prior Year Expense	\$0	\$10,000	\$500	\$10,000
Total Other Revenues:	\$240	\$10,000	\$700	\$10,000
Total Metro Alarm Fund:	\$2,747,977	\$1,950,000	\$2,231,637	\$2,050,000
Total:	\$215,122,132	\$209,147,934	\$218,385,930	\$244,555,777

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In				
Oper Tfr In - General Fund				
Oper Tfr In - General Fund	\$0	\$0	\$1,975,000	\$1,975,000
Oper Tfr In - General Fund	\$0	\$0	\$125,226	\$0
Oper Tfr In - General Fund	\$1,000,000	\$550,000	\$550,000	\$550,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Oper Tfr In - General Fund:	\$1,000,000	\$550,000	\$2,650,226	\$2,525,000
Oper Tfr In - 2019 Sales Tax Referendum				
Oper Tfr In - 2019 Sales Tax Referendum	\$6,000,000	\$6,500,000	\$7,000,000	\$7,000,000
Total Oper Tfr In - 2019 Sales Tax Referendum:	\$6,000,000	\$6,500,000	\$7,000,000	\$7,000,000
Total Transfers In:	\$7,000,000	\$7,050,000	\$9,650,226	\$9,525,000
Local Taxes				
Ad Valorem Tax - Current				
Ad Valorem Tax - Current	-\$25,378	\$0	\$0	\$0
Total Ad Valorem Tax - Current:	-\$25,378	\$0	\$0	\$0
Ad Valorem Tax Prior				
Ad Valorem Tax Prior	\$34,815	\$0	\$11,280	\$0
Total Ad Valorem Tax Prior:	\$34,815	\$0	\$11,280	\$0
PILOT's				
PILOT's	\$1,822	\$0	\$300	\$0
Total PILOT's:	\$1,822	\$0	\$300	\$0
In Lieu of Taxes-Water				
In Lieu of Taxes-Water	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total In Lieu of Taxes-Water:	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Special Assessment Tax				
Special Assessment Tax	\$53,086	\$85,000	\$85,000	\$85,000
Total Special Assessment Tax:	\$53,086	\$85,000	\$85,000	\$85,000
Local Sales Tax				
Local Sales Tax	\$186,461	\$120,000	\$195,602	\$120,000
Local Sales Tax	\$75,559,280	\$76,000,000	\$76,200,000	\$75,000,000
Total Local Sales Tax:	\$75,745,741	\$76,120,000	\$76,395,602	\$75,120,000
Hotel/Motel Taxes				
Hotel/Motel Taxes	\$6,106,855	\$5,250,000	\$6,181,186	\$5,250,000
Hotel/Motel Taxes	\$436,223	\$0	\$0	\$0
Total Hotel/Motel Taxes:	\$6,543,079	\$5,250,000	\$6,181,186	\$5,250,000
2015 Occupancy Increase				
2015 Occupancy Increase	\$6,066,523	\$5,250,000	\$6,195,330	\$5,250,000
2015 Occupancy Increase	\$461,884	\$0	\$0	\$0
Total 2015 Occupancy Increase:	\$6,528,407	\$5,250,000	\$6,195,330	\$5,250,000
Room Night Assessment				
Room Night Assessment	\$5,168,169	\$5,250,000	\$5,568,388	\$5,250,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Room Night Assessment	\$663,082	\$0	\$0	\$0
Total Room Night Assessment:	\$5,831,251	\$5,250,000	\$5,568,388	\$5,250,000
Interest, Penalties & Commission				
Interest, Penalties & Commission	\$19,730	\$0	\$10,366	\$0
Interest, Penalties & Commission	\$0	\$15,000	\$15,000	\$15,000
Total Interest, Penalties & Commission:	\$19,730	\$15,000	\$25,366	\$15,000
Total Local Taxes:	\$97,232,552	\$94,470,000	\$96,962,452	\$93,470,000
State Taxes				
State Gas - Motor Fuel Tax				
State Gas - Motor Fuel Tax	\$10,305,929	\$11,860,000	\$11,820,000	\$11,860,000
Total State Gas - Motor Fuel Tax:	\$10,305,929	\$11,860,000	\$11,820,000	\$11,860,000
Three-Cent Tax				
Three-Cent Tax	\$3,436,205	\$3,500,000	\$3,500,000	\$3,500,000
Total Three-Cent Tax:	\$3,436,205	\$3,500,000	\$3,500,000	\$3,500,000
One-Cent Tax				
One-Cent Tax	\$1,626,485	\$1,850,000	\$1,850,000	\$1,850,000
Total One-Cent Tax:	\$1,626,485	\$1,850,000	\$1,850,000	\$1,850,000
State Gas-IMPROVE (2017)				
State Gas-IMPROVE (2017)	\$5,693,701	\$5,900,000	\$5,900,000	\$5,900,000
Total State Gas-IMPROVE (2017):	\$5,693,701	\$5,900,000	\$5,900,000	\$5,900,000
Transport Mod Revenue (2023)				
Transport Mod Revenue (2023)	\$0	\$0	\$40,000	\$0
Total Transport Mod Revenue (2023):	\$0	\$0	\$40,000	\$0
Total State Taxes:	\$21,062,321	\$23,110,000	\$23,110,000	\$23,110,000
Licenses and Permits				
City - Alarm Renewals				
City - Alarm Renewals	\$665,540	\$600,000	\$400,000	\$535,000
Total City - Alarm Renewals:	\$665,540	\$600,000	\$400,000	\$535,000
City - New Alarms				
City - New Alarms	\$77,085	\$90,000	\$62,000	\$70,000
Total City - New Alarms:	\$77,085	\$90,000	\$62,000	\$70,000
False Alarms - City				
False Alarms - City	\$1,598,560	\$900,000	\$1,418,929	\$1,200,000
Total False Alarms - City:	\$1,598,560	\$900,000	\$1,418,929	\$1,200,000
County Alarm Renewals				

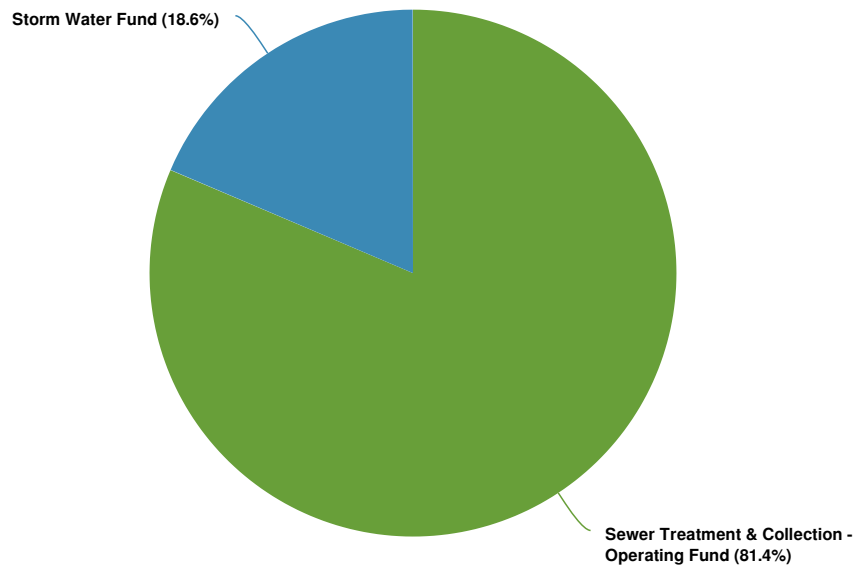
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
County Alarm Renewals	\$798	\$0	\$5	\$0
Total County Alarm Renewals:	\$798	\$0	\$5	\$0
False Alarms - County				
False Alarms - County	\$1	\$0	\$3	\$0
Total False Alarms - County:	\$1	\$0	\$3	\$0
Fire False Alarms				
Fire False Alarms	\$401,700	\$350,000	\$350,000	\$235,000
Total Fire False Alarms:	\$401,700	\$350,000	\$350,000	\$235,000
Total Licenses and Permits:	\$2,743,684	\$1,940,000	\$2,230,937	\$2,040,000
Fines and and Forfeitures				
Fines & Forfeitures				
Fines & Forfeitures	\$14,305	\$30,000	\$30,000	\$30,000
Total Fines & Forfeitures:	\$14,305	\$30,000	\$30,000	\$30,000
Seizures				
Seizures	\$2,095,264	\$2,000,000	\$2,000,000	\$2,372,700
Seizures	\$0	\$0	\$0	\$50,000
Seizures	\$1,125	\$0	\$0	\$0
Seizures	\$65,024	\$40,000	\$40,000	\$90,000
Total Seizures:	\$2,161,413	\$2,040,000	\$2,040,000	\$2,512,700
Federal Seizures				
Federal Seizures	\$605,201	\$300,000	\$300,000	\$300,000
Total Federal Seizures:	\$605,201	\$300,000	\$300,000	\$300,000
Total Fines and and Forfeitures:	\$2,780,919	\$2,370,000	\$2,370,000	\$2,842,700
Charges for Services				
Solid Waste Disposal Fee				
Solid Waste Disposal Fee	\$76,096,241	\$75,500,000	\$75,500,000	\$108,783,765
Total Solid Waste Disposal Fee:	\$76,096,241	\$75,500,000	\$75,500,000	\$108,783,765
Sanitation Inspection Fee				
Sanitation Inspection Fee	\$607,291	\$540,000	\$619,473	\$648,878
Total Sanitation Inspection Fee:	\$607,291	\$540,000	\$619,473	\$648,878
Sewer Fees				
Sewer Fees	\$0	\$0	\$2,864,730	\$0
Total Sewer Fees:	\$0	\$0	\$2,864,730	\$0
Total Charges for Services:	\$76,703,532	\$76,040,000	\$78,984,203	\$109,432,643
Use of Money and Property				
Interest on Investments				

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Interest on Investments	\$52,793	\$0	\$0	\$0
Interest on Investments	\$0	\$30,000	\$30,000	\$30,000
Interest on Investments	\$329,839	\$250,000	\$250,000	\$250,000
Interest on Investments	\$191,796	\$0	\$0	\$0
Interest on Investments	\$0	\$50,000	\$50,000	\$50,000
Interest on Investments	\$168,443	\$0	\$0	\$0
Interest on Investments	\$245,467	\$0	\$0	\$0
Interest on Investments	\$4,053	\$0	\$0	\$0
Total Interest on Investments:	\$992,391	\$330,000	\$330,000	\$330,000
Net Income/Investors				
Net Income/Investors	\$2,791	\$0	\$0	\$0
Net Income/Investors	\$0	\$10,000	\$10,000	\$10,000
Net Income/Investors	\$18,996	\$120,000	\$120,000	\$120,000
Net Income/Investors	\$13,793	\$0	\$0	\$0
Net Income/Investors	\$0	\$3,000	\$3,000	\$3,000
Net Income/Investors	\$17,377	\$0	\$0	\$0
Net Income/Investors	\$19,181	\$0	\$0	\$0
Total Net Income/Investors:	\$72,137	\$133,000	\$133,000	\$133,000
Total Use of Money and Property:	\$1,064,528	\$463,000	\$463,000	\$463,000
Federal Grants				
Federal Grants - Others				
Federal Grants - Others	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Total Federal Grants - Others:	\$6,310,103	\$3,437,350	\$4,356,828	\$3,437,350
Department of Justice OT				
Department of Justice OT	\$45,369	\$82,500	\$82,500	\$50,000
Department of Justice OT	\$333	\$0	\$0	\$0
Total Department of Justice OT:	\$45,702	\$82,500	\$82,500	\$50,000
Total Federal Grants:	\$6,355,804	\$3,519,850	\$4,439,328	\$3,487,350
Other Revenues				
Miscellaneous Income				
Miscellaneous Income	\$0	\$742	\$742	\$742
Miscellaneous Income	\$240	\$0	\$0	\$0
Total Miscellaneous Income:	\$240	\$742	\$742	\$742
Bad Check Penalties				
Bad Check Penalties	\$240	\$0	\$200	\$0
Total Bad Check Penalties:	\$240	\$0	\$200	\$0
Insurance Refund				
Insurance Refund	\$0	\$150,000	\$150,000	\$150,000
Total Insurance Refund:	\$0	\$150,000	\$150,000	\$150,000

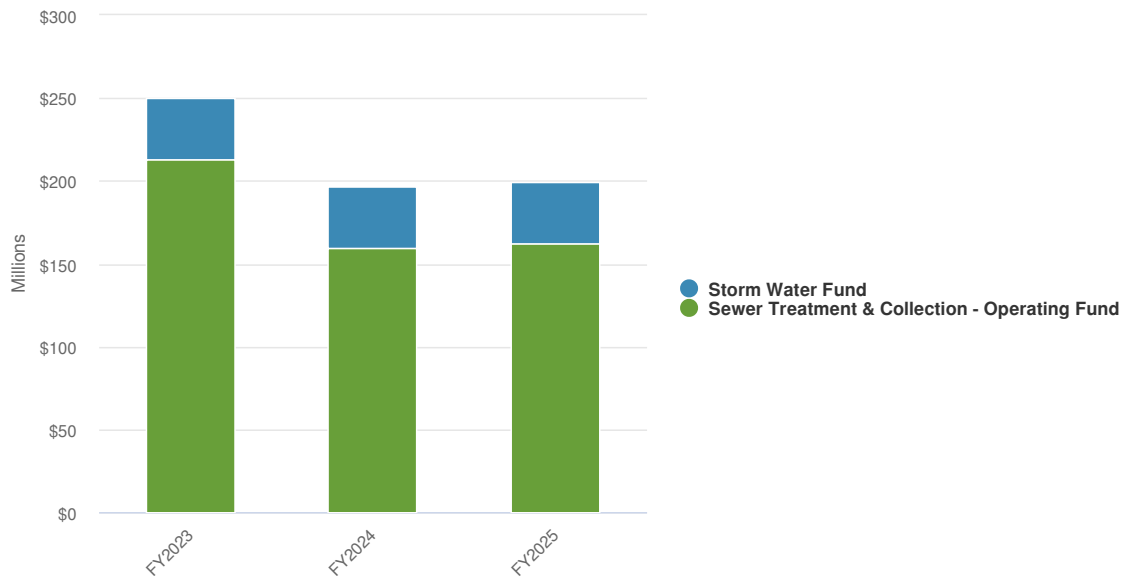
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Recycling Proceeds				
Recycling Proceeds	\$23,464	\$24,000	\$24,000	\$24,000
Total Recycling Proceeds:	\$23,464	\$24,000	\$24,000	\$24,000
Miscellaneous Revenue				
Miscellaneous Revenue	\$154,853	\$0	\$0	\$0
Miscellaneous Revenue	-\$5	\$0	\$0	\$0
Total Miscellaneous Revenue:	\$154,848	\$0	\$0	\$0
Recovery Of Prior Year Expense				
Recovery Of Prior Year Expense	\$0	\$342	\$342	\$342
Recovery Of Prior Year Expense	\$0	\$10,000	\$500	\$10,000
Total Recovery Of Prior Year Expense:	\$0	\$10,342	\$842	\$10,342
Total Other Revenues:	\$178,792	\$185,084	\$175,784	\$185,084
Total Revenue Source:	\$215,122,132	\$209,147,934	\$218,385,930	\$244,555,777

Enterprise Funds Summary

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



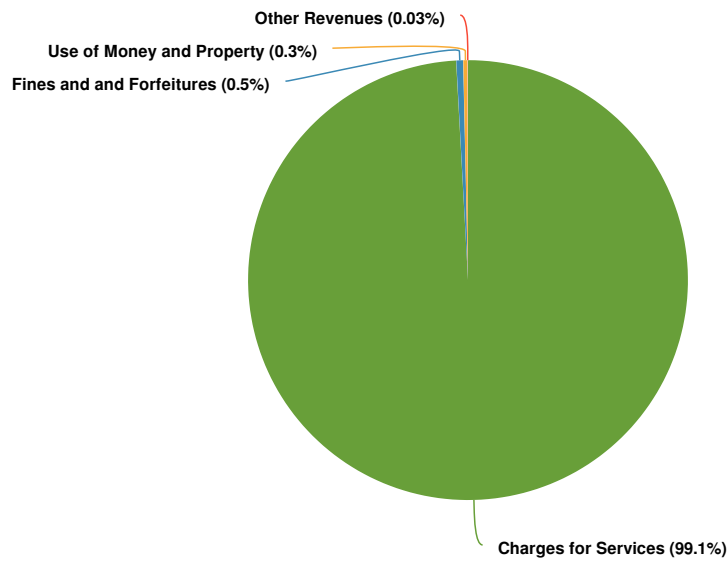
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Sewer Treatment & Collection - Operating Fund				
Fines and and Forfeitures				
Fines & Forfeitures	\$14,441	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$1,000	\$0	\$1,000
Fines & Forfeitures	\$587,800	\$1,000,000	\$2,150,000	\$1,000,000
Total Fines and and Forfeitures:	\$602,241	\$1,001,000	\$2,150,000	\$1,001,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Charges for Services				
Sewer Connections	\$1,030	\$0	\$0	\$0
Sewer Fees	\$17,131,733	\$0	\$0	\$0
Subdivision Development Fees	\$376,995	\$0	\$0	\$0
Sewer Fees	\$83,493	\$650,000	\$650,000	\$650,000
Sewer Fees	\$7	\$0	\$0	\$0
Biogas Revenue	-\$11,085	\$75,000	\$0	\$45,000
Rents	\$49,374	\$43,307	\$43,307	\$44,000
Sewer Fees	\$133,017,686	\$156,000,000	\$157,000,000	\$158,500,000
Sewer Insp/Locate Fees	\$0	\$0	\$0	\$5,750
Sewer Availability Fee	\$0	\$0	\$0	\$7,700
Rents	\$14,175	\$0	\$0	\$0
Sewer Connections	-\$5,734	\$10,000	\$20,000	\$10,000
Sewer Fees	\$0	\$0	\$5,638	\$0
Subdivision Development Fees	\$1,474,659	\$1,250,000	\$1,250,000	\$1,250,000
Special Sewer Connections	\$0	\$0	\$575	\$0
Total Charges for Services:	\$152,132,334	\$158,028,307	\$158,969,520	\$160,512,450
Use of Money and Property				
Interest on Investments	\$763,255	\$500,000	\$500,000	\$500,000
Net Income/Investors	\$80,631	\$100,000	\$100,000	\$100,000
Total Use of Money and Property:	\$843,886	\$600,000	\$600,000	\$600,000
Federal Grants				
Fed Grants - Build America Bonds	\$9,880	\$0	\$0	\$0
Total Federal Grants:	\$9,880	\$0	\$0	\$0
Gain (Loss) on Investments				
Unrealized Gain/Loss on Pension Investment	\$622,894	\$0	\$0	\$0
Total Gain (Loss) on Investments:	\$622,894	\$0	\$0	\$0
Other Revenues				
Insurance Refund	\$33,547	\$0	\$0	\$0
Miscellaneous Income	\$0	\$500	\$0	\$500
Miscellaneous Revenue	\$2,981	\$40,000	\$0	\$25,000
Miscellaneous Income	\$50	\$500	\$0	\$500
Miscellaneous Revenue	\$39,012	\$42,000	\$39,251	\$42,000
Property Insurance Recoveries	\$94,200	\$0	\$0	\$0
Miscellaneous Income	\$3,813	\$0	\$0	\$0
Total Other Revenues:	\$173,602	\$83,000	\$39,251	\$68,000
Dividend and Interest on Investment				
Interest Income - Cash Equivalent	\$55,621	\$0	\$172,419	\$0
Interest Income - US Government	\$1,808,939	\$0	\$1,763,516	\$0

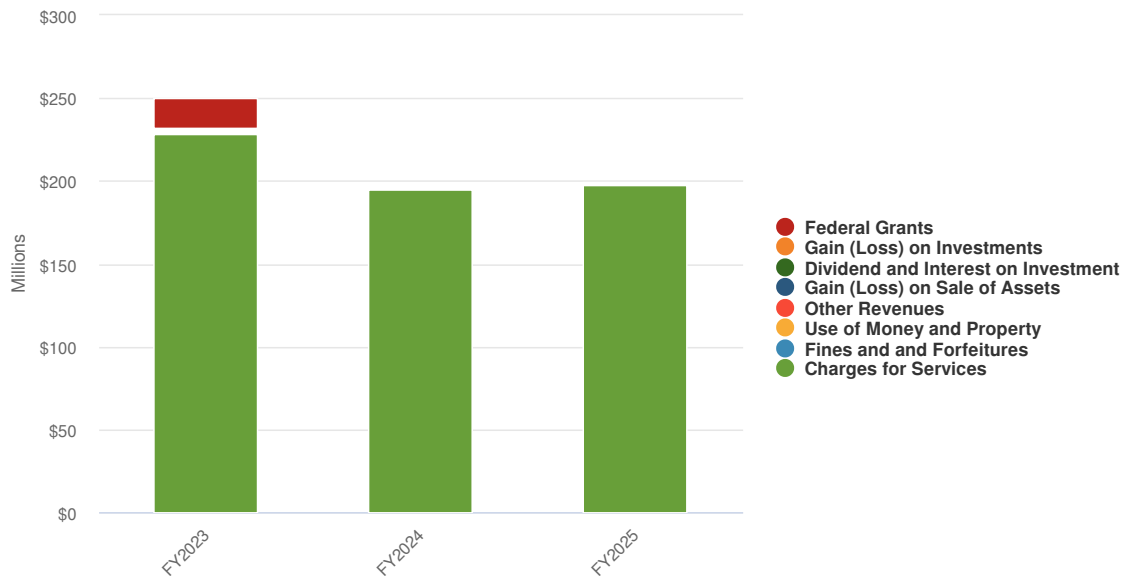
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Dividend and Interest on Investment:	\$1,864,560	\$0	\$1,935,935	\$0
Gain (Loss) on Sale of Assets				
Realized Gains	\$4,403	\$0	\$0	\$0
Total Gain (Loss) on Sale of Assets:	\$4,403	\$0	\$0	\$0
Capital Contributions				
Sewer Pipe Contributed by Developer	\$711,695	\$0	\$0	\$0
Total Capital Contributions:	\$711,695	\$0	\$0	\$0
Total Sewer Treatment & Collection - Operating Fund:	\$156,965,494	\$159,712,307	\$163,694,706	\$162,181,450
Storm Water Fund				
Fines and and Forfeitures				
Fines & Forfeitures	\$36,469	\$35,000	\$18,000	\$35,000
Total Fines and and Forfeitures:	\$36,469	\$35,000	\$18,000	\$35,000
Charges for Services				
Storm Water Fees	-\$1,132	\$0	\$0	\$0
Storm Water Fees	\$36,367,393	\$36,500,000	\$37,000,000	\$37,000,000
Total Charges for Services:	\$36,366,262	\$36,500,000	\$37,000,000	\$37,000,000
Use of Money and Property				
Interest on Investments	\$406,444	\$0	\$0	\$0
Net Income/Investors	\$39,516	\$0	\$0	\$0
Total Use of Money and Property:	\$445,960	\$0	\$0	\$0
Gain (Loss) on Investments				
Unrealized Gain/Loss on Pension Investment	\$77,931	\$0	\$0	\$0
Total Gain (Loss) on Investments:	\$77,931	\$0	\$0	\$0
Other Revenues				
Miscellaneous Revenue	\$452	\$0	\$0	\$0
Miscellaneous Income	\$32,414	\$0	\$0	\$0
Total Other Revenues:	\$32,866	\$0	\$0	\$0
Dividend and Interest on Investment				
Interest Income - Cash Equivalent	\$28,629	\$0	\$76,670	\$0
Interest Income - US Government	\$451,236	\$0	\$1,025,685	\$0
Total Dividend and Interest on Investment:	\$479,866	\$0	\$1,102,355	\$0
Gain (Loss) on Sale of Assets				
Realized Gains	\$607,028	\$0	\$167,411	\$0
Total Gain (Loss) on Sale of Assets:	\$607,028	\$0	\$167,411	\$0
Total Storm Water Fund:	\$38,046,381	\$36,535,000	\$38,287,766	\$37,035,000
Total:	\$195,011,875	\$196,247,307	\$201,982,472	\$199,216,450

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Fines and and Forfeitures				
Fines & Forfeitures				
Fines & Forfeitures	\$14,441	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$1,000	\$0	\$1,000
Fines & Forfeitures	\$587,800	\$1,000,000	\$2,150,000	\$1,000,000

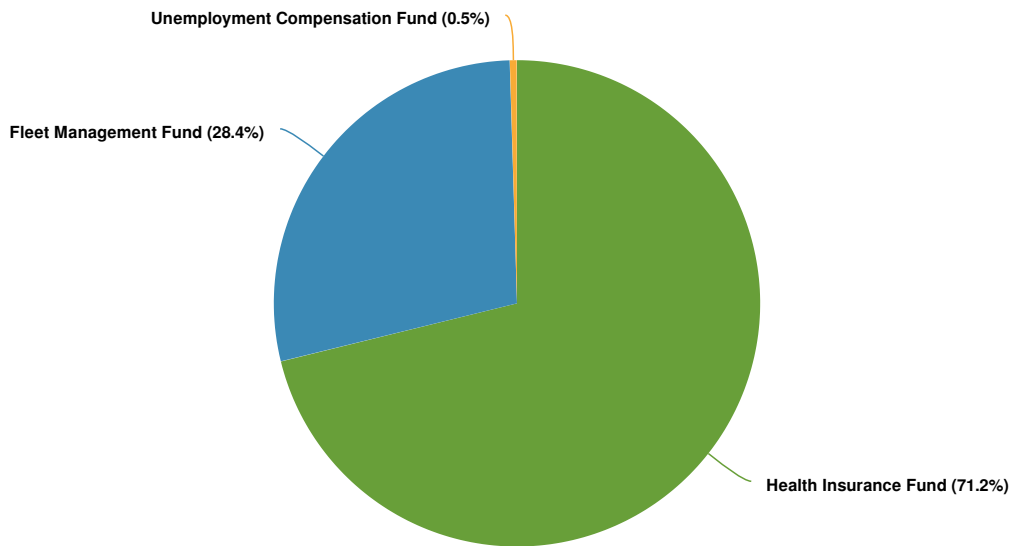
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Fines & Forfeitures	\$36,469	\$35,000	\$18,000	\$35,000
Total Fines & Forfeitures:	\$638,710	\$1,036,000	\$2,168,000	\$1,036,000
Total Fines and and Forfeitures:	\$638,710	\$1,036,000	\$2,168,000	\$1,036,000
Charges for Services				
Sewer Connections				
Sewer Connections	\$1,030	\$0	\$0	\$0
Sewer Connections	-\$5,734	\$10,000	\$20,000	\$10,000
Total Sewer Connections:	-\$4,704	\$10,000	\$20,000	\$10,000
Storm Water Fees				
Storm Water Fees	-\$1,132	\$0	\$0	\$0
Storm Water Fees	\$36,367,393	\$36,500,000	\$37,000,000	\$37,000,000
Total Storm Water Fees:	\$36,366,262	\$36,500,000	\$37,000,000	\$37,000,000
Sewer Fees				
Sewer Fees	\$17,131,733	\$0	\$0	\$0
Sewer Fees	\$83,493	\$650,000	\$650,000	\$650,000
Sewer Fees	\$7	\$0	\$0	\$0
Sewer Fees	\$133,017,686	\$156,000,000	\$157,000,000	\$158,500,000
Sewer Fees	\$0	\$0	\$5,638	\$0
Total Sewer Fees:	\$150,232,919	\$156,650,000	\$157,655,638	\$159,150,000
Subdivision Development Fees				
Subdivision Development Fees	\$376,995	\$0	\$0	\$0
Subdivision Development Fees	\$1,474,659	\$1,250,000	\$1,250,000	\$1,250,000
Total Subdivision Development Fees:	\$1,851,654	\$1,250,000	\$1,250,000	\$1,250,000
Biogas Revenue				
Biogas Revenue	-\$11,085	\$75,000	\$0	\$45,000
Total Biogas Revenue:	-\$11,085	\$75,000	\$0	\$45,000
Rents				
Rents	\$49,374	\$43,307	\$43,307	\$44,000
Rents	\$14,175	\$0	\$0	\$0
Total Rents:	\$63,549	\$43,307	\$43,307	\$44,000
Special Sewer Connections				
Special Sewer Connections	\$0	\$0	\$575	\$0
Total Special Sewer Connections:	\$0	\$0	\$575	\$0
Sewer Insp/Locate Fees				
Sewer Insp/Locate Fees	\$0	\$0	\$0	\$5,750
Total Sewer Insp/Locate Fees:	\$0	\$0	\$0	\$5,750

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Sewer Availability Fee				
Sewer Availability Fee	\$0	\$0	\$0	\$7,700
Total Sewer Availability Fee:	\$0	\$0	\$0	\$7,700
Total Charges for Services:	\$188,498,595	\$194,528,307	\$195,969,520	\$197,512,450
Use of Money and Property				
Interest on Investments				
Interest on Investments	\$763,255	\$500,000	\$500,000	\$500,000
Interest on Investments	\$406,444	\$0	\$0	\$0
Total Interest on Investments:	\$1,169,699	\$500,000	\$500,000	\$500,000
Net Income/Investors				
Net Income/Investors	\$80,631	\$100,000	\$100,000	\$100,000
Net Income/Investors	\$39,516	\$0	\$0	\$0
Total Net Income/Investors:	\$120,146	\$100,000	\$100,000	\$100,000
Total Use of Money and Property:	\$1,289,845	\$600,000	\$600,000	\$600,000
Federal Grants				
Fed Grants - Build America Bonds				
Fed Grants - Build America Bonds	\$9,880	\$0	\$0	\$0
Total Fed Grants - Build America Bonds:	\$9,880	\$0	\$0	\$0
Total Federal Grants:	\$9,880	\$0	\$0	\$0
Gain (Loss) on Investments				
Unrealized Gain/Loss on Pension Investment				
Unrealized Gain/Loss on Pension Investment	\$622,894	\$0	\$0	\$0
Unrealized Gain/Loss on Pension Investment	\$77,931	\$0	\$0	\$0
Total Unrealized Gain/Loss on Pension Investment:	\$700,825	\$0	\$0	\$0
Total Gain (Loss) on Investments:	\$700,825	\$0	\$0	\$0
Other Revenues				
Property Insurance Recoveries				
Property Insurance Recoveries	\$94,200	\$0	\$0	\$0
Total Property Insurance Recoveries:	\$94,200	\$0	\$0	\$0
Miscellaneous Income				
Miscellaneous Income	\$0	\$500	\$0	\$500
Miscellaneous Income	\$50	\$500	\$0	\$500
Miscellaneous Income	\$3,813	\$0	\$0	\$0
Miscellaneous Income	\$32,414	\$0	\$0	\$0
Total Miscellaneous Income:	\$36,277	\$1,000	\$0	\$1,000
Insurance Refund				
Insurance Refund	\$33,547	\$0	\$0	\$0
Total Insurance Refund:	\$33,547	\$0	\$0	\$0

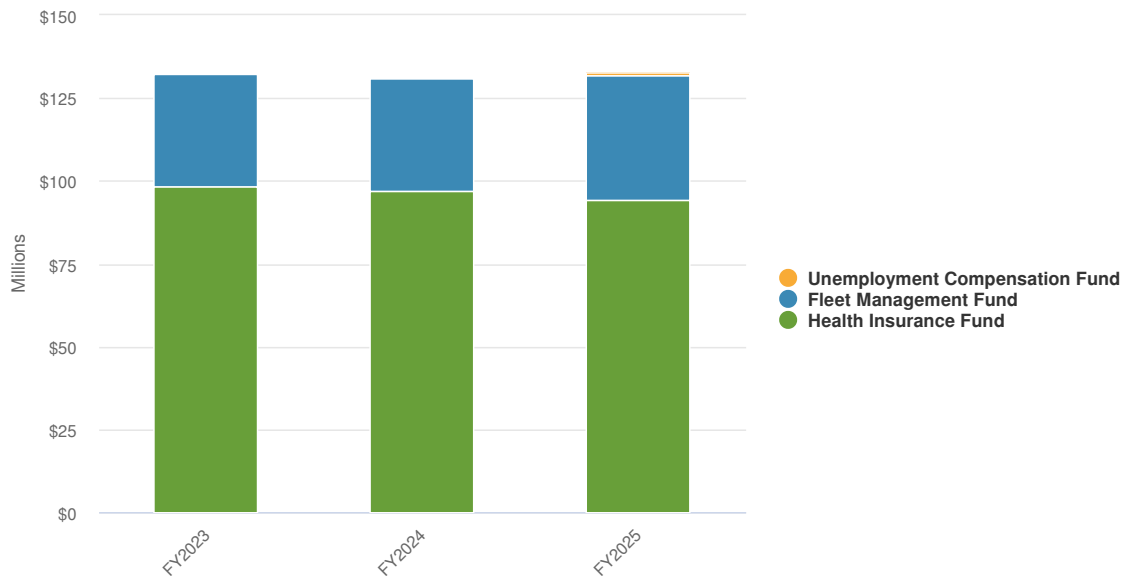
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Miscellaneous Revenue				
Miscellaneous Revenue	\$2,981	\$40,000	\$0	\$25,000
Miscellaneous Revenue	\$39,012	\$42,000	\$39,251	\$42,000
Miscellaneous Revenue	\$452	\$0	\$0	\$0
Total Miscellaneous Revenue:	\$42,445	\$82,000	\$39,251	\$67,000
Total Other Revenues:	\$206,468	\$83,000	\$39,251	\$68,000
Dividend and Interest on Investment				
Interest Income - Cash Equivalent				
Interest Income - Cash Equivalent	\$55,621	\$0	\$172,419	\$0
Interest Income - Cash Equivalent	\$28,629	\$0	\$76,670	\$0
Total Interest Income - Cash Equivalent:	\$84,251	\$0	\$249,089	\$0
Interest Income - US Government				
Interest Income - US Government	\$1,808,939	\$0	\$1,763,516	\$0
Interest Income - US Government	\$451,236	\$0	\$1,025,685	\$0
Total Interest Income - US Government:	\$2,260,176	\$0	\$2,789,201	\$0
Total Dividend and Interest on Investment:	\$2,344,426	\$0	\$3,038,290	\$0
Gain (Loss) on Sale of Assets				
Realized Gains				
Realized Gains	\$4,403	\$0	\$0	\$0
Realized Gains	\$607,028	\$0	\$167,411	\$0
Total Realized Gains:	\$611,431	\$0	\$167,411	\$0
Total Gain (Loss) on Sale of Assets:	\$611,431	\$0	\$167,411	\$0
Capital Contributions				
Sewer Pipe Contributed by Developer				
Sewer Pipe Contributed by Developer	\$711,695	\$0	\$0	\$0
Total Sewer Pipe Contributed by Developer:	\$711,695	\$0	\$0	\$0
Total Capital Contributions:	\$711,695	\$0	\$0	\$0
Total Revenue Source:	\$195,011,875	\$196,247,307	\$201,982,472	\$199,216,450

Internal Services Funds Summary

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



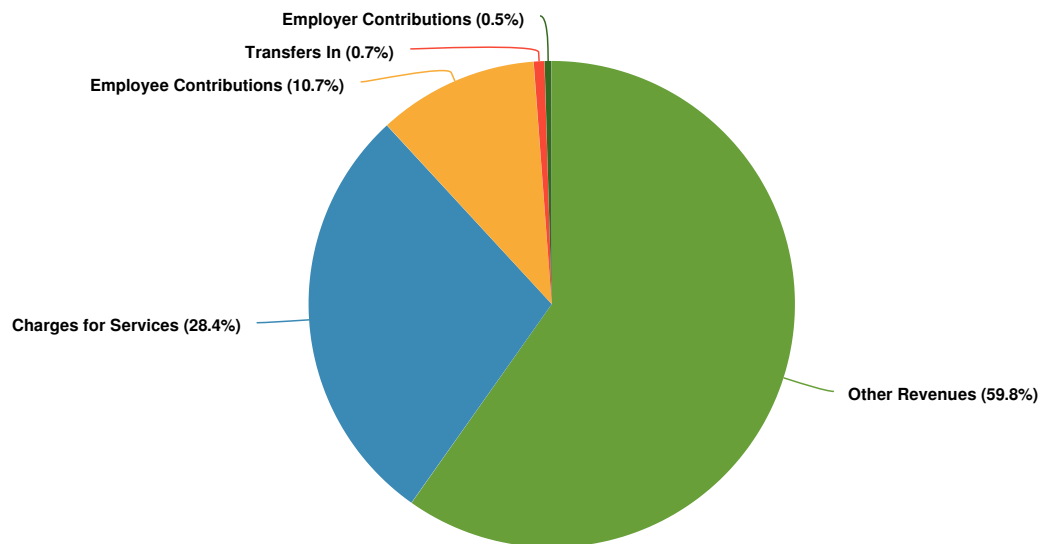
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Health Insurance Fund				
Transfers In				
Oper Tfr In - 2019 Sales Tax Referendum	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Total Transfers In:	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Use of Money and Property				

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Interest on Investments	\$377,513	\$0	\$0	\$0
Net Income/Investors	\$18,371	\$0	\$0	\$0
Total Use of Money and Property:	\$395,884	\$0	\$0	\$0
Other Revenues				
Employer Premiums Income	\$24,434,364	\$0	\$3,696,808	\$8,611,000
Pharmacy RX Rebates Revenue	\$5,250,127	\$0	\$1,681,129	\$1,106,000
Employer Premiums Income	\$40,319,855	\$75,736,000	\$65,563,234	\$61,660,000
Pharmacy RX Rebates Revenue	\$1,448,999	\$7,241,000	\$8,204,615	\$7,946,000
Total Other Revenues:	\$71,453,346	\$82,977,000	\$79,145,785	\$79,323,000
Employee Contributions				
Spousal Surcharge	\$14,600	\$0	\$191,500	\$0
Tobacco Surcharge	\$361,500	\$0	\$322,860	\$0
Employee Contributed - General	\$106,755	\$0	\$63,118	\$0
Tobacco Surcharge	\$0	\$0	\$0	\$49,000
Employee Contributed - General	\$8,134,785	\$0	\$1,217,613	\$2,945,000
Tobacco Surcharge	\$0	\$410,000	\$0	\$351,000
Employee Contributed - General	\$6,973,177	\$12,616,000	\$11,055,440	\$10,804,000
Total Employee Contributions:	\$15,590,816	\$13,026,000	\$12,850,531	\$14,149,000
Total Health Insurance Fund:	\$89,670,046	\$97,003,000	\$92,996,317	\$94,421,000
Unemployment Compensation Fund				
Use of Money and Property				
Interest on Investments	\$2,112	\$0	\$0	\$0
Total Use of Money and Property:	\$2,112	\$0	\$0	\$0
Employer Contributions				
City Contributed - General	\$508,560	\$503,440	\$503,440	\$624,400
Total Employer Contributions:	\$508,560	\$503,440	\$503,440	\$624,400
Total Unemployment Compensation Fund:	\$510,672	\$503,440	\$503,440	\$624,400
Fleet Management Fund				
Charges for Services				
V.M. Shop Charges	\$1,055,833	\$1,144,947	\$1,031,849	\$1,417,406
Outside Revenue	\$295,147	\$161,254	\$161,254	\$161,254
V.M. Fuel Revenue Inside	\$12,095,301	\$12,500,000	\$12,500,000	\$12,596,006
Outside Revenue	\$24	\$4,996	\$0	\$4,996
V.M. Inventory/Store Sales	\$3,961	\$15,625	\$14,335	\$15,625
V.M. Shop Charges	\$7,162,869	\$6,535,000	\$7,136,178	\$7,966,925
V.M. Shop Charges	\$3,598,509	\$3,474,704	\$3,240,844	\$3,973,292
V.M. Shop Charges	\$5,635,216	\$5,405,312	\$5,664,365	\$6,255,290
V.M. Shop Charges	\$4,714,880	\$4,672,044	\$5,626,892	\$5,224,113
Total Charges for Services:	\$34,561,741	\$33,913,882	\$35,375,717	\$37,614,907

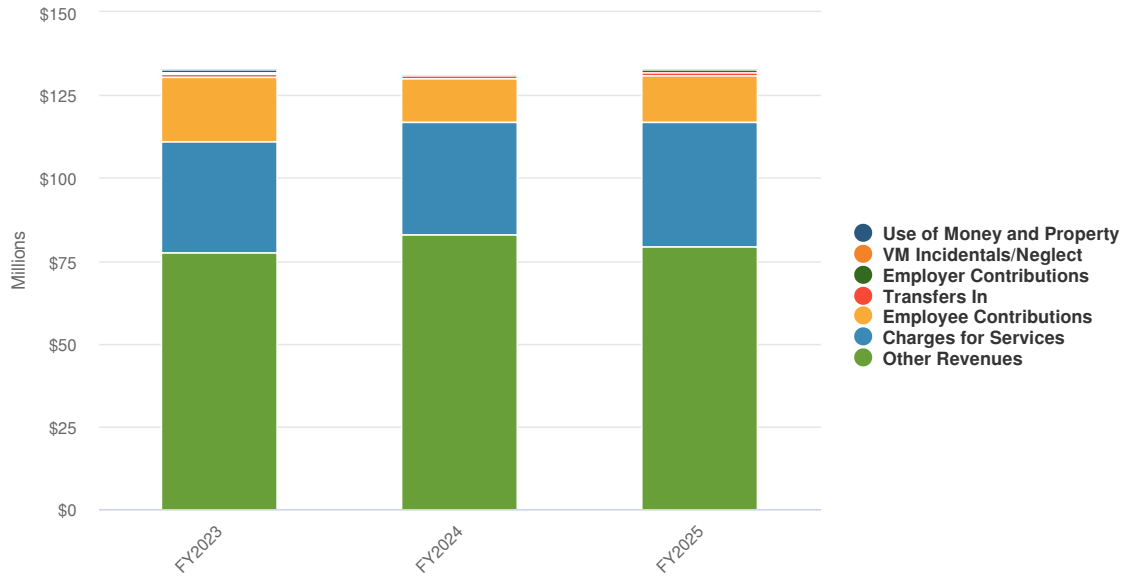
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Use of Money and Property				
Interest on Investments	\$65,389	\$0	\$0	\$0
Net Income/Investors	\$7,504	\$0	\$0	\$0
Total Use of Money and Property:	\$72,894	\$0	\$0	\$0
Total Fleet Management Fund:	\$34,634,635	\$33,913,882	\$35,375,717	\$37,614,907
Total:	\$124,815,353	\$131,420,322	\$128,875,474	\$132,660,307

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



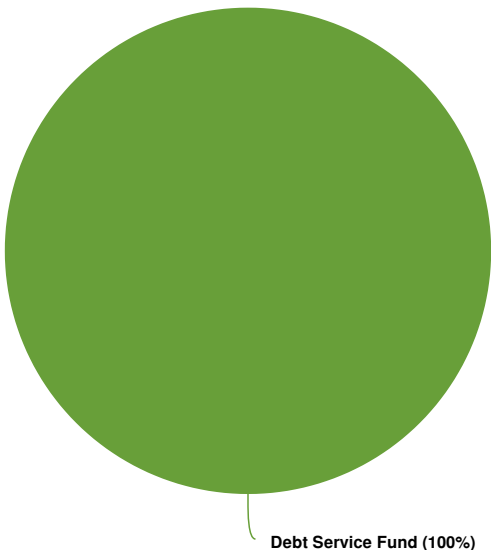
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In				
Oper Tfr In - 2019 Sales Tax Referendum				
Oper Tfr In - 2019 Sales Tax Referendum	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Total Oper Tfr In - 2019 Sales Tax Referendum:	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Total Transfers In:	\$2,230,000	\$1,000,000	\$1,000,000	\$949,000
Charges for Services				
Outside Revenue				
Outside Revenue	\$295,147	\$161,254	\$161,254	\$161,254
Outside Revenue	\$24	\$4,996	\$0	\$4,996
Total Outside Revenue:	\$295,172	\$166,250	\$161,254	\$166,250
V.M. Fuel Revenue Inside				
V.M. Fuel Revenue Inside	\$12,095,301	\$12,500,000	\$12,500,000	\$12,596,006
Total V.M. Fuel Revenue Inside:	\$12,095,301	\$12,500,000	\$12,500,000	\$12,596,006
V.M. Inventory/Store Sales				
V.M. Inventory/Store Sales	\$3,961	\$15,625	\$14,335	\$15,625
Total V.M. Inventory/Store Sales:	\$3,961	\$15,625	\$14,335	\$15,625
V.M. Shop Charges				
V.M. Shop Charges	\$1,055,833	\$1,144,947	\$1,031,849	\$1,417,406
V.M. Shop Charges	\$7,162,869	\$6,535,000	\$7,136,178	\$7,966,925
V.M. Shop Charges	\$3,598,509	\$3,474,704	\$3,240,844	\$3,973,292
V.M. Shop Charges	\$5,635,216	\$5,405,312	\$5,664,365	\$6,255,290

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
V.M. Shop Charges	\$4,714,880	\$4,672,044	\$5,626,892	\$5,224,113
Total V.M. Shop Charges:	\$22,167,307	\$21,232,007	\$22,700,128	\$24,837,026
Total Charges for Services:	\$34,561,741	\$33,913,882	\$35,375,717	\$37,614,907
Use of Money and Property				
Interest on Investments				
Interest on Investments	\$377,513	\$0	\$0	\$0
Interest on Investments	\$2,112	\$0	\$0	\$0
Interest on Investments	\$65,389	\$0	\$0	\$0
Total Interest on Investments:	\$445,014	\$0	\$0	\$0
Net Income/Investors				
Net Income/Investors	\$18,371	\$0	\$0	\$0
Net Income/Investors	\$7,504	\$0	\$0	\$0
Total Net Income/Investors:	\$25,876	\$0	\$0	\$0
Total Use of Money and Property:	\$470,890	\$0	\$0	\$0
Other Revenues				
Employer Premiums Income				
Employer Premiums Income	\$24,434,364	\$0	\$3,696,808	\$8,611,000
Employer Premiums Income	\$40,319,855	\$75,736,000	\$65,563,234	\$61,660,000
Total Employer Premiums Income:	\$64,754,219	\$75,736,000	\$69,260,042	\$70,271,000
Pharmacy RX Rebates Revenue				
Pharmacy RX Rebates Revenue	\$5,250,127	\$0	\$1,681,129	\$1,106,000
Pharmacy RX Rebates Revenue	\$1,448,999	\$7,241,000	\$8,204,615	\$7,946,000
Total Pharmacy RX Rebates Revenue:	\$6,699,127	\$7,241,000	\$9,885,744	\$9,052,000
Total Other Revenues:	\$71,453,346	\$82,977,000	\$79,145,785	\$79,323,000
Employer Contributions				
City Contributed - General				
City Contributed - General	\$508,560	\$503,440	\$503,440	\$624,400
Total City Contributed - General:	\$508,560	\$503,440	\$503,440	\$624,400
Total Employer Contributions:	\$508,560	\$503,440	\$503,440	\$624,400
Employee Contributions				
Spousal Surcharge				
Spousal Surcharge	\$14,600	\$0	\$191,500	\$0
Total Spousal Surcharge:	\$14,600	\$0	\$191,500	\$0
Tobacco Surcharge				
Tobacco Surcharge	\$361,500	\$0	\$322,860	\$0
Tobacco Surcharge	\$0	\$0	\$0	\$49,000
Tobacco Surcharge	\$0	\$410,000	\$0	\$351,000
Total Tobacco Surcharge:	\$361,500	\$410,000	\$322,860	\$400,000

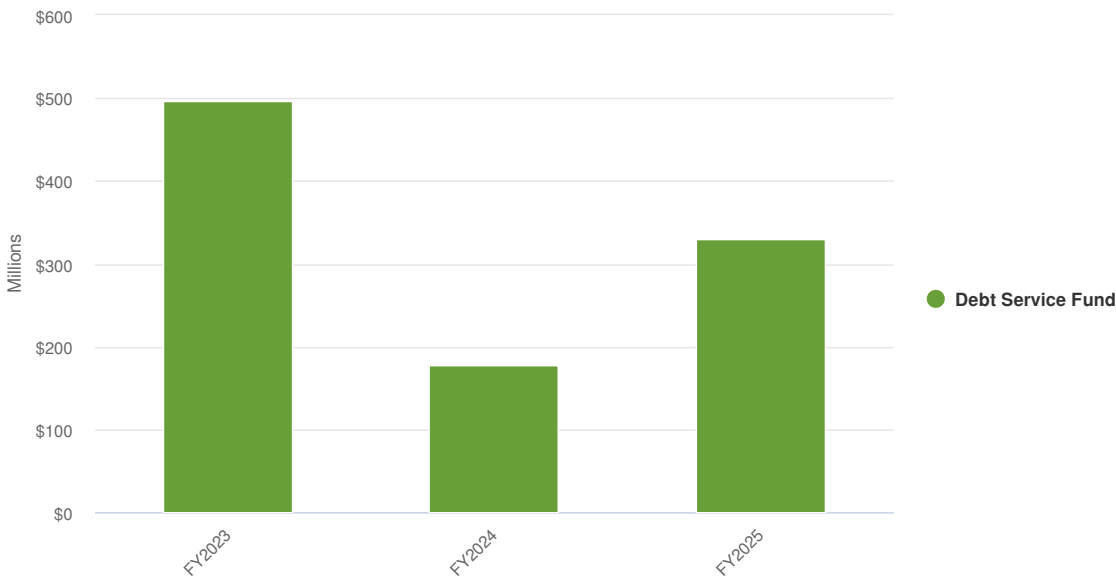
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Employee Contributed - General				
Employee Contributed - General	\$106,755	\$0	\$63,118	\$0
Employee Contributed - General	\$8,134,785	\$0	\$1,217,613	\$2,945,000
Employee Contributed - General	\$6,973,177	\$12,616,000	\$11,055,440	\$10,804,000
Total Employee Contributed - General:	\$15,214,716	\$12,616,000	\$12,336,171	\$13,749,000
Total Employee Contributions:	\$15,590,816	\$13,026,000	\$12,850,531	\$14,149,000
Total Revenue Source:	\$124,815,353	\$131,420,322	\$128,875,474	\$132,660,307

Debt Service Fund Summary

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Debt Service Fund				
Transfers In				
Oper Tfr In - State Street Aid	\$1,768,300	\$1,768,300	\$1,768,300	\$1,768,300
Oper Tfr In - Solid Waste Fund	\$2,644,299	\$2,644,298	\$2,644,298	\$1,762,903
Oper Tfr In - Misc Grants Fund	\$192,271	\$192,246	\$192,246	\$192,071
Oper Tfr In - Hotel/Motel Fund	\$6,633,050	\$6,633,050	\$6,633,050	\$6,633,050

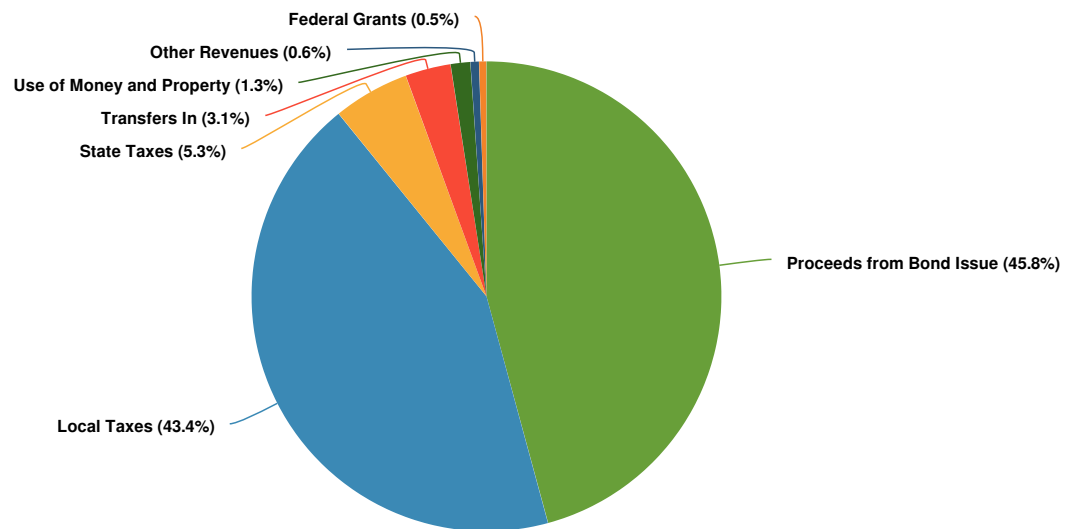


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Transfers In:	\$11,237,920	\$11,237,894	\$11,237,894	\$10,356,324
Local Taxes				
Ad Valorem Tax - Current	\$124,356,372	\$122,600,000	\$122,000,000	\$122,600,000
Ad Valorem Tax - Current Sale of Receivables	\$0	\$1,800,000	\$0	\$0
Ad Valorem Tax Prior	\$3,312,488	\$3,100,000	\$3,100,000	\$3,100,000
PILOT's	\$1,991,732	\$2,201,839	\$2,201,839	\$2,201,839
Local Sales Tax	\$12,003,801	\$11,750,000	\$12,000,000	\$12,000,000
Tourism Development Zone Local Sales	\$1,951,660	\$2,100,000	\$2,260,840	\$2,300,000
Tourism Development Zone Local Sales	\$0	\$121,622	\$608,223	\$700,000
Total Local Taxes:	\$143,616,052	\$143,673,461	\$142,170,902	\$142,901,839
State Taxes				
Tourism Development Zone State Sales	\$15,326,383	\$16,300,000	\$16,157,503	\$16,300,000
Tourism Development Zone State Sales	\$0	\$380,878	\$0	\$1,000,000
Total State Taxes:	\$15,326,383	\$16,680,878	\$16,157,503	\$17,300,000
Use of Money and Property				
Interest on Investments	\$4,242,677	\$2,500,000	\$6,528,910	\$3,000,000
Net Income/Investors	\$161,435	\$0	\$826,341	\$400,000
Interest on Bank Account	\$0	\$200,000	\$0	\$0
Interest on Bank Account	\$27,494	\$0	\$926,169	\$900,000
Interest on Bank Account	\$399,744	\$341,000	\$150,000	\$120,000
Interest on Bank Account	\$2	\$2	\$943	\$100
Interest on Bank Account	\$216,130	\$0	\$0	\$0
Total Use of Money and Property:	\$5,047,482	\$3,041,002	\$8,432,363	\$4,420,100
Federal Grants				
Fed Grants - Build America Bonds	\$1,850,580	\$1,707,075	\$1,707,075	\$1,616,412
Fed Grants - Build America Bonds	\$81,345	\$51,913	\$52,424	\$22,836
Total Federal Grants:	\$1,931,925	\$1,758,988	\$1,759,499	\$1,639,248
Other Revenues				
Miscellaneous Revenue	\$15	\$0	\$0	\$0
Lease Payments	\$300,000	\$300,000	\$300,000	\$300,000
CCRFC Revenue Assignments	\$1,325,289	\$1,757,832	\$1,757,832	\$1,667,832
Total Other Revenues:	\$1,625,304	\$2,057,832	\$2,057,832	\$1,967,832
Proceeds from Bond Issue				
Bond Sale Proceeds	\$167,555,000	\$0	\$0	\$150,800,000
Total Proceeds from Bond Issue:	\$167,555,000	\$0	\$0	\$150,800,000
Dividend and Interest on Investment				
Interest Income - Cash Equivalent	\$814	\$0	\$0	\$0
Total Dividend and Interest on Investment:	\$814	\$0	\$0	\$0

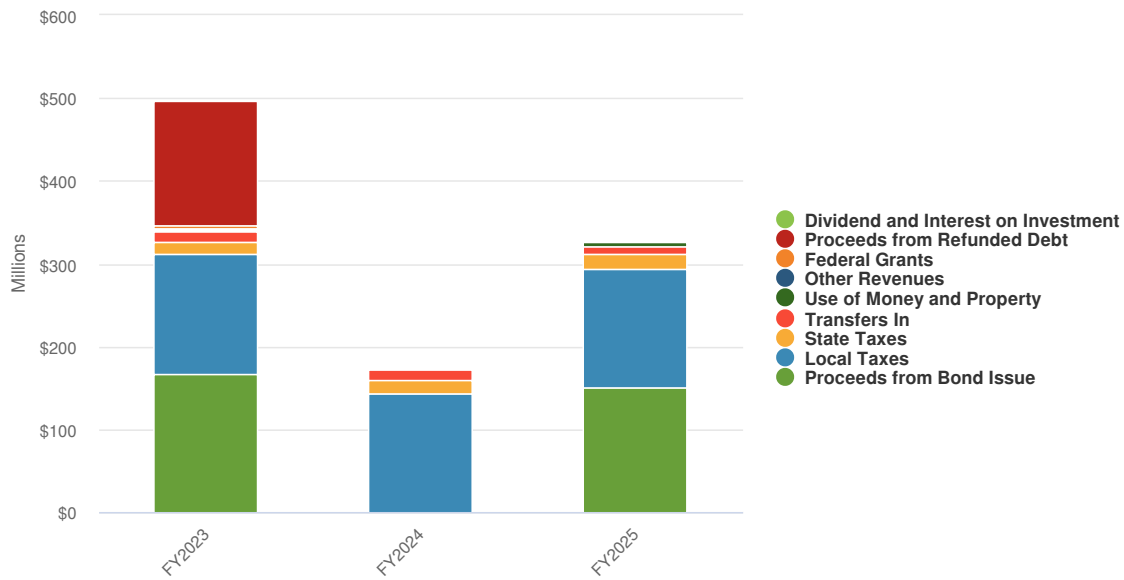
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Proceeds from Refunded Debt				
Proceeds Of Refunded Bonds	\$150,577,021	\$0	\$0	\$0
Total Proceeds from Refunded Debt:	\$150,577,021	\$0	\$0	\$0
Total Debt Service Fund:	\$496,917,900	\$178,450,054	\$181,815,992	\$329,385,342

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



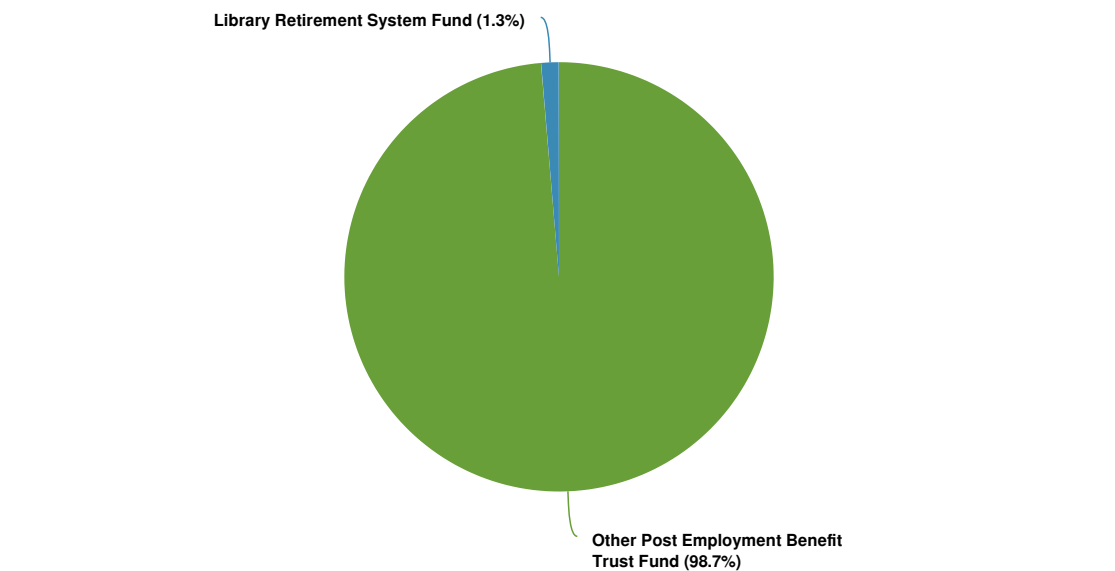
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In				
Oper Tfr In - State Street Aid				
Oper Tfr In - State Street Aid	\$1,768,300	\$1,768,300	\$1,768,300	\$1,768,300
Total Oper Tfr In - State Street Aid:	\$1,768,300	\$1,768,300	\$1,768,300	\$1,768,300
Oper Tfr In - Solid Waste Fund				
Oper Tfr In - Solid Waste Fund	\$2,644,299	\$2,644,298	\$2,644,298	\$1,762,903
Total Oper Tfr In - Solid Waste Fund:	\$2,644,299	\$2,644,298	\$2,644,298	\$1,762,903
Oper Tfr In - Misc Grants Fund				
Oper Tfr In - Misc Grants Fund	\$192,271	\$192,246	\$192,246	\$192,071
Total Oper Tfr In - Misc Grants Fund:	\$192,271	\$192,246	\$192,246	\$192,071
Oper Tfr In - Hotel/Motel Fund				
Oper Tfr In - Hotel/Motel Fund	\$6,633,050	\$6,633,050	\$6,633,050	\$6,633,050
Total Oper Tfr In - Hotel/Motel Fund:	\$6,633,050	\$6,633,050	\$6,633,050	\$6,633,050
Total Transfers In:	\$11,237,920	\$11,237,894	\$11,237,894	\$10,356,324
Local Taxes				
Ad Valorem Tax - Current				
Ad Valorem Tax - Current	\$124,356,372	\$122,600,000	\$122,000,000	\$122,600,000
Total Ad Valorem Tax - Current:	\$124,356,372	\$122,600,000	\$122,000,000	\$122,600,000
Ad Valorem Tax - Current Sale of Receivables				
Ad Valorem Tax - Current Sale of Receivables	\$0	\$1,800,000	\$0	\$0

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Ad Valorem Tax - Current Sale of Receivables:	\$0	\$1,800,000	\$0	\$0
Ad Valorem Tax Prior				
Ad Valorem Tax Prior	\$3,312,488	\$3,100,000	\$3,100,000	\$3,100,000
Total Ad Valorem Tax Prior:	\$3,312,488	\$3,100,000	\$3,100,000	\$3,100,000
PILOT's				
PILOT's	\$1,991,732	\$2,201,839	\$2,201,839	\$2,201,839
Total PILOT's:	\$1,991,732	\$2,201,839	\$2,201,839	\$2,201,839
Local Sales Tax				
Local Sales Tax	\$12,003,801	\$11,750,000	\$12,000,000	\$12,000,000
Total Local Sales Tax:	\$12,003,801	\$11,750,000	\$12,000,000	\$12,000,000
Tourism Development Zone Local Sales				
Tourism Development Zone Local Sales	\$1,951,660	\$2,100,000	\$2,260,840	\$2,300,000
Tourism Development Zone Local Sales	\$0	\$121,622	\$608,223	\$700,000
Total Tourism Development Zone Local Sales:	\$1,951,660	\$2,221,622	\$2,869,063	\$3,000,000
Total Local Taxes:	\$143,616,052	\$143,673,461	\$142,170,902	\$142,901,839
State Taxes				
Tourism Development Zone State Sales				
Tourism Development Zone State Sales	\$15,326,383	\$16,300,000	\$16,157,503	\$16,300,000
Tourism Development Zone State Sales	\$0	\$380,878	\$0	\$1,000,000
Total Tourism Development Zone State Sales:	\$15,326,383	\$16,680,878	\$16,157,503	\$17,300,000
Total State Taxes:	\$15,326,383	\$16,680,878	\$16,157,503	\$17,300,000
Use of Money and Property				
Interest on Investments				
Interest on Investments	\$4,242,677	\$2,500,000	\$6,528,910	\$3,000,000
Total Interest on Investments:	\$4,242,677	\$2,500,000	\$6,528,910	\$3,000,000
Net Income/Investors				
Net Income/Investors	\$161,435	\$0	\$826,341	\$400,000
Total Net Income/Investors:	\$161,435	\$0	\$826,341	\$400,000
Interest on Bank Account				
Interest on Bank Account	\$0	\$200,000	\$0	\$0
Interest on Bank Account	\$27,494	\$0	\$926,169	\$900,000
Interest on Bank Account	\$399,744	\$341,000	\$150,000	\$120,000
Interest on Bank Account	\$2	\$2	\$943	\$100
Interest on Bank Account	\$216,130	\$0	\$0	\$0
Total Interest on Bank Account:	\$643,370	\$541,002	\$1,077,112	\$1,020,100
Total Use of Money and Property:	\$5,047,482	\$3,041,002	\$8,432,363	\$4,420,100

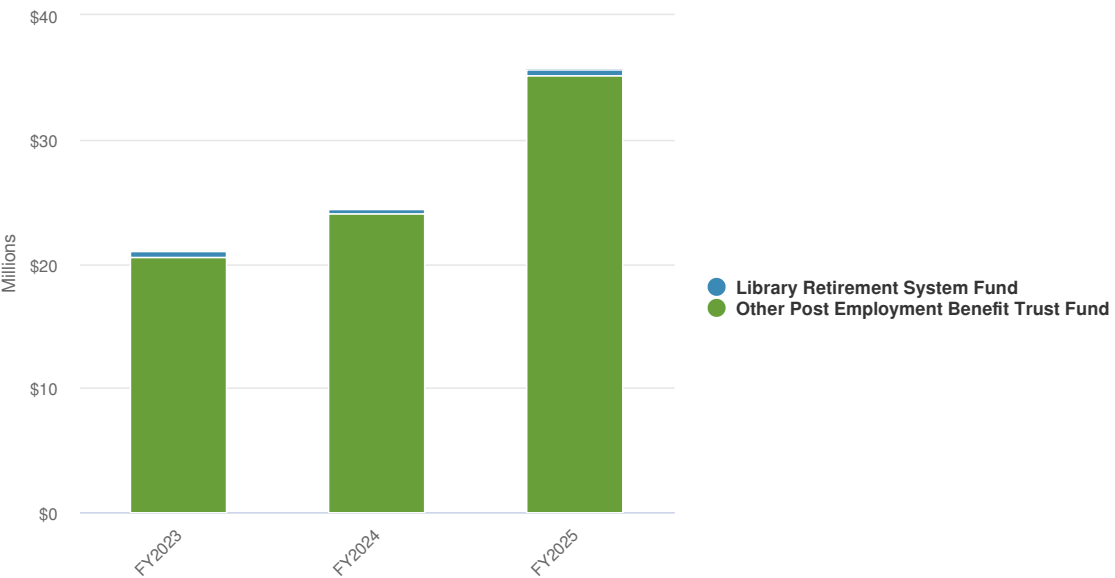
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Federal Grants				
Fed Grants - Build America Bonds				
Fed Grants - Build America Bonds	\$1,850,580	\$1,707,075	\$1,707,075	\$1,616,412
Fed Grants - Build America Bonds	\$81,345	\$51,913	\$52,424	\$22,836
Total Fed Grants - Build America Bonds:	\$1,931,925	\$1,758,988	\$1,759,499	\$1,639,248
Total Federal Grants:	\$1,931,925	\$1,758,988	\$1,759,499	\$1,639,248
Other Revenues				
Miscellaneous Revenue				
Miscellaneous Revenue	\$15	\$0	\$0	\$0
Total Miscellaneous Revenue:	\$15	\$0	\$0	\$0
Lease Payments				
Lease Payments	\$300,000	\$300,000	\$300,000	\$300,000
Total Lease Payments:	\$300,000	\$300,000	\$300,000	\$300,000
CCRFC Revenue Assignments				
CCRFC Revenue Assignments	\$1,325,289	\$1,757,832	\$1,757,832	\$1,667,832
Total CCRFC Revenue Assignments:	\$1,325,289	\$1,757,832	\$1,757,832	\$1,667,832
Total Other Revenues:	\$1,625,304	\$2,057,832	\$2,057,832	\$1,967,832
Proceeds from Bond Issue				
Bond Sale Proceeds				
Bond Sale Proceeds	\$167,555,000	\$0	\$0	\$150,800,000
Total Bond Sale Proceeds:	\$167,555,000	\$0	\$0	\$150,800,000
Total Proceeds from Bond Issue:	\$167,555,000	\$0	\$0	\$150,800,000
Dividend and Interest on Investment				
Interest Income - Cash Equivalent				
Interest Income - Cash Equivalent	\$814	\$0	\$0	\$0
Total Interest Income - Cash Equivalent:	\$814	\$0	\$0	\$0
Total Dividend and Interest on Investment:	\$814	\$0	\$0	\$0
Proceeds from Refunded Debt				
Proceeds Of Refunded Bonds				
Proceeds Of Refunded Bonds	\$150,577,021	\$0	\$0	\$0
Total Proceeds Of Refunded Bonds:	\$150,577,021	\$0	\$0	\$0
Total Proceeds from Refunded Debt:	\$150,577,021	\$0	\$0	\$0
Total Revenue Source:	\$496,917,900	\$178,450,054	\$181,815,992	\$329,385,342

Fiduciary Funds Summary

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Library Retirement System Fund				
Transfers In				
Oper Tfr In - General Fund	\$939,017	\$471,000	\$471,000	\$471,000
Total Transfers In:	\$939,017	\$471,000	\$471,000	\$471,000
Gain (Loss) on Investments				

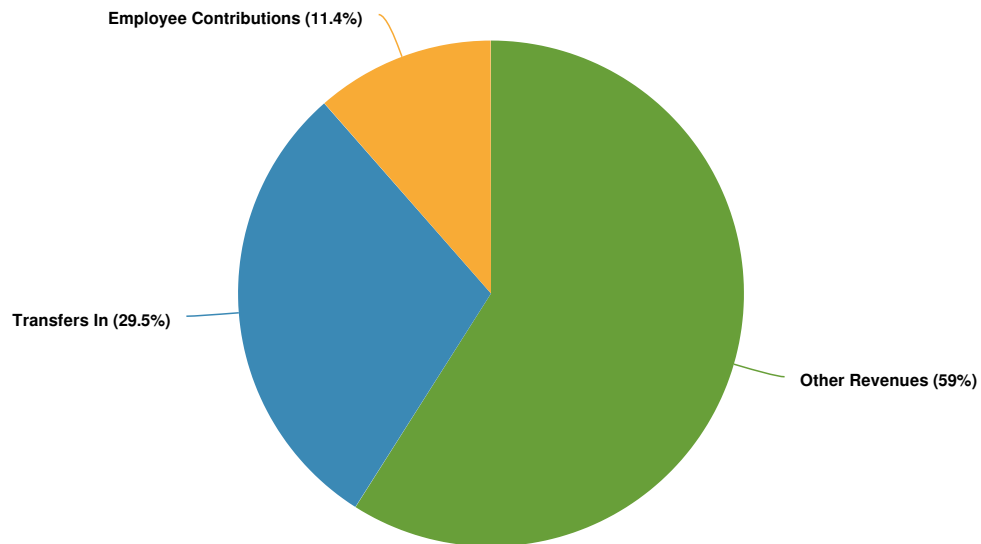


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Unrealized Gain/Loss on Pension Investment	\$0	\$0	\$1,813,284	\$0
Unrealized Gain/Loss on Pension Investment	\$2,930,311	\$0	\$0	\$0
Total Gain (Loss) on Investments:	\$2,930,311	\$0	\$1,813,284	\$0
Employer Contributions				
City Contributed - General	\$104,835	\$0	\$91,383	\$0
Total Employer Contributions:	\$104,835	\$0	\$91,383	\$0
Dividend and Interest on Investment				
Interest Income - Cash Equivalent	\$29,499	\$0	\$107,019	\$0
Dividend Income	\$0	\$0	\$1,098,855	\$0
Interest Income - Cash Equivalent	\$53,187	\$0	\$0	\$0
Dividend Income	\$1,342,674	\$0	\$0	\$0
Total Dividend and Interest on Investment:	\$1,425,360	\$0	\$1,205,874	\$0
Employee Contributions				
Employee Contributed - General	\$104,835	\$0	\$91,383	\$0
Total Employee Contributions:	\$104,835	\$0	\$91,383	\$0
Gain (Loss) on Sale of Assets				
Realized Gains	\$153,382	\$0	\$0	\$0
Total Gain (Loss) on Sale of Assets:	\$153,382	\$0	\$0	\$0
Total Library Retirement System Fund:	\$5,657,740	\$471,000	\$3,672,924	\$471,000
Other Post Employment Benefit Trust Fund				
Transfers In				
Oper Tfr In - 2019 Sales Tax Referendum	\$7,273,000	\$8,000,000	\$8,000,000	\$10,058,000
Total Transfers In:	\$7,273,000	\$8,000,000	\$8,000,000	\$10,058,000
Gain (Loss) on Investments				
Unrealized Gain/Loss on Pension Investment	\$304,746	\$0	\$421,077	\$0
Total Gain (Loss) on Investments:	\$304,746	\$0	\$421,077	\$0
Other Revenues				
Employer Premiums Income	\$9,440,558	\$0	\$1,346,685	\$2,721,000
Pharmacy RX Rebates Revenue	\$940,697	\$0	\$510,432	\$271,000
Employer Premiums Income	\$6,953,139	\$12,405,000	\$16,168,296	\$16,234,000
Pharmacy RX Rebates Revenue	\$144,638	\$1,147,000	\$1,383,668	\$1,810,000
Total Other Revenues:	\$17,479,032	\$13,552,000	\$19,409,081	\$21,036,000
Dividend and Interest on Investment				
Interest Income - Bonds	\$6,396	\$0	\$4,630	\$0
Interest Income - Cash Equivalent	\$81,030	\$0	\$86,155	\$0
Total Dividend and Interest on Investment:	\$87,426	\$0	\$90,785	\$0

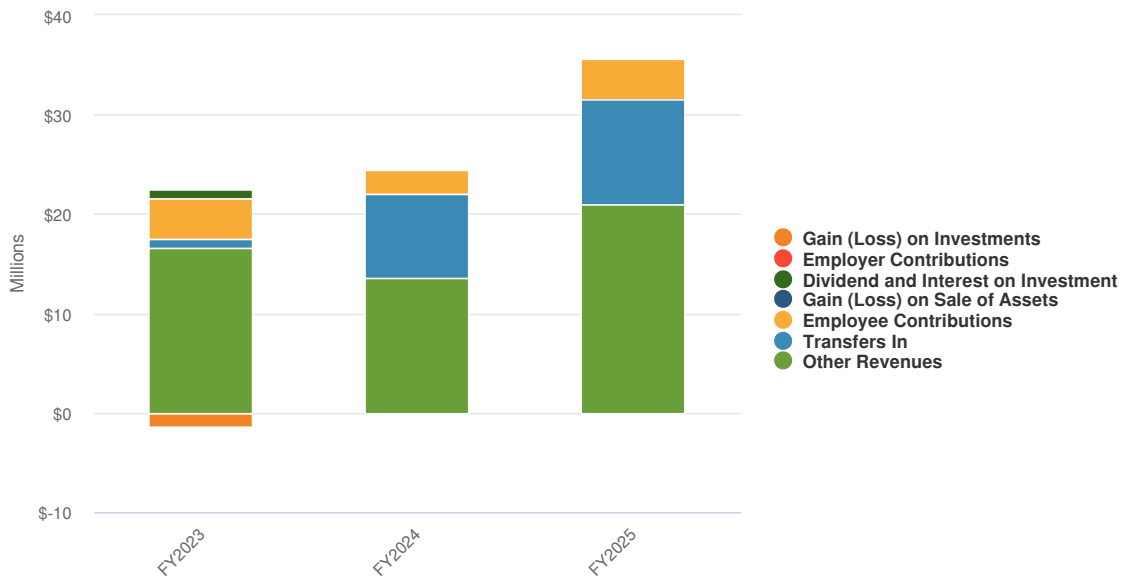
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Employee Contributions				
Spousal Surcharge	-\$2,850	\$0	\$500	\$0
Tobacco Surcharge	\$48,900	\$0	\$43,980	\$0
Tobacco Surcharge	\$0	\$0	\$0	\$9,000
Employee Contributed - General	\$2,423,825	\$0	\$306,999	\$687,000
Tobacco Surcharge	\$0	\$40,000	\$0	\$59,000
Employee Contributed - General	\$1,497,222	\$2,401,000	\$3,214,839	\$3,325,000
Total Employee Contributions:	\$3,967,097	\$2,441,000	\$3,566,318	\$4,080,000
Total Other Post Employment Benefit Trust Fund:	\$29,111,301	\$23,993,000	\$31,487,260	\$35,174,000
Total:	\$34,769,041	\$24,464,000	\$35,160,184	\$35,645,000

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Revenue Source				
Transfers In				
Oper Tfr In - General Fund				
Oper Tfr In - General Fund	\$939,017	\$471,000	\$471,000	\$471,000
Total Oper Tfr In - General Fund:	\$939,017	\$471,000	\$471,000	\$471,000
Oper Tfr In - 2019 Sales Tax Referendum				
Oper Tfr In - 2019 Sales Tax Referendum	\$7,273,000	\$8,000,000	\$8,000,000	\$10,058,000
Total Oper Tfr In - 2019 Sales Tax Referendum:	\$7,273,000	\$8,000,000	\$8,000,000	\$10,058,000
Total Transfers In:	\$8,212,017	\$8,471,000	\$8,471,000	\$10,529,000
Gain (Loss) on Investments				
Unrealized Gain/Loss on Pension Investment				
Unrealized Gain/Loss on Pension Investment	\$0	\$0	\$1,813,284	\$0
Unrealized Gain/Loss on Pension Investment	\$2,930,311	\$0	\$0	\$0
Unrealized Gain/Loss on Pension Investment	\$304,746	\$0	\$421,077	\$0
Total Unrealized Gain/Loss on Pension Investment:	\$3,235,057	\$0	\$2,234,361	\$0
Total Gain (Loss) on Investments:	\$3,235,057	\$0	\$2,234,361	\$0
Other Revenues				
Employer Premiums Income				
Employer Premiums Income	\$9,440,558	\$0	\$1,346,685	\$2,721,000
Employer Premiums Income	\$6,953,139	\$12,405,000	\$16,168,296	\$16,234,000
Total Employer Premiums Income:	\$16,393,697	\$12,405,000	\$17,514,981	\$18,955,000
Pharmacy RX Rebates Revenue				

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Pharmacy RX Rebates Revenue	\$940,697	\$0	\$510,432	\$271,000
Pharmacy RX Rebates Revenue	\$144,638	\$1,147,000	\$1,383,668	\$1,810,000
Total Pharmacy RX Rebates Revenue:	\$1,085,335	\$1,147,000	\$1,894,100	\$2,081,000
Total Other Revenues:	\$17,479,032	\$13,552,000	\$19,409,081	\$21,036,000
Employer Contributions				
City Contributed - General				
City Contributed - General	\$104,835	\$0	\$91,383	\$0
Total City Contributed - General:	\$104,835	\$0	\$91,383	\$0
Total Employer Contributions:	\$104,835	\$0	\$91,383	\$0
Dividend and Interest on Investment				
Interest Income - Bonds				
Interest Income - Bonds	\$6,396	\$0	\$4,630	\$0
Total Interest Income - Bonds:	\$6,396	\$0	\$4,630	\$0
Interest Income - Cash Equivalent				
Interest Income - Cash Equivalent	\$29,499	\$0	\$107,019	\$0
Interest Income - Cash Equivalent	\$53,187	\$0	\$0	\$0
Interest Income - Cash Equivalent	\$81,030	\$0	\$86,155	\$0
Total Interest Income - Cash Equivalent:	\$163,717	\$0	\$193,174	\$0
Dividend Income				
Dividend Income	\$0	\$0	\$1,098,855	\$0
Dividend Income	\$1,342,674	\$0	\$0	\$0
Total Dividend Income:	\$1,342,674	\$0	\$1,098,855	\$0
Total Dividend and Interest on Investment:	\$1,512,787	\$0	\$1,296,659	\$0
Employee Contributions				
Spousal Surcharge				
Spousal Surcharge	-\$2,850	\$0	\$500	\$0
Total Spousal Surcharge:	-\$2,850	\$0	\$500	\$0
Tobacco Surcharge				
Tobacco Surcharge	\$48,900	\$0	\$43,980	\$0
Tobacco Surcharge	\$0	\$0	\$0	\$9,000
Tobacco Surcharge	\$0	\$40,000	\$0	\$59,000
Total Tobacco Surcharge:	\$48,900	\$40,000	\$43,980	\$68,000
Employee Contributed - General				
Employee Contributed - General	\$104,835	\$0	\$91,383	\$0
Employee Contributed - General	\$2,423,825	\$0	\$306,999	\$687,000
Employee Contributed - General	\$1,497,222	\$2,401,000	\$3,214,839	\$3,325,000
Total Employee Contributed - General:	\$4,025,882	\$2,401,000	\$3,613,221	\$4,012,000
Total Employee Contributions:	\$4,071,932	\$2,441,000	\$3,657,701	\$4,080,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Gain (Loss) on Sale of Assets				
Realized Gains				
Realized Gains	\$153,382	\$0	\$0	\$0
Total Realized Gains:	\$153,382	\$0	\$0	\$0
Total Gain (Loss) on Sale of Assets:	\$153,382	\$0	\$0	\$0
Total Revenue Source:	\$34,769,041	\$24,464,000	\$35,160,184	\$35,645,000

DIVISIONS

City Attorney



Tanner Gibson
Chief Legal Officer

Mission Statement

The Office of the City Attorney's mission is to provide the City of Memphis with high quality legal services for the Mayor, Administration, City Council, City Divisions, agencies, boards, commissions, and employees, and to service the residents of the City through its Claims, Permits, City Prosecutor, Ethics, and Metro Alarms departments.

Organization Structure



Services

The Law Division consists of seven (7) service areas: City Attorney's Office, Claims, Permits, Risk Management, City Prosecutor, Ethics, and Metro Alarms offices. The City Attorney defends and prosecutes litigation on behalf of the City and provides advice and counsel to all Divisions of City government on municipal processes, City Ordinances, and State and Federal laws, and drafts and reviews thousands of contracts. The Claims Office receives, investigates, processes, and resolves third-party claims filed against the City of Memphis. The Permits Office 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. Risk Management identifies, implements, and monitors exposures to losses to preserve and protect the City's financial assets. 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 City Attorney also files and prosecutes blight and nuisance cases brought pursuant to the Neighborhood Preservation Act in Shelby County Environmental Court. The Ethics Office functions in accordance with Chapter 2-10 Code of Ethics for City Officials and any Executive Order from the Mayor. The Metro Alarms Office issues permits for commercial and residential alarm systems and enforces the Metro Alarm ordinances with a focus on false alarm reduction.

Performance Highlights

- Provided counsel and support for the implementation of numerous City projects, including continued development at Liberty Park, Simmons Bank Liberty Stadium, community centers and parks, and blight remediation.
- Drafted or assisted in drafting ordinances for multiple Divisions.
- Provided or supported training as needed for City employees on multiple issues, including risk management, contracting requirements, and ethics.
- Investigated and closed over 497 claims with a payout of \$813,758.51 from 07/1/2023 - 06/30/2024.
- Issued an estimated 3780 permits to the public and businesses for FY24.
- Over 2000 Contracts reviewed and finalized for FY24.
- 148 new Tennessee Neighborhood Preservation Act (NPA)
- The City's NPA litigation resulted in the abatement of 93 public nuisance properties through rehabilitation (84 properties) or demolition (9 properties) and the recovery of \$39,902.50 (dollar amount) in attorney's fees for the City.
- In partnership with the Law Division, 18 University of Memphis Neighborhood Preservation Clinic students spent more than 5,000 hours in the day-to-day handling of hundreds of active NPA lawsuits.
- Successfully recovered insurance funds for property damage claims through Risk Management
- Recovered \$81,313 through subrogation claims.
- Closed almost 2000 Public Records Requests.

Issues & Trends

The City Attorney provides legal advice and support to all divisions with the goal of increasing the efficiency and efficacy of doing business, performing daily operations, and serving citizens.

The City Attorney has increased the Office's presence and communications within the Divisions concerning various issues such as economic development, contract negotiations, procurement, employee benefits, and proactive approaches to lessen employee injury and employment litigation.

The City Attorney provides strategic counsel on changes in the law, both statutory changes and court opinions, as well as the changing political climate in the state and federal governments.

Key Performance Indicators

Performance Indicator	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
Complete contract review within 3 days of receipt	3 days	3 days	3 days *	3 days	Government
Review & close property damage claims within 30 days	74 days	30 days	62 days	30 days	Government
Close public records requests within average of 21 days	22 days	21 days	52 days	21 days	Government

* Absent circumstances where additional information is needed

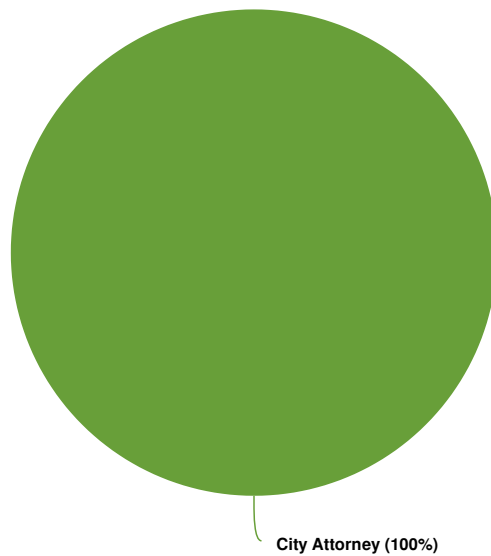
City Attorney Legal Levels

City Attorney Administration

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

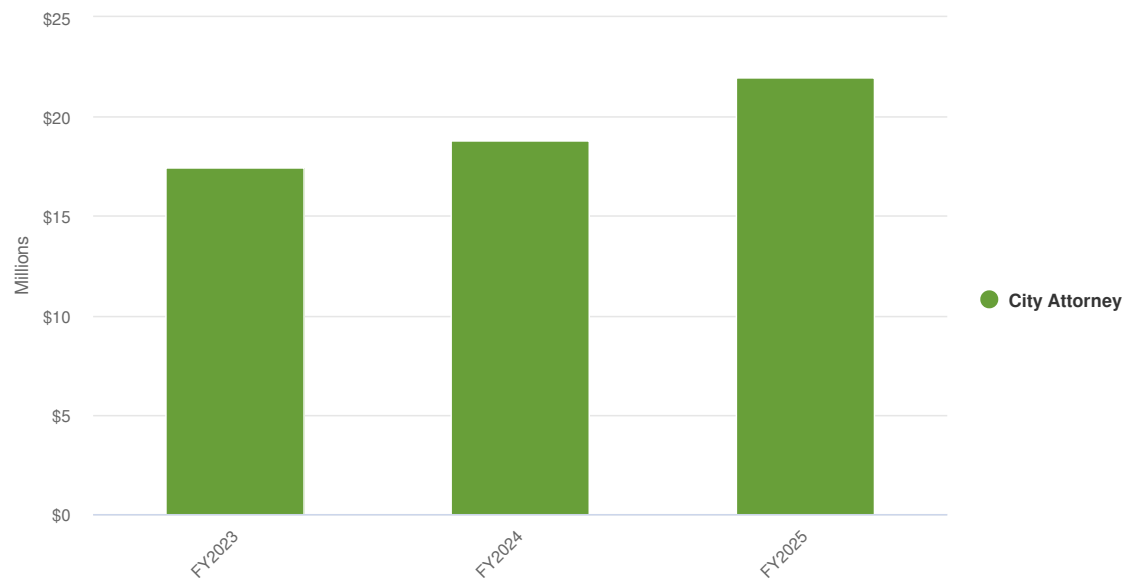
Expenditures by Legal Level

Budgeted Expenditures by Legal Level



City Attorney (100%)

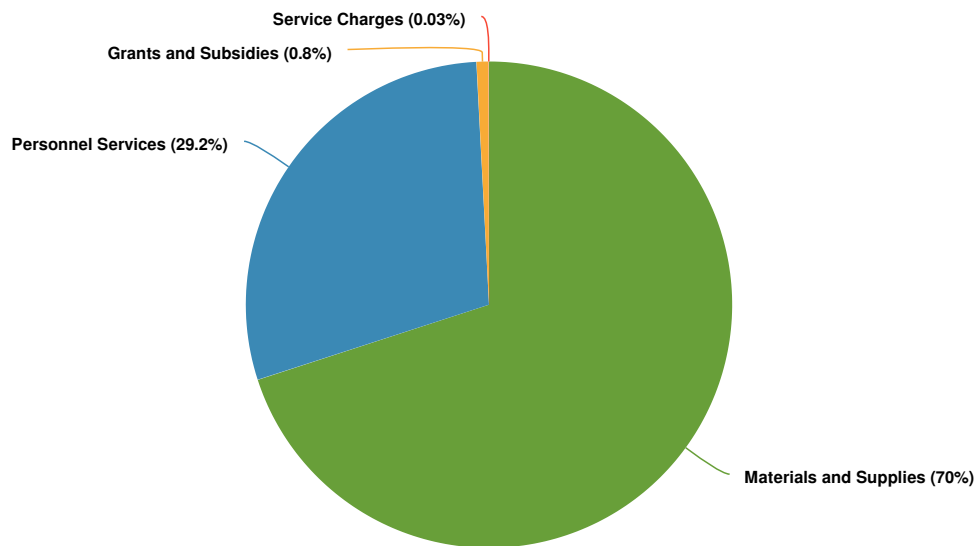
Budgeted and Historical Expenditures by Legal Level



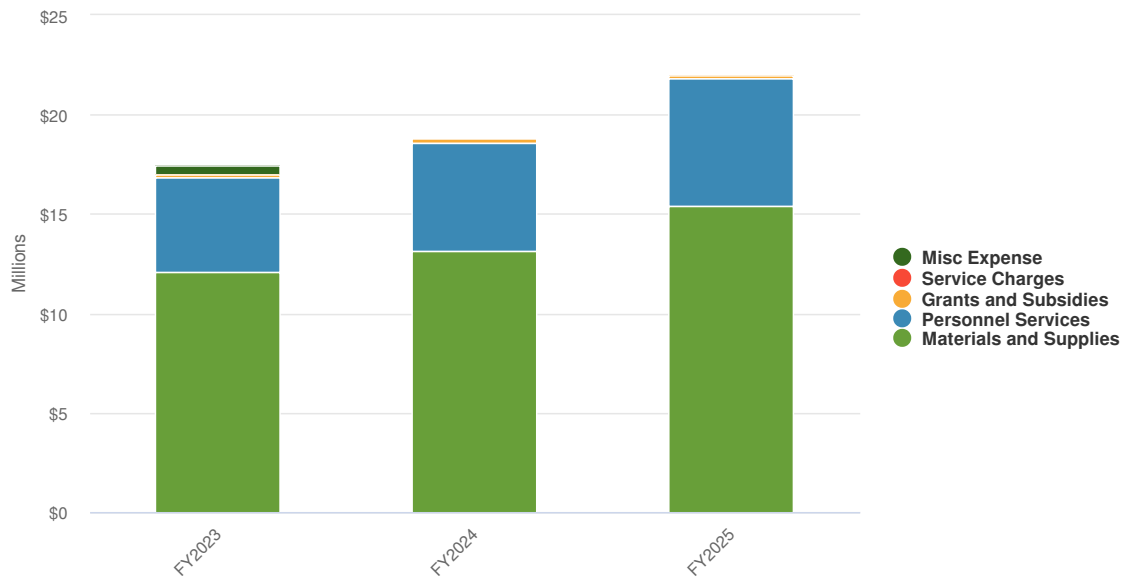
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
City Attorney				
Personnel Services	\$4,761,435	\$5,394,047	\$5,544,440	\$6,412,888
Materials and Supplies	\$11,054,390	\$13,178,630	\$13,727,990	\$15,392,489
Service Charges	\$4,342	\$6,000	\$6,000	\$6,000
Grants and Subsidies	\$159,166	\$250,000	\$162,195	\$175,000
Misc Expense	\$449,759	\$0	\$11,225	\$0
Total City Attorney:	\$16,429,092	\$18,828,677	\$19,451,850	\$21,986,377
Total Expenditures:	\$16,429,092	\$18,828,677	\$19,451,850	\$21,986,377

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$3,000,022	\$4,273,013	\$3,602,323	\$4,849,160
Holiday Salary Full Time	\$185,158	\$0	\$268,015	\$0
Vacation Leave	\$209,460	\$0	\$243,402	\$0
Bonus Leave	\$608	\$0	\$0	\$0
Sick Leave	\$154,876	\$0	\$212,569	\$0
Overtime	\$742	\$0	\$200	\$0
Out of Rank Pay	\$1,692	\$0	\$0	\$0
Shift Differential	\$5	\$0	\$0	\$0
PTO Final Pay	\$118,065	\$0	\$16,583	\$0
Pension	\$210,462	\$234,755	\$240,516	\$298,962
Social Security	\$1,213	\$0	\$2,750	\$0
Pension ADC	\$331,568	\$294,600	\$294,600	\$452,670
Group Life Insurance	\$4,815	\$12,955	\$12,955	\$16,970
Unemployment	\$4,000	\$3,760	\$3,760	\$4,240
Medicare	\$51,049	\$56,341	\$58,360	\$71,751
Long Term Disability	\$13,072	\$10,824	\$14,065	\$13,825
Health Insurance - Choice Plan	\$195,168	\$0	\$81,608	\$170,928
Benefits Adjustments	\$0	\$7,286	\$0	\$1,514
Health Insurance-Select Plan	\$234,967	\$436,992	\$399,158	\$350,472
Salaries - Part Time/Temporary	\$19,568	\$117,520	\$45,000	\$22,393
On the Job Injury	\$0	\$1,000	\$0	\$1,000
Bonus Pay	\$84,733	\$5,000	\$110,325	\$0
Sign On Bonus Pay	\$2,500	\$0	\$2,500	\$0
Spot Bonus Pay	\$0	\$0	\$750	\$0
Expense Recovery - Personnel	-\$62,308	-\$60,000	-\$65,000	-\$60,000
Potential Raises	\$0	\$0	\$0	\$219,003
Total Personnel Services:	\$4,761,435	\$5,394,047	\$5,544,440	\$6,412,888
Materials and Supplies				
City Hall Printing	\$1,954	\$0	\$2,534	\$0
City Shop Charges	\$970	\$1,065	\$1,065	\$1,111
City Shop Fuel	\$0	\$1,876	\$1,876	\$1,500
City Computer Svc Equipment	\$6,215	\$7,000	\$17,385	\$7,000
Pers Computer Software	\$291	\$2,051	\$37,235	\$1,640
Supplies - Outside	\$46,501	\$42,700	\$59,364	\$42,700
Outside Postage	\$1,897	\$2,600	\$3,200	\$2,600
Materials and Supplies	\$0	\$1,000	\$200	\$1,000
Miscellaneous Expense	\$53	\$0	\$0	\$0
Legal Services/Court Cost	\$4,442,684	\$4,850,000	\$6,093,550	\$5,900,000
Advertising/Publication	\$210	\$1,200	\$1,400	\$900
Outside Phone/Communications	\$10,600	\$15,200	\$15,200	\$15,200
Seminars/Training/Education	\$12,090	\$18,750	\$15,250	\$16,875
Misc Professional Services	\$1,666,639	\$1,810,649	\$1,567,769	\$1,628,234

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Employee Activities	\$3,436	\$4,000	\$4,500	\$4,000
Rewards and Recognition	\$560	\$500	\$1,500	\$500
Travel Expense	\$2,236	\$21,500	\$16,000	\$19,350
Compliance Monitoring Sanctions	\$324,195	\$1,000,000	\$617,590	\$600,000
Mileage	\$0	\$1,100	\$601	\$990
Insurance	\$5,003,954	\$5,822,000	\$5,822,000	\$7,567,720
Lawsuits	\$0	\$95,000	\$25,000	\$95,000
Hospitality	\$2,612	\$4,000	\$4,000	\$4,000
Dues/Memberships/Periodicals	\$14,388	\$20,700	\$20,074	\$27,500
Rent	\$8,100	\$72,000	\$85,758	\$72,000
Misc Services and Charges	\$0	\$300	\$300	\$240
Expense Recovery - M & S	-\$495,196	-\$616,561	-\$685,360	-\$617,571
Total Materials and Supplies:	\$11,054,390	\$13,178,630	\$13,727,990	\$15,392,489
Service Charges				
Credit Card Fees - Expense	\$4,342	\$6,000	\$6,000	\$6,000
Total Service Charges:	\$4,342	\$6,000	\$6,000	\$6,000
Grants and Subsidies				
Professional Services	\$159,166	\$250,000	\$162,195	\$175,000
Total Grants and Subsidies:	\$159,166	\$250,000	\$162,195	\$175,000
Misc Expense				
Prior Year Expense	\$449,759	\$0	\$11,225	\$0
Total Misc Expense:	\$449,759	\$0	\$11,225	\$0
Total:	\$16,429,092	\$18,828,677	\$19,451,850	\$21,986,377

City Council

Mission Statement

The City Council Division's mission is to promote sustainability, growth and inclusivity for all, including the City of Memphis. Deliver quality professional public services through disciplined budgeting, strategic planning, and thoughtful decision-making.

Organization 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, listening tours, attending local community organization meetings, and civic events.

City Council Legal Levels

City Council - Legal Level Summary

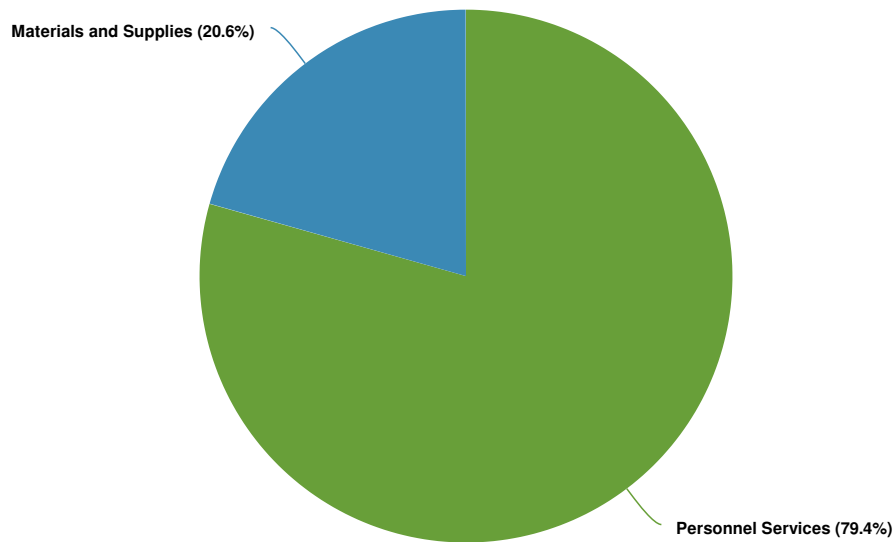
The powers and duties of the City Council are prescribed by State Law, the Charter, and Ordinances of the City of Memphis. In carrying out the duties of their office, the City's council members adopt legislation which promotes the health, safety, and welfare of the citizens of this community and works to support the City's economic vitality.

Expenditures by Legal Level

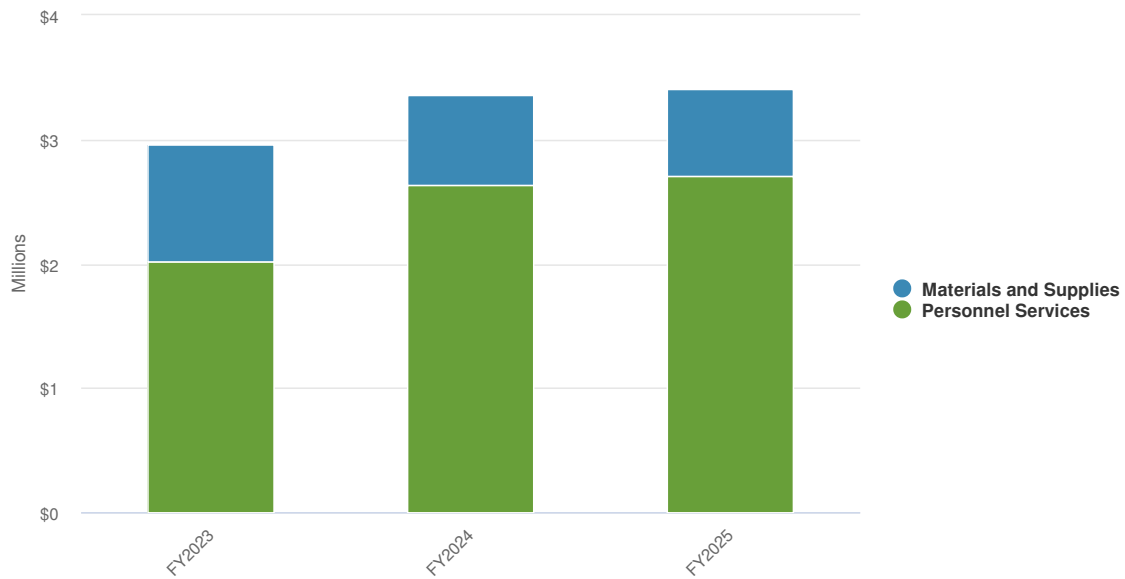
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Legislative Council				
Council				
Personnel Services	\$2,031,769	\$2,633,731	\$2,511,303	\$2,707,238
Materials and Supplies	\$869,125	\$727,300	\$1,453,424	\$702,863
Total Council:	\$2,900,894	\$3,361,031	\$3,964,727	\$3,410,101
Total Legislative Council:	\$2,900,894	\$3,361,031	\$3,964,727	\$3,410,101
Total Expenditures:	\$2,900,894	\$3,361,031	\$3,964,727	\$3,410,101

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$1,370,652	\$1,629,011	\$1,637,578	\$1,987,874
Holiday Salary Full Time	\$78,318	\$0	\$102,035	\$0
Vacation Leave	\$41,958	\$0	\$42,178	\$0
Bonus Leave	\$547	\$0	\$0	\$0
Sick Leave	\$23,582	\$0	\$37,674	\$0
PTO Final Pay	\$1,448	\$15,000	\$19,149	\$15,000
Pension	\$71,812	\$97,087	\$97,087	\$124,242
Social Security	\$4,562	\$0	\$4,139	\$0
Pension ADC	\$112,272	\$132,000	\$132,000	\$197,813
Group Life Insurance	\$1,712	\$3,573	\$3,573	\$5,385
Unemployment	\$2,000	\$2,080	\$2,080	\$2,320
Medicare	\$20,941	\$24,435	\$26,370	\$29,818
Long Term Disability	\$5,938	\$4,516	\$6,116	\$5,741
Health Insurance - Choice Plan	\$103,715	\$0	\$53,210	\$115,908
Benefits Adjustments	\$0	\$625	\$0	\$625
Health Insurance-Select Plan	\$147,508	\$265,404	\$265,404	\$213,312
Salaries - Part Time/Temporary	\$0	\$10,000	\$10,000	\$9,200
On the Job Injury	\$1,160	\$0	\$7,067	\$0
Proposed ISL	\$0	\$450,000	\$0	\$0
Bonus Pay	\$43,644	\$0	\$65,644	\$0
Total Personnel Services:	\$2,031,769	\$2,633,731	\$2,511,303	\$2,707,238
Materials and Supplies				
City Hall Printing	\$1,655	\$0	\$2,119	\$0
City Computer Svc Equipment	\$1,911	\$8,000	\$33,789	\$15,000
Pers Computer Software	\$0	\$11,000	\$11,000	\$11,000
Supplies - Outside	\$24,929	\$17,000	\$17,000	\$17,000
Outside Postage	\$762	\$500	\$500	\$500
Materials and Supplies	\$10,395	\$12,000	\$16,531	\$15,000
Legal Contingency	\$68,952	\$150,000	\$375,892	\$150,000
Outside Phone/Communications	\$9,886	\$2,800	\$22,853	\$20,000
Seminars/Training/Education	\$16,890	\$17,500	\$17,500	\$17,500
Misc Professional Services	\$663,148	\$400,000	\$832,750	\$360,000
Travel Expense	\$46,194	\$78,000	\$78,000	\$68,150
Mileage	\$1,429	\$2,000	\$2,000	\$2,000
Misc Services and Charges	\$5,928	\$8,500	\$16,915	\$8,500
Catering	\$17,046	\$20,000	\$26,475	\$18,213
Material Processing	\$0	\$0	\$101	\$0
Total Materials and Supplies:	\$869,125	\$727,300	\$1,453,424	\$702,863
Total:	\$2,900,894	\$3,361,031	\$3,964,727	\$3,410,101

City Court Clerk

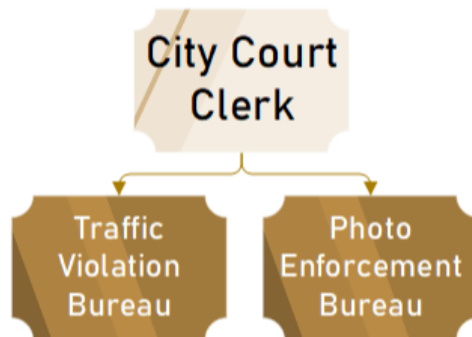


Sukita Johnson
City Court Clerk

Mission Statement

The City Court Clerk Division's mission is to collect 100% of the traffic summons, ordinance summons, and citation monies owed to the City of Memphis.

Organization Structure



Services

The City Court Clerk's Office is responsible for the collection of all fines, costs, and fees assessed against tickets issued by the Memphis Police Department. The office retains all the court records and is responsible for accurately reflecting all court records from tickets and court appearances.

Performance Highlights

- Conducted monthly community engagement events through partnerships with community organizations and other government agencies to educate the public on restoring driving privileges and to market programs aimed at increasing revenue collections.
- Developed a call-bank aimed at providing outreach to citizens to inform them about programs available for solving outstanding tickets and restoring driving privileges.
- Created and distributed Driver Safety Study Guides to assist citizens with passing the knowledge portion of the driver's license test, allowing them to gain or restore driving privileges.
- Improved customer service and employee morale through team building activities, welcoming and inclusive communications.
- Improved partnerships with other government agencies by increasing communication and providing resources to help the public.
- Invested in updated office systems, equipment, and software to increase efficiency and customer service.
- Averaged forty-nine percent (49%) collection rate for red light camera citations.
- Increased overall revenue collections by approximately seventeen percent (17%) from FY23 to FY24.

Issues & Trends

The City Court Clerk recognizes a need to update the office's technologies and systems. The clerk's office continues to evaluate opportunities to provide electronic access to court records, digitize court dockets and citations, offer contactless payment options, improve photo enforcement, and hold virtual court sessions.

City Court Clerk Legal Levels

City Court Clerk & TVB

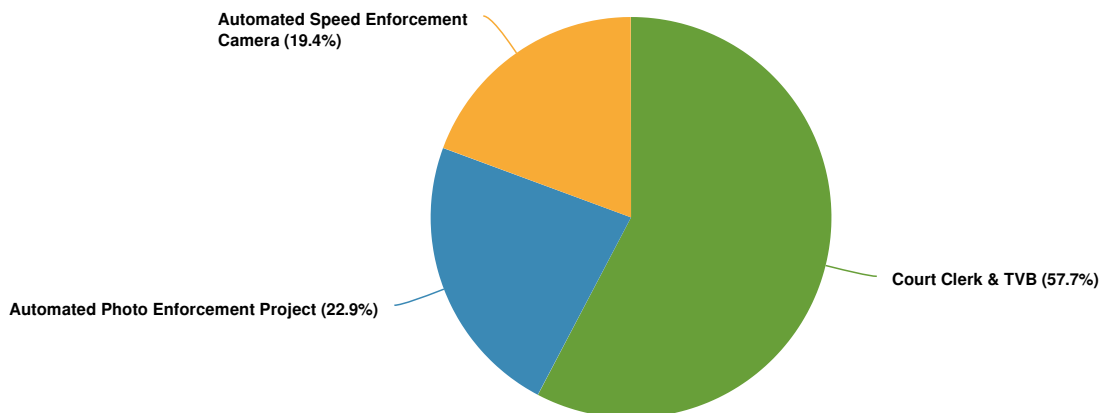
The City Court Clerk's Division maintains all records pertaining to the city courts and manages the operations of the Traffic Violations Bureau. The Clerk's office collects fees and fines owed for traffic violations, parking violations, and city ordinances processed within our court system. The Clerk is responsible for providing the three divisions of City Courts with dockets for the purpose of citizen's hearings in open court. The office also provides outstanding ticket information to the state and other departments and is accountable for the verification of the timely submission of statistical and narrative reports for local and national reporting requirements, records maintenance, property management, procurement, and automation.

Automated Photo Enforcement

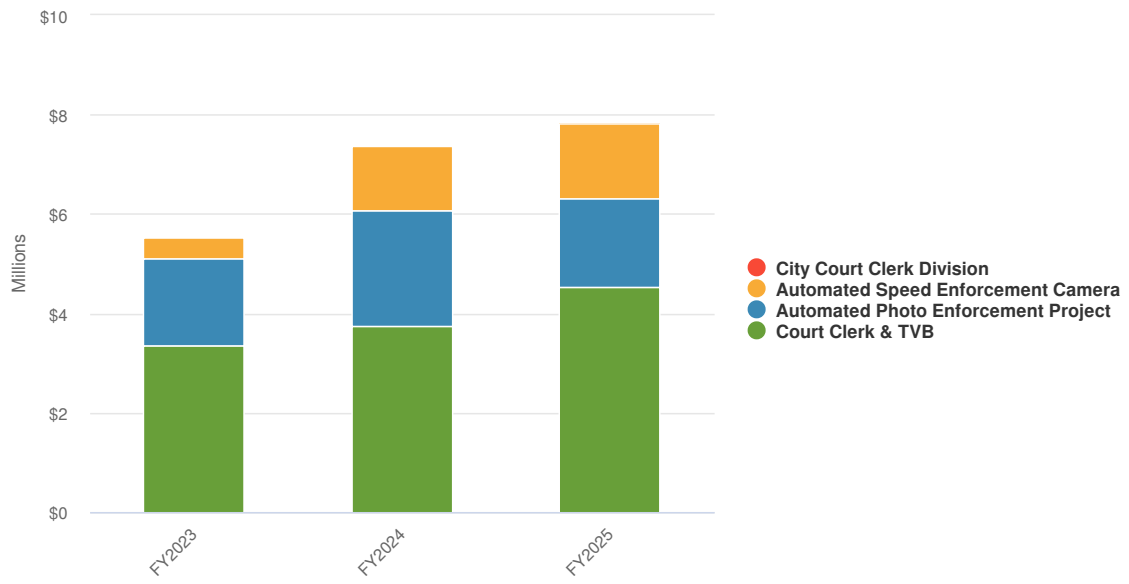
Automated Photo Enforcement was implemented to increase Public Safety in Memphis. Red Light Cameras are set in place to encourage individuals to comply with traffic signals and Speed Cameras have been set in place to increase safety in school zones and dangerous S-Curves. Both violations are known to cause serious crashes and significant injuries.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



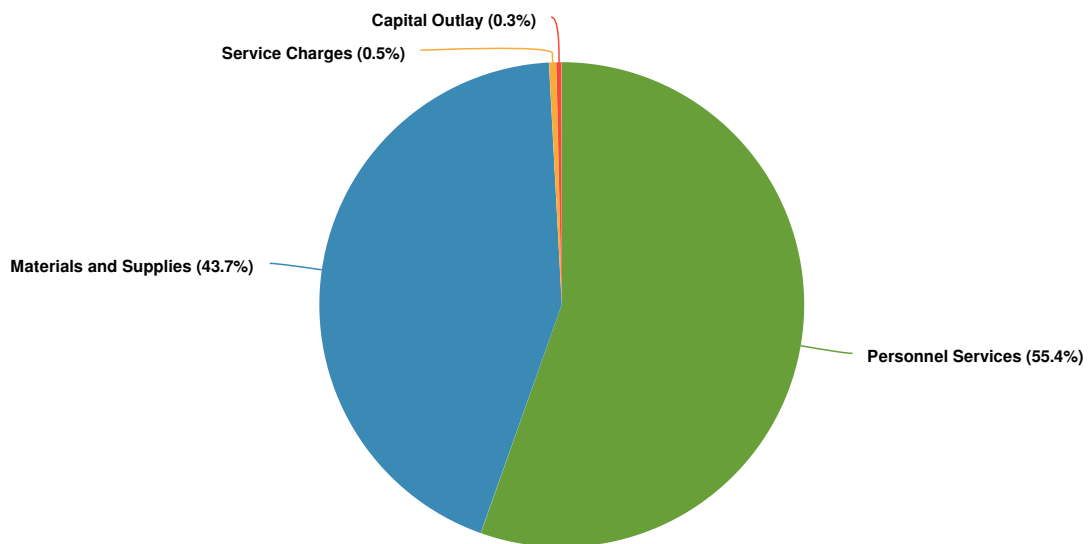
Budgeted and Historical Expenditures by Legal Level



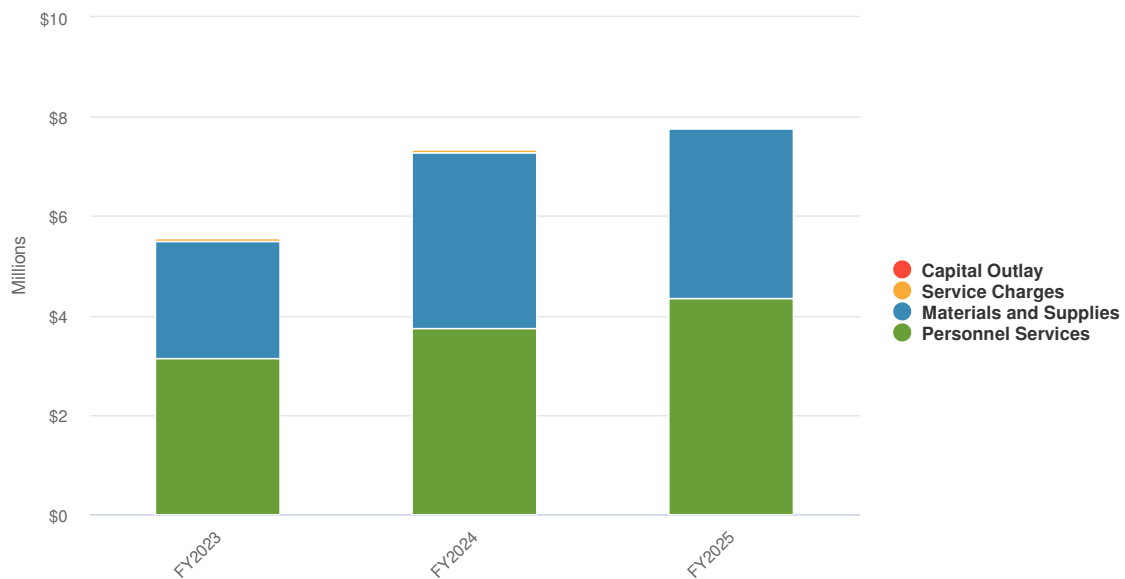
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Court Clerk				
Court Clerk				
Court Clerk & TVB				
Personnel Services	\$2,998,104	\$3,378,245	\$3,284,153	\$3,923,027
Materials and Supplies	\$149,037	\$316,789	\$316,526	\$557,460
Service Charges	\$35,884	\$38,500	\$32,827	\$38,500
Total Court Clerk & TVB:	\$3,183,025	\$3,733,534	\$3,633,506	\$4,518,986
Total Court Clerk:	\$3,183,025	\$3,733,534	\$3,633,506	\$4,518,986
Automated Photo Enforcement Project				
Automated Photo Enforcement Project				
Personnel Services	\$163,815	\$168,580	\$213,519	\$192,252
Materials and Supplies	\$1,607,166	\$2,126,938	\$1,503,788	\$1,575,137
Capital Outlay	\$0	\$36,514	\$36,514	\$27,385
Total Automated Photo Enforcement Project:	\$1,770,982	\$2,332,032	\$1,753,821	\$1,794,774
Automated Speed Enforcement Camera				
Personnel Services	\$0	\$188,732	\$194,653	\$224,448
Materials and Supplies	\$486,308	\$1,115,122	\$1,152,001	\$1,291,910
Total Automated Speed Enforcement Camera:	\$486,308	\$1,303,854	\$1,346,653	\$1,516,358
Total Automated Photo Enforcement Project:	\$2,257,290	\$3,635,886	\$3,100,474	\$3,311,132
City Court Clerk LL				
City Court Clerk Division				
Materials and Supplies	\$4,643	\$0	\$0	\$0
Total City Court Clerk Division:	\$4,643	\$0	\$0	\$0
Total City Court Clerk LL:	\$4,643	\$0	\$0	\$0
Total Court Clerk:	\$5,444,958	\$7,369,420	\$6,733,980	\$7,830,119
Total Expenditures:	\$5,444,958	\$7,369,420	\$6,733,980	\$7,830,119

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$1,761,327	\$2,682,885	\$2,027,606	\$2,802,488
Holiday Salary Full Time	\$124,595	\$0	\$134,618	\$0
Vacation Leave	\$145,897	\$0	\$140,624	\$0
Bonus Leave	\$213	\$0	\$0	\$0
Sick Leave	\$179,423	\$0	\$197,039	\$0
Overtime	\$1,347	\$7,463	\$7,050	\$15,000
Out of Rank Pay	\$0	\$0	\$7,219	\$10,000
Longevity Pay	\$2,797	\$0	\$2,260	\$0
Shift Differential	\$0	\$0	\$2	\$0
PTO Final Pay	\$416	\$11,954	\$81,130	\$11,954
Pension	\$123,193	\$150,629	\$134,221	\$151,550
Supplemental Pension	\$0	\$0	\$37	\$0
Social Security	\$7,777	\$2,346	\$13,540	\$2,346
Pension ADC	\$197,078	\$203,200	\$203,200	\$295,546
Group Life Insurance	\$3,040	\$6,725	\$3,514	\$7,655
Unemployment	\$4,160	\$4,160	\$4,160	\$3,920
Pension 401a Match	\$0	\$0	\$13	\$0
Medicare	\$33,886	\$36,151	\$38,726	\$36,372
Long Term Disability	\$9,190	\$7,230	\$9,784	\$7,274
Health Insurance - Choice Plan	\$72,429	\$0	\$9,792	\$20,736
Benefits Adjustments	\$0	\$9,375	\$0	\$15,312
Health Insurance-Select Plan	\$360,588	\$456,660	\$451,441	\$420,876
Salaries - Part Time/Temporary	\$125,432	\$150,000	\$218,173	\$169,050
On the Job Injury	\$957	\$6,779	\$1	\$6,779
Bonus Pay	\$8,175	\$0	\$8,175	\$0
Potential Raises	\$0	\$0	\$0	\$362,868
Total Personnel Services:	\$3,161,919	\$3,735,557	\$3,692,325	\$4,339,726
Materials and Supplies				
City Hall Printing	\$4,876	\$0	\$6,398	\$5,000
Info Sys Phone/Communication	\$0	\$824	\$824	\$824
City Shop Fuel	\$53	\$358	\$357	\$358
City Computer Svc Equipment	\$4,293	\$90,936	\$90,500	\$30,936
Data/Word Processing Equipment	\$0	\$0	\$0	\$22,046
Data/Word Process Software	\$0	\$0	\$0	\$22,046
Printing - Outside	\$22,134	\$50,400	\$28,500	\$37,038
Supplies - Outside	\$16,975	\$25,996	\$20,100	\$25,900
Food Expense	\$0	\$0	\$0	\$5,000
Document Reproduction - Outside	\$350	\$1,000	\$1,000	\$1,000
Household Supplies	\$130	\$240	\$92	\$240
Outside Postage	\$323	\$23,670	\$100	\$19,750
Materials and Supplies	\$1	\$2,744	\$459	\$2,744
Miscellaneous Expense	\$4,643	\$0	\$250	\$0

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Outside Equipment Repair/Maintenance	\$3,205	\$9,000	\$9,000	\$9,000
Facilities Structure Repair - Outside	\$0	\$41,124	\$6,000	\$41,124
Outside Phone/Communications	\$9,420	\$12,000	\$6,614	\$12,000
Security	\$44,545	\$38,512	\$38,298	\$38,512
Seminars/Training/Education	\$877	\$4,750	\$4,750	\$4,750
Misc Professional Services	\$1,633,702	\$2,496,295	\$1,930,825	\$1,950,038
Travel Expense	\$890	\$8,000	\$8,400	\$8,000
Mileage	\$0	\$1,000	\$1,000	\$1,000
Lawsuits	\$0	\$0	\$6,309	\$0
Dues/Memberships/Periodicals	\$0	\$0	\$0	\$3,500
Rent	\$1,682	\$0	\$299	\$24,000
Misc Services and Charges	\$499,054	\$752,000	\$812,239	\$1,159,700
Total Materials and Supplies:	\$2,247,154	\$3,558,849	\$2,972,315	\$3,424,507
Capital Outlay				
Equipment	\$0	\$36,514	\$36,514	\$27,385
Total Capital Outlay:	\$0	\$36,514	\$36,514	\$27,385
Service Charges				
Credit Card Fees - Expense	\$35,884	\$38,500	\$32,827	\$38,500
Total Service Charges:	\$35,884	\$38,500	\$32,827	\$38,500
Total:	\$5,444,958	\$7,369,420	\$6,733,980	\$7,830,119

City Court Judges



Jayne Chandler
Administrative Judge

Mission Statement

It is the priority of the Municipal Court Judges to uphold and apply the law in a fair and impartial manner to all parties. The Municipal Court Judges strive to promote public trust in the judicial system while remaining competent in the law.

Organization Structure



Services

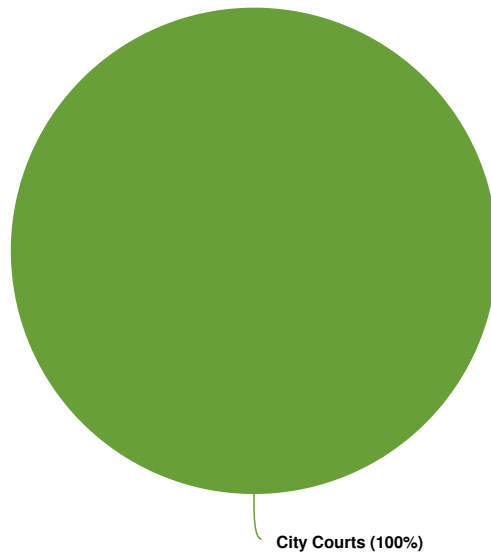
The Municipal Court Judges fairly and impartially hear and decide all cases that are presented concerning Municipal Code Violations. The Judges strive to decide all cases in a timely manner. The Municipal Court Judges maintain their professional credentials through continual development activities, such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

City Court Judges Legal Levels

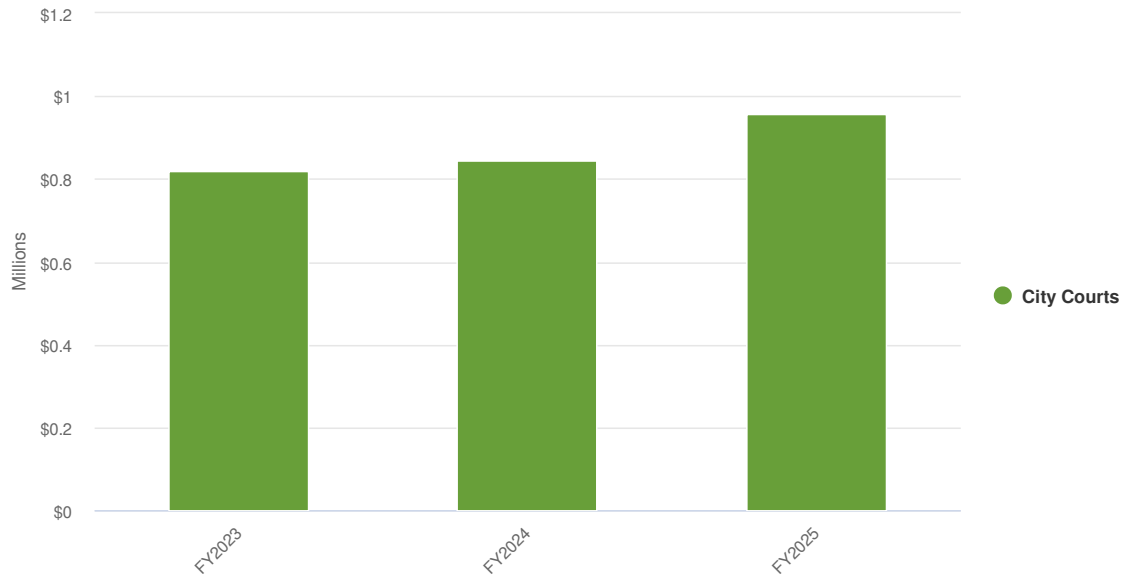
The City Court Judges hear and decide all cases that are presented concerning Municipal violations.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



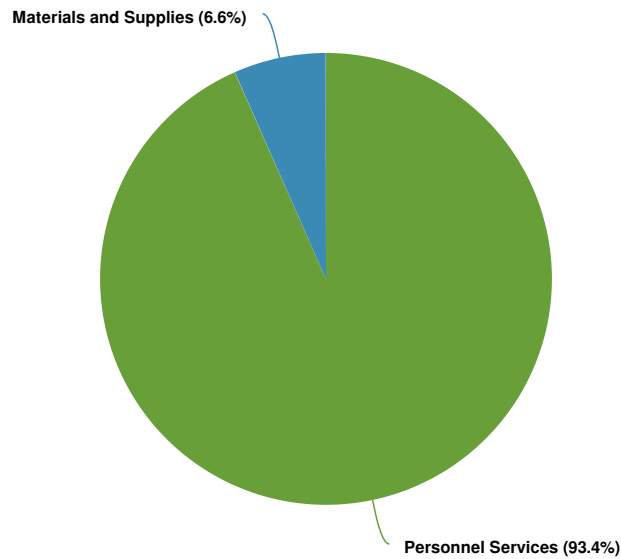
Budgeted and Historical Expenditures by Legal Level



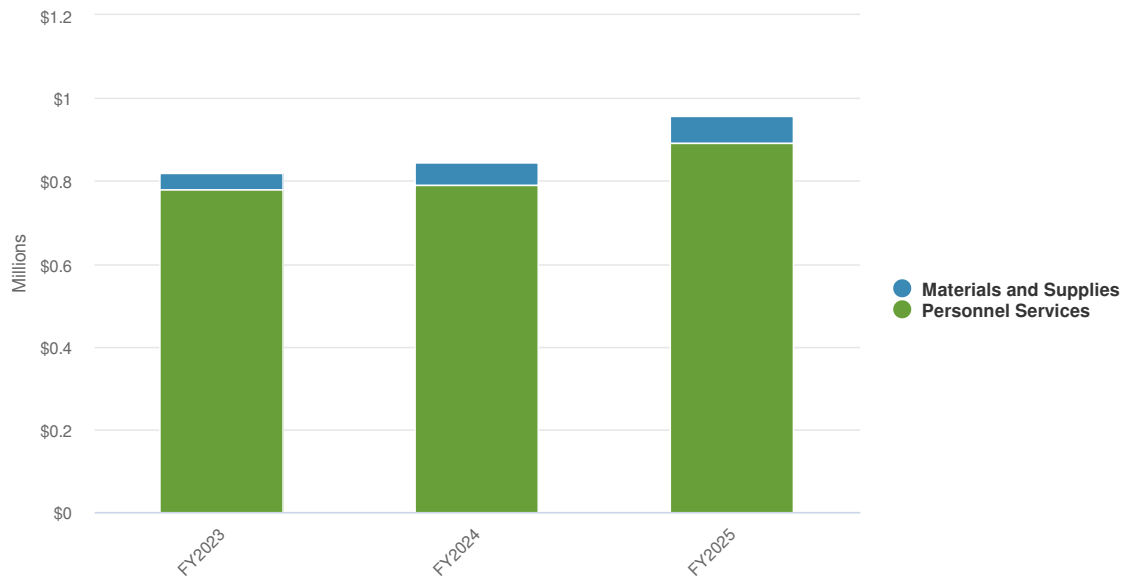
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Judicial City Courts				
City Courts				
Personnel Services	\$782,569	\$789,530	\$764,227	\$892,470
Materials and Supplies	\$37,748	\$53,423	\$39,612	\$63,214
Total City Courts:	\$820,317	\$842,953	\$803,839	\$955,684
Total Judicial City Courts:	\$820,317	\$842,953	\$803,839	\$955,684
Total Expenditures:	\$820,317	\$842,953	\$803,839	\$955,684

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$519,929	\$624,127	\$554,794	\$627,491
Holiday Salary Full Time	\$29,538	\$0	\$31,648	\$0
Vacation Leave	\$2,592	\$0	\$2,515	\$0
Sick Leave	\$5,143	\$0	\$3,100	\$0
PTO Final Pay	\$83,309	\$0	\$0	\$0
Pension	\$35,527	\$39,008	\$36,124	\$39,218
Pension ADC	\$49,836	\$54,000	\$54,000	\$74,311
Group Life Insurance	\$722	\$2,488	\$976	\$2,811
Unemployment	\$400	\$400	\$433	\$400
Medicare	\$9,631	\$9,362	\$8,382	\$9,412
Long Term Disability	\$1,435	\$1,872	\$1,459	\$1,882
Health Insurance - Choice Plan	\$19,822	\$0	\$9,996	\$19,992
Health Insurance-Select Plan	\$22,157	\$58,272	\$58,272	\$56,952
Bonus Pay	\$2,528	\$0	\$2,528	\$0
Potential Raises	\$0	\$0	\$0	\$60,000
Total Personnel Services:	\$782,569	\$789,530	\$764,227	\$892,470
Materials and Supplies				
City Hall Printing	\$585	\$0	\$478	\$0
City Computer Svc Equipment	\$208	\$1,000	\$620	\$1,000
Pers Computer Software	\$0	\$600	\$0	\$600
Supplies - Outside	\$9,979	\$7,500	\$619	\$7,500
Document Reproduction - Outside	\$0	\$500	\$0	\$500
Clothing	\$0	\$500	\$528	\$1,000
Outside Postage	\$179	\$300	\$190	\$300
Materials and Supplies	\$9,208	\$0	\$9,069	\$10,000
Miscellaneous Expense	\$0	\$223	\$2,724	\$223
Outside Phone/Communications	\$5,044	\$6,000	\$5,029	\$4,891
Seminars/Training/Education	\$1,450	\$4,800	\$2,462	\$6,000
Misc Professional Services	\$6,776	\$8,000	\$6,672	\$7,200
Travel Expense	\$0	\$16,000	\$7,505	\$16,000
Dues/Memberships/Periodicals	\$4,320	\$8,000	\$3,716	\$8,000
Total Materials and Supplies:	\$37,748	\$53,423	\$39,612	\$63,214
Total:	\$820,317	\$842,953	\$803,839	\$955,684

City Engineering

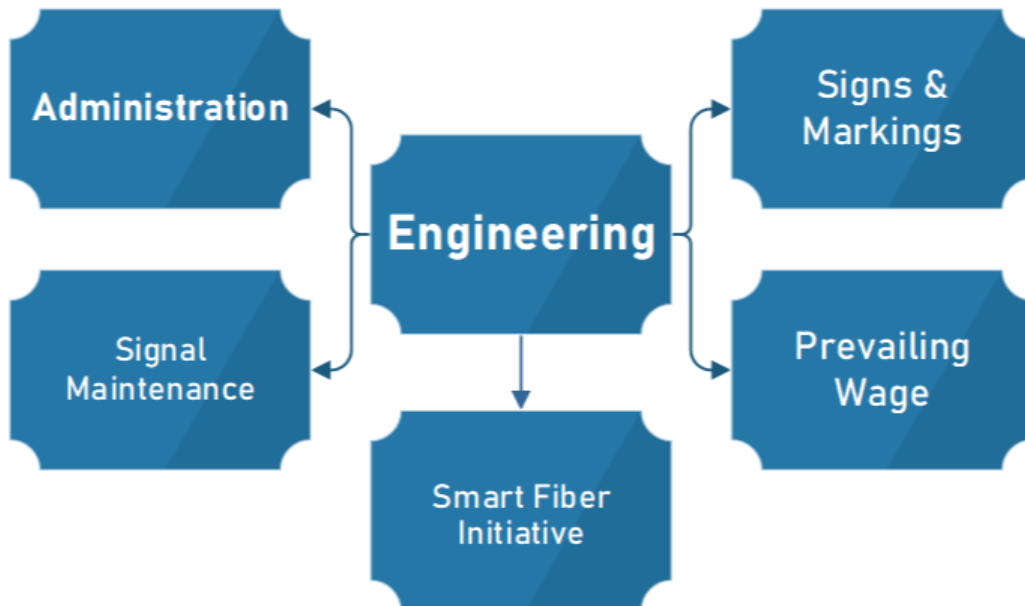


Manny Belen
Director, Engineering

Mission Statement

The Engineering Division's mission is to improve the quality of life and safety for Memphis citizens by providing exceptional engineering services through civil design, land development, and traffic operations.

Organization Structure



Services

The Division of Engineering provides planning, design and construction administration to constantly improve and expand the City's infrastructure. Engineering staff reviews all private development proposals to ensure the required public improvements are included.

Performance Highlights

The City Engineering Division is a key aspect of improving the quality of life for all citizens of Memphis. Engineering is responsible for ensuring that projects are properly planned, designed, and constructed for Memphians in a timely cost-efficient manner. The division has a variety of departments that work to improve and expand the City's infrastructure, manage the design and construction of engineering capital projects, and review private development proposals; all to ensure the required standards, codes, and safety procedures are being followed for public safety.

Traffic Engineering

Traffic Engineering designs, operates, and provides maintenance supervision services for all permanent and temporary traffic control devices within the public rights-of-way. This year, Traffic Engineering continues its service by implementing the following:

- Continuing to modernize the Traffic Signals at major intersections across the city.
- Improving Traffic Signals at intersections by providing protected left turn phases.
- Installing School Flashers at all school zones across the city.
- Continuing to upgrade the school flashers from manual operation to automatic time clocks at schools.
- Coordinating with TDOT to make various safety improvements at major intersections.
- Continuing to Install Permanent Speed Humps and Temporary Speed Humps throughout the city.

Bike-Ped Highlights:

- Over 345 miles of new on- and off-street bikeways were added.
- Continuing to plan and design activities with Federal grant funded pedestrian and bicycle projects.
- Partnered with community organizations to conduct numerous pedestrian and bicycle user counts at various locations around the City.
- Launched a program for residents and business owners to request a bike rack at a particular location.
- Launched an online interactive map of the City's bikeways network.

Signs and Markings

The Signs and Markings department installs and maintains proper signage and pavement markings for both vehicular traffic and pedestrians. They help in providing safety measures and requirements that are necessary for Memphians to operate safely within city limits. This year, the department completed the following:

- Lane Miles Restriped – 1,326.8
- Traffic Signs Replaced – 15,510
- Design and Fabricate ADA signs for City Building

Traffic Signal Maintenance

Traffic Signal Maintenance is responsible for maintaining the following which makes up the City of Memphis Traffic Signal System.

- Signalized Intersections: 788
- Flashers (Intersections, Crosswalks, Fire Stations): 84
- School Flashers: 173
- Hawk Pedestrian Crossing Signals: 3
- RRFB Controlled Crosswalks: 24 (48 Units)
- Bluetooth Detection Units: 78

These safety measures help in keeping the pedestrians, motorists and goods moving by maintaining existing traffic signals and installing new signals at intersections throughout the City of Memphis.

Land Development

The Land Development Department (LDD) is responsible for ensuring that all private development within the City of Memphis integrates properly with the city's infrastructure including roads, sewer, and stormwater drainage. This effort results in numerous plan reviews being performed by the LDD. The LDD performed 274 project intakes via Accela, 1,295 plan reviews, and issued 97 permits in FY24.

Building Design and Construction

Building Design and Construction (BD&C) is responsible for providing quality engineering and architectural services in support of City facilities building projects.

Construction Inspections

Construction Inspections work on the City's behalf to protect the public's safety interest in inspecting all construction activities within public rights-of-way and easements. This year, the department constructed 499 ADA curb ramps throughout the city.

Survey

The Survey Service Center this year has completed over 75 survey projects including drainage studies, design surveys, sewer as-built plans, drainage as-built plans, and construction staking projects.

Civil Engineering

Civil Engineering is responsible for providing Memphis with timely and quality engineering services in the design of the Capital Improvement Program for roadway, drain, and bridge construction projects and the review of private developments to protect the safety of the public.

- **Bridge Repairs Project** - Seventeen (17) bridges are under construction and the project is nearly seventy-two percent (72%) complete. Eight (8) bridges have been completely repaired. The goal for final project completion is mid-year 2025.
- **Humphreys over Sweetbriar Creek Bridge Repairs and Stream Stabilization** – Project is under construction and is currently at approximately 60% completion.
- **Hollywood over Wolf River Pier Stabilization project** - Construction is pending.
- **Drainage Repairs/Improvements** - Completed fourteen (14) drainage/repair improvements through the Division's on-call maintenance contract.
- **Elvis Presley Boulevard Streetscape from Brooks Road to Craft Road (Grant-funded) project** – Construction and CEI selection is currently in progress.
- **Harbor Ave Resurfacing from Pier Street to Riverside Boulevard (Grant-funded) project** - Bid and construction contract award pending.

Sewer

The Sewer Department provides quality and timely sewer design services, plan review, capacity analysis, and maintains accurate sewer plan records so that sanitary sewer services can be provided for new developments. These duties provide an important basis for the growth and development of new neighborhoods and businesses.

Mapping Department

The Mapping Department maintains and researches over one million essential engineering infrastructure records. These historical infrastructure records are critical to the ongoing community development and for the maintenance and repairs to city infrastructure (i.e., roads, bridges, sewers, drainage, etc.).

Issues & Trends

The division is anticipating a substantial increase in construction activities related to bridge projects which require construction inspection, CEI services surveying work to be performed during and/ or after construction. Solving drainage issues remains a priority. Drainage master-planned reports are being finalized with design projects and construction activities to follow.

Key Performance Indicators

ADMINISTRATION	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Review and return land development plan submittals to developers within 10 working days of submission	96%	97%	97%	95%	Government
Number of Land Development monthly intakes via Accela	-	-	-	200	Government
Number of plan reviews performed monthly	122	130	108	108	Government
Number of Permits and Contracts issued monthly	-	-	-	24	Government
Approved private development projects with 3 review cycles or less	57%	60%	68%	60%	Government
Cumulative average time to execute all construction contracts after the bid opening	135	120	0	120	Government
Review private development sewer drawings within 7 calendar days	100%	95%	99%	95%	Government
Cumulative number of drainage design projects initiated annually	14	10	9	10	Government
Cumulative number of drainage design projects completed annually	4	5	2	5	Government
Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	21	12	27.1	12	Government
% - Certified payroll projects with LCP software	-	75%	55%	75%	Government
% - Field visit interviews per month	-	85%	107%	85%	Government
% service compliance per month	-	80%	97%	80%	Government
Number of benchmarks replaced/repared annually	-	20	0	20	Government
Cumulative number of months between approval of a speed hump request and installation	14	10	18	10	Government
SIGNS AND MARKINGS	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
% of curb ramps in the city that are ADA compliant	71%	73%	72%	72%	Public Safety
Number of traffic signs repaired/installed annually	15,339	13,500	15,939	13,500	Public Safety
% of city streets re-striped annually	31%	55%	21%	55%	Public Safety
SIGNAL MAINTENANCE	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Complete preventative maintenance on 100% of traffic signals (998) annually	55%	80%	72%	80%	Public Safety
% of down/malfunctioning traffic signals responded to within 24 hours	100%	100%	100%	100%	Public Safety
% of minor traffic signal improvement projects completed within 2 months of assignment	21%	60%	0%	60%	Public Safety
Reduce backlog of "shovel ready" traffic signal modernization projects	20%	10%	25%	10%	Public Safety
% of intersections with pedestrian countdown signals	33%	31%	33%	31%	Public Safety

City Engineering Legal Levels

Administration

The Engineering Administration provides engineering services in the design of civil works/building projects and the review of private developments to protect the safety of the public.

Signs and Markings

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

Signal Maintenance

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.

Prevailing Wages

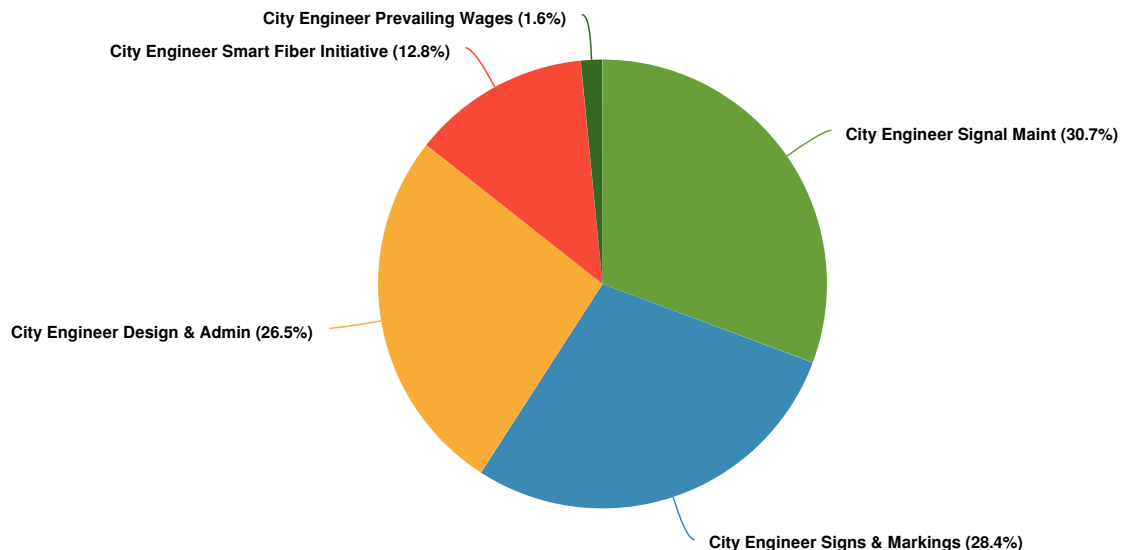
The Prevailing Wages office ensures all contracts and/or subcontractors awarded City-funded projects are in compliance with and adhering to the Prevailing Wage Ordinance adopted by the City.

Smart Fiber Initiative

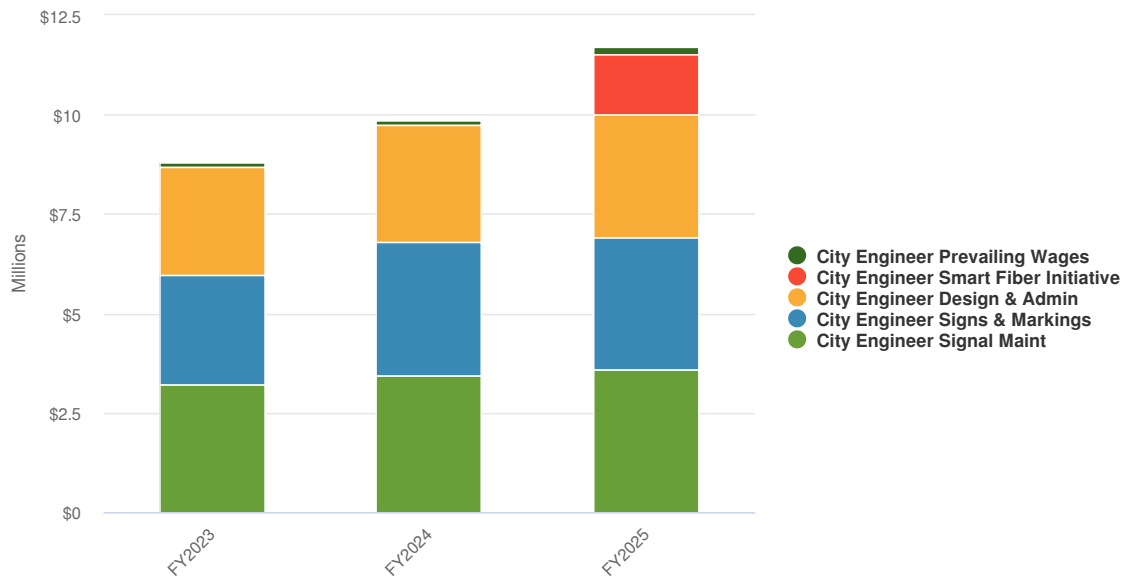
The Smart Fiber Initiative service center is responsible for the fiber installation, the record keeping of all geospatial (GIS) components of fiber installed locations, and the reviewing, issuing and inspecting all fiber permits in support of the City's Fiber Initiative.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



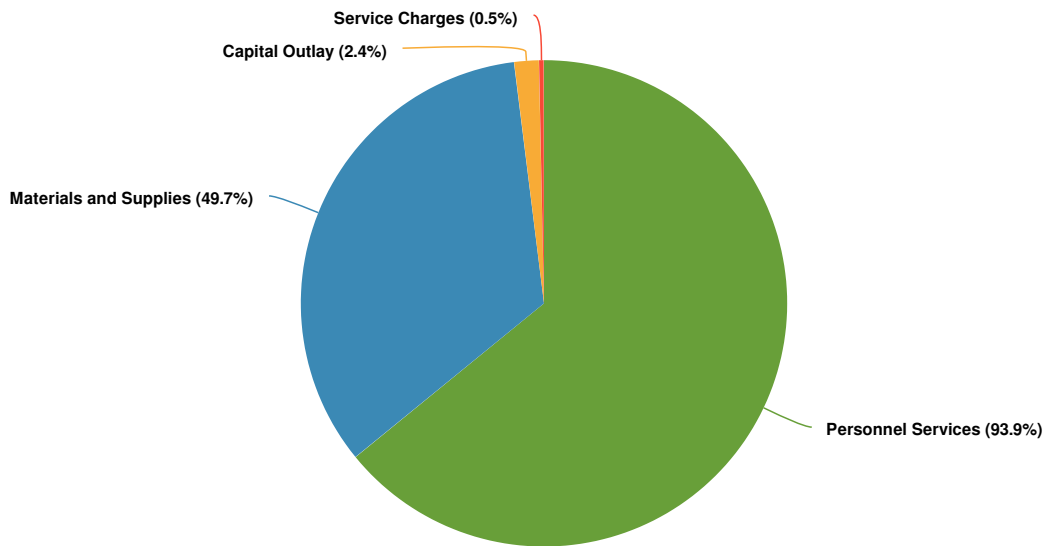
Budgeted and Historical Expenditures by Legal Level



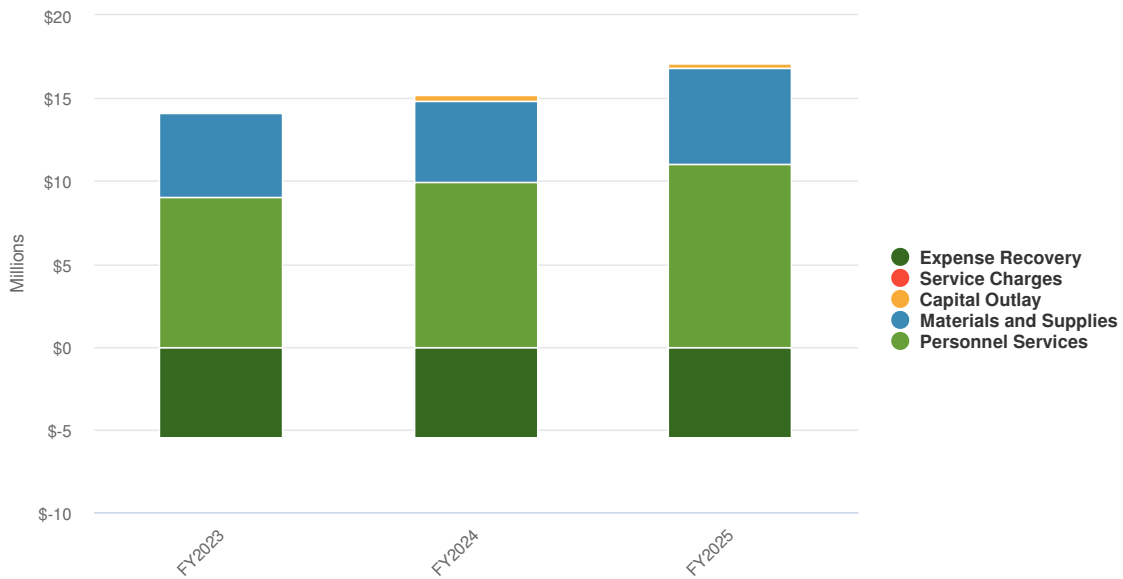
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
City Engineer				
City Engineer Design & Admin				
Personnel Services	\$4,751,167	\$5,150,851	\$6,421,687	\$5,564,852
Materials and Supplies	\$3,087,895	\$2,833,462	\$3,588,135	\$2,675,385
Depreciation on Own Funds	\$0	\$0	\$1,500	\$0
Capital Outlay	\$24,990	\$316,000	\$325,000	\$237,000
Expense Recovery	-\$2,022,379	-\$5,435,300	-\$5,435,300	-\$5,435,300
Service Charges	\$41,088	\$75,000	\$50,000	\$56,250
Misc Expense	\$0	\$0	\$1,099,002	\$0
Total City Engineer Design & Admin:	\$5,882,761	\$2,940,013	\$6,050,024	\$3,098,186
City Engineer Signs & Markings				
Personnel Services	\$1,993,288	\$2,246,064	\$2,329,788	\$2,305,812
Materials and Supplies	\$559,916	\$1,071,599	\$1,416,972	\$997,237
Capital Outlay	\$7,198	\$22,000	\$22,000	\$22,000
Expense Recovery	-\$2,110,995	\$0	\$0	\$0
Total City Engineer Signs & Markings:	\$449,407	\$3,339,663	\$3,768,760	\$3,325,048
City Engineer Signal Maint				
Personnel Services	\$2,207,815	\$2,412,982	\$2,669,772	\$2,615,519
Materials and Supplies	\$1,068,423	\$1,016,142	\$1,022,615	\$951,636
Capital Outlay	\$7,197	\$22,000	\$22,000	\$22,000
Expense Recovery	-\$2,770,156	\$0	\$0	\$0
Total City Engineer Signal Maint:	\$513,279	\$3,451,124	\$3,714,387	\$3,589,155
City Engineer Prevailing Wages				
Personnel Services	\$118,322	\$135,449	\$163,729	\$182,040
Total City Engineer Prevailing Wages:	\$118,322	\$135,449	\$163,729	\$182,040
City Engineer Smart Fiber Initiative				
Smart Fiber Initiative				
Personnel Services	\$0	\$0	\$0	\$316,750
Materials and Supplies	\$0	\$0	\$0	\$1,183,250
Total Smart Fiber Initiative:	\$0	\$0	\$0	\$1,500,000
Total City Engineer Smart Fiber Initiative:	\$0	\$0	\$0	\$1,500,000
Total City Engineer:	\$6,963,770	\$9,866,249	\$13,696,900	\$11,694,430
Total Expenditures:	\$6,963,770	\$9,866,249	\$13,696,900	\$11,694,430

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$5,464,408	\$8,128,238	\$6,958,455	\$8,400,551
Holiday Salary Full Time	\$356,613	\$0	\$377,630	\$0
Vacation Leave	\$455,483	\$0	\$496,886	\$0
Sick Leave	\$315,690	\$0	\$433,537	\$0
COVID PT Admin	\$217	\$0	\$0	\$0
Overtime	\$255,373	\$141,200	\$302,583	\$135,328
Out of Rank Pay	\$16,629	\$35,757	\$37,745	\$35,757
Hazardous Duty Pay	\$1,320	\$0	\$0	\$0
Longevity Pay	\$10,331	\$0	\$9,488	\$0
Shift Differential	\$11,311	\$12,360	\$12,360	\$12,360
PTO Final Pay	\$207,700	\$121,000	\$157,000	\$121,000
Job Incentive	\$302	\$0	\$1,577	\$0
Required Special License Pay	\$954	\$0	\$900	\$0
Pension	\$359,814	\$445,743	\$449,115	\$480,458
Supplemental Pension	\$0	\$0	\$200	\$0
Social Security	\$9,040	\$0	\$22,302	\$0
Pension ADC	\$548,770	\$584,400	\$584,400	\$852,290
Group Life Insurance	\$9,011	\$19,857	\$19,857	\$23,209
Unemployment	\$8,640	\$9,200	\$9,200	\$9,360
Pension 401a Match	\$0	\$0	\$30	\$0
Medicare	\$101,212	\$107,878	\$114,284	\$115,310
Long Term Disability	\$26,021	\$21,361	\$27,614	\$22,841
Health Insurance - Choice Plan	\$337,364	\$0	\$80,232	\$161,928
Benefits Adjustments	\$0	\$21,400	\$0	\$24,047
Health Insurance-Select Plan	\$635,031	\$1,023,972	\$1,039,815	\$891,216
Salaries - Part Time/Temporary	\$144,483	\$384,730	\$284,705	\$288,547
On the Job Injury	\$84,714	\$30,000	\$42,500	\$30,000
Proposed ISL	\$0	\$0	\$0	\$488,021
Bonus Pay	\$76,363	\$0	\$202,791	\$0
Expense Recovery - Personnel	-\$366,202	-\$1,141,750	-\$80,231	-\$1,141,750
General Retention Bonus Program	\$0	\$0	\$0	\$34,500
Total Personnel Services:	\$9,070,592	\$9,945,346	\$11,584,975	\$10,984,973
Materials and Supplies				
City Hall Printing	\$762	\$0	\$3,428	\$0
City Storeroom Supplies	\$0	\$5,140	\$5,140	\$5,140
Facility Repair & Carpentry	\$0	\$1,500	\$400	\$1,500
City Shop Charges	\$235,910	\$243,884	\$252,665	\$266,447
City Shop Fuel	\$149,538	\$191,500	\$192,500	\$152,319
City Computer Svc Equipment	\$31,195	\$39,706	\$44,632	\$59,706
Data/Word Process Software	\$197	\$0	\$0	\$0
Pers Computer Software	\$172	\$134,317	\$140,666	\$107,454
City Telephone/Communications	\$2,545	\$4,452	\$4,762	\$4,452

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Printing - Outside	\$0	\$820	\$820	\$820
Supplies - Outside	\$45,065	\$39,458	\$44,958	\$39,458
Hand Tools	\$9,814	\$11,000	\$12,300	\$11,000
Clothing	\$28,128	\$29,833	\$30,533	\$29,833
Safety Equipment	\$10,659	\$12,500	\$13,700	\$12,500
Drafting/Photo Supplies	\$325	\$0	\$0	\$0
Outside Postage	\$624	\$4,625	\$4,753	\$4,625
Paints Oils & Glass	\$120,733	\$425,000	\$662,229	\$425,000
Steel & Iron Products	\$70,430	\$172,000	\$243,107	\$172,000
Pipe Fittings & Castings	\$436	\$7,000	\$7,000	\$7,000
Lime Cement & Gravel	\$0	\$1,000	\$1,035	\$1,000
Materials and Supplies	\$292,284	\$340,462	\$343,946	\$342,462
Maintenance Traffic Signal System	\$350,000	\$262,347	\$262,347	\$262,347
Outside Vehicle Repair	\$2,083	\$4,740	\$5,840	\$4,740
Outside Equipment Repair/Maintenance	\$60,937	\$68,729	\$68,729	\$68,729
Internal Repairs and Maintenance	\$230,443	\$215,000	\$220,000	\$147,825
Advertising/Publication	\$0	\$1,000	\$1,000	\$1,000
Outside Phone/Communications	\$45,591	\$38,016	\$49,280	\$38,016
Janitorial Services	\$12,225	\$18,379	\$17,200	\$18,379
Total Quality Management	-\$4,402	\$0	\$0	\$0
Seminars/Training/Education	\$18,601	\$36,118	\$36,118	\$39,256
Misc Professional Services	\$2,006,792	\$1,830,150	\$2,200,000	\$2,730,150
Travel Expense	\$3,291	\$4,750	\$5,542	\$4,275
Unreported Travel	\$0	\$1,350	\$1,350	\$1,350
Mileage	\$210,872	\$179,903	\$223,514	\$206,913
Utilities	\$233,920	\$196,208	\$198,724	\$196,208
Insurance	\$0	\$0	\$6	\$0
Claims	\$8,403	\$15,000	\$15,000	\$40,000
Lawsuits	\$13,500	\$25,000	\$44,000	\$60,000
Dues/Memberships/Periodicals	\$4,350	\$25,000	\$22,000	\$25,000
Radio Trunking Lease	\$0	\$2,000	\$2,000	\$2,000
Misc Services and Charges	\$556,920	\$609,316	\$621,253	\$594,603
Urban Art Maintenance	\$34,841	\$35,000	\$61,515	\$35,000
Expense Recovery - M & S	-\$70,948	-\$311,000	-\$36,269	-\$311,000
Total Materials and Supplies:	\$4,716,235	\$4,921,203	\$6,027,723	\$5,807,507
Depreciation on Own Funds				
Depreciation - Purchased	\$0	\$0	\$1,500	\$0
Total Depreciation on Own Funds:	\$0	\$0	\$1,500	\$0
Capital Outlay				
Vehicles	\$0	\$0	\$15,000	\$0
Prod/Constr/Maint Equipment	\$14,395	\$44,000	\$44,000	\$44,000
Equipment	\$24,990	\$316,000	\$310,000	\$237,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Capital Outlay:	\$39,385	\$360,000	\$369,000	\$281,000
Expense Recovery				
Expense Recovery - State Street Aid	-\$6,903,530	-\$5,435,300	-\$5,435,300	-\$5,435,300
Total Expense Recovery:	-\$6,903,530	-\$5,435,300	-\$5,435,300	-\$5,435,300
Service Charges				
Credit Card Fees - Expense	\$41,088	\$75,000	\$50,000	\$56,250
Total Service Charges:	\$41,088	\$75,000	\$50,000	\$56,250
Misc Expense				
Prior Year Expense	\$0	\$0	\$1,099,002	\$0
Total Misc Expense:	\$0	\$0	\$1,099,002	\$0
Total:	\$6,963,770	\$9,866,249	\$13,696,900	\$11,694,430

Executive

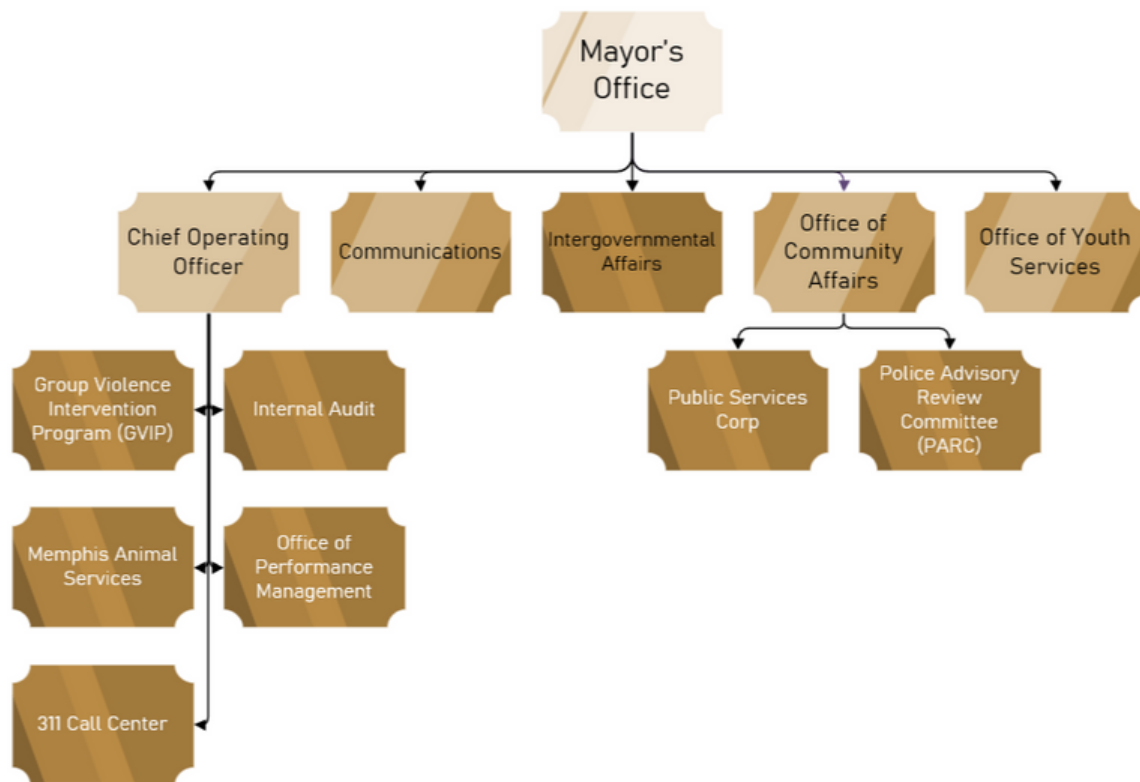


Antonio M. Adams, Sr.
Chief Operating Officer

Mission Statement

The Executive Division's mission is to provide direction, communication, and the resources necessary to create a stronger community for all Memphians.

Organization Structure



Services

The Executive Division is responsible for providing effective leadership and operational guidelines to all Divisions within city government. The Division also provides direct management support for key functional areas through the following service centers: Mayor's Office, the Chief Operating Officer's Office, the Office of Community Affairs, the Office of Youth Services, the Office of Intergovernmental Affairs, and the Office of Communications. The Chief Operating Office provides direction and managerial support to the 311 Call Center, the Office of Performance Management, Memphis Animal Services, Internal Audit, the Memphis Public Service Corp, and the Group Violence Intervention Program (GVIP). All the services offered through the Executive Division function together to ensure responsive and cost-effective services are delivered to citizens.

Performance Highlights

In June 2023, Memphis was announced as one of 12 U.S. cities that achieved Gold What Works Cities Certification by Bloomberg Philanthropies, under the newly updated criteria. The Office of Performance Management (OPM) worked with leadership from multiple divisions to create both new external dashboards to better communicate with citizens, and internal dashboards to continue to effectively make data driven decisions.

The Office of Community Affairs (OCA) conducted 4 Manhood University and Women Offering Women Support sessions this year, graduating 606 men and women. Eligible program participants received assistance with expungements, driver license reinstatements (fees/fines) and job placement. This year, 267 program participants were approved for driver license reinstatement funding, 361 participants were submitted for non-conviction expungements resulting in 1884 such expungements to date. Additionally, 255 participants have been placed in jobs.

Supported eligible Memphians with assistance through MIFA emergency services including 677 mortgage and rent payments, and 867 utility payments.

Communications provided support to all divisions and departments of city government with media, public relations, marketing, and social media. The department also enhanced outreach to the public with live broadcast capabilities and in-house production.

Memphis Animal Services (MAS) took in 11,369 dogs and cats in FY24 and helped over 5,591 pets stay with their families through their Pet Resource Center, which provides pet owners with resources including pet food, medical care, and behavioral training.

The Memphis Public Service Corps (MPSC), whose members receive guidance on diploma, GED, trade, or degree programs while gaining meaningful work experience and providing service to the community through various blight remediation efforts around Memphis, collected 23,000 tires, 54,571 bags of litter, and cleared 4,445 drains.

Issues & Trends

While the delivery of government services is paramount, youth development and economic growth opportunities continue to be very important to our citizens as well. As a result, the Executive Division's time and resources are directed towards these priorities with a data-driven outcome focus.

Key Performance Indicators

OFFICE OF PERFORMANCE MANAGEMENT	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
Achieve What Works Cities Certifications	Gold Certification	Gold Certification	Gold Certification	Gold Certification	Government
AUDITING	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
# of Audit Projects Completed	6	7	4	7	Government
# of Recommendations Implemented	100.0%	100.0%	81.0%	100.0%	Government
# of Fraud Deterrent Activities	17	7	6	7	Government
311 Call Center	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
Average Time To Answer 311 Calls (seconds)	51.80	80.00	116.09	80.00	Government
Call Abandonment Rate (%)	4.82%	10.00%	7.90%	10.00%	Government

Executive Legal Levels

Mayor's Office

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 the City of Memphis. The Office also promotes economic and industrial development through a partnership of businesses, government, and the community at large.

Chief Administrative Office

The Chief Administrative Office directs the operations of City Divisions to execute the policies of the mayor, perform authorized services efficiently, protect and maintain City assets, and conduct the planning and coordination of functions necessary to achieve stated goals and objectives.

Auditing

Auditing provides the Mayor, City Council, and all levels of management with objective analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed.

311 Call Center

The 311 Call Center provides the citizens of the City of Memphis with a means to make requests for non-emergency services. Our online support system (Click Fix) and the "311" mobile app make it easy to submit service requests and track their progress. Suggestions and opinions can also be submitted via the system.

Office of Youth Services

The Memphis Office of Youth Services provides positive opportunities for Memphis Youth through three unique programs. The MPLOY Program is a six-week summer experience giving Memphis youth the opportunity to work with various businesses and organizations throughout Memphis. The Memphis Ambassadors Program, known as MAP, is a year-round program giving 681 Memphis Youth hard and soft skill training and internships in City government. This program also provides a leadership camp during the summer. The Memphis Office of Youth Services program for exceptional youth, "I AM INCLUDED," provides opportunities to our disabled youth. "Empowering Our Youth for Positive Results" is the mission of the Memphis Office of Youth Services.

Intergovernmental Affairs

The Intergovernmental Affairs Office coordinates the City's legislative efforts in Washington, D.C., and Nashville, and acts as the liaison between the Administration and the City Council as it relates to the City's legislative efforts. In coordination with our federal and state lobbyists, we identify legislation that will impact Memphis. We also pursue legislation in the interest of the city as it aligns with the administration's agenda to improve the quality of life for all Memphians. This office also facilitates board and commission appointments on behalf of the Mayor.

Memphis Animal Services

The Memphis Animal Services (MAS) Department was created by City Ordinance to enforce animal control laws for the city. MAS also provides a safe and caring environment for animals in need at its facility on Appling City Cove. MAS added to its mission a focus on helping citizens through its innovative Pet Resource Center, serving thousands of Memphis pet owners each year.

Community Affairs

Community Affairs, in partnership with City government, focuses on capacity building for individuals, community projects, and faith-based initiatives, as well as furthering cultural organizations.

Police Advisory Review Committee (PARC)

PARC is comprised of a seven-member review committee which provides an oversight into incidents of misconduct against law enforcement officers. The committee also help to strengthen the relationship between citizens and the Memphis Police Department: ensure a timely, fair, and objective review of citizen complaints

while protecting the individual rights of police officers and make recommendations concerning citizen complaints to the Chief of Police.

Communications

The Communications Department's mission is to share timely information with the public, City of Memphis employees, and the media. The department also has oversight of all our social media platforms, is responsible for the content of City of Memphis owned websites, and shares oversight for the city's open records requests from both the public and media with our legal division.

Office of Performance Management

The Office of Performance Management works to make the City of Memphis more productive, transparent, and accountable for its performance by supporting the use of data to improve City services.

Memphis Public Service Corp (MPSC)

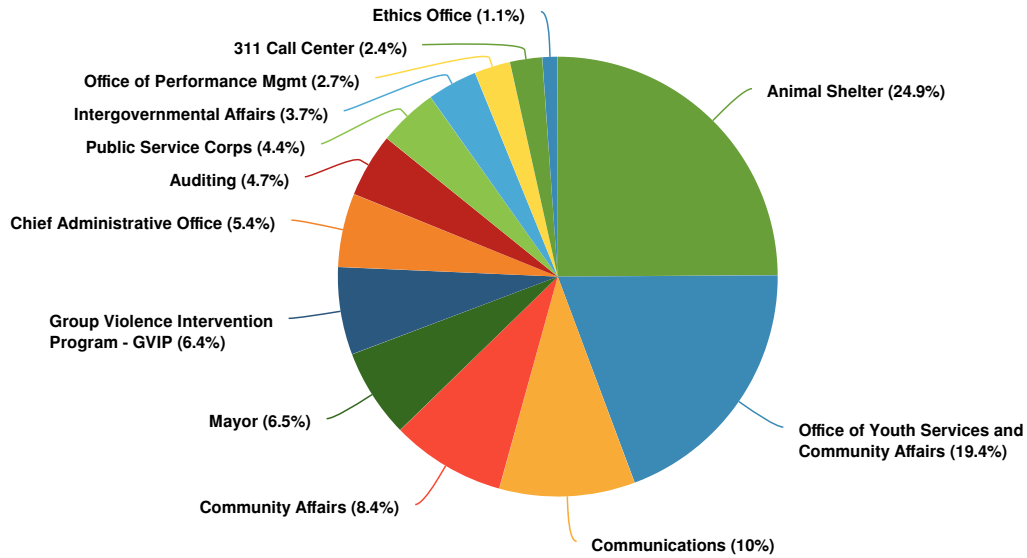
The Memphis Public Service Corps (MPSC) offers part-time employment opportunities to serve the community through various cleanup efforts around Memphis. The MPSC targets opportunity youth and those with certain criminal backgrounds but is open to the public. All participants are required to pursue educational opportunities to enhance their skills. As such, MPSC members receive guidance on diploma, GED, trade, or degree programs while gaining meaningful work experience.

Group Violence Intervention Program (GVIP)

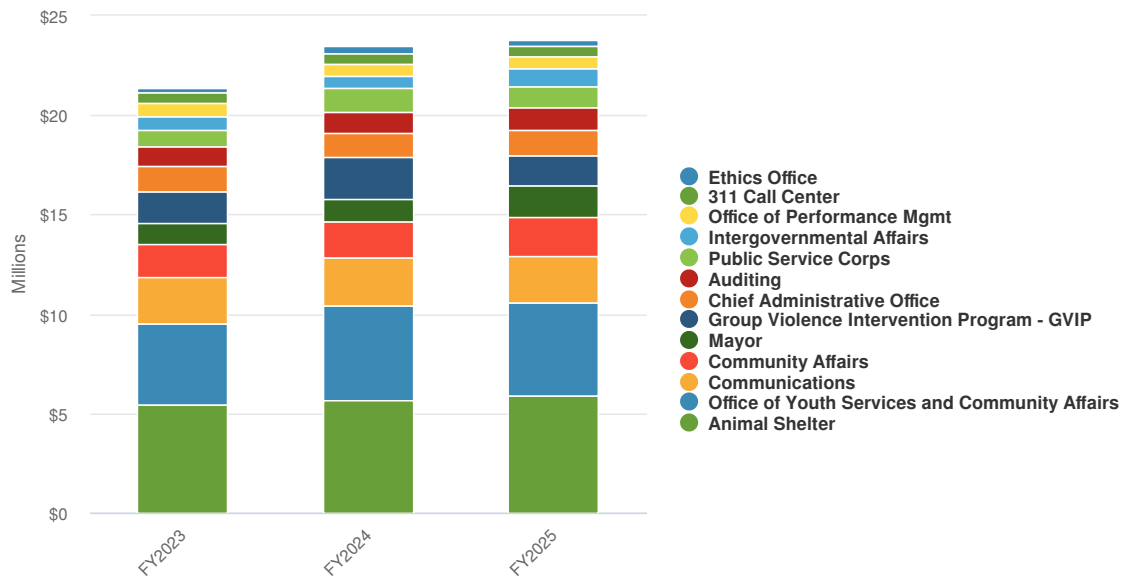
GVIP is a proactive, holistic plan to reduce violence in our city. This program activates current strategies developed and tracked by the Memphis-Shelby County Crime Commission's Safe Community Plan, as well as additional complementary elements that combine proven best practice models.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



Budgeted and Historical Expenditures by Legal Level

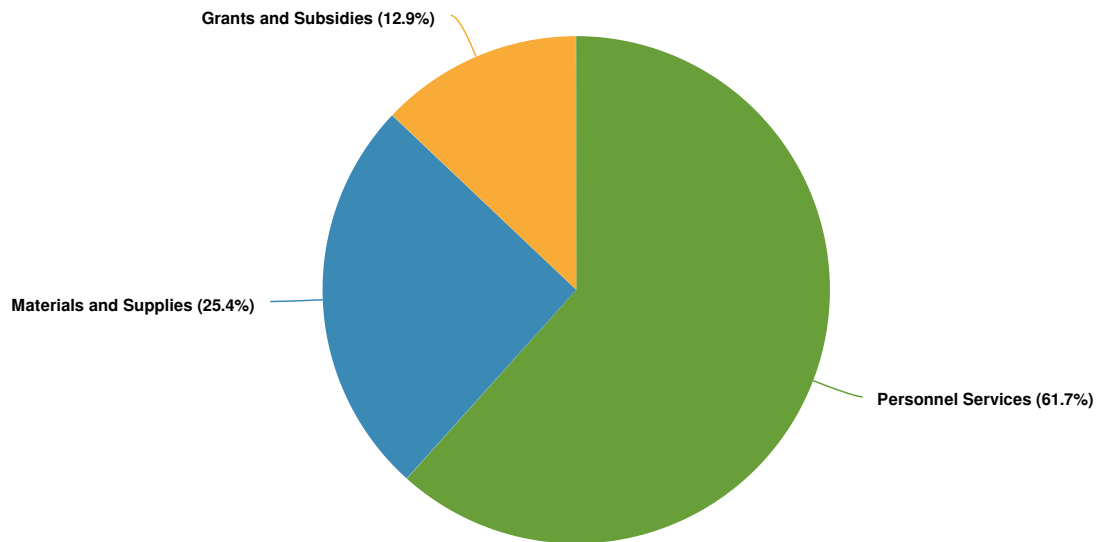


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Executive				
Mayor				
Personnel Services	\$881,602	\$988,853	\$972,159	\$1,225,337
Materials and Supplies	\$198,118	\$161,990	\$183,020	\$329,854
Total Mayor:	\$1,079,719	\$1,150,843	\$1,155,179	\$1,555,191
Chief Administrative Office				
Personnel Services	\$747,944	\$800,608	\$777,139	\$878,522
Materials and Supplies	\$341,432	\$411,655	\$376,015	\$414,871
Total Chief Administrative Office:	\$1,089,376	\$1,212,263	\$1,153,154	\$1,293,393
Auditing				
Personnel Services	\$547,608	\$642,136	\$652,431	\$671,404
Materials and Supplies	\$475,481	\$464,873	\$453,205	\$444,138
Total Auditing:	\$1,023,088	\$1,107,009	\$1,105,636	\$1,115,542
311 Call Center				
Personnel Services	\$476,786	\$522,410	\$440,170	\$533,863
Materials and Supplies	\$24,805	\$29,111	\$16,215	\$27,111
Total 311 Call Center:	\$501,591	\$551,521	\$456,385	\$560,974
Office of Youth Services and Community Affairs				
Personnel Services	\$1,248,971	\$1,823,540	\$1,671,627	\$1,789,857
Materials and Supplies	\$431,949	\$484,393	\$437,425	\$427,101
Grants and Subsidies	\$2,339,575	\$2,396,620	\$2,496,620	\$2,401,620
Total Office of Youth Services and Community Affairs:	\$4,020,494	\$4,704,553	\$4,605,672	\$4,618,578
Intergovernmental Affairs				
Personnel Services	\$158,033	\$152,965	\$95,011	\$500,681
Materials and Supplies	\$473,982	\$423,633	\$438,101	\$373,633
Total Intergovernmental Affairs:	\$632,016	\$576,598	\$533,112	\$874,314
Ethics Office				
Personnel Services	\$292,952	\$354,559	\$333,188	\$251,343
Materials and Supplies	\$18,332	\$19,700	\$19,015	\$16,700
Total Ethics Office:	\$311,284	\$374,260	\$352,203	\$268,043
Animal Shelter				
Personnel Services	\$4,015,438	\$4,548,479	\$4,371,135	\$4,861,260
Materials and Supplies	\$1,309,588	\$1,133,691	\$1,232,644	\$1,060,739
Service Charges	\$2,508	\$0	-\$20,862	\$0
Total Animal Shelter:	\$5,327,534	\$5,682,170	\$5,582,917	\$5,921,999

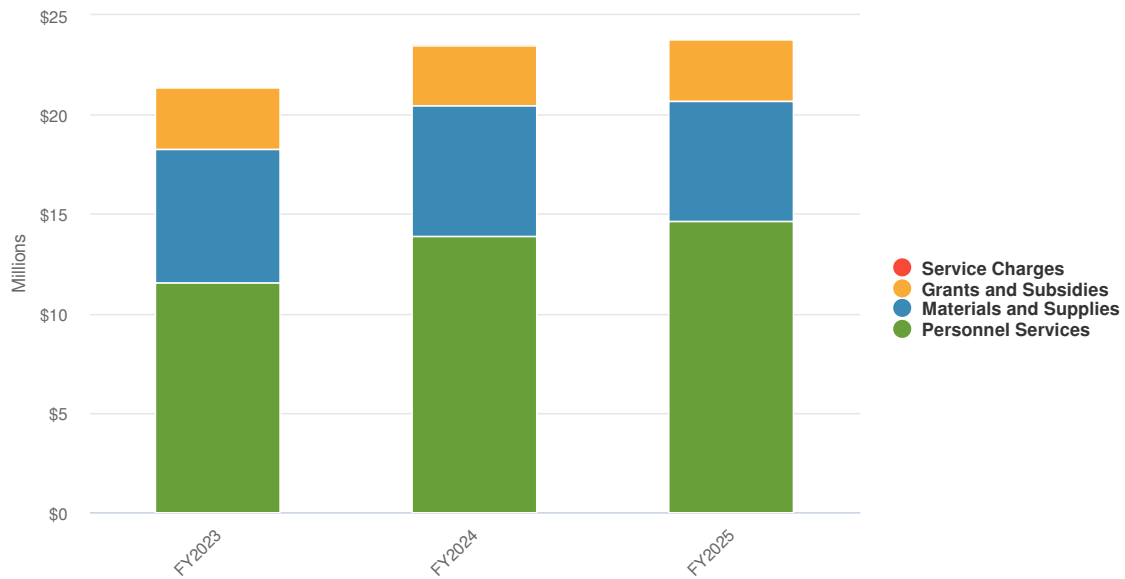
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Community Affairs				
Personnel Services	\$707,460	\$964,102	\$768,470	\$910,893
Materials and Supplies	\$187,814	\$195,244	\$177,643	\$422,379
Grants and Subsidies	\$794,587	\$669,218	\$669,218	\$669,218
Total Community Affairs:	\$1,689,861	\$1,828,564	\$1,615,331	\$2,002,490
Communications				
Personnel Services	\$1,285,307	\$1,418,595	\$1,393,335	\$1,501,056
Materials and Supplies	\$990,430	\$998,665	\$1,103,156	\$872,650
Total Communications:	\$2,275,738	\$2,417,260	\$2,496,491	\$2,373,706
Office of Performance Mgmt				
Personnel Services	\$302,663	\$302,410	\$278,687	\$321,799
Materials and Supplies	\$323,413	\$344,387	\$301,314	\$309,735
Total Office of Performance Mgmt:	\$626,076	\$646,797	\$580,001	\$631,534
Public Service Corps				
Personnel Services	\$712,112	\$1,007,484	\$917,371	\$856,055
Materials and Supplies	\$139,166	\$172,230	\$153,923	\$179,172
Total Public Service Corps:	\$851,277	\$1,179,714	\$1,071,294	\$1,035,227
Group Violence Intervention Program - GVIP				
Personnel Services	\$233,905	\$338,914	\$365,229	\$361,454
Materials and Supplies	\$1,320,450	\$1,744,340	\$1,686,174	\$1,169,255
Total Group Violence Intervention Program - GVIP:	\$1,554,355	\$2,083,254	\$2,051,403	\$1,530,709
Total Executive:	\$20,982,409	\$23,514,806	\$22,758,778	\$23,781,701
Total Expenditures:	\$20,982,409	\$23,514,806	\$22,758,778	\$23,781,701

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$6,502,367	\$8,795,580	\$6,691,084	\$9,338,908
Holiday Salary Full Time	\$400,033	\$0	\$414,493	\$0
Vacation Leave	\$417,594	\$0	\$334,719	\$0
Sick Leave	\$240,631	\$0	\$245,390	\$0
CIT	-\$120	\$0	\$0	\$0
Overtime	\$259,252	\$225,000	\$316,190	\$225,000
Out of Rank Pay	\$41,341	\$3,000	\$17,045	\$3,000
Hazardous Duty Pay	\$51,336	\$60,000	\$62,282	\$60,000
College Incentive Pay	\$1,883	\$1,372	\$2,185	\$1,441
Shift Differential	\$2,567	\$3,000	\$503	\$3,000
PTO Final Pay	\$102,081	\$46,680	\$514,148	\$46,680
Required Special License Pay	\$5,417	\$1,000	\$732	\$1,000
Pension	\$431,361	\$477,655	\$432,335	\$506,332
Social Security	\$97,776	\$0	\$98,132	\$0
Pension ADC	\$581,850	\$676,500	\$676,500	\$982,073
Group Life Insurance	\$8,704	\$19,054	\$8,441	\$21,290
Unemployment	\$9,760	\$9,360	\$9,389	\$8,800
Medicare	\$135,449	\$114,637	\$146,305	\$121,520
Long Term Disability	\$28,779	\$21,473	\$27,247	\$22,028
Health Insurance - Choice Plan	\$354,789	\$0	\$86,711	\$203,064
Benefits Adjustments	\$0	\$134,512	\$0	\$134,512
Health Insurance-Select Plan	\$591,984	\$962,028	\$860,121	\$763,776
Salaries - Part Time/Temporary	\$1,620,918	\$2,315,954	\$1,947,585	\$2,217,852
On the Job Injury	\$65,029	\$88,250	\$61,882	\$88,250
Bonus Pay	\$141,318	\$0	\$151,318	\$0
Sign On Bonus Pay	\$15,000	\$0	\$0	\$0
Spot Bonus Pay	\$2,000	\$0	\$3,000	\$5,000
Expense Recovery - Personnel	-\$498,321	-\$90,000	-\$90,000	-\$90,000
Pension - Library	\$0	\$0	\$18,215	\$0
Total Personnel Services:	\$11,610,780	\$13,865,056	\$13,035,952	\$14,663,525
Materials and Supplies				
City Hall Printing	\$12,995	\$0	\$71,081	\$6,000
City Hall Postage	\$0	\$500	\$0	\$500
City Shop Charges	\$118,044	\$117,128	\$138,536	\$149,223
Info Sys Phone/Communication	\$0	\$1,000	\$0	\$1,000
City Shop Fuel	\$81,929	\$70,103	\$69,966	\$75,215
Outside Computer Services	\$9,083	\$6,580	\$7,178	\$6,580
City Computer Svc Equipment	\$76,035	\$91,641	\$80,498	\$137,750
Pers Computer Software	\$0	\$17,306	\$13,526	\$20,306
Printing - Outside	\$22,052	\$60,044	\$11,203	\$60,044
Supplies - Outside	\$80,834	\$66,368	\$57,624	\$58,368
Hand Tools	\$606	\$500	\$175	\$500

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Clothing	\$18,106	\$53,250	\$17,486	\$43,250
Household Supplies	\$56,026	\$55,000	\$56,206	\$55,000
Safety Equipment	\$33	\$1,000	\$916	\$1,000
Medical Supplies	\$327,355	\$325,000	\$306,031	\$260,000
Outside Postage	\$5,646	\$5,000	\$5,750	\$5,000
Materials and Supplies	\$245,540	\$380,933	\$406,996	\$284,519
Miscellaneous Expense	\$60,883	\$44,949	\$42,000	\$39,949
Outside Equipment Repair/Maintenance	\$32,952	\$5,500	\$13,468	\$5,500
Medical/Dental/Veterinary	\$175,762	\$50,000	\$191,256	\$100,000
Accounting/Auditing/Cons	\$411,697	\$399,299	\$400,107	\$389,299
Advertising/Publication	\$583,652	\$642,060	\$606,039	\$528,045
Outside Phone/Communications	\$84,000	\$58,909	\$60,916	\$89,909
Janitorial Services	\$96,784	\$110,400	\$89,850	\$90,400
Security	\$0	\$26,700	\$15,000	\$14,517
Seminars/Training/Education	\$28,591	\$52,000	\$29,434	\$61,000
Misc Professional Services	\$3,338,060	\$3,546,365	\$3,670,286	\$3,134,628
Rewards and Recognition	\$43,233	\$43,500	\$500	\$23,500
Staff Development	\$4,074	\$1,000	\$415	\$1,000
Travel Expense	\$61,533	\$61,702	\$28,902	\$48,702
Mileage	\$3,926	\$19,950	\$2,785	\$11,090
Utilities	\$173,126	\$221,215	\$171,169	\$150,534
Claims	\$0	\$2,000	\$0	\$2,000
Lawsuits	\$0	\$25,000	\$0	\$25,000
Dues/Memberships/Periodicals	\$114,519	\$110,010	\$125,937	\$242,010
Misc Services and Charges	\$50,244	\$50,000	\$26,135	\$50,000
Expense Recovery - M & S	-\$89,006	-\$150,000	-\$150,000	-\$150,000
Catering	\$6,647	\$12,000	\$10,479	\$26,000
Total Materials and Supplies:	\$6,234,960	\$6,583,912	\$6,577,850	\$6,047,338
Service Charges				
Credit Card Fees - Expense	\$2,508	\$0	-\$20,862	\$0
Total Service Charges:	\$2,508	\$0	-\$20,862	\$0
Grants and Subsidies				
Payment To Subgrantees	\$6,400	\$0	\$0	\$0
MIFA General Assistance	\$794,587	\$669,218	\$669,218	\$669,218
Ambassador's Fellowship Pay	\$2,333,175	\$2,396,620	\$2,496,620	\$2,401,620
Total Grants and Subsidies:	\$3,134,161	\$3,065,838	\$3,165,838	\$3,070,838
Total:	\$20,982,409	\$23,514,806	\$22,758,778	\$23,781,701

Finance



Walter Person
Chief Financial Officer

Mission Statement

The Finance Division's mission is to provide fiscal leadership, integrity, and superior financial services through prudent and efficient management of the City's financial affairs.

Organization Structure



Goal

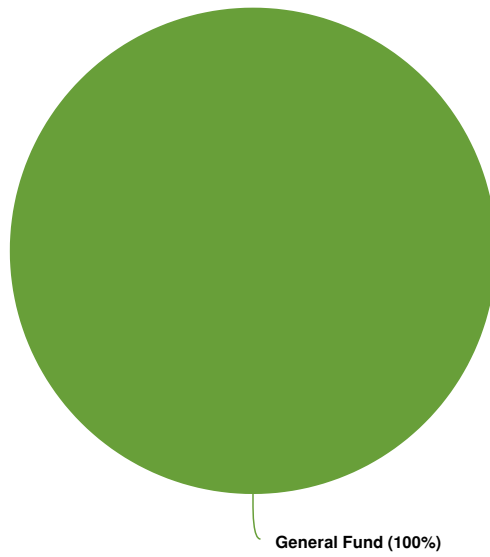
To provide financial management, information, and business products to policy makers, colleagues, agencies, investors, and the Memphis community so they have confidence in City Government, make informed decisions, and achieve desired results.

Services

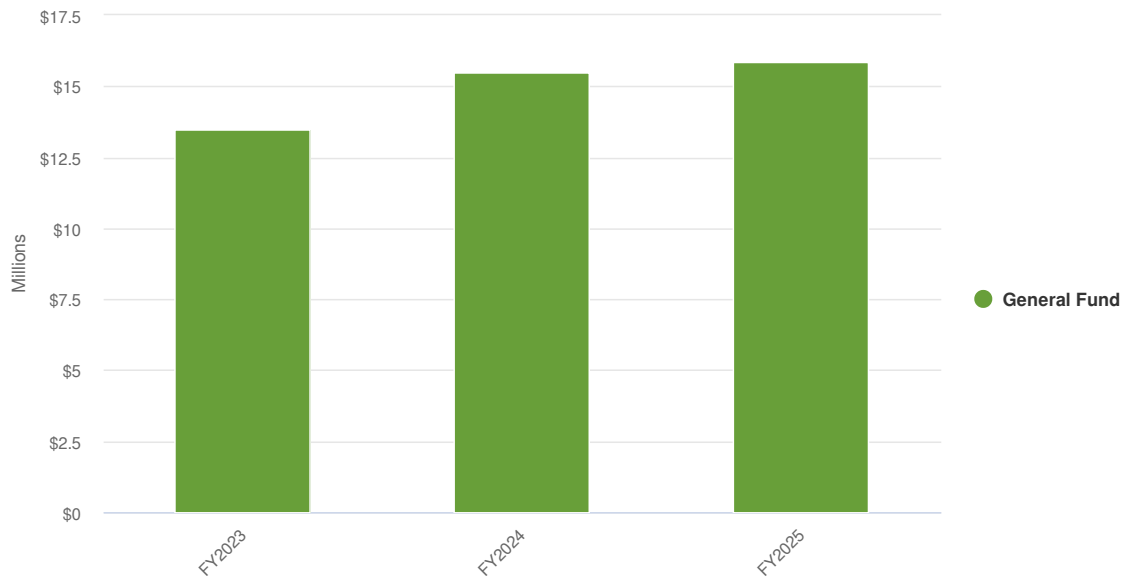
The City's Financial Division is committed to the preparation and maintenance of timely, accurate, and transparent accounting records and financial reporting. The core responsibilities include disbursement of payments to employees/retirees, vendors, contractors, and others; procurement of materials, products, and construction services; prudent management of the city assets and investments; timely and appropriate issuance of debt; and administration of the Office of Business Diversity and Compliance (OBDC). There is an emphasis on a service-oriented, team approach to providing financial information, systems, and policies to develop, manage, and defend the Operating and Capital Budgets. The Division's fiduciary expertise supports 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.

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
General Fund				
Personnel Services	\$7,736,998	\$9,507,874	\$9,100,417	\$10,200,826
Materials and Supplies	\$2,521,662	\$2,528,537	\$2,582,166	\$2,192,938
Capital Outlay	\$12,522	\$10,000	\$72,067	\$10,000
Investment Fees	\$155,582	\$149,652	\$149,652	\$149,652
Grants and Subsidies	\$2,265,481	\$3,309,300	\$2,109,300	\$3,309,300
Misc Expense	\$858,815	\$0	\$0	\$0
Total General Fund:	\$13,551,061	\$15,505,364	\$14,013,602	\$15,862,716

Performance Highlights

- Maintained ratings of Aa2 and AA from Moody's Investors Service, Inc. and S&P Global Ratings, respectively
- Issued Tennessee's first social bond debt for City revitalization and renovation initiatives through the Accelerate Memphis capital program.

Issues & Trends

The Finance Division continues to encourage a culture of excellence by refining the internal Division processes that lead to effective, efficient, and responsive services.

The Finance Division, in collaboration with the Mayor, City Council, and partnership agencies is undertaking the development of the City's long-term capital strategic planning to ensure financial stability and continuity of operational initiatives for future generations. This plan will provide financial and operational alignment with Memphis 3.0 Comprehensive Plan, the Park's master plan, and the development of the Library master plan.

The Finance Division funding for FY25 provides for continued progress toward the implementation of a new treasury system in calendar year 2025.

Key Performance Indicators

Financial Management	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Unassigned fund balance Percentage of General Fund Expenditures (%)	100%	10%	100%	10%	Government
Monthly financial reporting completed by the 10th day of the following month(%)	100%	100%	100%	100%	Government
Accurately submitted vendor payments processed withing 5 business days (%)	75%	100%	90%	100%	Government
PURCHASING	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Regular purchase orders completed within 30 days (%)	95%	95%	95%	100%	Government
Construction requisitions completed within 120 days (%)	95%	95%	95%	100%	Government
BUDGET OFFICE	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Submit Operating Budget Ordinance to the State within 15 days of the approved adopted budget.	No	Yes	Yes	Yes	Government
Submit budget book to Government Finance Officers Association (GFOA) withing 90 days of budget approval.	No	Yes	Yes	Yes	Government
DEBT MANAGEMENT	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
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	Moody: Aa2 S&P: AA	Government
Annual rate of return on investments (comparable to 3-month treasury bill rate (%))	100%	100%	100%	100%	Government
EQUAL BUSINESS OPPORTUNITY AND DEVELOPMENT	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Contracts monitored for compliance (%)	1,679	1,500	1,317	1,500	Economy
City of Memphis spending with MWBE vendors (%)	27.54%	24.00%	26.56%	24.00%	Economy
BUSINESS DEVELOPMENT CENTER	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Outreach events for MWBE vendors completed annually (#)	193	50	346	100	Economy
Certified MWBE vendors registered with the City of Memphis (#)	450	500	486	500	Economy

Finance Legal Levels

Administration

Finance Administration provides leadership and direction to all Finance Division service centers and coordinates all financial functions of the City.

Administration houses the Chief Financial Officer, Deputy Chief Financial Officer, Office Manager, and Special Projects Manager. The CFO also serves as the Chairman of the Pension Investment Committee.

Financial Management

This legal level includes Financial Accounting-Governmental Activities, Financial Accounting-Operational Activities, Accounts Payable, Payroll, Records Management, and the Office of Grants Compliance service centers. The overall goal of the Financial Management legal level is to ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions, management and staff, and preparing the Annual Comprehensive Financial Report (ACFR) following Government Accounting Standards Board (GASB) regulations, Generally Accepted Accounting Principles (GAAP), and legal requirements. Additional responsibilities include ensuring that agendas and minutes of City Council meetings are prepared and retained, and ordinances are published by following legal requirements (Records Management), and examining grant program and funding compliance with federal, state, and private requirements (Office of Grants Compliance).

Procurement

The Procurement Department serves City operations and the public by delivering reliable, responsive, and high-quality procurement and contracting services to the Citizens of the City of Memphis. The Procurement service center adheres to the procurement laws of the State of Tennessee and the City Charter by implementing a fair and transparent procurement process while engaging local businesses and maximizing purchasing value by applying procurement best practices.

Budget Office

The Budget Office seeks to maximize city resources by monitoring financial trends, assisting Divisions with their budget management, and evaluating budget performance throughout the year. In addition, the Budget Office is responsible for the development and publishing of the City's Annual Operating Budgets, which play a vital role in communicating the city's policy document to the citizens of Memphis.

Debt Management

Debt Management operates under three major functions: (1) Market Management includes maintaining communications with bond rating agencies, developing, and managing relationships with other municipal bond market participants, and monitoring the municipal bond market to ensure the City is kept abreast of events that may impact the City's debt or its access to capital markets. (2) Debt Issuance involves managing the issuance and compliance of bonds, notes, and leases. (3) Debt Administration manages the timely payment of principal and interest on the City's outstanding debt and ensures the City's disclosure obligations are filed timely.

These priorities have a significant impact on the operating and capital budgets as expenditures and improvements are chosen to meet the administration's focus priorities and positively impact outcomes for the citizens of Memphis.

Investment Management is responsible for actively managing the City's idle cash to obtain the maximum return possible within the parameters of the City's investment policy. Investment Management is also responsible for overseeing investment of the City's defined benefit plan assets, defined contribution plan

assets, and Other Post-Employment Benefits (OPEB) assets.

Treasury

The Treasury Service Center is responsible for the effective, efficient, and accurate collection and reporting of City revenues. The Treasurer is also responsible for the preparation and distribution of the City's tax billings, tax assistance program services, and the administration of the Payment in Lieu of Taxes (PILOT) contracts.

Office of Financial & Strategic Planning

The Office of Financial and Strategic Planning monitors and evaluates existing trends and the development of new enhancement opportunities while supporting the development of strategic financial goals. This office also prepares and monitors the Capital Improvement Budget (CIP).

Office of Business Diversity and Compliance

The Office of Business Diversity and Compliance (OBDC) serves as the administrator for Business Opportunity Program compliance activities for the City of Memphis. OBDC is the facilitator for the Equal Business Opportunity Program, Small Business Enterprise Programs, and services rendered through the Business Development Center. This office functions as the catalyst through which small MWBEs can fully participate in the Minority and Women Business Enterprises available program and ensures that MWBEs are included in the economic expansion of the Memphis business community. This office also facilitates the participation of public and private sector business entities in local MWBE business development opportunities through the execution of inclusive economic development strategies. Services are budgeted through the Finance Division, but activities are supervised by the Executive Division.

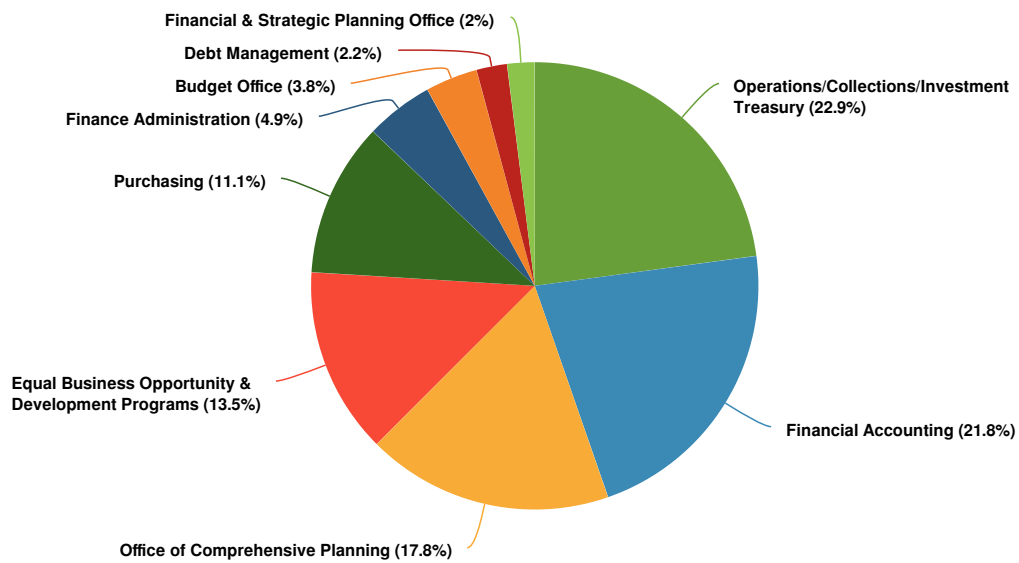
Office of Comprehensive Planning

The mission of this service center is to develop and administer plans, programs, and services that result in thriving, livable neighborhoods and connected communities.

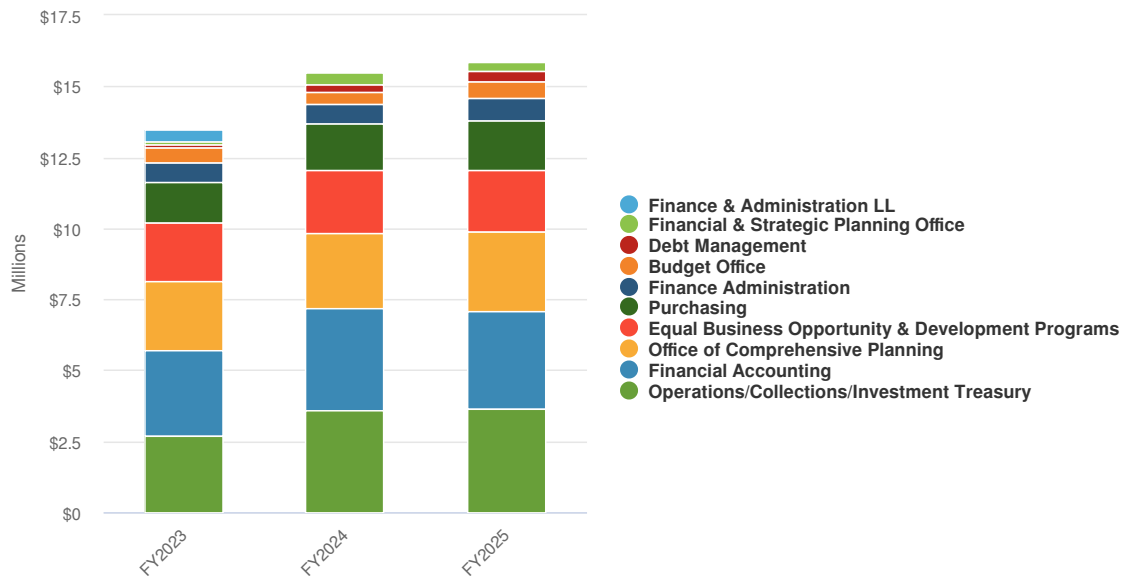
The Office of Comprehensive Planning actively engages with the citizens of Memphis to develop strategies and implement programs that will enhance the quality of life for all Memphians in alignment with the Memphis 3.0 Comprehensive Plan.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



Budgeted and Historical Expenditures by Legal Level

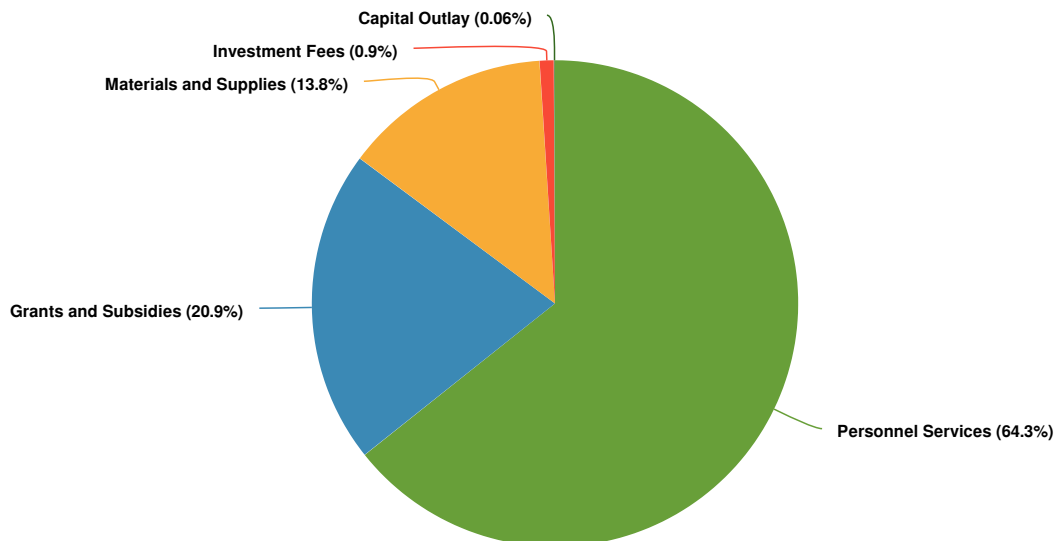


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Finance & Administration				
Finance Administration				
Personnel Services	\$474,726	\$488,837	\$585,797	\$628,077
Materials and Supplies	\$205,087	\$139,817	\$196,986	\$139,817
Capital Outlay	\$1,470	\$10,000	\$10,000	\$10,000
Total Finance Administration:	\$681,283	\$638,654	\$792,784	\$777,894
Financial Accounting				
Personnel Services	\$2,518,959	\$3,301,989	\$3,192,164	\$3,205,709
Materials and Supplies	\$542,421	\$257,447	\$340,452	\$256,272
Capital Outlay	\$4,114	\$0	\$5,280	\$0
Total Financial Accounting:	\$3,065,494	\$3,559,436	\$3,537,896	\$3,461,981
Purchasing				
Personnel Services	\$944,859	\$1,177,865	\$1,205,959	\$1,361,854
Materials and Supplies	\$339,239	\$468,225	\$309,272	\$406,151
Capital Outlay	\$0	\$0	\$56,787	\$0
Misc Expense	\$85,120	\$0	\$0	\$0
Total Purchasing:	\$1,369,218	\$1,646,090	\$1,572,018	\$1,768,005
Budget Office				
Personnel Services	\$475,783	\$370,390	\$384,867	\$520,669
Materials and Supplies	\$66,392	\$76,821	\$202,354	\$76,861
Capital Outlay	\$6,939	\$0	\$0	\$0
Total Budget Office:	\$549,113	\$447,211	\$587,221	\$597,530
Debt Management				
Personnel Services	\$90,476	\$257,779	\$182,422	\$320,807
Materials and Supplies	\$25,903	\$31,254	\$33,838	\$31,254
Total Debt Management:	\$116,379	\$289,033	\$216,260	\$352,061
Operations/Collections/Investment Treasury				
Personnel Services	\$1,271,315	\$1,359,602	\$1,446,635	\$1,392,959
Materials and Supplies	\$473,787	\$446,577	\$358,390	\$434,103
Grants and Subsidies	\$765,481	\$1,800,000	\$600,000	\$1,800,000
Total Operations/Collections/Investment Treasury:	\$2,510,582	\$3,606,179	\$2,405,025	\$3,627,062
Financial & Strategic Planning Office				
Personnel Services	\$153,212	\$311,616	\$144,971	\$233,382
Materials and Supplies	\$766	\$100,500	\$114,859	\$80,623
Total Financial & Strategic Planning Office:	\$153,978	\$412,116	\$259,830	\$314,005
Equal Business Opportunity & Development Programs				

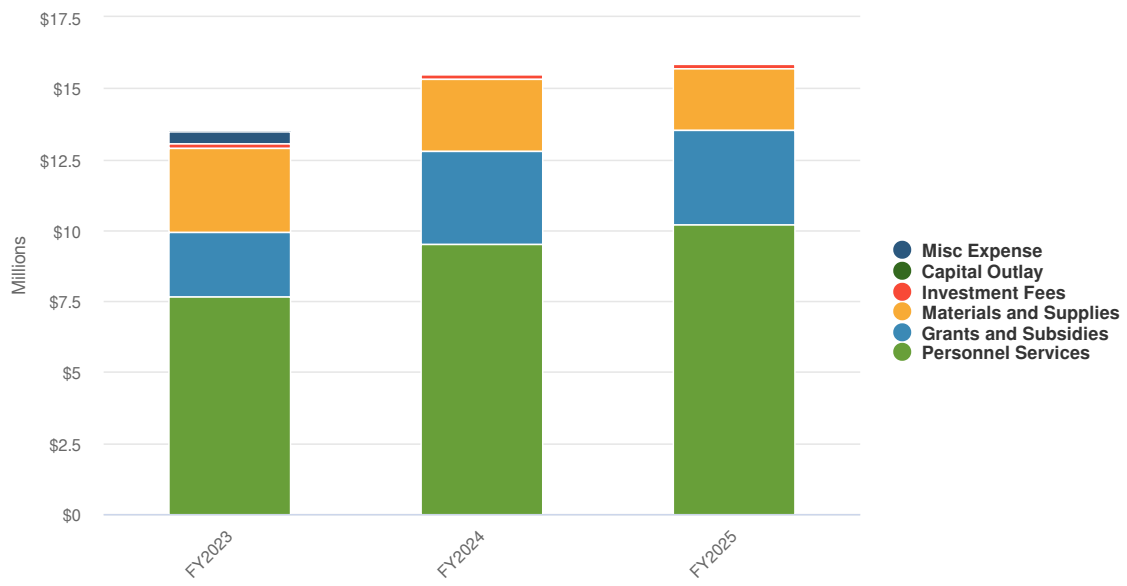
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services	\$1,056,378	\$1,229,206	\$1,109,314	\$1,404,628
Materials and Supplies	\$854,714	\$996,347	\$889,996	\$726,647
Grants and Subsidies	\$0	\$9,300	\$9,300	\$9,300
Total Equal Business Opportunity & Development Programs:	\$1,911,093	\$2,234,853	\$2,008,609	\$2,140,575
Office of Comprehensive Planning				
Personnel Services	\$751,290	\$1,010,591	\$848,288	\$1,132,742
Materials and Supplies	\$13,353	\$11,550	\$25,699	\$41,210
Investment Fees	\$155,582	\$149,652	\$149,652	\$149,652
Grants and Subsidies	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total Office of Comprehensive Planning:	\$2,420,226	\$2,671,793	\$2,523,639	\$2,823,604
Finance & Administration LL				
Materials and Supplies	\$0	\$0	\$110,320	\$0
Misc Expense	\$773,695	\$0	\$0	\$0
Total Finance & Administration LL:	\$773,695	\$0	\$110,320	\$0
Total Finance & Administration:	\$13,551,061	\$15,505,364	\$14,013,602	\$15,862,716
Total Expenditures:	\$13,551,061	\$15,505,364	\$14,013,602	\$15,862,716

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$5,478,305	\$8,051,372	\$5,998,666	\$8,571,648
Holiday Salary Full Time	\$344,160	\$0	\$456,025	\$0
Vacation Leave	\$358,325	\$0	\$410,528	\$0
Bonus Leave	\$207	\$0	\$0	\$0
Sick Leave	\$255,989	\$0	\$337,955	\$0
Overtime	\$16,873	\$5,000	\$11,928	\$5,000
Holiday Fire/Police	\$0	\$0	\$901	\$0
Out of Rank Pay	\$15,231	\$0	\$33,192	\$0
Shift Differential	\$7	\$0	\$0	\$0
PTO Final Pay	\$60,142	\$15,000	\$88,383	\$15,000
Pension	\$337,820	\$438,187	\$441,713	\$449,819
Social Security	\$14,179	\$0	\$26,444	\$0
Pension ADC	\$566,440	\$582,900	\$582,900	\$857,269
Group Life Insurance	\$9,041	\$21,256	\$21,445	\$21,110
Unemployment	\$7,600	\$7,600	\$7,680	\$7,680
Medicare	\$93,794	\$104,495	\$111,018	\$107,266
Long Term Disability	\$23,763	\$20,309	\$24,647	\$21,121
Health Insurance - Choice Plan	\$264,749	\$0	\$51,923	\$115,824
Benefits Adjustments	\$0	\$20,776	\$0	\$20,776
Health Insurance-Select Plan	\$423,056	\$763,884	\$872,441	\$669,168
Salaries - Part Time/Temporary	\$267,925	\$454,876	\$433,168	\$317,924
On the Job Injury	\$6,071	\$4,260	\$4,614	\$4,260
Tuition Reimbursement - New	\$750	\$0	\$0	\$0
Bonus Pay	\$171,168	\$1,000	\$165,635	\$0
Sign On Bonus Pay	\$8,750	\$0	\$0	\$0
Spot Bonus Pay	\$250	\$0	\$2,250	\$0
Sign On Bonus Pay OT	\$0	\$0	\$0	\$0
Expense Recovery - Personnel	-\$987,599	-\$983,040	-\$983,040	-\$983,040
Total Personnel Services:	\$7,736,998	\$9,507,874	\$9,100,417	\$10,200,826
Materials and Supplies				
City Hall Printing	\$9,921	\$0	\$7,723	\$6,947
City Shop Charges	\$59,097	\$76,052	\$50,527	\$105,834
City Shop Fuel	\$0	\$0	\$15,000	\$294
Outside Computer Services	\$0	\$1,000	\$1,000	\$1,000
City Computer Svc Equipment	\$57,146	\$28,900	\$28,332	\$31,588
Pers Computer Software	\$688	\$16,281	\$10,239	\$16,281
Printing - Outside	\$31,401	\$49,200	\$77,901	\$59,200
Supplies - Outside	\$134,321	\$150,000	\$159,284	\$156,743
Food Expense	\$844	\$0	\$1,151	\$1,025
Document Reproduction - Outside	\$0	\$2,000	\$2,000	\$2,000
Clothing	\$0	\$0	\$62	\$0
Drafting/Photo Supplies	\$0	\$250	\$250	\$250

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Outside Postage	\$74,942	\$109,400	\$55,328	\$112,240
Materials and Supplies	\$23,446	\$39,000	\$24,061	\$42,422
Miscellaneous Expense	\$7,733	\$5,842	\$14,196	\$9,697
Internal Repairs and Maintenance	\$0	\$1,000	\$1,000	\$1,000
Legal Services/Court Cost	\$0	\$5,000	\$1,000	\$5,000
Advertising/Publication	\$126,134	\$209,782	\$131,892	\$126,587
Outside Phone/Communications	\$35,467	\$15,450	\$31,282	\$20,789
Security	\$48,882	\$33,500	\$45,856	\$33,500
Seminars/Training/Education	\$25,274	\$60,000	\$52,423	\$62,000
Misc Professional Services	\$1,777,264	\$1,475,747	\$1,547,908	\$1,149,407
Travel Expense	\$45,850	\$60,000	\$56,381	\$57,000
Mileage	\$519	\$1,500	\$1,096	\$1,500
Utilities	\$0	\$10,000	\$5,000	\$10,000
Claims	\$0	\$1,000	\$110,820	\$1,000
Lawsuits	\$0	\$25,000	\$25,000	\$25,000
Dues/Memberships/Periodicals	\$8,594	\$18,933	\$13,654	\$20,933
Rent	\$0	\$169,000	\$169,000	\$169,000
Misc Services and Charges	\$54,170	\$64,700	\$42,800	\$64,700
Expense Recovery - M & S	-\$30	-\$100,000	-\$100,000	-\$100,000
Total Materials and Supplies:	\$2,521,662	\$2,528,537	\$2,582,166	\$2,192,938
Capital Outlay				
Furniture/Furnishings	\$6,939	\$0	\$56,787	\$0
Equipment	\$5,584	\$10,000	\$15,280	\$10,000
Total Capital Outlay:	\$12,522	\$10,000	\$72,067	\$10,000
Investment Fees				
Investment Fee	\$155,582	\$149,652	\$149,652	\$149,652
Total Investment Fees:	\$155,582	\$149,652	\$149,652	\$149,652
Grants and Subsidies				
Planning & Development	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
RBC Training/Certification Program	\$0	\$4,650	\$4,650	\$4,650
Tax Receivable Sale Vendor	\$765,481	\$1,800,000	\$600,000	\$1,800,000
Contr Assist Prog/Bonding	\$0	\$4,650	\$4,650	\$4,650
Total Grants and Subsidies:	\$2,265,481	\$3,309,300	\$2,109,300	\$3,309,300
Misc Expense				
Prior Year Expense	\$858,815	\$0	\$0	\$0
Total Misc Expense:	\$858,815	\$0	\$0	\$0
Total:	\$13,551,061	\$15,505,364	\$14,013,602	\$15,862,716

Fire Services



Gina Sweat
Chief Fire Services

Mission Statement

The Fire Department's mission is to provide Teamwork with commitment to excellence, compassion, and immediate community protection.

Organization Structure



Services

The Fire Services Division plays a key role in addressing a critical public safety function for the City of Memphis. 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, emergency management, 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.

Recruitment

Fire Recruitment focuses on attracting qualified candidates for open positions in an attempt to improve and maintain staff levels in Fire Suppression, Emergency Medical Services, and Fire Communications while reducing overtime cost and improving response capabilities. Fire Recruitment uses state of the art recruitment techniques to improve national visibility and garners interest from an expanded candidate pool.

Performance Highlights

Memphis Fire Department has an Insurance Services Offices Public Protection Class 1 rating. Class 1 is the best rating available which is held by less than 1% of fire departments nationally and brings potential insurance savings to residents and commercial businesses.

Memphis Fire Department Emergency Medical Service personnel are challenged to be the best in our profession through the demonstration of clinical competencies. A new mobile training lab allows more on-site training for new equipment, new procedures, and skills competency to provide the best care to the citizens of Memphis.

The Memphis Fire Department (MFD) successfully secured multiple grants this year, significantly enhancing our capabilities and sustainability. Below is a summary of our key grant-funded projects:

Reducing Diesel Emissions Grant: This grant funded the acquisition of two alternative-fueled, idle-reduction ambulances, reducing pollution and enhancing the resilience of the MFD fleet.

Assistance to Firefighters Vehicle Grant: MFD's Emergency Medical Service department received funding to add four new ambulances to our fleet, improving our emergency response capacity.

Hazard Mitigation and Emergency Planning Grant: Highway Tanker Leaks and Trench Rescues: A one-of-a-kind training simulator was equipped for these specific emergencies.

Hazardous Substances Identification: We acquired advanced equipment to identify hazardous substances and provided specialized training for our personnel.

Assistance to Firefighters Operations and Safety Grant:

- **Personal Accountability Systems:** Implemented state-of-the-art networking and dog-tag style systems for all firefighters.
- **Mobile Radio Repeaters:** Installed in command vehicles to eliminate dead spots during incidents in high-rise structures.
- **Community Paramedicine Training:** Funded training for the Right-Response Health Care Navigators Bureau's response model.
- **Firefighter Protective Gear:** Provided funding to equip 250 new firefighter recruits with protective gear sets, ensuring their safety as they join our ranks.

Fire Prevention and Safety Grant: Initiated a comprehensive pre-planning project to gather detailed information on every commercial structure in Memphis. This project will aid in constructing emergency response plans and prioritizing fire inspections.

Staffing for Adequate Fire and Emergency Response (SAFER) Grant: This grant funded the hiring of 56 firefighter paramedics, strengthening our team for the next three years.

Port Security Grant: Funded the replacement of our firefighting foam supply with a safer, environmentally friendly alternative, enhancing the safety of both personnel and the citizens of Memphis.

Firefighting installed or replaced residential smoke alarms and batteries supplied by both the City of Memphis and the State of Tennessee for residents who requested or during neighborhood blitzes. Fire companies and our Public Educators reached 183,053 citizens through public out-reach programs.

In FY24, Fire Communications received 304,075 calls for service which resulted in 163,948 Incidents and 366,641 Responses. This was an increase in call volume of 1% over FY23 and ninety-three percent of all Emergency 911 calls in FY24 were answered within 20 seconds.

The Fire Prevention Bureau partnered with the City's Office of Planning and Development, City and County Engineering, City and County Fire, Memphis Light Gas and Water, and Office of Construction Code Enforcement to implement a new integrated software solution to achieve the greater convenience, clarity, transparency, and service of the development process and process steps to customers. This will allow for better coordination between the various divisions and add convenience for customers conducting business with the Fire Marshal's office.

The Memphis Fire Department Recruitment team used innovative ways to recruit both nationally and locally. They hired 239 new Firefighters from 24 states capturing 171 candidates with National Registry EMS certifications which helped the department reduce overtime costs and staffing pitfalls.

The Memphis Fire Department host an internal podcast called “Rumor Has It” to improve internal communication to keep personnel informed and up to date on all pertinent information they need to perform their duties. Memphis Fire Department has increased its social media presence on Facebook, Twitter, and TikTok to strengthen public relations and inform the community on public health, safety, and recruitment opportunities.

Issues & Trends

The Memphis Fire Department continues to provide exceptional Fire and Emergency Medical Services (EMS) that promote our core values: Focus, Integrity, Respect, and Excellence.

Beginning in fiscal year 2025, EMS renewed a five-year agreement with Stryker for state-of-the-art medical equipment and supplies. This agreement includes Stryker’s newly patented cardiac monitor, LifePak 35, making the Memphis Fire Department one of the first fire departments in the United States to utilize this equipment and better care for patients. Through grant funding, the Crisis Assessment and Response to Emergencies (CARE) program increased personnel and response vehicles for responding to mental and behavioral health calls. EMS continues to study data for trends that drive positive change, while managing supply chain challenges for medical supplies, pharmaceuticals, and a continual increase in call volume. In addition, EMS and the Office of Emergency Management continue to partner with the Mid-South Emergency Planning Coalition to better serve the citizens of Memphis.

The Memphis Fire Department Training Academy updated the Professional Development program to include all levels of management with the goal of improving knowledge of leadership, workplace diversity, and day to day operations. Fire Training partnered with the State Fire Commission to update the qualification packet for new fire equipment operators to ensure compliance with NFPA 1002.

Data-driven decisions continue to shape how the Memphis Fire Department delivers services to the citizens of Memphis.

The Fire Prevention Bureau published Fire Prevention and Public Fire Education Planning Guide. The guide is intended to provide a framework for the focused delivery of Fire Prevention messaging the ongoing efforts of fire and life safety educational outreach programs. It correlates with the Tennessee State Fire Marshal’s plan to enhance clarity and consistency in reaching target audiences within the City of Memphis for maximum impact.

Fire Planning designed several renovation projects including Fire Station 34 and 46. The renovations solve the gender separation issues and both stations were retrofitted with more efficient LED lighting. The construction on these projects began in early FY24 and are nearing completion. Fire Station 11 Renovation Project made much-needed repairs and upgrades to our 2nd oldest operational fire station, while preserving the fire station’s original architectural design. Construction was recently completed on the Fire Station Patio Project, which provided covered outdoor cooking spaces for our fire fighters. The much-needed equipment upgrades at The Chester Anderson Training Center continue with the FY24 Audio/Visual Project. Fire Planning has Architectural and Engineering Projects coming up to continue these improvements at several other stations.

In addition, to partnering with Shelby County Schools to provide fire science curriculum for high school students, we are participating in the Summer Youth Employment program to provide participants an opportunity to obtain the knowledge and skills required to enter careers in the medical field. Teens, from the age of 17-19 engaging in a four-week curriculum that promotes knowledge of the human body, mathematic conversions, medical terminology, critical and strategic thinking, team collaboration, and research. These programs allow us to recruit applicants with an interest in joining the emergency services within the city.

Key Performance Indicators

ADMINISTRATION	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Citizen Complaints - Field Oper. - Make initial contact within 1 business day; resolve complaint within 10 business days	100%	100%	100%	100%	Government
Citizen Complaints - Fire Prevention - Complete safety investigations of life-threatening conditions on same business day; non-life-threatening conditions within two business days	100%	100%	100%	100%	Public Safety
SUPPORT SERVICES	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Fire Hydrant - Critical service, maintenance or repair complete within 1 business day	99%	100%	100%	100%	Public Safety
Fire Hydrant - Non-critical service, maintenance or repair complete within 1 business day	95%	95%	95%	95%	Public Safety
COMMUNICATIONS	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Answer all fire and emergency medical service calls within 20 seconds of receipt	93%	95%	95%	95%	Public Safety
Process all applicable Fire calls within 106 seconds of receipt.	77%	85%	85%	85%	Public Safety
FIRE PREVENTION	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Complete annual fire and life-safety code inspections for occupancies that require fire department approval for state licensing	100%	100%	100%	100%	Public Safety
Determine the cause and origin of all fires	95%	90%	90%	90%	Public Safety
Improve fire and life-safety through citizens attending public education and outreach programs	191,744	250,000	188,053	200,000	Public Safety
FIRE FIGHTING	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Turnout for fire incidents within 80 seconds	80%	80%	80%	68%	Public Safety
Respond to structure fire incidents within 320 seconds from time of dispatch for first arriving company on the scene	77%	80%	80%	71%	Public Safety
Perform smoke alarm outreach in at-risk residences	10,370	7,500	10,709	8,000	Public Safety
EMERGENCY MEDICAL SERVICES	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Staff 56 Advanced Life Support (ALS) companies daily	99%	99%	90%	100%	Public Safety
Respond to emergent incidents within 540 seconds from the time an ambulance is dispatched to arrival on the scene	81%	81%	82%	80%	Public Safety
Realize return of spontaneous circulation (ROSC) score for all non-traumatic adult patient arrests measures cardiac arrest outcomes	29%	29%	24%	25%	Public Safety
AIRPORT	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Achieve zero runway incursions or surface incidents	0	0	0	0	Public Safety

Fire Services Legal Levels

Administration

Fire Administration provides leadership with responsible financial management, strategic planning, and customer service for employees and citizens. The 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 using critical data analysis.

Fire Apparatus Maintenance

Apparatus Maintenance interfaces with the Division of General Services Fleet Management for preventive maintenance, repair, and readiness of 24-hour emergency response equipment. This service center also handles contracts, specifications and work orders for areas such as Air Mask services.

Logistical Services

Logistical Services provides inventory and support of all service center needs. This service center furnishes medical supplies, office supplies, furniture, and household supplies to the firefighting and support bureaus. This center also maintains all fire hoses, fire hydrants, turnout clothing, and equipment covers for firefighting.

Fire – Training Services

The Fire Training Center trains and educates employees in the most advanced fire-fighting skills training 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 and fire suppression.

Communications

Communications provide receipt and transmission of all emergency calls. This service center receives all calls for fire and emergency medical services and dispatches the closest available fire company or emergency unit to be on the scene in the shortest possible time.

Fire Prevention

The Fire Prevention Service Center focuses on arson investigations, fire and life safety occupancy and special event inspections, construction and fire and life safety system plan reviews, and public fire and life safety educational outreach programs. Fire Prevention provides state-certified inspectors who ensure a response to perform plan reviews and fire code enforcement inspections within two workdays of receipt.

Fire Fighting

Fire Fighting provides an 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.

Emergency Medical Services

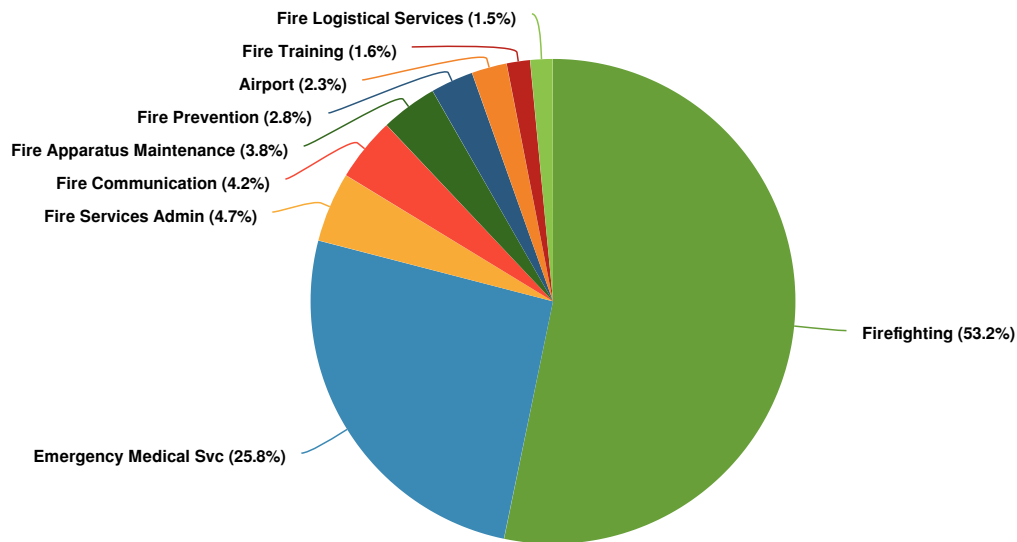
EMS provides an emergency pre-hospital medical response to the sick and injured citizens and visitors in the City of Memphis. The Memphis Fire Department has developed an EMS System which integrates three main components for the delivery of emergency medical care. The Office of Emergency Management provides support to area and incident Commanders through pre-planning community partnerships, and resource allocation outside of City government.

Airport

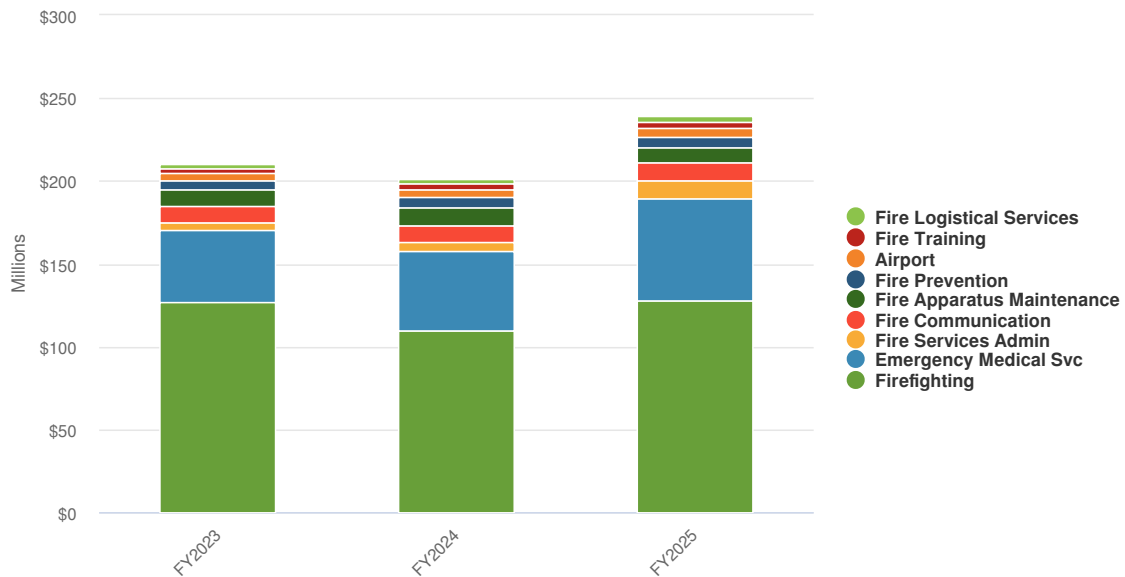
The Airport provides quality customer service through emergency fire response, emergency medical services, and special operations with emphasis on disaster preparedness involving airport emergencies.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



Budgeted and Historical Expenditures by Legal Level

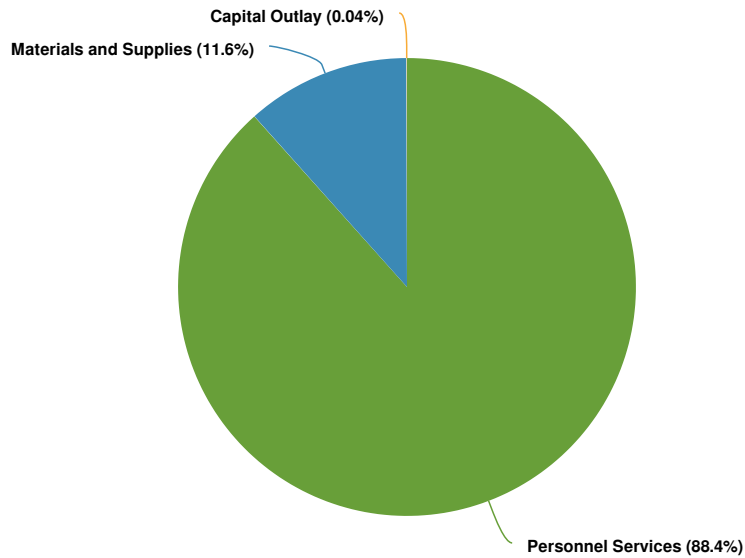


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Fire Services				
Fire Services Admin				
Personnel Services	\$2,841,067	\$3,461,751	\$3,221,860	\$7,013,519
Materials and Supplies	\$1,626,899	\$2,122,500	\$2,480,462	\$4,182,800
Total Fire Services Admin:	\$4,467,966	\$5,584,251	\$5,702,322	\$11,196,319
Fire Apparatus Maintenance				
Personnel Services	\$77,005	\$0	\$0	\$0
Materials and Supplies	\$9,653,907	\$10,785,116	\$10,991,827	\$9,059,243
Total Fire Apparatus Maintenance:	\$9,730,912	\$10,785,116	\$10,991,827	\$9,059,243
Fire Logistical Services				
Personnel Services	\$1,647,352	\$1,894,402	\$1,792,954	\$2,098,567
Materials and Supplies	\$1,186,817	\$1,149,512	\$1,313,228	\$1,470,300
Capital Outlay	\$38,821	\$39,100	\$39,000	\$50,000
Total Fire Logistical Services:	\$2,872,991	\$3,083,014	\$3,145,182	\$3,618,867
Fire Training				
Personnel Services	\$2,541,757	\$2,789,990	\$2,954,126	\$3,032,057
Materials and Supplies	\$569,559	\$610,940	\$592,539	\$693,980
Capital Outlay	\$583	\$2,900	\$500	\$3,000
Total Fire Training:	\$3,111,899	\$3,403,830	\$3,547,165	\$3,729,037
Fire Communication				
Personnel Services	\$6,199,195	\$7,194,055	\$7,278,867	\$7,971,435
Materials and Supplies	\$3,415,506	\$2,071,672	\$2,382,274	\$2,179,650
Total Fire Communication:	\$9,614,701	\$9,265,727	\$9,661,141	\$10,151,086
Fire Prevention				
Personnel Services	\$5,606,747	\$6,168,928	\$6,257,924	\$6,602,285
Materials and Supplies	\$190,209	\$211,835	\$209,606	\$226,985
Total Fire Prevention:	\$5,796,956	\$6,380,763	\$6,467,530	\$6,829,269
Firefighting				
Personnel Services	\$122,711,088	\$107,499,352	\$121,456,605	\$124,789,099
Materials and Supplies	\$2,460,562	\$2,207,515	\$3,768,279	\$2,810,121
Total Firefighting:	\$125,171,650	\$109,706,867	\$125,224,884	\$127,599,220
Emergency Medical Svc				
Personnel Services	\$37,434,049	\$41,779,805	\$42,186,286	\$55,107,779
Materials and Supplies	\$6,293,200	\$6,437,372	\$6,501,510	\$6,708,850
Capital Outlay	\$13,532	\$14,000	\$14,000	\$14,000
Misc Expense	\$360	\$0	\$0	\$0
Total Emergency Medical Svc:	\$43,741,142	\$48,231,177	\$48,701,795	\$61,830,629

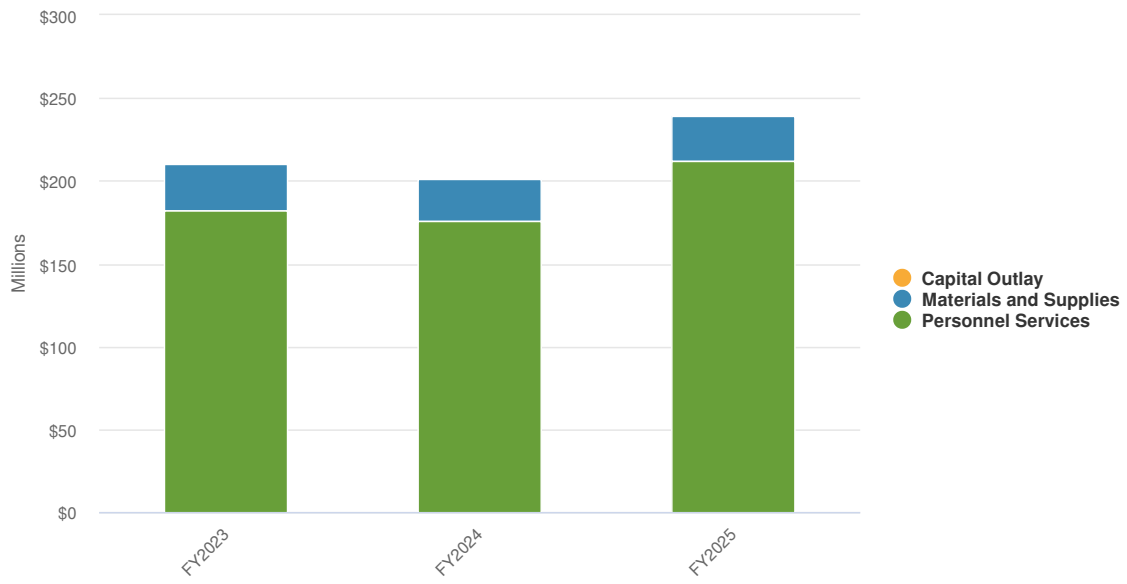
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Airport				
Personnel Services	\$4,228,485	\$4,630,969	\$5,266,990	\$5,219,314
Materials and Supplies	\$239,798	\$252,209	\$290,622	\$376,066
Capital Outlay	\$30,000	\$30,000	\$17,327	\$30,000
Total Airport:	\$4,498,283	\$4,913,178	\$5,574,939	\$5,625,380
Fire Services LL				
Transfers Out	\$0	\$0	\$125,226	\$0
Total Fire Services LL:	\$0	\$0	\$125,226	\$0
Total Fire Services:	\$209,006,500	\$201,353,923	\$219,142,011	\$239,639,049
Total Expenditures:	\$209,006,500	\$201,353,923	\$219,142,011	\$239,639,049

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$89,062,686	\$121,728,749	\$100,671,167	\$145,594,099
Holiday Salary Full Time	\$612,945	\$0	\$638,167	\$0
Vacation Leave	\$11,059,396	\$0	\$13,068,571	\$0
Bonus Leave	\$68,648	\$0	\$39,678	\$0
Sick Leave	\$7,977,565	\$0	\$9,584,822	\$0
Vacation Day Paid	\$324,360	\$0	\$496,346	\$0
Overtime	\$21,104,652	\$13,772,091	\$21,140,117	\$19,747,356
Holiday Fire/Police	\$5,279,699	\$4,853,000	\$5,644,366	\$5,585,070
Out of Rank Pay	\$1,758,103	\$1,592,500	\$2,226,025	\$2,062,500
Hazardous Duty Pay	\$122,836	\$121,000	\$123,692	\$144,200
College Incentive Pay	\$2,516,640	\$2,861,580	\$2,861,640	\$3,067,571
Longevity Pay	\$732,302	\$643,680	\$733,619	\$655,560
Shift Differential	\$36,838	\$46,900	\$46,461	\$44,900
Bonus Days	\$180,200	\$2,000,000	\$113,705	\$379,100
PTO Final Pay	\$3,271,583	\$1,375,596	\$3,435,204	\$3,286,941
Job Incentive	\$954,454	\$998,400	\$1,066,187	\$1,020,600
MFD Retention Bonus Program	\$8,032,351	\$0	-\$25,409	\$0
Fire Extended Duty Bonus	\$230,874	\$0	\$700,421	\$0
Pension	\$7,565,201	\$6,945,810	\$7,990,655	\$7,575,759
Supplemental Pension	\$3,769	\$2,803	\$2,746	\$1,962
Social Security	\$20,620	\$14,161	\$11,918	\$14,161
Pension ADC	\$8,628,000	\$8,586,100	\$8,586,100	\$12,997,970
Group Life Insurance	\$157,624	\$330,658	\$179,816	\$369,989
Unemployment	\$129,280	\$116,960	\$117,327	\$122,480
Pension 401a Match	\$992	\$1,833	\$478	\$1,833
Medicare	\$2,154,893	\$1,664,351	\$2,342,943	\$1,815,041
Long Term Disability	\$437,089	\$332,672	\$486,585	\$362,238
Health Insurance - Choice Plan	\$6,097,983	\$0	\$798,833	\$1,407,672
Benefits Adjustments	\$0	\$1,876,602	\$0	\$2,716,253
Health Insurance-Select Plan	\$11,364,460	\$16,979,196	\$17,689,378	\$15,841,896
Salaries - Part Time/Temporary	\$158,646	\$193,972	\$76,670	\$140,741
On the Job Injury	\$3,225,880	\$1,580,396	\$1,737,644	\$2,392,396
Proposed ISL	\$0	\$0	\$0	\$2,925,757
Bonus Pay	\$41,792	\$0	\$36,801	\$0
Referral Bonus Pay	\$16,500	\$0	\$4,000	\$0
Sign On Bonus Pay	\$23,750	\$0	\$90,055	\$150,000
Spot Bonus Pay	\$250	\$0	\$0	\$0
Sign On Bonus Pay OT	\$1,877	\$0	\$3,231	\$0
MFD Salary Sales Tax Ref Recovery	\$0	-\$12,816,000	-\$11,748,000	-\$13,456,800
MFD Retention Bonus Recovery	-\$8,032,351	\$0	-\$2,149,130	\$0
Expense Recovery - Personnel	-\$2,035,640	-\$383,757	-\$1,244,681	-\$303,000
MFD Retention Bonus Program OT	\$0	\$0	\$2,836,955	\$0
Tuition Reimb Supplemental	\$0	\$0	\$511	\$0

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
General Retention Bonus Program	\$0	\$0	\$0	\$1,500
MFD Pension ADC Expense Recovery	\$0	\$0	\$0	-\$4,831,690
Total Personnel Services:	\$183,286,747	\$175,419,252	\$190,415,612	\$211,834,054
Materials and Supplies				
City Hall Printing	\$2,326	\$0	\$3,054	\$0
Facility Repair & Carpentry	\$11,006	\$15,000	\$10,229	\$15,000
City Shop Charges	\$6,823,980	\$7,668,949	\$7,668,949	\$6,590,159
City Shop Fuel	\$2,378,983	\$2,750,166	\$2,750,166	\$1,893,534
City Computer Svc Equipment	\$50,685	\$62,500	\$66,643	\$125,500
Pers Computer Software	\$1,866	\$442,072	\$441,847	\$481,600
Printing - Outside	\$0	\$500	\$0	\$500
Supplies - Outside	\$197,342	\$246,000	\$279,893	\$272,000
Hand Tools	\$4,141	\$22,500	\$76,869	\$23,500
Clothing	\$561,675	\$710,000	\$716,375	\$743,330
Household Supplies	\$592,550	\$380,600	\$615,176	\$502,600
Ammunition & Explosives	\$488	\$500	\$460	\$500
Safety Equipment	\$153,465	\$172,500	\$287,280	\$286,000
Drafting/Photo Supplies	\$5,537	\$8,500	\$7,352	\$8,500
Medical Supplies	\$3,148,158	\$3,000,000	\$2,954,171	\$3,020,166
Athletic/Recreational Supplies	\$0	\$1,000	\$0	\$1,000
Outside Postage	\$2,379	\$1,600	\$3,936	\$1,600
Lumber & Wood Products	\$10,302	\$13,000	\$1,253	\$13,000
Paints Oils & Glass	\$5,800	\$7,000	\$7,000	\$7,000
Steel & Iron Products	\$2,388	\$2,000	\$2,360	\$2,000
Pipe Fittings & Castings	\$49,688	\$70,000	\$70,000	\$70,000
Lime Cement & Gravel	\$1,373	\$6,000	\$3,646	\$6,000
Materials and Supplies	\$94,593	\$115,975	\$117,600	\$134,425
Outside Vehicle Repair	\$129,642	\$90,000	\$89,706	\$140,000
Outside Equipment Repair/Maintenance	\$2,305,989	\$1,300,000	\$1,327,710	\$1,352,450
Internal Repairs and Maintenance	\$189,350	\$173,313	\$137,428	\$202,000
Medical/Dental/Veterinary	\$5,169	\$15,300	\$5,296	\$10,000
Advertising/Publication	\$0	\$0	\$0	\$375,000
Outside Phone/Communications	\$220,161	\$225,000	\$197,525	\$225,000
Janitorial Services	\$0	\$0	\$29,350	\$30,000
Security	\$0	\$600	\$580	\$600
Seminars/Training/Education	\$90,087	\$230,600	\$88,935	\$200,940
Misc Professional Services	\$5,847,330	\$5,433,400	\$7,514,321	\$6,480,000
Textbooks	\$49,976	\$88,000	\$40,491	\$88,000
Travel Expense	\$54,488	\$92,500	\$42,129	\$137,050
Relocation Expense	\$0	\$20,000	\$0	\$1,003,200
Outside Fuel	\$28,958	\$30,630	\$4,001	\$39,200
Mileage	\$28,090	\$42,500	\$38,754	\$38,250
Utilities	\$1,886,788	\$1,800,000	\$2,124,500	\$2,222,771

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Hazardous Materials Clean-up	-\$4,152	\$0	-\$264	\$0
Insurance	\$3,520	\$0	\$15	\$0
Claims	\$149,890	\$90,000	\$137,191	\$177,000
Lawsuits	\$221,153	\$400,000	\$411,915	\$550,000
Dues/Memberships/Periodicals	\$29,855	\$40,165	\$25,339	\$41,920
Rent	\$75,600	\$100,800	\$100,800	\$100,800
Misc Services and Charges	\$44,514	\$70,500	\$101,875	\$60,400
Minor Equipment	\$282,980	\$35,500	\$28,488	\$35,500
Expense Recovery - M & S	-\$101,659	-\$126,500	\$0	\$0
Total Materials and Supplies:	\$25,636,456	\$25,848,671	\$28,530,346	\$27,707,995
Capital Outlay				
Furniture/Furnishings	\$52,937	\$56,000	\$53,500	\$67,000
Equipment	\$30,000	\$30,000	\$17,327	\$30,000
Total Capital Outlay:	\$82,937	\$86,000	\$70,827	\$97,000
Transfers Out				
Oper Tfr Out - 2019 Sales Tax Referendum	\$0	\$0	\$125,226	\$0
Total Transfers Out:	\$0	\$0	\$125,226	\$0
Misc Expense				
Prior Year Expense	\$360	\$0	\$0	\$0
Total Misc Expense:	\$360	\$0	\$0	\$0
Total:	\$209,006,500	\$201,353,923	\$219,142,011	\$239,639,049

General Services



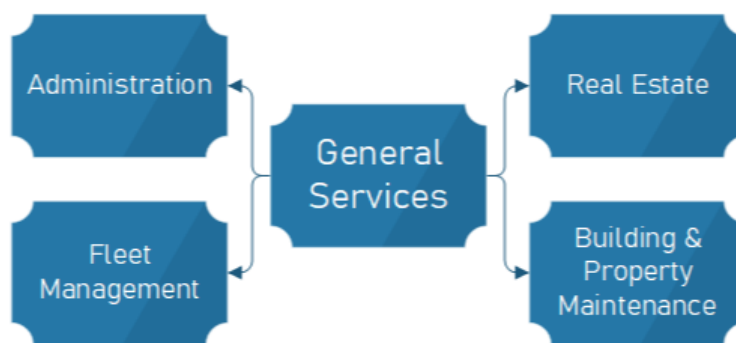
Melvin Jamerson

Interim Director, General Services

Mission Statement

The General Services Division's mission is to provide first-class maintenance and repair of buildings, vehicles, and other crucial support services. The General Services Division employs a diverse occupational workforce of 280 employees. General Services provides vital support for the Administration, City Divisions, and other governmental organizations in a cost-effective and efficient manner.

Organization Structure



Services

The City's General Services Division works in various ways to support the other Divisions that make up the City's service and administrative system. General Services ensures that the 571 city-owned facilities function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for over 5,000 pieces of the City's rolling stock, handles the sale and acquisition of real property, maintains 18 libraries, all police precincts, the Fire and Police training academy, and 236 city-owned vacant lots.

Performance Highlights

Real Estate Accomplishments:

- Developed and implemented Standard Operating Procedures (SOP) with Public-Facing Documents for Real Estate processes.
- Researched, negotiated, and managed the build out of the new employee Medical Clinic at 3295 Poplar Ave.
- Negotiated with Blue Suede Network for the Mayor's Fiber Optic Project.
- Negotiated the lease terms for the City's occupation of 100 N Main development.
- Purchased the former Southwest Twin Drive-in Site for community redevelopment projects.

Fleet Services (General/Internal Service Funds)

- The Fleet Management Administration moved from 671 St Jude Place and relocated to 2981 Julius Lewis Drive, a new facility near Lamar Ave and Knight Arnold Rd.
- The Fleet Management Body and Turf Shop relocated from 671 St Jude Place to a temporary location located at 2957 Gill St, until a permanent location at Municipal Complex II is completed by FY25.
- The Fleet Management Department opened a new light repair shop at 3375 Scheibler Rd, to support MPD's Uniform Patrol at the Austin Peay Station.

Building/Bass Pro/Grounds/Property Maintenance

- Convergent Access Control - New security measures to ensure employee safety (Building Maint.)
 - Phase 1 upgraded existing facility Commander to Avigilon System card readers (continues)
 - Phase 2 installed new door hardware staircase doors with access control (continues)
 - Phase 3 installed and upgraded surveillance (camera) systems and controls to rebuild a 500-ton chiller in the building HVAC system.
- Decommissioned the antiquated original building's back-up power generator and switched wiring to a newer plaza generator (Building Maint.)
- City Hall – Plaza Renovation (Building Maint.)
 - Phase 1 upgraded, rebuilt and waterproofed South and West sides Planters.
 - Phase 2 upgraded, rebuilt and waterproofed East side/Main Planters.
 - Phase 3 created green space on North side.
- Municipal Complex II (Old Coke Facility) (Building Maint)

Bring online to house office space for multiple divisions/departments

- Creating New Fleet Facility to be opened by
 - Created fueling facility
- Water and Sewer Line Repairs (Property Maintenance)
- Inclement Weather Repairs (Property Maintenance)
 - Simmons Liberty Bowl
 - Overton Park Shell
 - Ed Rice Community Center
 - Office of Emergency Management
- LED Retrofits (Property Maintenance)
 - City Hall (Lobby)
 - MFD Training Center
 - Various Fire Houses (7)
- Roofing Upgrades (Property Maintenance)
- Modernization Projects (Property Maintenance)
 - Memphis Police Department Public Safety Building (2nd and 7th Floors)
- Sustention Projects (Property Maintenance)
 - City Hall Garage
 - City Hall Exterior Steps

- Provided Maintenance Services for 138 Vacant City Lots/Blighted Properties (Grounds Maintenance)
- Maintained grounds for 56 City of Memphis Facilities providing over 896 cuts (Grounds Maintenance)
- Chiller, Cooler repair (Bass Pro)

Key Performance Indicators

PROPERTY/BUILDING MAINTENANCE	FY23 ACTUAL*	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Property Maintenance: Total number of jobs completed annually	12,000	12,000	11100	12,000	Government
Property Maintenance: The # of preventative maintenance work orders completed annually	1,200	1,200	1156	1,200	Government
Property Maintenance: The percentage of priority 1 jobs completed in 24 hours	90%	90%	80%	90%	Government
# of Work Order for Preventive	900	900	900	900	Government
# of Work Order for Routine	850	850	850	850	Government
# of City Hall work orders completed annually (total of Prevent and Routine)	1,700	1,700	1,575	1,700	Government
% of 168-180 boiler and chiller system checks performed on time	100%	100%	100%	100%	Government
% of repairs completed at or under 3 days monthly	100%	100%	100%	100%	Government
% of emergency work orders completed within 1 day	100%	100%	100%	100%	Government
# of maintenance work orders completed	1,700	1,700	1,620	1,700	Government
# of certified mailings processed	10,000	10,000	7,836	8,000	Government
# of pieces of regular and presorted mail processed	600,000	600,000	474,823	500,000	Government
REAL ESTATE	FY23 ACTUAL	FY23 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
# of surplus properties sold annually	10	20	14	15	Government
# of easement and encroachment agreements completed annually	95	90	65	70	Government
Revenue generated annually	\$1,500,000	\$500,000	\$517,120	\$475,000	Government
FLEET MANAGEMENT	FY23 ACTUAL	FY23 GOAL	FY24 ACTUAL	FY24 GOAL	CATEGORY
Average vehicle repair time (in days)	2.7	2.8	2.77	3	Government
% of fleet available	93.40%	95.00%	93.38%	90.00%	Government
% of stock parts available	79.00%	80.00%	71.00%	80.00%	Government
<i>*Estimates, to be revisited</i>					

Issues & Trends

The General Services Division provides internal support functions that contribute to the overall appearance and functionality of City-owned facilities, property, vehicles, and equipment. Additionally, General Services will also be facilitating in the following:

1. Commissioning a feasibility study to determine the true condition of the city's fleet and property assets and the best budget methodology (fee for services or centralized budget) for fleet and property maintenance for all city-owned assets.
2. Finalizing and implementing a new Facility work order system.
3. Implementing GPS installation on city-owned fleet.
4. Initiating the data collection and work to gain Energy Star Certification of our facilities.

General Services Legal Levels

Administration

General Services Administration provides management, direction, and administrative support to 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.

Property Maintenance

This legal level includes Property Maintenance, Bass Pro, Grounds Maintenance and Building Maintenance (OCH, Mail, Coke Facilities and Public Safety Building). The overall goal of the Property Maintenance legal level is to provide cost-effective maintenance and repair, administer warranties for City facilities, make recommendations on all plans regarding construction and major repairs, and provide a preventive maintenance program focusing on our customers' service delivery expectations. The Mail Services department provides services to all City Government centers and is responsible for interoffice and postal delivery of mail, the administration of the copier contracts, and handling of the purchasing of all paper for the City of Memphis.

Real Estate

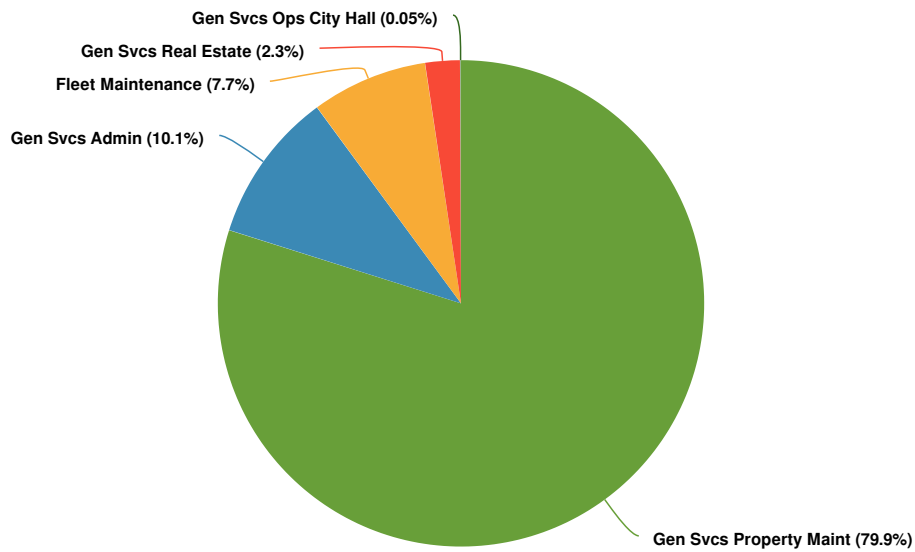
Real Estate is responsible for cataloging & managing city-owned property and facilities; drafting contracts for various easements, leases, and road improvement projects; and the acquisition and disposition of real property and acquiring land and facilities for the City's use. We also manage and facilitate the sale of excess city facilities, parcels, and rights-of-way along with various other real property questions, concerns or special projects. We assist other City divisions by helping to identify space needed for their service centers to run effectively and efficiently. Real Estate works with Engineering and acts as TDOT's Local Public Agency (LPA) to acquire Right of Way (ROW) for road improvement projects in the Memphis local area. Real Estate negotiates and acts as project manager for all City leases concerning real property. Additionally, Real Estate provides services such as analysis, performing feasibility studies and directives related to the development of future projects.

Fleet Management

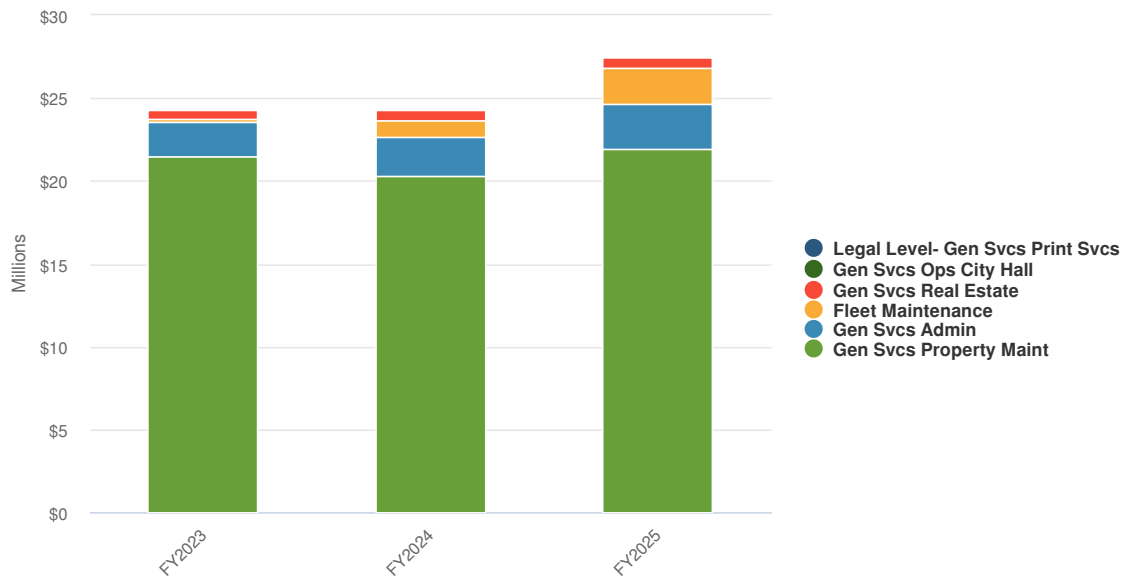
This legal level includes the Fleet's personnel costs, which are funded by recoveries from the General Fund for users of fleet services.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



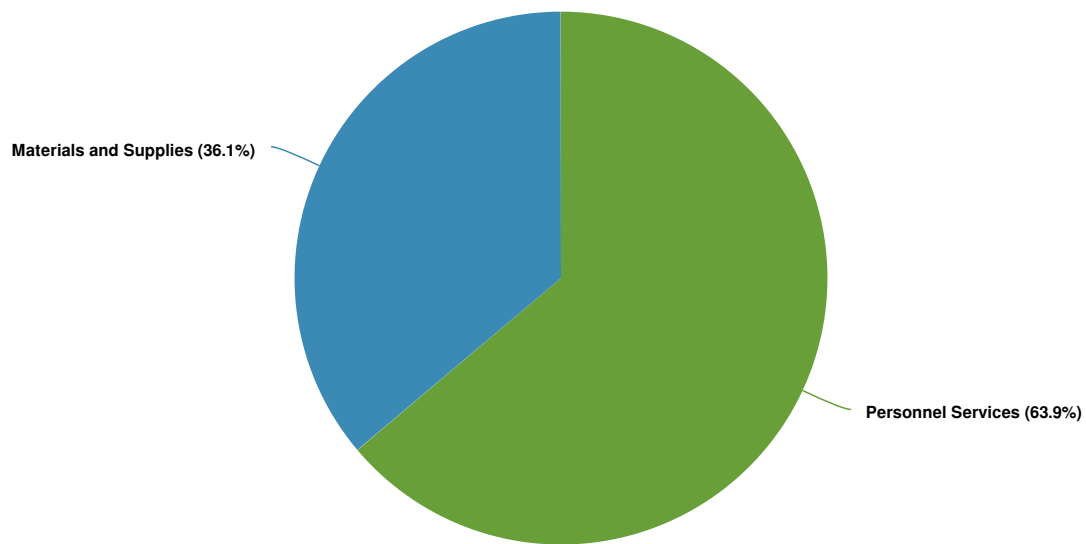
Budgeted and Historical Expenditures by Legal Level



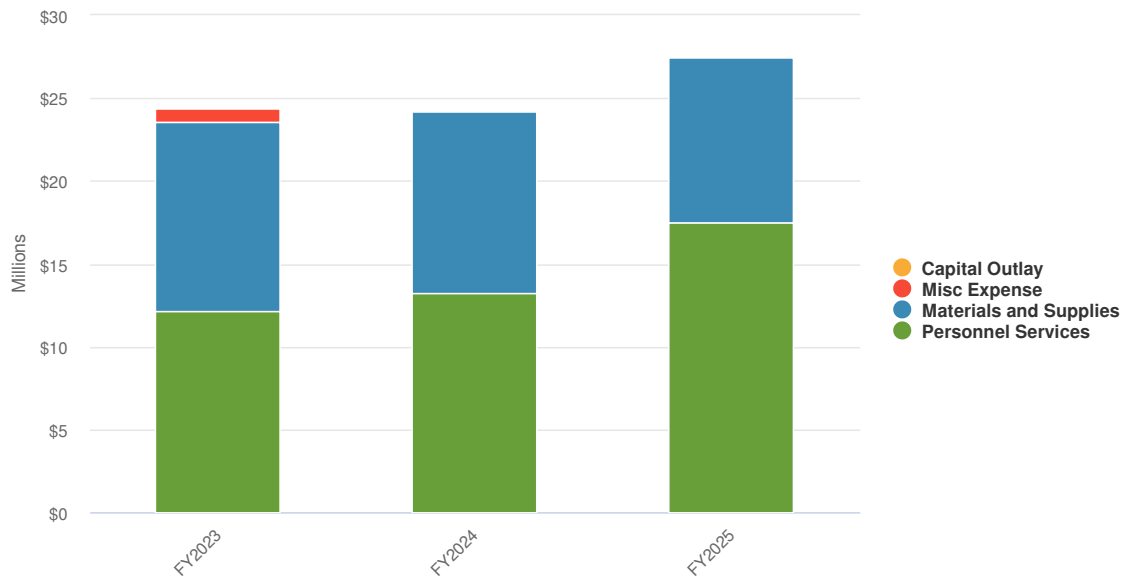
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
General Services				
Gen Svcs Admin				
Personnel Services	\$1,856,025	\$2,067,692	\$1,968,756	\$2,255,389
Materials and Supplies	\$251,402	\$333,429	\$332,318	\$504,148
Total Gen Svcs Admin:	\$2,107,427	\$2,401,121	\$2,301,074	\$2,759,537
Gen Svcs Property Maint				
Personnel Services	\$9,758,481	\$9,798,457	\$11,412,153	\$12,670,069
Materials and Supplies	\$10,044,087	\$10,379,721	\$11,247,372	\$9,256,074
Capital Outlay	\$23,283	\$84,999	\$171,963	\$0
Misc Expense	\$750,000	\$0	\$0	\$0
Total Gen Svcs Property Maint:	\$20,575,852	\$20,263,177	\$22,831,488	\$21,926,143
Gen Svcs Real Estate				
Personnel Services	\$403,398	\$411,111	\$453,287	\$487,651
Materials and Supplies	\$179,722	\$251,913	\$74,016	\$146,457
Total Gen Svcs Real Estate:	\$583,120	\$663,024	\$527,303	\$634,109
Gen Svcs Ops City Hall				
Materials and Supplies	-\$627,116	\$0	\$20,219	\$14,984
Total Gen Svcs Ops City Hall:	-\$627,116	\$0	\$20,219	\$14,984
Fleet Maintenance				
Personnel Services	\$639,321	\$958,194	\$2,861,635	\$2,116,000
Materials and Supplies	\$1,440	\$0	\$0	\$0
Total Fleet Maintenance:	\$640,761	\$958,194	\$2,861,635	\$2,116,000
Legal Level- Gen Svcs Print Svcs				
Materials and Supplies	\$130	\$0	\$0	\$0
Total Legal Level- Gen Svcs Print Svcs:	\$130	\$0	\$0	\$0
Total General Services:	\$23,280,174	\$24,285,516	\$28,541,718	\$27,450,772
Total Expenditures:	\$23,280,174	\$24,285,516	\$28,541,718	\$27,450,772

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$12,097,320	\$15,621,033	\$13,441,730	\$19,756,770
Holiday Salary Full Time	\$792,821	\$0	\$883,883	\$0
Vacation Leave	\$1,046,330	\$0	\$1,135,091	\$0
Bonus Leave	\$637	\$0	\$0	\$0
Sick Leave	\$767,005	\$0	\$1,076,696	\$0
COVID-19 OJI	\$4,171	\$0	\$0	\$0
CIT	\$720	\$640	\$640	\$640
CIT OT	\$23	\$37	\$37	\$37
Overtime	\$1,856,568	\$570,410	\$2,352,930	\$1,653,910
Out of Rank Pay	\$17,848	\$2,144	\$11,558	\$2,144
Hazardous Duty Pay	\$93,644	\$0	\$100,950	\$0
College Incentive Pay	\$2,883	\$0	\$0	\$0
Longevity Pay	\$23,366	\$0	\$21,600	\$0
Shift Differential	\$21,062	\$13,014	\$8,308	\$10,662
PTO Final Pay	\$347,027	\$210,363	\$31,568	\$152,747
Job Incentive	\$0	\$310,989	\$183,205	\$310,989
Cert Pay	\$111,905	\$70,000	\$127,906	\$70,000
Extended Duty Bonus Pay	\$88	\$0	\$0	\$0
Pension	\$852,436	\$924,988	\$945,752	\$1,090,523
Supplemental Pension	\$14,007	\$15,859	\$14,972	\$16,652
Social Security	\$69,254	\$2,102	\$77,787	\$2,102
Pension ADC	\$1,322,767	\$1,244,600	\$1,244,600	\$1,862,591
Group Life Insurance	\$21,765	\$46,878	\$24,049	\$53,109
Unemployment	\$19,200	\$19,600	\$19,600	\$21,680
Pension 401a Match	\$8,863	\$8,252	\$10,744	\$8,252
Medicare	\$249,598	\$235,323	\$275,096	\$272,355
Long Term Disability	\$59,917	\$47,065	\$62,168	\$54,471
Health Insurance - Choice Plan	\$926,232	\$0	\$246,630	\$427,008
Health Insurance-Select Plan	\$1,153,784	\$2,189,160	\$2,268,281	\$2,050,608
Salaries - Part Time/Temporary	\$535,982	\$650,000	\$627,673	\$555,552
On the Job Injury	\$148,569	\$140,704	\$95,118	\$138,704
Bonus Pay	\$156,407	\$4,792	\$548,087	\$0
Referral Bonus Pay	\$3,000	\$3,000	\$3,000	\$0
Sign On Bonus Pay	\$20,000	\$25,000	\$10,000	\$12,500
Spot Bonus Pay	\$0	\$0	\$1,750	\$0
Sign On Bonus Pay OT	\$1,655	\$2,000	\$402	\$2,000
Expense Recovery - Personnel	-\$10,089,624	-\$9,122,498	-\$9,155,980	-\$11,091,397
General Retention Bonus Program	\$0	\$0	\$0	\$94,500
Total Personnel Services:	\$12,657,226	\$13,235,454	\$16,695,830	\$17,529,109
Materials and Supplies				
City Hall Printing	\$72,767	\$150,000	\$105,759	\$75,508
Document Reproduction - City	\$0	\$250	\$0	\$0

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
City Storeroom Supplies	\$0	\$23,000	\$10,800	\$7,805
City Shop Charges	\$382,839	\$678,841	\$511,250	\$714,795
City Shop Fuel	\$183,504	\$412,893	\$155,718	\$336,464
Outside Computer Services	\$86,897	\$86,500	\$2,800	\$0
City Computer Svc Equipment	\$8,342	\$14,950	\$16,500	\$16,179
Data/Word Process Software	\$0	\$1,000	\$0	\$500
Pers Computer Software	\$0	\$166,152	\$626	\$40,000
Supplies - Outside	\$58,689	\$34,107	\$92,500	\$70,928
Hand Tools	\$32,181	\$50,000	\$35,097	\$44,406
Clothing	\$59,053	\$52,439	\$62,750	\$62,500
Household Supplies	\$36,597	\$54,000	\$46,565	\$47,000
Safety Equipment	\$4,494	\$20,500	\$11,500	\$11,000
Outside Postage	\$503,112	\$530,600	\$476,860	\$443,559
Asphalt Products	\$0	\$60,000	\$0	\$25,000
Lime Cement & Gravel	\$0	\$4,000	\$1,500	\$1,000
Chemicals	\$13,879	\$45,000	\$4,397	\$20,000
Materials and Supplies	\$2,082,587	\$1,918,217	\$2,427,797	\$1,814,410
Miscellaneous Expense	\$560	\$0	\$0	\$0
Outside Vehicle Repair	\$20,063	\$2,500	\$300	\$5,000
Outside Equipment Repair/Maintenance	\$271,478	\$270,120	\$195,772	\$243,303
Facilities Structure Repair - Outside	\$729,672	\$500,000	\$1,200,000	\$250,487
Advertising/Publication	\$3,543	\$6,000	\$3,900	\$6,000
Outside Phone/Communications	\$90,246	\$78,100	\$94,687	\$70,500
Janitorial Services	\$496,393	\$507,000	\$624,585	\$966,401
Security	\$861,497	\$904,000	\$878,756	\$999,000
Seminars/Training/Education	\$13,987	\$29,650	\$39,765	\$68,850
Misc Professional Services	\$1,760,130	\$1,279,938	\$1,780,508	\$1,362,468
Travel Expense	\$1,814	\$6,500	\$3,000	\$6,000
Utilities	\$1,827,367	\$2,000,000	\$1,843,354	\$1,495,800
Insurance	\$0	\$4,806	\$0	\$0
Claims	\$8,372	\$20,000	\$6,500	\$20,000
Lawsuits	\$20,477	\$50,000	\$0	\$50,000
Dues/Memberships/Periodicals	\$4,265	\$7,000	\$1,000	\$6,000
Rent	\$0	\$60,000	\$36,480	\$40,000
Misc Services and Charges	\$143,010	\$162,000	\$170,286	\$284,800
Equipment Rental	\$287,500	\$1,000,000	\$1,011,228	\$616,000
Expense Recovery - M & S	-\$215,650	-\$225,000	-\$178,735	-\$300,000
WYPL Supplies & Printing Expense - Library	\$0	\$0	\$120	\$0
Total Materials and Supplies:	\$9,849,665	\$10,965,063	\$11,673,925	\$9,921,663
Capital Outlay				
Equipment	\$23,283	\$84,999	\$171,963	\$0
Total Capital Outlay:	\$23,283	\$84,999	\$171,963	\$0

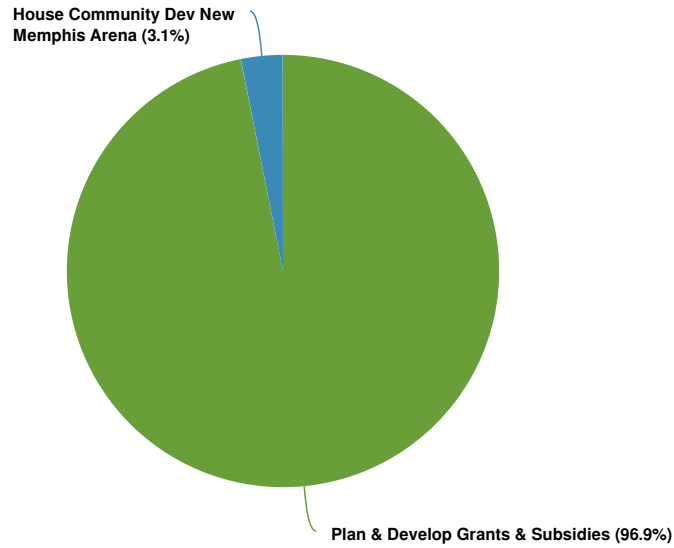
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Misc Expense				
Prior Year Expense	\$750,000	\$0	\$0	\$0
Total Misc Expense:	\$750,000	\$0	\$0	\$0
Total:	\$23,280,174	\$24,285,516	\$28,541,718	\$27,450,772

Grants & Agencies

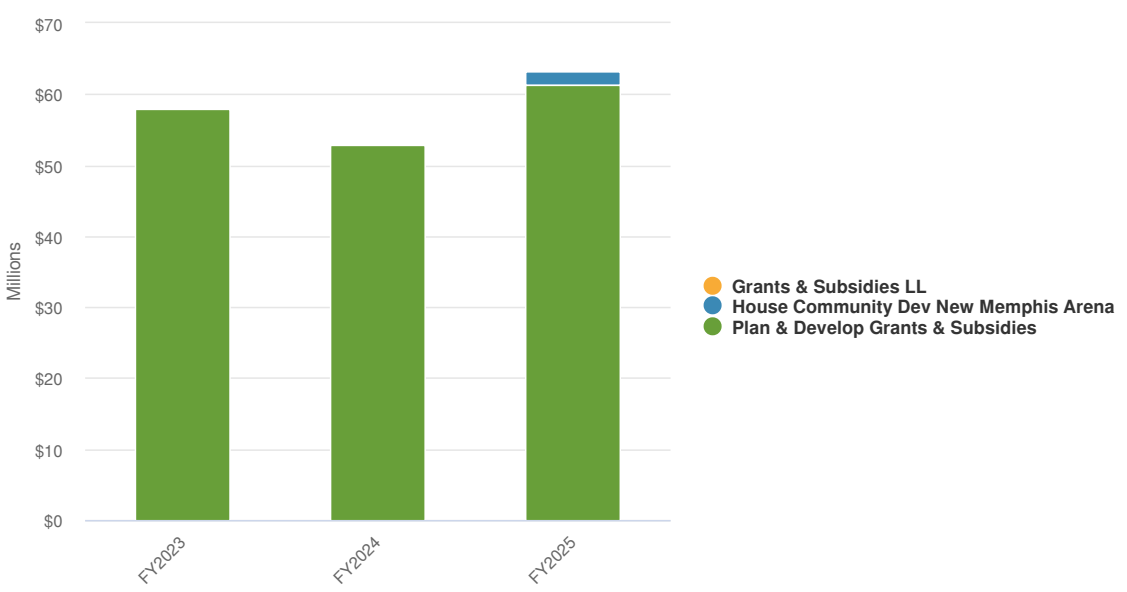
The funding in this Division represents the City of Memphis support to community agencies that deliver key services to citizens in need.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



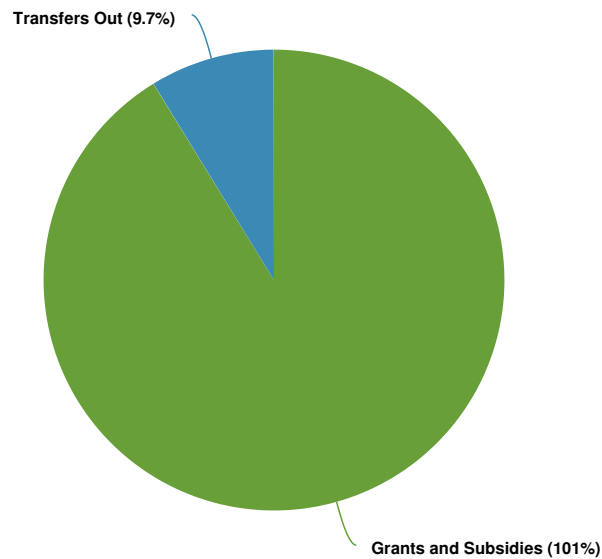
Budgeted and Historical Expenditures by Legal Level



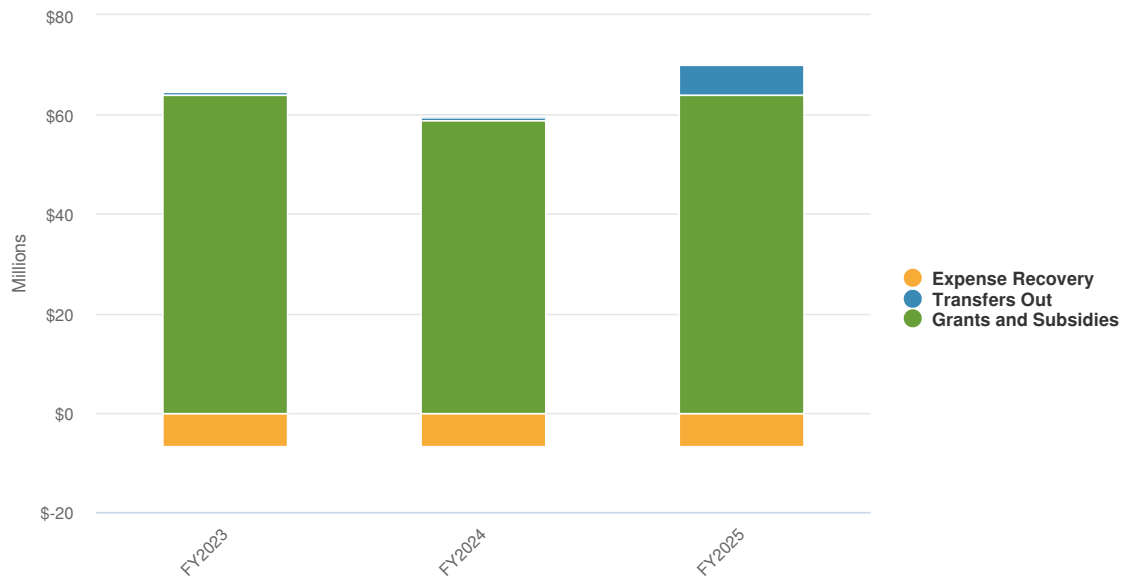
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Grants & Subsidies				
Plan & Develop Grants & Subsidies				
Grants and Subsidies	\$58,501,010	\$52,790,253	\$83,489,001	\$61,251,249
Landmarks Commission	\$0	\$0	-\$2	\$0
Total Plan & Develop Grants & Subsidies:	\$58,501,010	\$52,790,253	\$83,488,999	\$61,251,249
House Community Dev New Memphis Arena	\$0	\$0	\$1,975,000	\$1,975,000
Total House Community Dev New Memphis Arena:	\$0	\$0	\$1,975,000	\$1,975,000
Grants & Subsidies LL	\$25,000	\$0	-\$424	\$0
Total Grants & Subsidies LL:	\$25,000	\$0	-\$424	\$0
Total Grants & Subsidies:	\$58,526,010	\$52,790,253	\$85,463,575	\$63,226,249
Total Expenditures:	\$58,526,010	\$52,790,253	\$85,463,575	\$63,226,249

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Materials and Supplies				
Travel Expense	\$0	\$0	-\$864	\$0
Unreported Travel	\$0	\$0	\$438	\$0
Total Materials and Supplies:	\$0	\$0	-\$426	\$0
Expense Recovery				
Expense Recovery - State Street Aid	-\$6,481,574	-\$6,750,000	-\$6,750,000	-\$6,750,000
Total Expense Recovery:	-\$6,481,574	-\$6,750,000	-\$6,750,000	-\$6,750,000
Transfers Out				
Oper Tfr Out - New Memphis Arena Fund	\$0	\$0	\$1,975,000	\$1,975,000
Oper Tfr Out- Affordable Housing Fund	\$0	\$0	\$0	\$3,600,000
Oper Tfr Out - HUB Community Impact Fund	\$1,000,000	\$550,000	\$550,000	\$550,000
Total Transfers Out:	\$1,000,000	\$550,000	\$2,525,000	\$6,125,000
Grants and Subsidies				
Payment To Subgrantees	\$25,000	\$0	\$1,300,000	\$0
Aging Commission of the Mid-South	\$144,000	\$144,000	\$144,000	\$144,000
Elections	\$0	\$2,000,000	\$1,617,983	\$0
Community Initiatives Grants for Non-Profits	\$3,105,428	\$3,850,000	\$3,357,450	\$2,600,000
Blight Authority of Memphis, Inc.	\$400,000	\$400,000	\$400,000	\$400,000
Memphis & Shelby County Film and Television Commission	\$225,000	\$225,000	\$225,000	\$225,000
Pensioners Insurance	\$16,653,116	\$8,373,569	\$17,846,884	\$15,073,569
Memphis River Parks Partnership	\$3,100,474	\$3,099,000	\$3,099,000	\$3,099,000
Memphis Area Transit Authority	\$29,170,000	\$30,670,000	\$50,670,000	\$30,670,000
MLGW Citizen's Assistance - Grants	\$969,441	\$1,000,000	\$1,000,000	\$1,000,000
Family Safety Center of Memphis and Shelby County	\$450,000	\$450,000	\$450,000	\$450,000
Urban Art	\$0	\$150,000	\$150,000	\$150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	\$250,000	\$0	\$0	\$0
Black Business Association	\$300,000	\$300,000	\$300,000	\$300,000
Convention Center	\$2,425,000	\$1,585,349	\$1,585,349	\$996,345
Innovate Memphis	\$300,000	\$300,000	\$300,000	\$300,000
Kindred Place	\$110,000	\$110,000	\$110,000	\$110,000
Shelby County School Mixed Drink Proceeds	\$4,546,791	\$5,000,000	\$5,800,000	\$5,000,000
2015 Shelby County School Settlement	\$1,333,335	\$1,333,335	\$1,333,335	\$1,333,335
The 800 Initiative	\$500,000	\$0	\$0	\$0
Public Safety Initiatives	\$0	\$0	\$0	\$2,000,000
Total Grants and Subsidies:	\$64,007,584	\$58,990,253	\$89,689,001	\$63,851,249
Total:	\$58,526,010	\$52,790,253	\$85,463,575	\$63,226,249

Housing & Community Development



Ashley Cash
HCD Director

The HCD Division's mission is to make our City and our neighborhoods strong, by improving the quality of life for every neighbor and neighborhood, by providing loans, grants, education, and expert advice, and direct and indirect services to our entire community.

Organization Structure



Services

The Housing and Community Development (HCD) Division works every day to improve Memphis and the lives of Memphians. Its broad range of services include fighting homelessness, giving children safer homes, providing affordable housing, strengthening neighborhoods, and growing the economy with major projects. To do this, HCD provides loans, grants, education, expert advice, and direct and indirect services to our entire community.

Performance Highlights

- Provided down payment assistance to 10 low-to-moderate income families buying homes within the city limits.
- Provided financial assistance to 1 teacher, 5 public safety workers, and 28 middle-income homebuyers who purchased a home within the City limits through the Down Payment Assistance Program.
- Shelby County Office of Sustainability and the HCD Weatherization Program were awarded a grant to train contractors, provide certification scholarships and award performance incentives to increase unit production.
- Weatherization Program is continuing to work through its current waiting list of 335 applications. Completed 19 units. Several other units are in process and substantially completed.
- Affordable Housing Department - For FY24, HCD provided 703 safe, quality, and affordable homes for low-moderate income families through 9 of the Housing Programs-CHDO, MAHTF (Rounds 1-3), CHAP, CIP (Foote Park at South City), Affordable Rental Development, ARPA, and Shelby County Home Repair). A total of 511 housing units are occupied.
- Lead Program-For FY24 the program continues working on startup activities-promoting program activities, screening and enrolling applicants, contracting to assist with initial environmental inspections, home health assessments, clearances and training opportunities for Section 3 workers in the local area. In FY2024, the program addressed 17 units that house children with elevated blood lead levels that reside or visit for a significant amount of time throughout the year.

Issues & Trends

The City of Memphis Division of Housing & Community Development continues to work on strengthening practices around the timely processing of contracts and invoices. HCD is working to align current and future programming to meet the needs of rising materials and home costs. HCD will continue to work with the Finance Division on grants reconciliation to ensure appropriate spending and reporting of local and federal funds.

Key Performance Indicators

Performance Indicator	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
Housing					
Households supported through rental assistance	219	200	82	100	Neighborhoods
New units produced	47	40	3	18	Neighborhoods
Existing units rehabilitated	101	100	117	295	Neighborhoods
Down payment assistance (federal and city funded)	70	100	44	100	Neighborhoods
Units weatherized	14	50	19	25	Neighborhoods
Lead Hazard Units Remediated		100	54	55	Neighborhoods
Lead Hazard Units Repaired with Supplemental Funding		50	24	25	Neighborhoods
HOPWA					
Short term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	124	175	198	188	Neighborhoods
Tenant-based rental assistance		140	128	188	Neighborhoods
Units provided in permanent housing facilities developed, leased, or operated with HOPWA funds	18	20	12	28	Neighborhoods
Units provided in transitional short term housing facilities are developed, leased, or operated with HOPWA funds.	28	30	42	30	Neighborhoods

Housing & Community Development Legal Levels

Administration

Administration provides the day to day administrative and technical support in the areas of executive oversight, human resources, budget, finance, strategic planning, compliance, and legal affairs to the division.

Housing

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

Economic Development

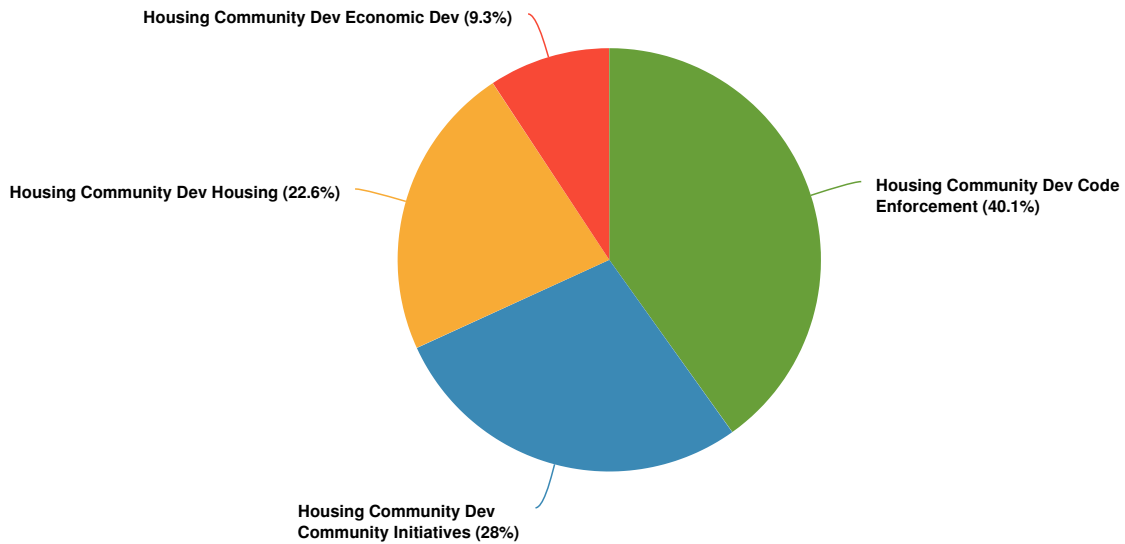
Economic Development provides financing opportunities for emerging and existing small businesses for job creation and retention through public-private partnerships.

Community Initiatives

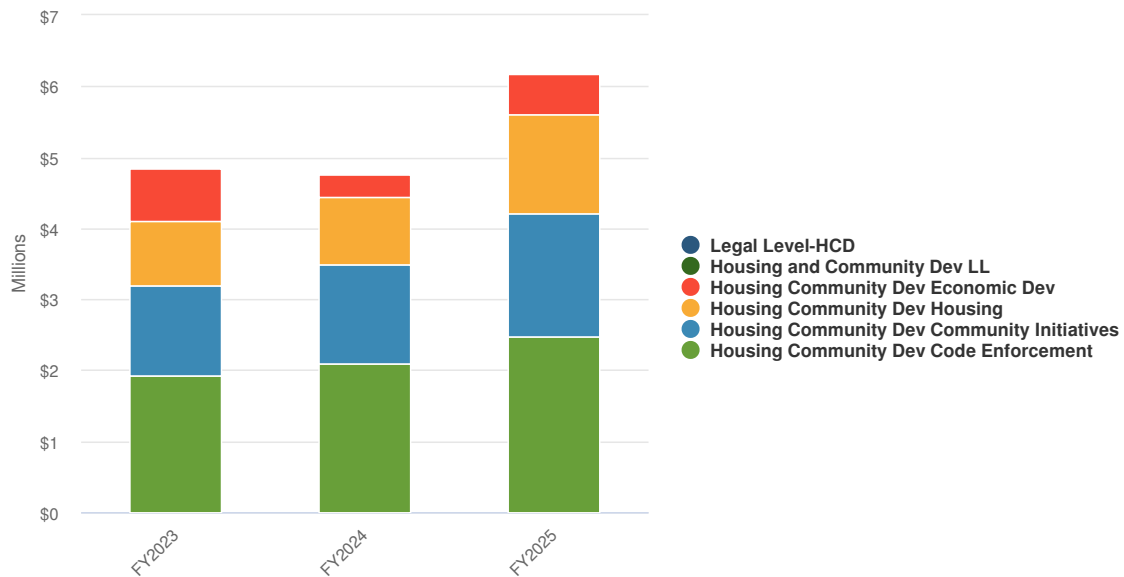
Community Initiatives utilizes local funding to address community-based needs through grants and sponsorships for outreach activities.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



Budgeted and Historical Expenditures by Legal Level

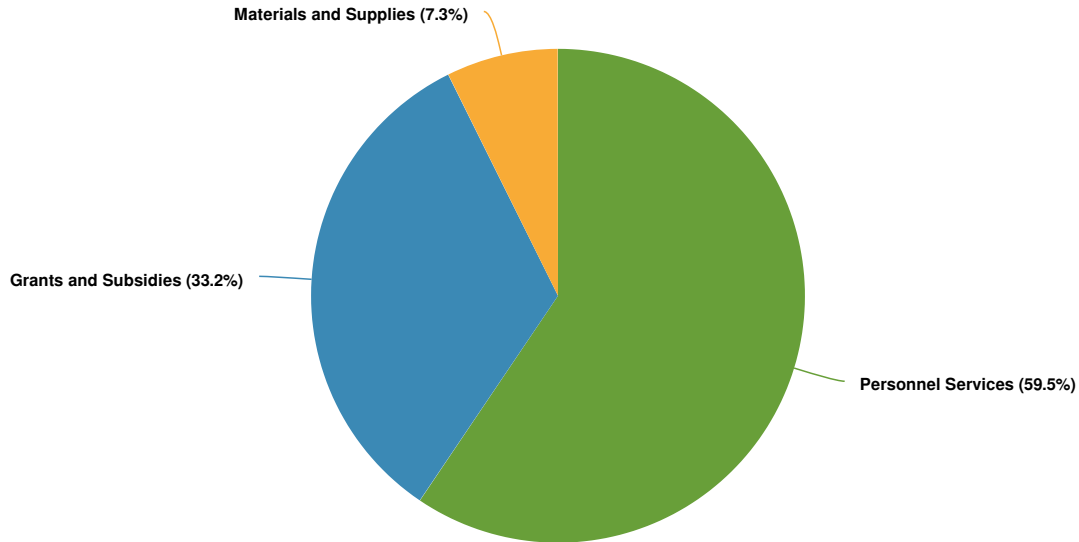


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Housing & Community Development				
Housing Community Dev Code Enforcement				
Personnel Services	\$1,640,634	\$1,545,819	\$1,686,356	\$2,043,297
Materials and Supplies	\$257,838	\$548,596	\$361,495	\$431,686
Misc Expense	\$1,293	\$0	\$0	\$0
Total Housing Community Dev Code Enforcement:	\$1,899,765	\$2,094,415	\$2,047,852	\$2,474,983
Housing Community Dev Housing				
Personnel Services	\$272,039	\$215,454	\$344,239	\$409,286
Materials and Supplies	\$106	\$350	\$421	\$350
Grants and Subsidies	\$652,638	\$725,000	\$722,659	\$981,125
Total Housing Community Dev Housing:	\$924,783	\$940,804	\$1,067,318	\$1,390,761
Housing Community Dev Economic Dev				
Personnel Services	\$155,525	\$174,864	\$237,876	\$421,459
Grants and Subsidies	\$581,085	\$150,000	\$150,000	\$150,000
Total Housing Community Dev Economic Dev:	\$736,610	\$324,864	\$387,876	\$571,459
Housing Community Dev Community Initiatives				
Personnel Services	\$479,747	\$560,817	\$547,717	\$791,932
Materials and Supplies	\$28,554	\$35,948	\$37,592	\$20,210
Grants and Subsidies	\$810,702	\$800,013	\$850,882	\$916,339
Total Housing Community Dev Community Initiatives:	\$1,319,003	\$1,396,778	\$1,436,192	\$1,728,482
Legal Level-HCD				
Business Development Center				
Materials and Supplies	\$0	\$0	\$0	\$0
Grants and Subsidies	\$0	\$0	-\$177	\$0
Total Business Development Center:	\$0	\$0	-\$178	\$0
Personnel Services	\$12,203	\$0	\$0	\$0
Total Personnel Services:	\$12,203	\$0	\$0	\$0
Materials and Supplies	\$1	\$0	\$0	\$0
Total Materials and Supplies:	\$1	\$0	\$0	\$0
Total Legal Level-HCD:	\$12,204	\$0	-\$178	\$0
Housing and Community Dev LL				
Materials and Supplies	\$7,507	\$0	\$0	\$0
Grants and Subsidies	\$500	\$0	\$0	\$0
Total Housing and Community Dev LL:	\$8,007	\$0	\$0	\$0
Total Housing & Community Development:	\$4,900,373	\$4,756,862	\$4,939,061	\$6,165,685

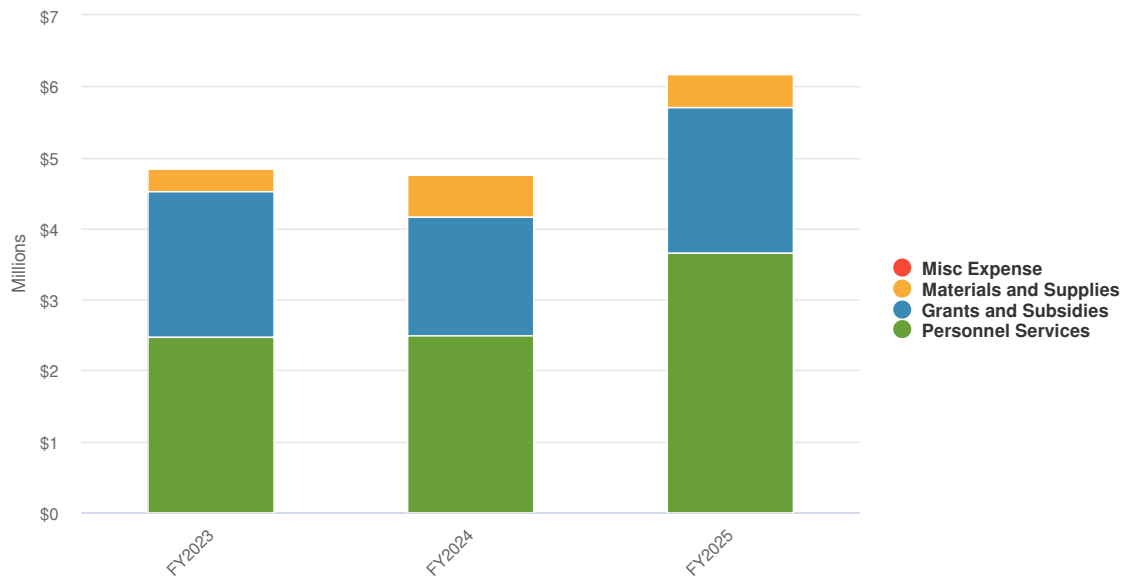
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total Expenditures:	\$4,900,373	\$4,756,862	\$4,939,061	\$6,165,685

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$2,594,223	\$3,683,208	\$2,859,408	\$4,285,425
Holiday Salary Full Time	\$173,622	\$0	\$195,422	\$0
Vacation Leave	\$263,074	\$0	\$226,580	\$0
Bonus Leave	\$180	\$0	\$0	\$0
Sick Leave	\$197,777	\$0	\$150,254	\$0
Overtime	\$314	\$0	\$227	\$0
Out of Rank Pay	\$9,150	\$0	\$19,692	\$0
Longevity Pay	\$107	\$0	\$107	\$0
Shift Differential	\$30	\$0	\$13	\$0
PTO Final Pay	\$56,458	\$0	\$9,614	\$0
Pension	\$194,895	\$204,091	\$212,330	\$233,445
Social Security	\$3,328	\$0	\$3,703	\$0
Pension ADC	\$267,376	\$263,600	\$263,600	\$392,486
Group Life Insurance	\$4,649	\$9,981	\$9,981	\$11,609
Unemployment	\$3,600	\$3,840	\$3,840	\$4,000
Medicare	\$46,502	\$49,732	\$49,803	\$56,852
Long Term Disability	\$12,659	\$9,197	\$12,644	\$10,665
Health Insurance - Choice Plan	\$137,407	\$0	\$17,241	\$47,916
Benefits Adjustments	\$0	\$3,656	\$0	\$3,686
Health Insurance-Select Plan	\$322,944	\$477,480	\$433,968	\$378,660
Salaries - Part Time/Temporary	\$54,561	\$58,968	\$32,212	\$40,688
On the Job Injury	\$0	\$0	\$1,497	\$0
Tuition Reimbursement - New	\$0	\$8,000	\$8,000	\$8,000
Proposed ISL	\$0	\$0	\$0	\$172,500
Bonus Pay	\$87,285	\$0	\$86,882	\$0
Referral Bonus Pay	\$4,500	\$0	\$1,500	\$0
Expense Recovery - Personnel	-\$1,874,494	-\$2,274,799	-\$1,782,330	-\$2,285,399
Potential Raises	\$0	\$0	\$0	\$305,442
Total Personnel Services:	\$2,560,148	\$2,496,954	\$2,816,188	\$3,665,974
Materials and Supplies				
City Hall Printing	\$797	\$8,000	\$8,000	\$8,000
City Hall Postage	\$0	\$8,000	\$8,000	\$8,000
Document Reproduction - City	\$0	\$0	\$2,733	\$0
City Shop Charges	\$1,426	\$4,460	\$4,460	\$4,655
Info Sys Phone/Communication	\$2,878	\$15,000	\$15,000	\$15,000
City Shop Fuel	\$4,010	\$7,850	\$7,850	\$3,880
City Computer Svc Equipment	\$6,927	\$60,000	\$19,144	\$34,125
Pers Computer Software	\$720	\$0	\$4,000	\$3,200
Printing - Outside	\$0	\$2,500	\$2,500	\$2,500
Supplies - Outside	\$34,043	\$55,895	\$25,577	\$39,126
Document Reproduction - Outside	\$17,800	\$25,000	\$10,000	\$10,000
Drafting/Photo Supplies	\$0	\$1,200	\$1,200	\$1,200

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Medical Supplies	\$0	\$3,500	\$3,500	\$3,500
Outside Postage	\$300	\$0	\$768	\$0
Advertising/Publication	\$3,882	\$5,169	\$5,169	\$3,877
Outside Phone/Communications	\$4,089	\$0	\$1,842	\$0
Weed Control/Chemical Service	\$0	\$0	\$0	\$0
Seminars/Training/Education	\$13,302	\$12,325	\$11,198	\$23,514
Misc Professional Services	\$111,578	\$256,505	\$104,910	\$161,598
Travel Expense	\$6,418	\$12,000	\$21,604	\$12,000
Auto Allowance	\$0	\$2,300	\$2,300	\$2,300
Mileage	\$385	\$1,400	\$1,400	\$1,260
Utilities	\$6,324	\$0	\$12,507	\$0
Insurance	\$0	\$20,000	\$20,000	\$20,000
Lawsuits	\$0	\$25,000	\$10,000	\$15,000
Dues/Memberships/Periodicals	\$1,899	\$5,738	\$5,738	\$5,738
Misc Services and Charges	\$77,228	\$53,052	\$90,028	\$73,773
Bank Charges	\$0	\$0	\$80	\$0
Total Materials and Supplies:	\$294,007	\$584,895	\$399,509	\$452,246
Grants and Subsidies				
Payment To Subgrantees	\$25,354	\$175,000	\$165,006	\$175,000
Community Development Grants	\$309,801	\$330,976	\$367,399	\$422,862
Homeless Initiative	\$238,732	\$282,500	\$304,506	\$282,500
Downpayment Assist/City	\$60,000	\$200,000	\$198,139	\$280,000
Social Services Administration	\$162,169	\$129,537	\$128,977	\$153,977
MHA/HCD Community Development Projects	\$100,000	\$57,000	\$57,000	\$50,000
Middle Income Housing	\$567,784	\$500,000	\$502,514	\$683,125
Contr Assist Prog/Bonding	\$0	\$0	-\$177	\$0
River Parks Docking	\$581,085	\$0	\$0	\$0
Business & Economic Development Grants	\$0	\$0	\$0	\$0
Total Grants and Subsidies:	\$2,044,925	\$1,675,013	\$1,723,364	\$2,047,464
Misc Expense				
Prior Year Expense	\$1,293	\$0	\$0	\$0
Total Misc Expense:	\$1,293	\$0	\$0	\$0
Total:	\$4,900,373	\$4,756,862	\$4,939,061	\$6,165,685

Human Resources

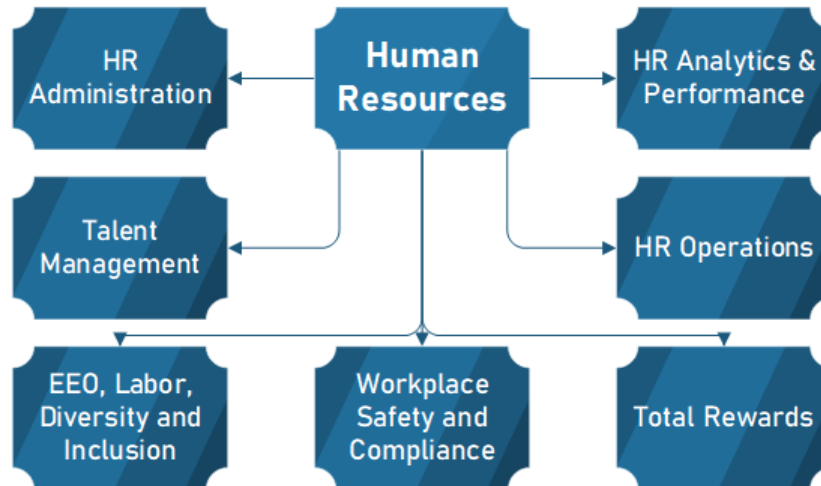


Fonda Fouche'
Chief Human Resources Officer

Mission Statement

The Human Resources Division's mission is to establish a value-driven culture and build a brilliant workforce.

Organization Structure



Services

The City's Human Resources Division has seven (7) strategic areas: HR Administrative Services, Talent Management, Equity, Labor, & Diversity & Inclusion, Workplace Safety and Compliance, Total Rewards, HR Operations, HR Analytics and Performance. These teams work together to ensure the City of Memphis remains a competitive choice of employment for Memphis and the Mid-South.

Performance Highlights

- Successful transition of the new Administration
- Reinstated two (2) Employee Medical Plan choices while keeping premiums at a flat rate
- Created and implemented City of Memphis Employee Handbook
- Updated and migrated all City policies to Navex Policy Tech, which is accessible on-line through the City's website
- Forty (40) days or less on time to fill new positions
- A success rate of 100% on closing all OSHA/TOSHA related complaints with zero citations
- 100% Compliance for Internal Safety Audits
- Exceeded the DOT Random Selection for Drug Testing Percentage
- Held first Professional Development Career Expo
- Opened New Employee Health Services Facilities that is operated by CareATC
- Enhanced on the job injuries (OJI) Appeals Process with efficiencies

Issues & Trends

The Human Resources Division works hard to recruit, retain, and develop talent for the City of Memphis.

For 2025, the Human Resources Division expects to continue to recruit, retain, and develop talent to build the best workforce for the City of Memphis and will also focus on career pathways.

The clinic's services has expanded from acute care to full service primary care.

The Human Resources Division has made it a priority and will continue to help others by volunteering our time and talents with Memphis Shelby County Schools and other charitable community organizations, expanding our reach and demonstrating the City of Memphis as an organization that values service.

Key Performance Indicators

Performance Indicator	<u>FY23</u> Actual	<u>FY24</u> Goal	<u>FY24</u> Actual	<u>FY25</u> Goal	Category
ADMINISTRATION					
Turnover: Resignation Rate of All Full-Time	7.40%	6.00%	6.60%	6.00%	Government
Police: Resignation Rate of Commissioned	3.30%	4.00%	2.70%	4.00%	Government
Fire: Resignation Rate of Commissioned*	7.70%	6.00%	4.60%	5.00%	Government
<i>* Excludes resignations due to not achieving a licensure.</i>					
TALENT MANAGEMENT					
Average: Time to Fill (Days)	48	50	40	45	Government

Human Resources Legal Levels

HR Administration

The Administration spearheads strategic human capital initiatives for the City of Memphis with a focus on attracting, developing, equipping, and retaining an engaged workforce.

Talent Management

Talent Management oversees the recruiting and retention of top talent for the City of Memphis. This includes Public Safety for all, with an emphasis on talent acquisition, training & professional development, and promotional assessments.

Total Rewards

Total Rewards develops and administers benefit programs including health care, wellness, retirement, leave administration and compensation strategies to support the City's focus on recruiting and retaining an engaged workforce.

Equal Employee Opportunity (EEO), Labor, Diversity & Inclusion

Equal Employee Opportunity (EEO), Labor, Diversity & Inclusion creates initiatives and programs to establish a fair and inclusive work environment to support Memphis' diverse workforce and community. The team develops internal employee resource group programming, maintains policies, facilitates labor discussions, and provides external outreach to best serve the City.

Workplace Safety & Compliance (WPS&C) is encompassed at this legal level. The goal of WPS&C is to mitigate or eliminate hazards in the workplace and ensure all employees are safe. The WPS&C Office of HR consists of Drug Testing, Safety & Compliance, and Infection control Care. WPS&C provides guidance through educational safety training, internal audits, and safety awareness.

HR Operations

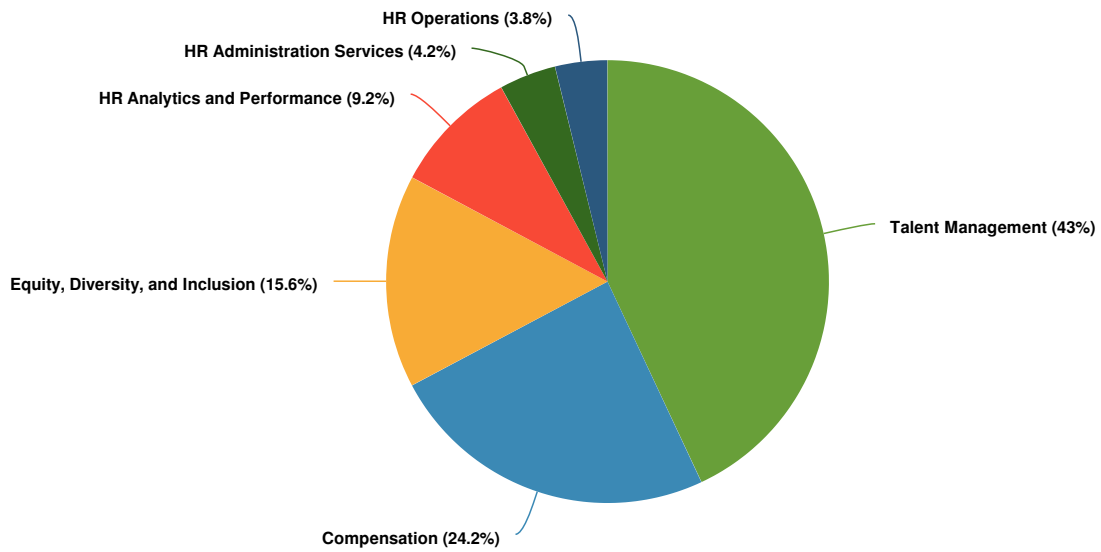
HR Operations partners with HR Business Partners and other Division Partners to develop and implement best practices to increase the efficiency and effectiveness of the HR Division.

HR Analytics and Performance

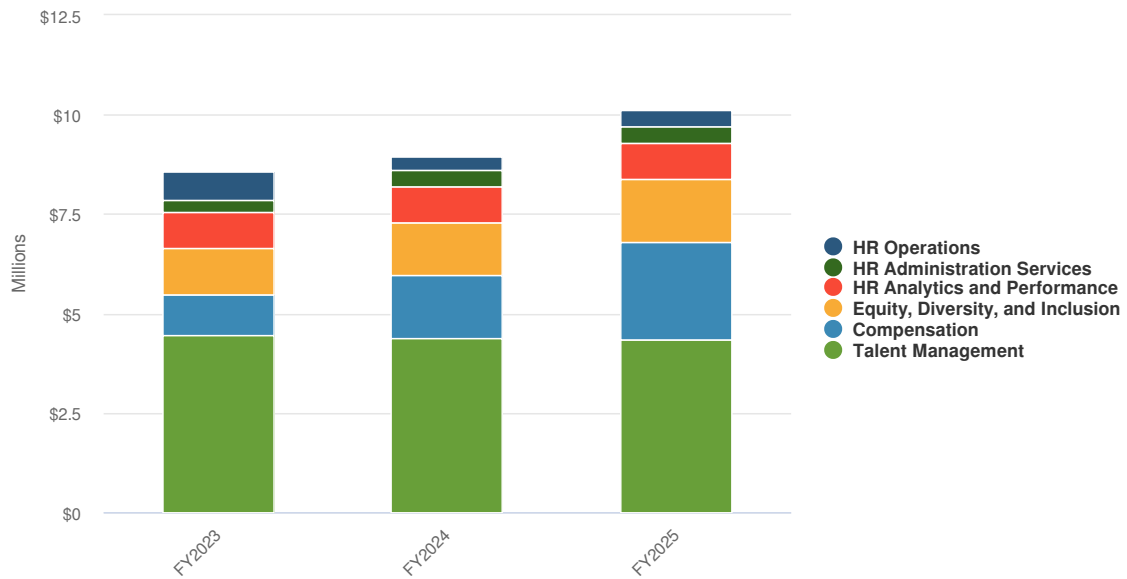
HR Analytics and Performance administers employee performance management programs, tracks HR metrics, and analyzes workforce utilization and trends to drive automation and maximize efficiency. HR Analytics and Performance also includes HR Solutions, which administers HR-related technology and process improvements, and Data Management, which maintains accurate core HR data to support payroll and other essential operations.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



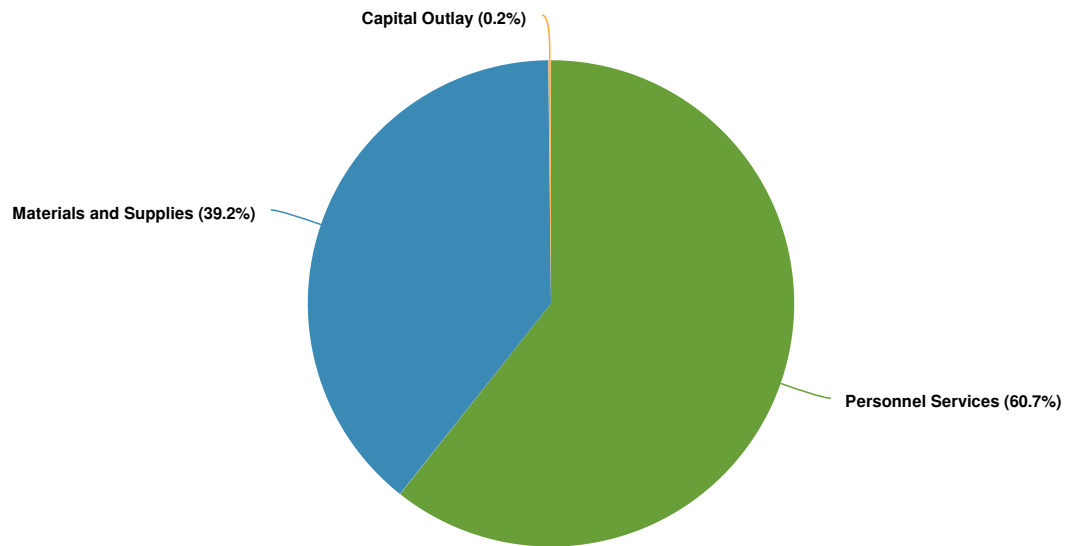
Budgeted and Historical Expenditures by Legal Level



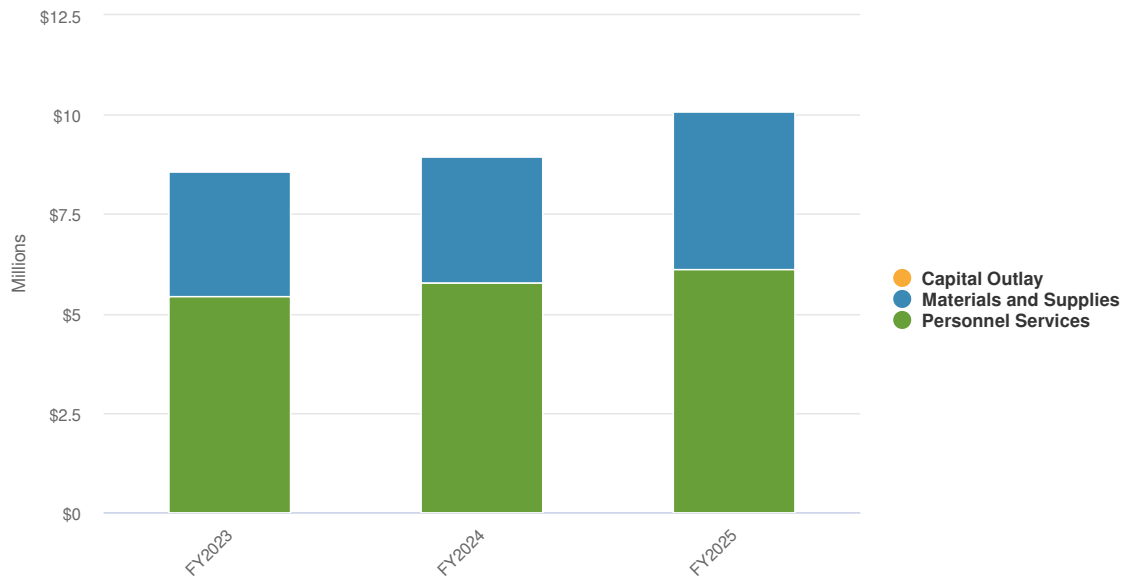
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Human Resources				
HR Administration Services				
Personnel Services	\$230,234	\$263,717	\$269,335	\$291,089
Materials and Supplies	\$87,275	\$150,161	\$143,332	\$121,319
Capital Outlay	\$11,089	\$10,000	\$10,337	\$8,000
Total HR Administration Services:	\$328,597	\$423,878	\$423,004	\$420,408
Talent Management				
Personnel Services	\$2,665,651	\$2,265,569	\$2,045,320	\$2,172,331
Materials and Supplies	\$1,802,494	\$2,112,672	\$2,860,763	\$2,168,320
Capital Outlay	\$9,000	\$10,000	\$10,000	\$8,000
Total Talent Management:	\$4,477,146	\$4,388,241	\$4,916,083	\$4,348,651
Compensation				
Personnel Services	\$642,057	\$1,193,339	\$1,225,321	\$1,282,412
Materials and Supplies	\$403,345	\$403,805	\$1,075,281	\$1,163,600
Total Compensation:	\$1,045,402	\$1,597,143	\$2,300,602	\$2,446,012
Equity, Diversity, and Inclusion				
Personnel Services	\$805,033	\$939,698	\$910,139	\$1,192,959
Materials and Supplies	\$419,221	\$370,100	\$373,199	\$380,088
Total Equity, Diversity, and Inclusion:	\$1,224,254	\$1,309,797	\$1,283,338	\$1,573,048
HR Operations				
Personnel Services	\$299,577	\$335,877	\$334,617	\$372,126
Materials and Supplies	\$12,139	\$14,000	\$16,057	\$13,000
Total HR Operations:	\$311,716	\$349,877	\$350,674	\$385,126
HR Analytics and Performance				
Personnel Services	\$804,799	\$770,204	\$799,328	\$819,797
Materials and Supplies	\$106,440	\$125,655	\$115,175	\$111,995
Total HR Analytics and Performance:	\$911,239	\$895,859	\$914,503	\$931,792
Total Human Resources:	\$8,298,353	\$8,964,796	\$10,188,204	\$10,105,037
Total Expenditures:	\$8,298,353	\$8,964,796	\$10,188,204	\$10,105,037

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$3,068,261	\$3,800,173	\$3,014,006	\$4,041,557
Holiday Salary Full Time	\$187,293	\$0	\$181,646	\$0
Vacation Leave	\$174,098	\$0	\$178,035	\$0
Bonus Leave	\$0	\$0	\$610	\$0
Sick Leave	\$52,342	\$0	\$81,148	\$0
Overtime	\$1,643	\$0	\$2	\$0
Out of Rank Pay	\$18,876	\$21,672	\$36,848	\$18,372
PTO Final Pay	\$87,551	\$0	\$21,507	\$0
Job Incentive	\$0	\$0	\$100	\$0
Pension	\$187,021	\$201,943	\$192,004	\$233,466
Social Security	\$27,700	\$0	\$25,631	\$0
Pension ADC	\$271,619	\$280,600	\$280,600	\$407,824
Group Life Insurance	\$4,654	\$8,819	\$4,253	\$10,597
Unemployment	\$3,600	\$3,360	\$3,360	\$3,600
Medicare	\$57,097	\$49,629	\$55,468	\$56,032
Long Term Disability	\$13,213	\$9,926	\$12,689	\$11,206
Health Insurance - Choice Plan	\$96,027	\$0	\$31,518	\$69,948
Benefits Adjustments	\$0	\$38,787	\$0	\$34,672
Health Insurance-Select Plan	\$244,191	\$320,820	\$298,803	\$293,988
Salaries - Part Time/Temporary	\$446,532	\$595,530	\$455,883	\$510,356
On the Job Injury	-\$1,067	\$600	\$0	\$600
Tuition Reimbursement - New	\$393,535	\$193,500	\$379,103	\$268,500
Book Reimbursement - New	\$6,286	\$6,500	\$9,274	\$6,500
Student Loan Repayment	\$131,572	\$360,000	\$347,889	\$285,000
Bonus Pay	\$99,546	\$0	\$83,404	\$0
Sign On Bonus Pay	\$1,250	\$0	\$0	\$0
Spot Bonus Pay	\$4,500	\$0	\$2,750	\$0
Expense Recovery - Personnel	-\$129,989	-\$123,454	-\$112,471	-\$121,504
Total Personnel Services:	\$5,447,351	\$5,768,404	\$5,584,060	\$6,130,715
Materials and Supplies				
City Hall Printing	\$7,656	\$4,190	\$6,861	\$8,840
City Shop Charges	\$2,577	\$635	\$568	\$1,717
City Shop Fuel	\$2,410	\$598	\$1,167	\$2,544
Outside Computer Services	\$0	\$5,200	\$5,000	\$3,000
City Computer Svc Equipment	\$31,009	\$43,650	\$50,298	\$53,390
Data/Word Process Software	-\$200	\$0	\$263	\$400
Pers Computer Software	\$0	\$4,473	\$0	\$4,000
Supplies - Outside	\$26,637	\$44,665	\$28,057	\$36,815
Outside Postage	\$270	\$750	\$568	\$750
Materials and Supplies	\$52,087	\$18,000	\$44,969	\$45,200
Miscellaneous Expense	\$498	\$2,605	\$2,265	\$2,605
Medical/Dental/Veterinary	\$445,441	\$449,215	\$154,789	\$442,500

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Advertising/Publication	\$75,003	\$115,100	\$137,074	\$58,575
Outside Phone/Communications	\$43,712	\$51,030	\$53,047	\$51,138
Seminars/Training/Education	\$19,560	\$68,394	\$79,783	\$82,800
Misc Professional Services	\$2,637,295	\$2,721,262	\$3,705,049	\$2,816,688
Rewards and Recognition	\$35,773	\$46,950	\$49,008	\$51,450
Travel Expense	\$64,702	\$87,700	\$63,518	\$58,008
Mileage	\$830	\$2,850	\$194	\$2,850
Lawsuits	\$0	\$25,000	\$5,000	\$25,000
Dues/Memberships/Periodicals	\$10,220	\$22,319	\$12,522	\$27,600
Rent	\$1,209	\$80,170	\$92,906	\$124,300
Misc Services and Charges	\$7,437	\$12,150	\$9,858	\$7,960
Expense Recovery - M & S	-\$708,493	-\$705,665	-\$7,404	-\$10,000
Catering	\$75,278	\$75,150	\$88,447	\$60,193
Total Materials and Supplies:	\$2,830,913	\$3,176,391	\$4,583,807	\$3,958,322
Capital Outlay				
Furniture/Furnishings	\$20,089	\$20,000	\$20,337	\$16,000
Total Capital Outlay:	\$20,089	\$20,000	\$20,337	\$16,000
Total:	\$8,298,353	\$8,964,796	\$10,188,204	\$10,105,037

Information Technology



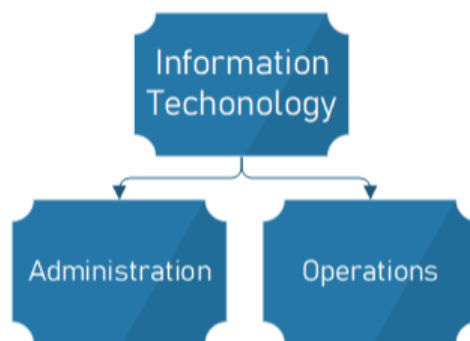
Eric Keane

Chief Information Officer

Mission Statement

The Information Technology Division aims to collaborate with MPD, MFD, Communications, and Policy on Crime Tech Recommendations. Implement advanced data analytics solutions to identify patterns and leverage data-driven insights for law enforcement agencies. Provide innovative solutions and improved infrastructure to support public safety. Leverage emerging technologies to build smart city infrastructure. Design and support software applications that the City Divisions and Citizens of Memphis utilize.

Organization Structure



Services

The Information Technology Division is committed to ensuring efficient operations of all information technology systems and infrastructure, including, but not limited to, applications, servers, telecom, mobility, service desk, data network, security, data centers, project management, strategic initiatives, computer hardware/software, and peripheral equipment.

Performance Highlights

The Information Technology Division (ITD) delivers substantial improvements in critical infrastructure and network security, ensuring reliability and performance of our systems across multiple facilities.

Wireless Network Enhancement - Supporting the increasing demand for wireless connectivity, ITD deployed additional wireless access points across City Hall and multiple public libraries. This enhancement has significantly boosted coverage, providing city employees and residents with faster, more reliable internet access, improving both productivity and user experience in high-traffic areas.

Fiber Optic Replacement - Successfully installed new city-owned fiber optic connectivity to high bandwidth facilities, replacing outdated infrastructure. This investment ensures faster data transfer speeds and higher reliability for city operations, positioning the city to better meet future demands for digital services and connectivity.

Disaster Recovery Orchestrator Implementation Strengthening our disaster recovery and business continuity planning, ITD automated our failover processes with a Disaster Recovery (DR) Orchestrator. This tool ensures the rapid restoration of critical systems in the event of a disruption, minimizing downtime and protecting essential city services from extended outages.

Privileged Access Management (PAM) Solution Deployment - Recognizing the growing importance of cybersecurity, we deployed a Privileged Access Management (PAM) tool to secure and control access to sensitive systems. This solution helps mitigate the risk of insider threats and unauthorized access by enforcing stricter controls on privileged accounts.

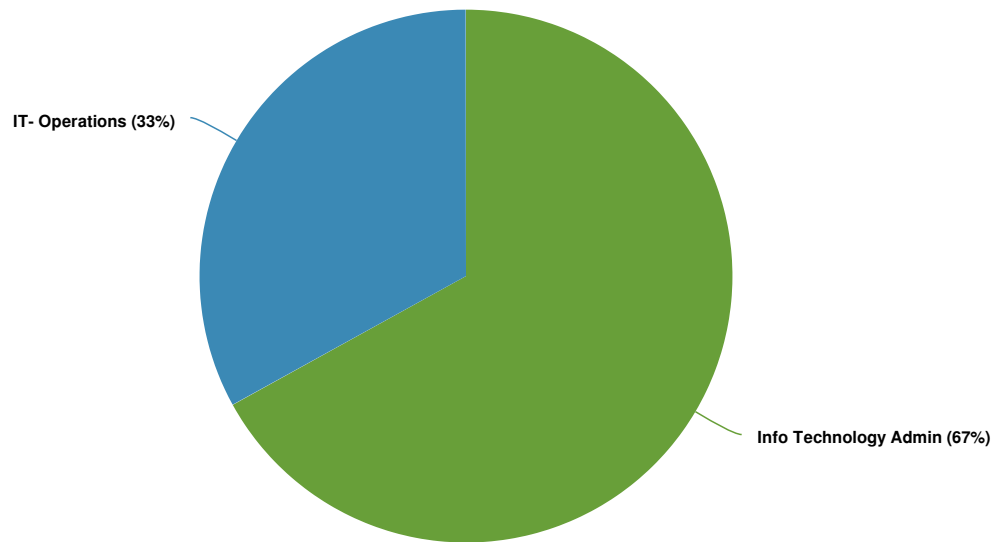
Third-Party Risk Assessment Service - Launched a comprehensive Third-Party Risk Assessment service to evaluate better and manage the risks posed by our vendors and partners. This proactive measure ensures that all third-party services adhere to our security standards, reducing potential vulnerabilities across our supply chain.

SD-WAN Expansion - Our expansion of Software-Defined Wide Area Network (SD-WAN) connectivity to multiple lower-bandwidth facilities has optimized network performance and cost-efficiency. This technology enhances the flexibility and scalability of our network, ensuring that even remote sites have access to robust and secure connections.

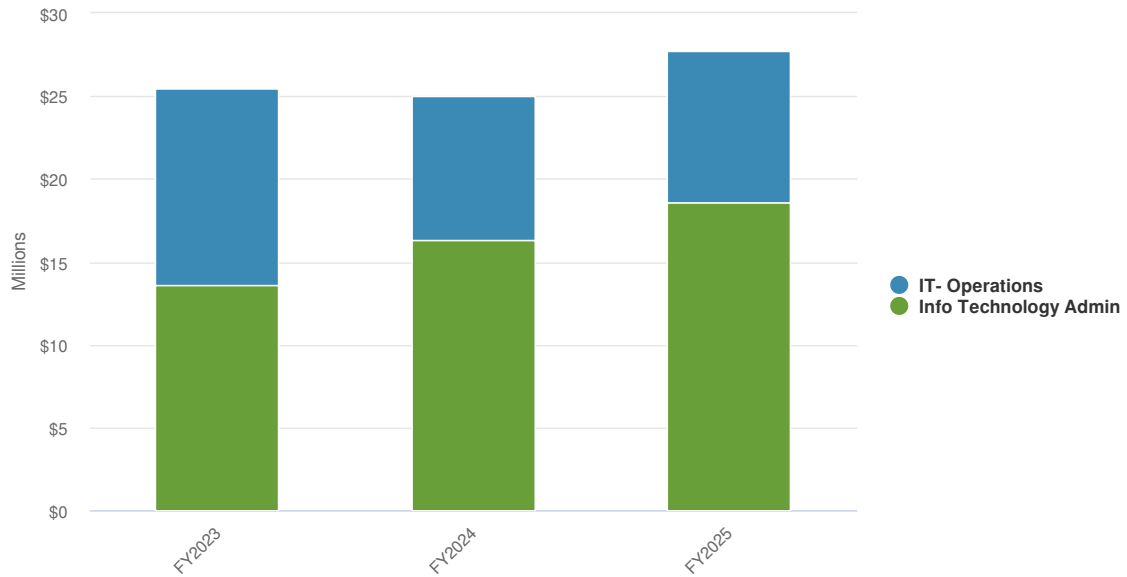
City Broadband Project Commencement - ITD officially kicked off the City Broadband Project, aimed at increasing affordable internet access for underserved communities. This ambitious project will not only boost digital inclusion but also support economic growth and educational opportunities by expanding high-speed internet availability to all corners of the city.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



Budgeted and Historical Expenditures by Legal Level



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Information Technology				
Info Technology Admin				
Personnel Services	\$1,791,917	\$2,648,426	\$2,307,736	\$2,828,018
Materials and Supplies	\$11,234,415	\$13,704,635	\$13,390,213	\$15,754,718
Capital Outlay	\$19,693	\$0	\$1,516	\$1,516
Misc Expense	\$174,347	\$0	\$0	\$0
Total Info Technology Admin:	\$13,220,371	\$16,353,061	\$15,699,464	\$18,584,252
IT- Operations				
Personnel Services	\$2,674,496	\$4,502,102	\$3,993,791	\$4,745,960
Materials and Supplies	\$7,570,995	\$4,181,000	\$3,999,995	\$4,413,431
Total IT- Operations:	\$10,245,491	\$8,683,102	\$7,993,786	\$9,159,390
Total Information Technology:	\$23,465,862	\$25,036,163	\$23,693,250	\$27,743,642
Total Expenditures:	\$23,465,862	\$25,036,163	\$23,693,250	\$27,743,642

Issues & Trends

The Information Technology Division pays third-party vendors above market rates to supply functional resources for positions and service desk support.

The Information Technology Division's operating budget for FY25 will allow the use of emerging technologies to build smart city infrastructure that can optimize resource utilization, improve urban planning, and enhance residents' quality of life.

Key Performance Indicators

Key Performance Indicator	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
ADMINISTRATION					
Submit accurate invoices to ensure payment is within 30 days of receipt	85%	90%	90%	90%	Government
Adhere to Contract Compliance for Minority Women Business Enterprise (MWBE) goal for technology spend	40%	40%	38%	40%	Government
OPERATIONS					
Network Availability	99%	99%	99%	99%	Government
Server Availability	99%	99%	99%	99%	Government
Enterprise Oracle E-Business Suite Availability	99%	99%	99%	99%	Government
Critical Applications Availability	99%	99%	99%	99%	Government
Internet Circuit Availability	99%	99%	99%	99%	Government

Information Technology Legal Levels

Administration

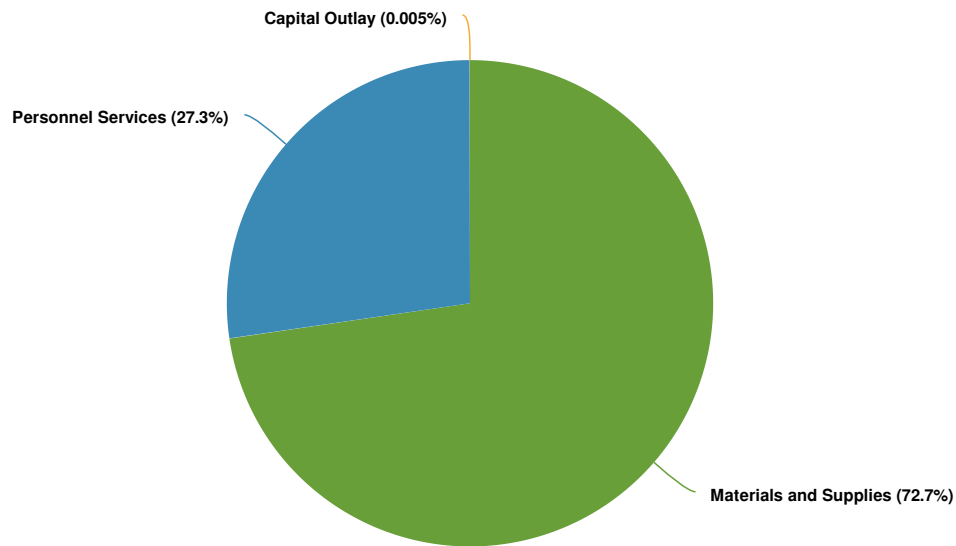
The Information Technology Administration ensures that the Divisions' mission, vision, and values are upheld. Directs all City IT functions, HR employee relations, strategic initiatives, manages the operating and capital improvement budgets, processes contracts and procures technical hardware and software.

Operations

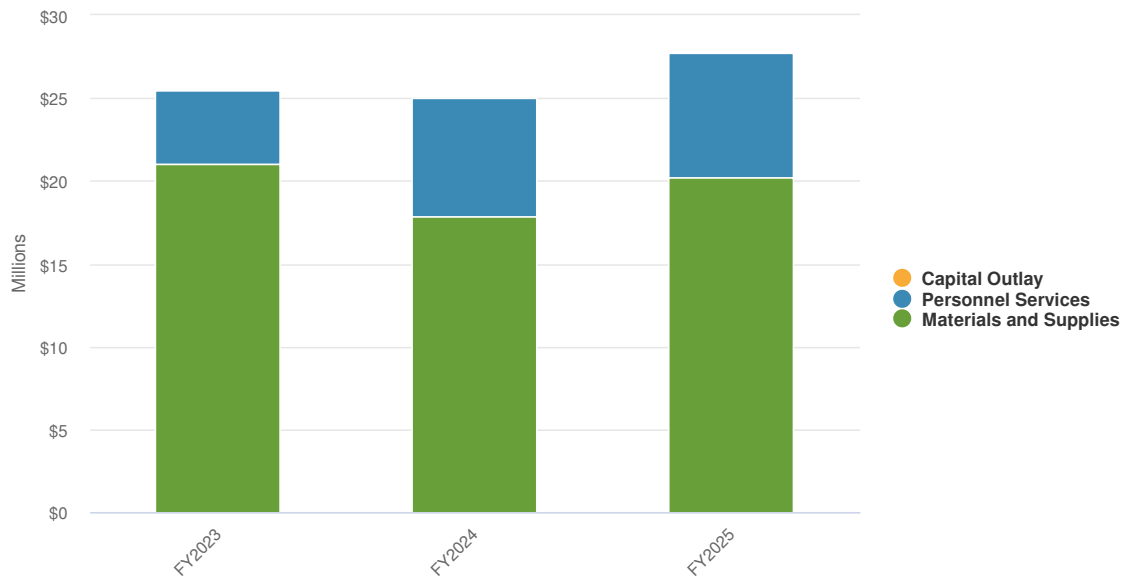
The Operations Departments are the central hub for all technological functions. These departments maintain and support over 120 applications, manage the network infrastructure, manage a world-class data center, implement, and maintain the City's security policies and procedures, plan and oversee projects, conduct training, provide technical support for software and hardware, and telephone systems.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$3,229,899	\$5,687,385	\$4,321,662	\$5,726,008
Holiday Salary Full Time	\$186,915	\$0	\$260,388	\$0
Vacation Leave	\$113,353	\$0	\$196,786	\$0
Bonus Leave	\$95	\$0	\$0	\$0
Sick Leave	\$48,877	\$0	\$117,864	\$0
Out of Rank Pay	\$0	\$0	\$1,901	\$0
PTO Final Pay	\$0	\$92,000	\$38,542	\$92,000
Pension	\$163,793	\$316,780	\$239,067	\$314,011
Social Security	\$1,059	\$0	\$0	\$0
Pension ADC	\$174,601	\$383,800	\$383,800	\$574,939
Group Life Insurance	\$3,547	\$12,389	\$6,104	\$14,285
Unemployment	\$2,240	\$5,600	\$5,940	\$5,200
Medicare	\$48,883	\$76,787	\$71,955	\$75,363
Long Term Disability	\$9,976	\$15,357	\$17,112	\$15,073
Health Insurance - Choice Plan	\$109,084	\$0	\$9,112	\$20,736
Health Insurance-Select Plan	\$235,080	\$515,808	\$496,124	\$504,828
Salaries - Part Time/Temporary	\$17,088	\$44,622	\$0	\$41,052
Bonus Pay	\$121,922	\$0	\$135,170	\$0
Potential Raises	\$0	\$0	\$0	\$190,484
Total Personnel Services:	\$4,466,414	\$7,150,528	\$6,301,527	\$7,573,977
Materials and Supplies				
City Hall Printing	\$0	\$100	\$68	\$100
City Shop Charges	\$1,444	\$1,274	\$363	\$1,773
City Shop Fuel	\$4,455	\$3,260	\$3,041	\$3,260
City Computer Svc Equipment	\$1,036,125	\$200,000	\$94,026	\$197,850
Pers Computer Software	\$7,966,858	\$10,651,000	\$10,733,567	\$12,995,682
Supplies - Outside	\$27,868	\$10,000	\$535	\$10,000
Outside Postage	\$648	\$500	\$500	\$500
Advertising/Publication	\$0	\$1,000	\$1,000	\$750
Outside Phone/Communications	\$2,290,557	\$2,535,000	\$2,229,176	\$2,332,905
Seminars/Training/Education	\$30,429	\$20,000	\$21,199	\$35,970
Misc Professional Services	\$8,155,914	\$4,726,000	\$4,564,420	\$4,799,517
Rewards and Recognition	\$4,857	\$2,500	\$1,408	\$2,500
Travel Expense	\$10,561	\$10,000	\$10,596	\$10,000
Mileage	\$3,883	\$0	\$0	\$0
Claims	\$0	\$5,000	\$0	\$0
Lawsuits	\$0	\$100,000	\$100,000	\$100,000
Dues/Memberships/Periodicals	\$2,034	\$1,000	\$1,072	\$1,030
Rent	\$0	\$364,000	\$364,375	\$364,375
Misc Services and Charges	\$140,636	\$60,000	\$69,861	\$116,937
Expense Recovery - Telephones	-\$870,859	-\$805,000	-\$805,000	-\$805,000
Total Materials and Supplies:	\$18,805,409	\$17,885,635	\$17,390,207	\$20,168,149

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Capital Outlay				
Furniture/Furnishings	\$19,693	\$0	\$1,516	\$1,516
Total Capital Outlay:	\$19,693	\$0	\$1,516	\$1,516
Misc Expense				
Prior Year Expense	\$174,347	\$0	\$0	\$0
Total Misc Expense:	\$174,347	\$0	\$0	\$0
Total:	\$23,465,862	\$25,036,163	\$23,693,250	\$27,743,642

Library Services

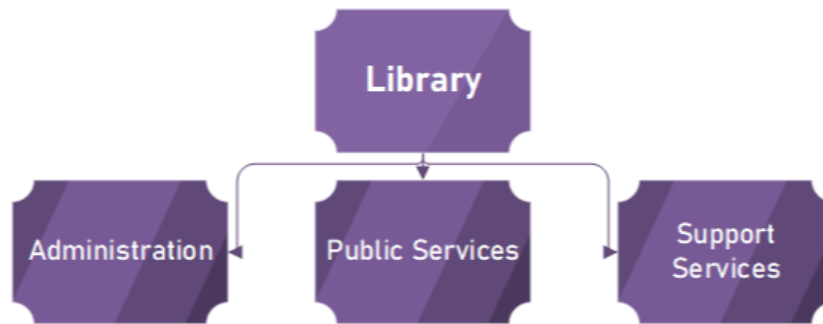


Keenon McCloy
Director

Mission Statement

The City of Memphis Public Libraries (MPL) serves as your place to socially connect, stimulate learning, and exemplify innovative growth in the community.

Organization Structure



Library Services

Since its inception in 1893, MPL has worked diligently to improve equitable access to services, provide literacy and educational opportunities for all ages and learning levels, and to meet the diverse needs of customers. This rich legacy continues today in the form of innovative programming designed to ensure our community's most vulnerable citizens can utilize our vast resources, including traditional library services, targeted community outreach, and digital collections, programs, and resources. In addition, each of our libraries strives to offer programs and resources targeted to the unique needs of their service area. This robust continuum of programming is designed to bring people of all walks of life together for meaningful interactions and educational experiences. MPL's overarching goal is to create learning opportunities and service resources that meet the needs of all we serve, regardless of age, race, socioeconomic status, gender identity, educational attainment, or sexual orientation. In a world full of constant changes and ongoing uncertainty for many, MPL is a community touchstone, an encouraging source of hope, equity, and opportunity.

Expenditures by Fund

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
General Fund				
Full-Time Salaries	\$9,468,724	\$12,934,672	\$11,525,066	\$13,355,457
Holiday Salary Full Time	\$607,020	\$0	\$807,020	\$0
Vacation Leave	\$736,858	\$0	\$707,994	\$0
Bonus Leave	\$848	\$0	\$0	\$0
Sick Leave	\$516,176	\$0	\$616,176	\$0
COVID-19 OJI	\$3,047	\$0	\$0	\$0
Overtime	\$1,123	\$0	\$1,850	\$0
Out of Rank Pay	\$9,802	\$0	\$10,802	\$0
PTO Final Pay	\$171,409	\$150,000	\$300,000	\$150,000
Pension	\$559,866	\$737,850	\$737,850	\$758,828
Supplemental Pension	\$226	\$788	\$788	\$0
Social Security	\$52,787	\$0	\$57,672	\$27,694
Pension ADC	\$947,688	\$1,014,300	\$1,014,300	\$1,448,618
Group Life Insurance	\$12,628	\$27,175	\$27,175	\$28,834
Unemployment	\$20,880	\$20,960	\$20,960	\$20,880
Medicare	\$166,030	\$174,006	\$174,006	\$181,397
Long Term Disability	\$45,935	\$35,520	\$35,520	\$36,527
Health Insurance - Choice Plan	\$666,945	\$0	\$57,054	\$352,020
Benefits Adjustments	\$0	\$57,672	\$0	\$57,673
Health Insurance-Select Plan	\$1,165,349	\$1,939,176	\$1,939,176	\$1,502,808
Salaries - Part Time/Temporary	\$824,766	\$930,202	\$930,202	\$489,974
On the Job Injury	\$69,202	\$15,000	\$32,000	\$15,000
Proposed ISL	\$0	\$190,000	\$0	\$0
Attrition	\$0	-\$129,843	\$0	-\$355,049
Bonus Pay	\$263,598	\$8,310	\$269,048	\$0
Sign On Bonus Pay	\$17,095	\$0	\$0	\$0
Spot Bonus Pay	\$250	\$0	\$250	\$0
City Hall Printing	\$4,359	\$0	\$5,000	\$0
City Shop Charges	\$38,500	\$41,875	\$41,875	\$58,273
City Shop Fuel	\$17,751	\$29,285	\$16,000	\$29,285
City Computer Svc Equipment	\$1,433	\$4,900	\$4,900	\$4,900
Pers Computer Software	\$0	\$614,129	\$614,129	\$614,129
Printing - Outside	\$0	\$2,270	\$4,500	\$2,270
Supplies - Outside	\$181,018	\$201,500	\$200,000	\$201,500
Household Supplies	\$49,098	\$42,410	\$58,000	\$42,410
Outside Postage	\$879	\$15,000	\$1,200	\$15,000
Materials and Supplies	\$36,401	\$50,000	\$53,270	\$50,000
Library Books	\$726,108	\$790,501	\$1,407,095	\$665,473
Tower Lease Expense - Library	\$22,887	\$25,285	\$35,022	\$25,285
WYPL Arkansas Tower Expense - Library	\$16,036	\$30,000	\$31,490	\$30,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Outside Equipment Repair/Maintenance	\$1,530	\$72,828	\$72,828	\$72,828
Facilities Structure Repair - Outside	\$144,516	\$242,043	\$242,043	\$242,043
Outside Phone/Communications	\$33,945	\$15,000	\$15,157	\$15,000
Outside Phone/Communications	\$145	\$0	\$0	\$0
Janitorial Services	\$517,989	\$700,010	\$701,464	\$1,478,422
Security	\$1,728,712	\$1,586,914	\$1,689,351	\$1,653,366
Seminars/Training/Education	\$3,015	\$2,500	\$3,400	\$2,500
Misc Professional Services	\$115,538	\$120,263	\$155,883	\$108,237
Travel Expense	\$1,213	\$5,000	\$10,000	\$5,000
Mileage	\$6,474	\$12,000	\$12,000	\$12,000
Utilities	\$1,053,060	\$1,305,792	\$1,305,792	\$1,053,060
Insurance	\$0	\$0	\$39	\$0
Claims	\$0	\$2,500	\$2,500	\$0
Dues/Memberships/Periodicals	\$13,482	\$25,000	\$25,000	\$25,000
Credit Card Fees - Expense	\$3,043	\$12,500	\$6,000	\$12,500
Misc Services and Charges	\$6,161	\$17,069	\$21,638	\$17,069
Expense Recovery - Personnel	-\$88,151	\$0	-\$50,000	\$0
Prior Year Expense	\$370	\$0	\$0	\$0
Oper Tfr Out - Library Retirement Fund	\$939,017	\$471,000	\$471,000	\$471,000
Total General Fund:	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210

Performance Highlights

- Memphis Public Libraries remains on the cutting edge by opening several new and renovated libraries, which includes Orange Mound in 2024, and Frayser in 2025.
- Teen Innovation Centers have been installed in almost all library branches to keep the youth actively learning and engaged with their neighborhood library beyond childhood. An additional two (2) Teen Innovation Centers are scheduled to launch in FY25.
- MPL's advanced Explore Memphis (EM) summer reading and learning program is designed to combat the summer stagnation and encourage life-long learning. EM includes reading incentives, free summer camps, arts and cultural events, and a wide range of dynamic programs.
- MPL has launched a series of ongoing education and lifelong learning courses including French and Spanish for travelers, digital photography and videography, website design, healthy cooking, launching a business, sign language, book writing and publishing, and much more.
- Staff has increased adult literacy programs to include HiSET classes in several libraries, as well as offering ESL/ELL classes in Cordova and throughout the community with Connect Crew.
- LINC/2-1-1 has established workstations in high-need neighborhood branches to offer increased support to vulnerable populations and recently added staff social workers to assist with complex needs and customers who require additional support.
- Staff has expanded financial literacy programs to include a multi-session curriculum, resources for those looking to start a new business, targeted collection items, and workshops on relevant topics including budgeting and financial planning. Also, many library branches added additional resources for entrepreneurs, including a mentorship program pairing established business owners with those just starting a business.

Issues & Trends

MPL serves more than 2 million people each year through in-person and virtual resources, and staff works continuously to improve the breadth of services available to the community. As a trusted institution that strives to increase access for underserved populations, the library offers an environment of diversity and inclusion that expands and engages disenfranchised people across our city and in the highest poverty areas. Service numbers have rebounded from the pandemic, and MPL presents thousands of programs focused on workforce development, STEAM (Science, Technology, Engineering, Arts, Mathematics), and grade-level reading, especially through the summer with Explore Memphis.

The library also ensures that all Memphians have access to technology to build 21st century skills and advance in lifelong learning. Due to significant access barriers faced by many households, MPL has made strategic community outreach an ultimate organizational priority. Branch staff and the Connect Crew mobile program team conduct outreach to area schools, service providers, and residential facilities to offer programs onsite, as well as to market upcoming library offerings.

Also, MPL has expanded mobile circulation to take collection items to traditionally underserved communities and host library card sign-up events. Recent efforts have included partnering with local senior living facilities to provide technology and training to increase resource access for older adults at high risk for social isolation. Staff is also working to increase bilingual programs and has translated critical portions of the website into Spanish. The MPL will also continue to focus on successful collaborations with more than 200 local partner agencies for greater collective impact. During the next fiscal year, MPL will also expand digital literacy programs, implement strategic programs designed to bring people of all walks together for meaningful interactions, expand lifelong learning and homework assistance opportunities, and continue to increase staff development efforts to better serve our customers.

Key Performance Indicators

Performance Indicator	FY23 Actual	FY24 Goal	FY24 Actual	FY25 Goal	Category
# of customers who access library services in person and remotely	1,563,068	2,500,000	1,571,089	1,500,000	Neighborhoods
# of customers who use LINC/2-1-1 to connect with information and services	67,617	65,000	52,477	60,000	Government
# of customers who attend programs that support job search, career development, and entrepreneurship	2,062	10,000	2,349	5,000	Economy
# of customers who attend other types of cultural and life-long learning programs	50,000	50,000	43,527	50,000	Neighborhoods
# of community outreach events that support literacy, educational growth, and job/career/business development	440	800	417	800	Economy
# of youth participating in programs that support literacy skill development	14,850	20,000	21,670	20,000	Youth
# of youth participating in programs that support STEAM skill development	11,168	25,000	15,489	25,000	Youth
# of youth participating in the summer Explore Memphis Program	14,918	30,000	19,231	30,000	Youth

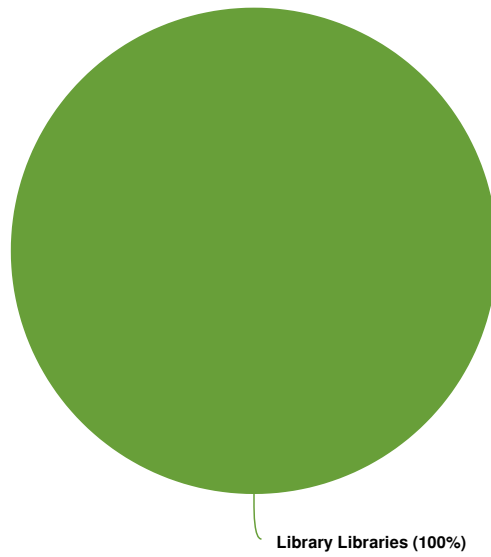
Library Legal Levels

Library Services: Legal Level Summary

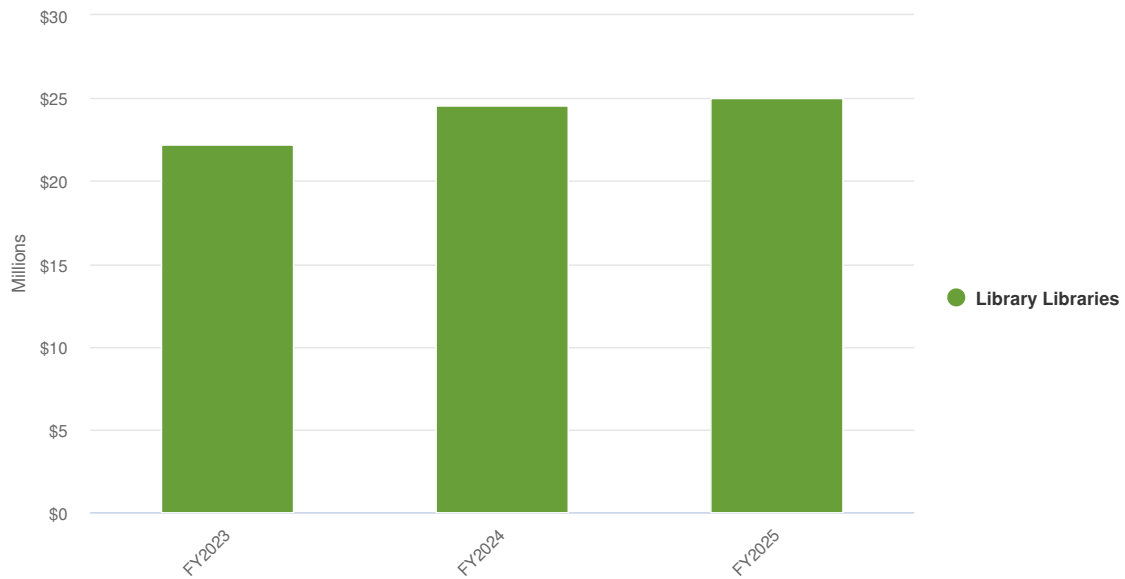
Library Services provides general administrative support for all library agencies including regional branch management, adult service and youth service coordination, which includes computer training, story time programs, summer reading programs, and workshops for the citizens of Memphis and Shelby County.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



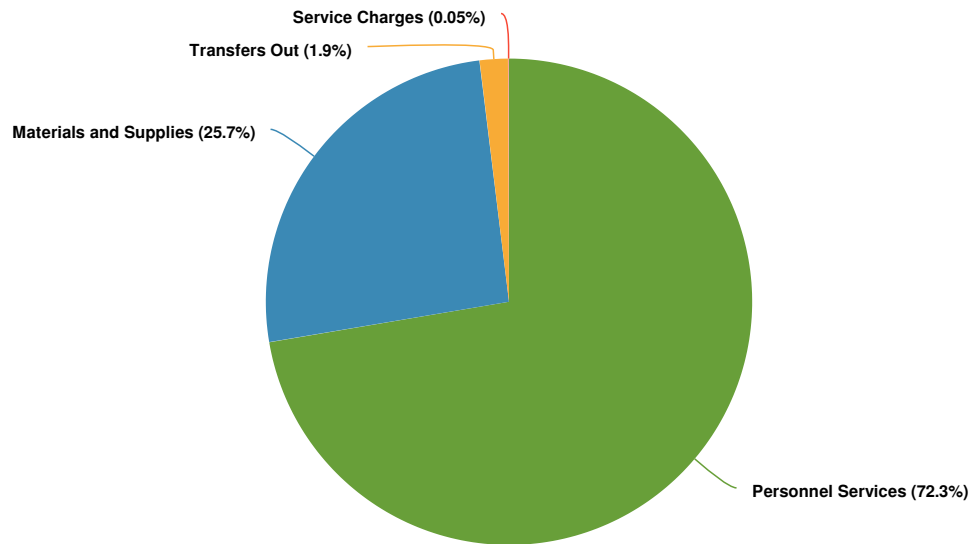
Budgeted and Historical Expenditures by Legal Level



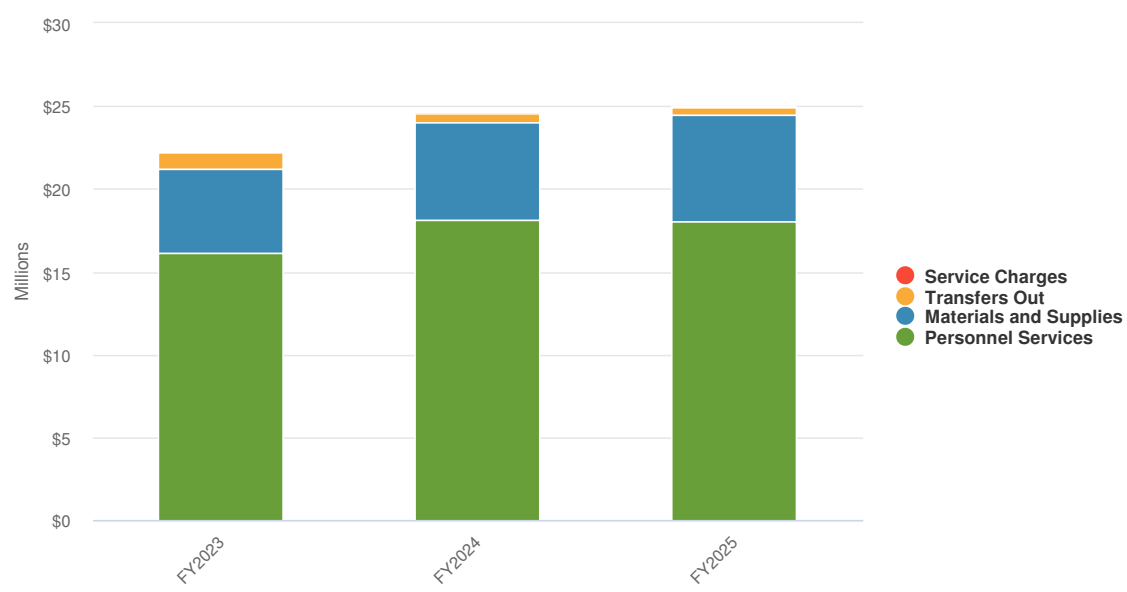
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Libraries				
Library Libraries				
Personnel Services	\$16,240,102	\$18,105,790	\$19,214,910	\$18,070,661
Materials and Supplies	\$4,720,249	\$5,954,074	\$6,729,577	\$6,423,050
Transfers Out	\$939,017	\$471,000	\$471,000	\$471,000
Service Charges	\$3,043	\$12,500	\$6,000	\$12,500
Misc Expense	\$370	\$0	\$0	\$0
Total Library Libraries:	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210
Total Libraries:	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210
Total Expenditures:	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$9,468,724	\$12,804,829	\$11,525,066	\$13,000,408
Holiday Salary Full Time	\$607,020	\$0	\$807,020	\$0
Vacation Leave	\$736,858	\$0	\$707,994	\$0
Bonus Leave	\$848	\$0	\$0	\$0
Sick Leave	\$516,176	\$0	\$616,176	\$0
COVID-19 OJI	\$3,047	\$0	\$0	\$0
Overtime	\$1,123	\$0	\$1,850	\$0
Out of Rank Pay	\$9,802	\$0	\$10,802	\$0
PTO Final Pay	\$171,409	\$150,000	\$300,000	\$150,000
Pension	\$559,866	\$737,850	\$737,850	\$758,828
Supplemental Pension	\$226	\$788	\$788	\$0
Social Security	\$52,787	\$0	\$57,672	\$27,694
Pension ADC	\$947,688	\$1,014,300	\$1,014,300	\$1,448,618
Group Life Insurance	\$12,628	\$27,175	\$27,175	\$28,834
Unemployment	\$20,880	\$20,960	\$20,960	\$20,880
Medicare	\$166,030	\$174,006	\$174,006	\$181,397
Long Term Disability	\$45,935	\$35,520	\$35,520	\$36,527
Health Insurance - Choice Plan	\$666,945	\$0	\$57,054	\$352,020
Benefits Adjustments	\$0	\$57,672	\$0	\$57,673
Health Insurance-Select Plan	\$1,165,349	\$1,939,176	\$1,939,176	\$1,502,808
Salaries - Part Time/Temporary	\$824,766	\$930,202	\$930,202	\$489,974
On the Job Injury	\$69,202	\$15,000	\$32,000	\$15,000
Proposed ISL	\$0	\$190,000	\$0	\$0
Bonus Pay	\$263,598	\$8,310	\$269,048	\$0
Sign On Bonus Pay	\$17,095	\$0	\$0	\$0
Spot Bonus Pay	\$250	\$0	\$250	\$0
Expense Recovery - Personnel	-\$88,151	\$0	-\$50,000	\$0
Total Personnel Services:	\$16,240,102	\$18,105,790	\$19,214,910	\$18,070,661
Materials and Supplies				
City Hall Printing	\$4,359	\$0	\$5,000	\$0
City Shop Charges	\$38,500	\$41,875	\$41,875	\$58,273
City Shop Fuel	\$17,751	\$29,285	\$16,000	\$29,285
City Computer Svc Equipment	\$1,433	\$4,900	\$4,900	\$4,900
Pers Computer Software	\$0	\$614,129	\$614,129	\$614,129
Printing - Outside	\$0	\$2,270	\$4,500	\$2,270
Supplies - Outside	\$181,018	\$201,500	\$200,000	\$201,500
Household Supplies	\$49,098	\$42,410	\$58,000	\$42,410
Outside Postage	\$879	\$15,000	\$1,200	\$15,000
Materials and Supplies	\$36,401	\$50,000	\$53,270	\$50,000
Library Books	\$726,108	\$790,501	\$1,407,095	\$665,473
Tower Lease Expense - Library	\$22,887	\$25,285	\$35,022	\$25,285
WYPL Arkansas Tower Expense - Library	\$16,036	\$30,000	\$31,490	\$30,000

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Outside Equipment Repair/Maintenance	\$1,530	\$72,828	\$72,828	\$72,828
Facilities Structure Repair - Outside	\$144,516	\$242,043	\$242,043	\$242,043
Outside Phone/Communications	\$34,090	\$15,000	\$15,157	\$15,000
Janitorial Services	\$517,989	\$700,010	\$701,464	\$1,478,422
Security	\$1,728,712	\$1,586,914	\$1,689,351	\$1,653,366
Seminars/Training/Education	\$3,015	\$2,500	\$3,400	\$2,500
Misc Professional Services	\$115,538	\$120,263	\$155,883	\$108,237
Travel Expense	\$1,213	\$5,000	\$10,000	\$5,000
Mileage	\$6,474	\$12,000	\$12,000	\$12,000
Utilities	\$1,053,060	\$1,305,792	\$1,305,792	\$1,053,060
Insurance	\$0	\$0	\$39	\$0
Claims	\$0	\$2,500	\$2,500	\$0
Dues/Memberships/Periodicals	\$13,482	\$25,000	\$25,000	\$25,000
Misc Services and Charges	\$6,161	\$17,069	\$21,638	\$17,069
Total Materials and Supplies:	\$4,720,249	\$5,954,074	\$6,729,577	\$6,423,050
Transfers Out				
Oper Tfr Out - Library Retirement Fund	\$939,017	\$471,000	\$471,000	\$471,000
Total Transfers Out:	\$939,017	\$471,000	\$471,000	\$471,000
Service Charges				
Credit Card Fees - Expense	\$3,043	\$12,500	\$6,000	\$12,500
Total Service Charges:	\$3,043	\$12,500	\$6,000	\$12,500
Misc Expense				
Prior Year Expense	\$370	\$0	\$0	\$0
Total Misc Expense:	\$370	\$0	\$0	\$0
Total:	\$21,902,780	\$24,543,364	\$26,421,487	\$24,977,210

Memphis Parks

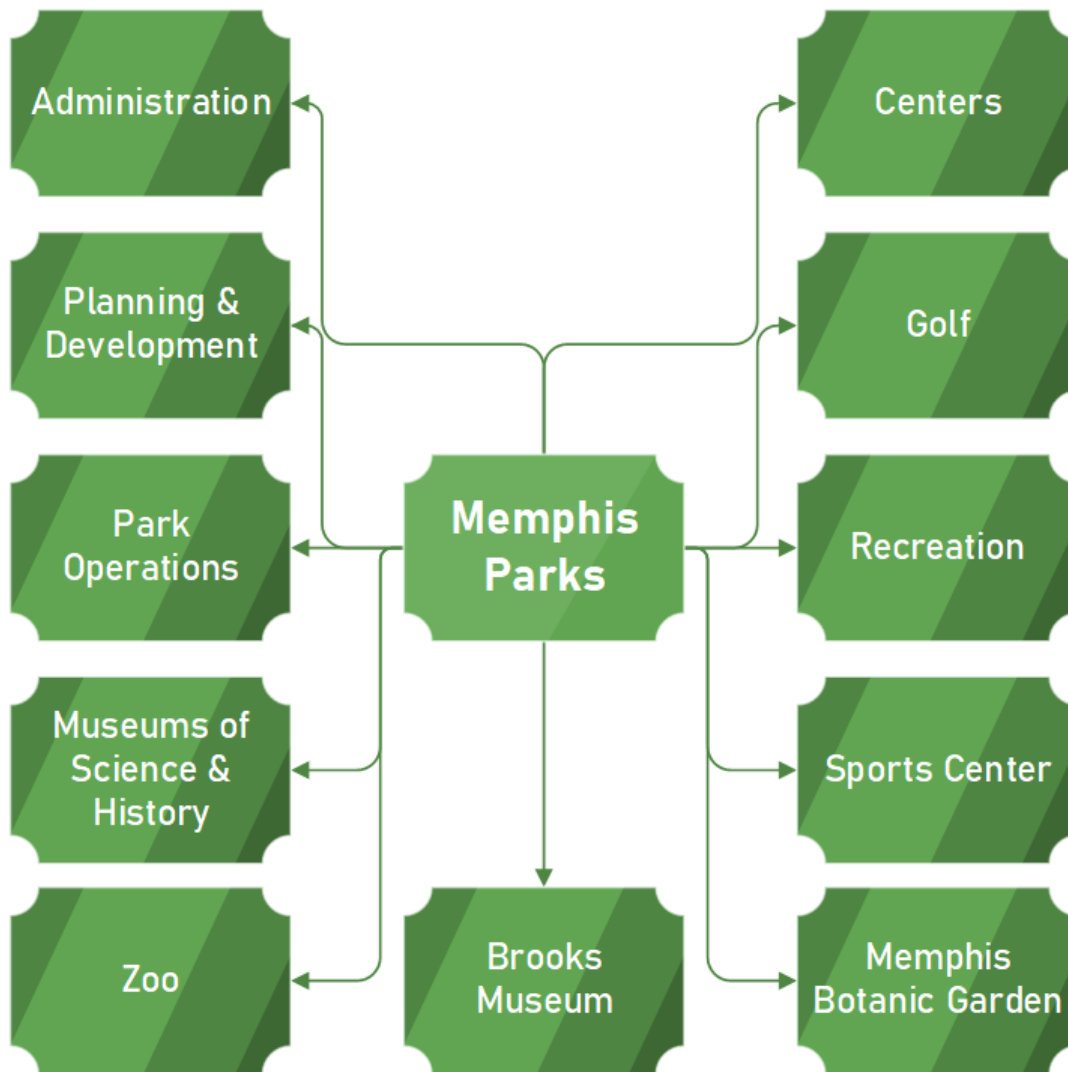


Nick Walker
Director

Mission Statement

The Memphis Parks Division's mission is to create positive and safe places to provide community-centered experiences that connect all Memphians, celebrate life, and strengthen mind and body.

Organization Structure



Services

Memphis Parks inspires community pride through our parks, facilities, trails, programs, and recreation services. The Division provides an array of services for people of all ages, supporting their engagement in health, wellness, lifelong learning, leisure, and recreational activities. We are the center of the community.

Performance Highlights

- The all-new \$4.5 million Charles & Cleophus Clubhouse and driving range at the Links at Pine Hill were completed and opened on June 22, 2024.
- Memphis Parks opened an additional splash pad in FY24 at McFarland Park.
- Riverview Community Center re-opened on May 29, 2024, after a \$2.5 million renovation.
- Gaisman Community Center opened December 16, 2023, after a \$14 million rebuild and the long-awaited Gaisman Parks soccer fields were completed as a part of the renovation.
- Play Your Park hosted the third annual and largest-to-date (more than 8,000 attendees) Liberty 4 All firework show at Liberty Park, the first ever Magic Show in the Park, eight fantastic Family Fun Friday nights, Poetry Slam in the Park, and a host of other community-based activities.
- Memphis Parks successfully launched the second phase of its online membership software to include Point of Sale component to enhance the user experience.
- Gaisman and Ed Rice Community Centers were awarded third place and honorable mention by the Urban Land Institute.
- Memphis Parks has applied for accreditation from the National Recreation & Parks Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA). This accreditation will serve as a visible commitment to the high quality of operation, management and service to the community provided by Memphis Parks.

Issues & Trends

The Memphis Parks Division continues to focus on meeting citizens' expectations for service delivery, quality customer service, diverse programming, and well-managed facilities. The Division also continues to focus its efforts to expand quality programmatic opportunities for all citizens, with an emphasis on youth and young adults 5 to 24 years of age. Memphis Parks strives to be a place for all people to gather, celebrate, and engage in activities that promote health, well-being, community, and the environment.

Key Performance Indicators

Performance Indicators	FY23 Actual	FY2024 Goal	FY2024 Actual	FY2025 Goal	Category
Community Centers					
Community Center Adult attendance	206,393	208,000	202,294	208,000	Neighborhoods
Community Center Youth attendance	272,712	275,000	210,968	275,000	Youth
Senior Center Attendance	74,069	78,000	86,659	88,000	Neighborhoods
Specialty Center Attendance	5,761	6,000	5,703	6,600	Neighborhoods
Summer Camp registrations	1,748	2,200	2,299	2,420	Youth
Meals served to youth	272,818	275,000	282,301	302,500	Youth
Meals served to seniors	33,403	35,000	38,080	38,500	Neighborhoods
Golf					
Golf rounds	145,128	152,000	160,184	167,200	Neighborhoods
Youth golf rounds	6,276	7,000	7,469	7,700	Youth
Athletics					
Youth Participants	2,600	3,500	3,100	3,500	Youth
Adult Participants	1,800	2,500	1,900	2,500	Recreation
Aquatics					
Youth Participants	4,200	4,500	3,100	4,500	Youth
Adult Participants	2,500	3,000	1,900	3,000	Recreation
Park Operations					
Grass Cutting- % of mowing tasks complete within 17 days	56.37%	75%	61.09%	75%	Operations
Total issues addressed by rangers	2,693	8,000	6,882	8,800	Operations
Business Operations					
Parks scheduled reservations	375	440	458	484	Neighborhoods
Accounts Payable- % paid in 30 days	84%	90%	82%	90%	Operations
Grant dollars raised	\$ 266,750	\$ 500,000	\$ 943,752	\$ 550,000	Operations
Community Engagement					
New Social Media Followers	3,684	3,500	7,553	3,850	Operations

Memphis Parks Legal Levels

Administration

Parks Administration provides leadership, strategic planning, financial management and administrative support to enhance efficient and effective delivery of parks and recreation services.

Planning & Development

Planning and Development implements the Capital Improvement Program (CIP) for Memphis Parks by designing, constructing, repurposing, and repairing park amenities and green spaces.

Park Operations

Park Operations provides maintenance and operating support for Memphis parks and green spaces, including playgrounds, walking trails, and sports fields, as well as houses the Memphis Parks' Park Rangers. Park Rangers assist in efforts to enforce park rules and city ordinances while increasing visibility with patrols and creating relationships with the community. Park Rangers also work with Park Operations by reporting any maintenance issues that are seen while on patrols.

Museums

Museums inspire visitors to discover human cultures, history, the humanities, the natural world, technology, and the universe through facilities such as the Museum of Science and History, Lichterman Nature Center, Mallory-Neely House, and Magevny House. Through rich collections, thought-provoking exhibits, and engaging programs, the museums encourage our diverse community to reflect on the past, understand the present, and influence the future. Museums is operated through a public/private partnership with Memphis Museums, Inc. (MMI).

Memphis Zoo

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 the Memphis Zoological Society.

Brooks Museum

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. The Museum is operated through a public/private partnership with the Memphis Brooks Museum of Art, Inc.

Memphis Botanic Garden

The Memphis Botanic Garden is dedicated to being an exemplary regional center for horticultural and environmental enrichment. The Memphis Botanic Garden is operated through a public/private partnership with the Memphis Botanic Garden Foundation Inc.

Sports Centers

Located in Liberty Park, adjacent to the Memphis Sports & Events Center and athletic fields, Liberty Pocket Park features a 1/5-mile walking trail, turf field, and 10 pieces of interactive cardio equipment. Designed with stormwater bioswale and native plantings, the park also includes a misting station and water fountain.

Centers

Centers provide recreational programs and leisure services to the citizens of Memphis through its community and senior center facilities.

Golf

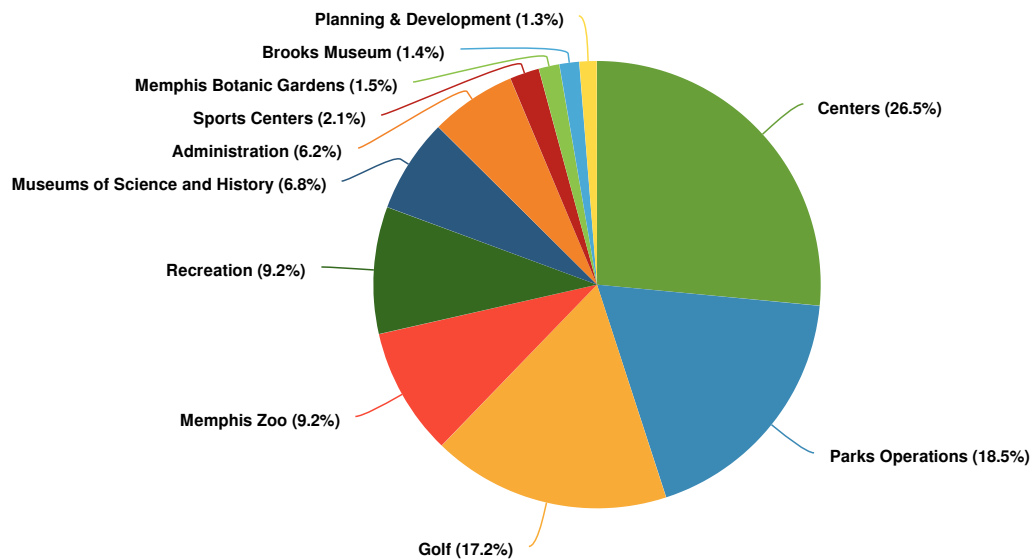
Golf provides seven quality golf facilities throughout the City for golfers of all levels to enjoy the game.

Recreation

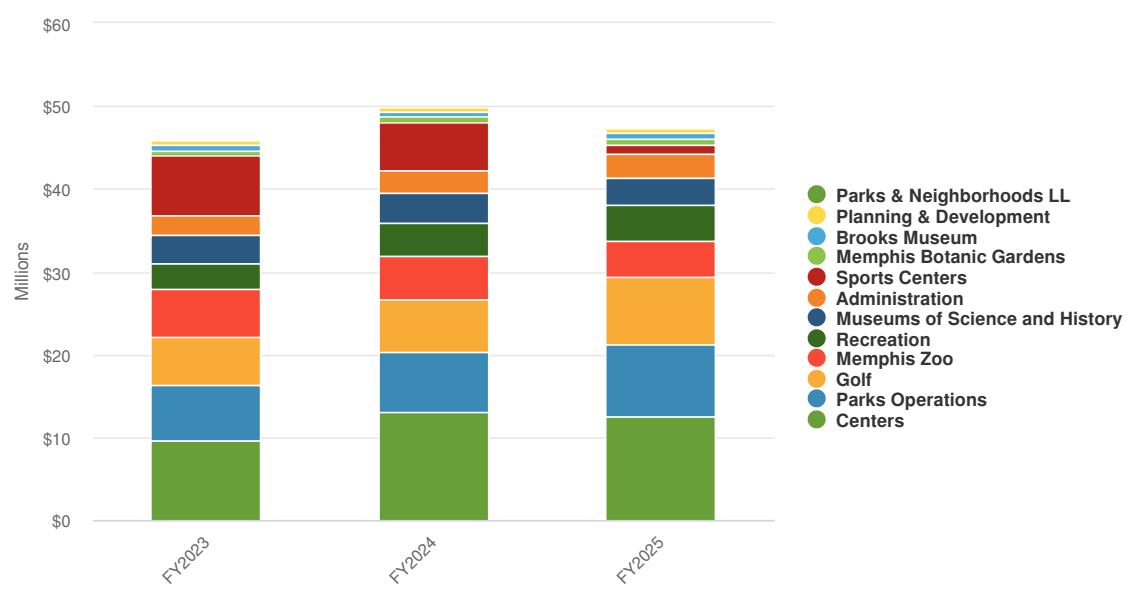
Recreation provides outdoor recreational activities, aquatics, organized sports, and special events that enhance the quality of life through exercise and involvement.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



Budgeted and Historical Expenditures by Legal Level

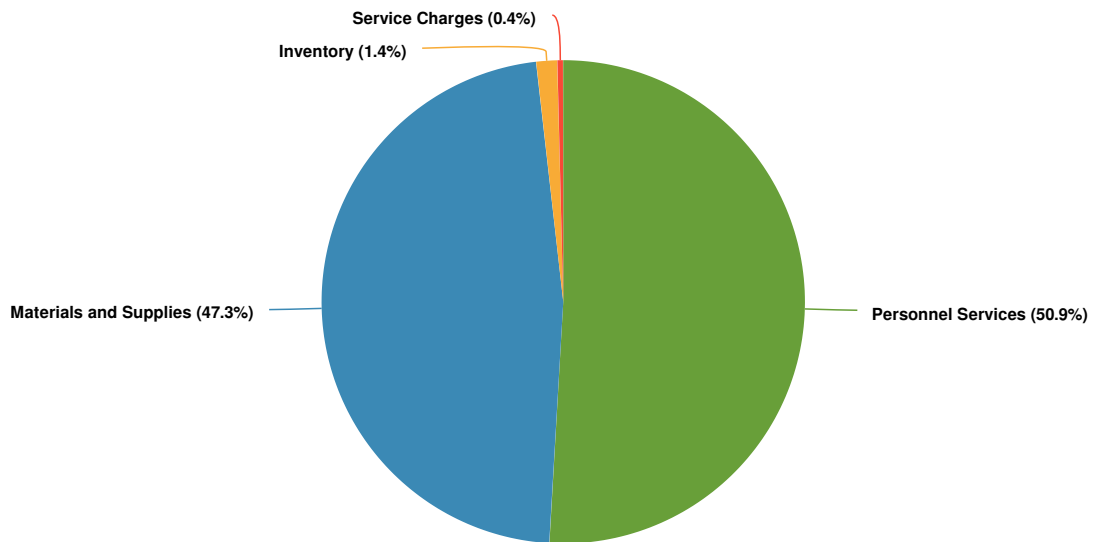


Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Memphis Parks				
Administration				
Personnel Services	\$1,352,455	\$1,507,544	\$1,526,468	\$1,893,844
Materials and Supplies	\$973,422	\$1,205,980	\$1,284,451	\$1,050,284
Total Administration:	\$2,325,877	\$2,713,524	\$2,810,918	\$2,944,129
Planning & Development				
Personnel Services	\$386,699	\$431,504	\$422,105	\$561,389
Materials and Supplies	\$69,383	\$23,667	\$42,294	\$38,849
Total Planning & Development:	\$456,081	\$455,171	\$464,399	\$600,238
Parks Operations				
Personnel Services	\$3,783,612	\$4,531,122	\$5,009,880	\$5,633,419
Materials and Supplies	\$2,859,531	\$2,796,075	\$3,108,797	\$3,114,702
Total Parks Operations:	\$6,643,143	\$7,327,197	\$8,118,677	\$8,748,121
Museums of Science and History				
Personnel Services	\$1,521,787	\$1,691,795	\$1,659,489	\$684,573
Materials and Supplies	\$1,816,290	\$1,829,886	\$1,839,067	\$2,536,864
Total Museums of Science and History:	\$3,338,077	\$3,521,681	\$3,498,556	\$3,221,436
Memphis Zoo				
Materials and Supplies	\$4,061,442	\$5,176,350	\$4,719,660	\$4,360,425
Total Memphis Zoo:	\$4,061,442	\$5,176,350	\$4,719,660	\$4,360,425
Brooks Museum				
Materials and Supplies	\$671,448	\$671,448	\$671,448	\$671,448
Total Brooks Museum:	\$671,448	\$671,448	\$671,448	\$671,448
Memphis Botanic Gardens				
Personnel Services	\$167,320	\$176,174	\$125,496	\$132,748
Materials and Supplies	\$430,084	\$433,945	\$529,344	\$581,690
Total Memphis Botanic Gardens:	\$597,404	\$610,119	\$654,841	\$714,438
Sports Centers				
Materials and Supplies	\$7,214,361	\$5,885,133	\$6,543,744	\$1,003,320
Total Sports Centers:	\$7,214,361	\$5,885,133	\$6,543,744	\$1,003,320
Centers				
Personnel Services	\$6,643,955	\$9,493,316	\$8,041,555	\$9,096,679
Materials and Supplies	\$2,958,625	\$3,531,097	\$3,574,190	\$3,445,619
Capital Outlay	\$1,587	\$2,000	\$2,000	\$0
Total Centers:	\$9,604,167	\$13,026,413	\$11,617,745	\$12,542,298

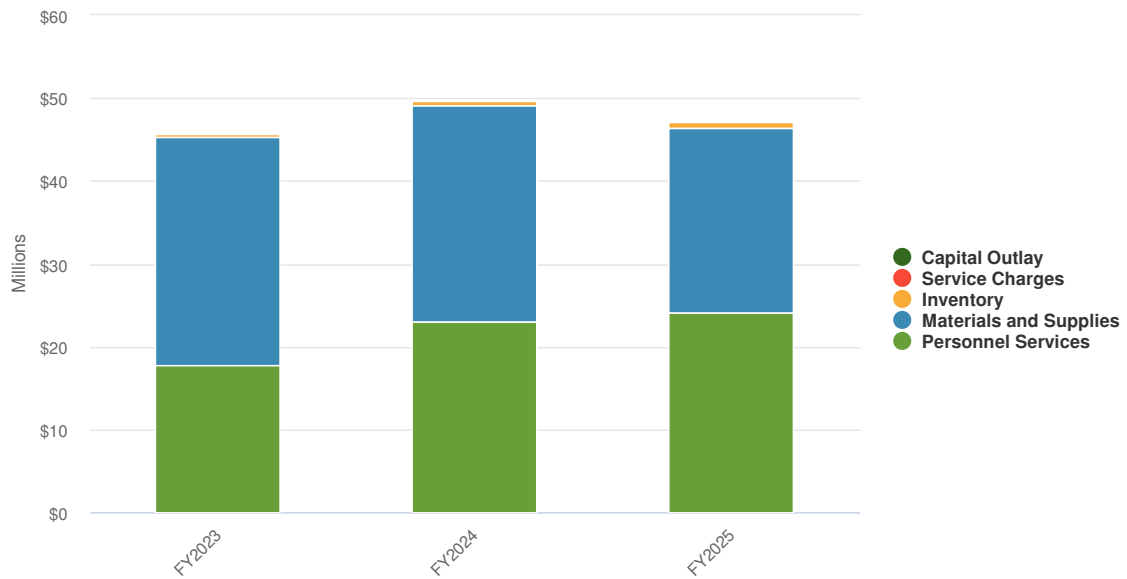
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Golf				
Personnel Services	\$2,833,208	\$2,932,237	\$3,150,782	\$3,841,181
Materials and Supplies	\$2,523,701	\$2,825,770	\$2,869,679	\$3,454,881
Inventory	\$423,971	\$495,700	\$678,024	\$664,101
Service Charges	\$94,013	\$127,627	\$117,956	\$183,316
Total Golf:	\$5,874,892	\$6,381,335	\$6,816,441	\$8,143,479
Recreation				
Recreation				
Personnel Services	\$0	\$0	\$0	\$153,847
Materials and Supplies	\$0	\$0	\$0	\$5,750
Total Recreation:	\$0	\$0	\$0	\$159,597
Personnel Services	\$1,318,995	\$2,211,357	\$1,645,153	\$2,091,821
Total Personnel Services:	\$1,318,995	\$2,211,357	\$1,645,153	\$2,091,821
Materials and Supplies	\$1,723,953	\$1,842,770	\$2,435,134	\$2,097,211
Total Materials and Supplies:	\$1,723,953	\$1,842,770	\$2,435,134	\$2,097,211
Total Recreation:	\$3,042,949	\$4,054,126	\$4,080,287	\$4,348,629
Parks & Neighborhoods LL				
Materials and Supplies	\$103	\$0	\$0	\$0
Total Parks & Neighborhoods LL:	\$103	\$0	\$0	\$0
Total Memphis Parks:	\$43,829,943	\$49,822,496	\$49,996,715	\$47,297,960
Total Expenditures:	\$43,829,943	\$49,822,496	\$49,996,715	\$47,297,960

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$8,099,014	\$10,880,683	\$9,277,050	\$13,421,137
Holiday Salary Full Time	\$501,002	\$0	\$576,307	\$0
Vacation Leave	\$516,697	\$0	\$628,124	\$0
Bonus Leave	\$676	\$0	\$8,423	\$0
Sick Leave	\$283,935	\$0	\$326,356	\$0
COVID PT Admin	\$2,070	\$0	\$801	\$0
Overtime	\$70,211	\$97,600	\$140,570	\$92,300
Out of Rank Pay	\$11,150	\$6,500	\$10,552	\$2,875
Hazardous Duty Pay	\$3,635	\$5,000	\$7,664	\$5,000
Longevity Pay	\$2,788	\$0	\$2,370	\$0
Shift Differential	\$2,963	\$3,000	\$570	\$3,000
PTO Final Pay	\$94,920	\$30,000	\$175,989	\$45,000
Pension	\$404,550	\$492,281	\$467,791	\$582,831
Supplemental Pension	\$44,945	\$46,121	\$51,333	\$58,952
Social Security	\$439,327	\$67,514	\$532,201	\$71,543
Pension ADC	\$808,503	\$664,000	\$664,000	\$1,084,624
Group Life Insurance	\$12,888	\$27,785	\$18,416	\$30,671
Unemployment	\$14,080	\$14,720	\$14,900	\$17,360
Pension 401a Match	\$18,492	\$26,509	\$20,220	\$26,509
Medicare	\$210,302	\$178,507	\$248,591	\$216,317
Long Term Disability	\$36,708	\$28,140	\$40,567	\$34,568
Health Insurance - Choice Plan	\$521,728	\$0	\$85,184	\$166,140
Benefits Adjustments	\$0	\$425,696	\$0	\$468,670
Health Insurance-Select Plan	\$903,030	\$1,581,888	\$1,520,181	\$1,447,404
Salaries - Part Time/Temporary	\$5,227,126	\$6,440,354	\$6,546,599	\$5,607,823
On the Job Injury	\$41,148	\$59,000	\$27,704	\$26,750
Proposed ISL	\$0	\$1,874,000	\$0	\$665,026
Bonus Pay	\$190,426	\$23,250	\$182,167	\$0
Sign On Bonus Pay	\$2,500	\$0	\$7,783	\$0
Spot Bonus Pay	\$3,250	\$2,500	\$13,300	\$15,000
Sign On Bonus Pay OT	\$0	\$0	\$20	\$0
Expense Recovery - Personnel	-\$460,030	\$0	-\$14,806	\$0
Total Personnel Services:	\$18,008,030	\$22,975,048	\$21,580,927	\$24,089,500
Materials and Supplies				
City Hall Printing	\$1,191	\$100	\$2,019	\$0
Document Reproduction - City	\$370	\$1,500	\$0	\$0
City Storeroom Supplies	\$1,104	\$3,100	\$0	\$0
Facility Repair & Carpentry	\$19,915	\$42,275	\$4,373	\$25,000
City Shop Charges	\$770,136	\$979,311	\$660,316	\$1,020,408
City Shop Fuel	\$396,133	\$498,903	\$357,078	\$442,032
City Computer Svc Equipment	\$21,930	\$23,885	\$36,067	\$48,650
Pers Computer Software	\$1,078	\$55,892	\$51,711	\$55,612

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Printing - Outside	\$80,463	\$63,780	\$13,580	\$24,040
Supplies - Outside	\$144,822	\$114,545	\$180,699	\$115,600
Food Expense	\$108,124	\$110,000	\$104,966	\$79,000
Hand Tools	\$6,120	\$7,000	\$17,276	\$7,000
Clothing	\$48,478	\$95,850	\$75,473	\$124,400
Household Supplies	\$311,617	\$20,500	\$24,555	\$29,500
Safety Equipment	\$8,824	\$16,481	\$38,272	\$164,750
Drafting/Photo Supplies	\$184	\$0	\$0	\$0
Athletic/Recreational Supplies	\$310,041	\$380,000	\$591,860	\$399,899
Outside Postage	\$377	\$100	\$662	\$0
Asphalt Products	\$2,635	\$0	\$0	\$0
Lumber & Wood Products	\$11,479	\$5,000	\$3,197	\$5,000
Lime Cement & Gravel	\$8,734	\$4,000	\$8,022	\$4,000
Chemicals	\$370,618	\$422,766	\$522,559	\$443,607
Materials and Supplies	\$288,211	\$1,048,078	\$631,038	\$524,000
Miscellaneous Expense	\$28,568	\$0	\$22,390	\$0
Outside Vehicle Repair	\$39,662	\$18,000	\$12,392	\$26,600
Outside Equipment Repair/Maintenance	\$327,761	\$453,839	\$377,154	\$332,960
Maintenance Of Grounds	\$0	\$0	\$152	\$0
Horticulture	\$14,381	\$10,000	\$9,852	\$10,000
Advertising/Publication	\$8,848	\$25,500	\$11,822	\$70,800
Outside Phone/Communications	\$73,020	\$60,054	\$81,739	\$94,405
Janitorial Services	\$0	\$0	\$0	\$0
Security	\$716,456	\$785,214	\$1,163,064	\$741,986
Seminars/Training/Education	\$37,624	\$87,500	\$87,135	\$82,250
Misc Professional Services	\$11,820,636	\$9,451,322	\$12,259,799	\$5,912,683
Travel Expense	\$54,629	\$83,500	\$76,596	\$55,725
Mileage	\$8,934	\$1,000	\$4,149	\$0
Utilities	\$5,060,360	\$5,482,825	\$5,173,752	\$5,986,190
Sewer Fees	\$1,673,275	\$1,300,000	\$2,338,471	\$1,800,000
Claims	\$4,582	\$5,000	\$0	\$5,000
Lawsuits	\$0	\$75,000	\$50,000	\$75,000
Dues/Memberships/Periodicals	\$26,617	\$29,835	\$40,776	\$26,500
Rent	-\$3,952	\$39,903	\$30,788	\$39,903
Misc Services and Charges	\$1,304,769	\$3,156,191	\$1,323,504	\$1,976,850
Minor Equipment	\$7,125	\$15,600	\$16,279	\$13,600
Equipment Rental	\$1,186,462	\$1,248,772	\$1,282,521	\$1,598,093
Expense Recovery - M & S	\$0	\$0	-\$68,250	\$0
Total Materials and Supplies:	\$25,302,342	\$26,222,121	\$27,617,808	\$22,361,042
Capital Outlay				
Equipment	\$1,587	\$2,000	\$2,000	\$0
Total Capital Outlay:	\$1,587	\$2,000	\$2,000	\$0

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Inventory				
Inventory Purchases	\$181,312	\$209,400	\$363,670	\$298,359
Food Inventory	\$242,660	\$286,300	\$314,354	\$365,742
Total Inventory:	\$423,971	\$495,700	\$678,024	\$664,101
Service Charges				
Credit Card Fees - Expense	\$94,013	\$127,627	\$117,956	\$183,316
Total Service Charges:	\$94,013	\$127,627	\$117,956	\$183,316
Total:	\$43,829,943	\$49,822,496	\$49,996,715	\$47,297,960

Police Services



Cerelyn "CJ" Davis
Interim Chief of Police Services

Mission Statement

The Memphis Police Department's mission is to create and maintain an environment of public safety for the citizens of the City of Memphis. The Police department is committed to accomplishing its mission by protecting the lives and property of all citizens of the City of Memphis, treating every citizen with compassion, courtesy, professionalism, and respect, while efficiently rendering police services and enforcing the laws.

Organization Structure



Services

The Police Division provides law enforcement services to the City of Memphis. 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, and vigorously enforcing traffic laws.

Performance Highlights

The Police Training Academy reports the following highlights for the fiscal year:

- The Academy graduated 136 Police Officers.

Strategies and Special Projects highlights for the fiscal year:

- The department combined the Planning, Research & Accreditation Unit (PRAU) with the Research and Development for Accreditation. Annually, the PRAU conducts four (4) field details aimed at hot spots for crime drivers, such as Motor Vehicle Theft (MVT), Theft from Motor Vehicle (TFMV), and shoplifting. Also, PRAU strives to conduct four (4) community outreach events.
- PRAU altered hours throughout details in order to target high-crime areas during peak times.
- Successfully, PRAU conducted six (6) details in which incidences of MVT and TFMV did not occur in targeted areas.
- Engaging with the community, PRAU visited multiple sites, including youth outreach at the Purple House and KROC Center at Tillman Station.
- PRAU participated in a soup kitchen for the homeless and raised money and supplies for veterans, totaling over \$700.00 in donations.
- The Memphis Police Department continues to foster external relations to ensure proper relationships are established and maintained with stakeholders (e.g., courts, community, etc.)

Violent Crimes Unit (VCU) reports the following accomplishments:

- VCU achieved a 44% clearance rate in robberies (vehicles stolen), and in carjackings. In 2024, a total of 1,055 lbs. of Marijuana, 255 lbs. of Fentanyl, and 46 lbs. of Cocaine were seized. The total street value of all the drugs seized was approximately \$12,052,592; the total currency seized was \$1,086,912.
- In total, 1,574 arrested with 336 drug offenses, 534 other arrests, and 702 warrant arrests.
- 267 stolen vehicles were recovered with 250 arrests associated; VCU eliminated 25 Chop Shops and 110 vehicles seized.
- 479 weapons were confiscated.
- VCU achieved a 16% clearance rate on Interstate Shootings.
- VCU achieved a 12% clearance rate for Aggravated Assault with firearms discharged.

Sex Crimes reports the following accomplishments:

- The Internet Crimes Against Children Taskforce (ICAC) received 774 cybertips from the National Center for Missing and Exploited Children (NCMEC). The Unit resolved 216 of the 774 cybertips in the Memphis jurisdiction. Investigators closed 70 of the cybertips by arrests.
- In 2024, the clearance rate was 45%, ICAC investigated 492 memos, 183 reportable offenses, and made 82 arrests.
- Clearance rate of 99%, MPD monitored 2208 Registered Sex Offenders during FY24. The Sex Offender Registry Unit received 386 reports, 24 memos, and made 383 arrests for violations of the registry. The clearance rate of 99%.
- Sex Crimes Adult Unit investigated 496 memos, 986 cases, and made 456 arrests, with a clearance rate of 46%.
- The Juvenile Abuse Squad investigated 1266 memos, 574 reportable offenses, and made 256 arrests. The total cleared breakdown was 92 cleared by arrest or exceptional, 164 by other or warrant, resulting in a clearance rate of 45%.

Grants Office reports the following accomplishments:

- MPD is the recipient of the Violent Crime Intervention Fund (VCIF) grant totaling \$39.5M over five years. Also, MPD has received several more grants totaling \$2,631,000 within the last five fiscal years from the Department of Justice (DOJ) Bureau of Justice Assistance, DOJ Office of Victims of Crime, Tennessee Highway Safety Office, Department of Homeland Security (DHS) Federal Emergency Management Agency, Office of Community Oriented Policing Services (COPS) and the Office of National Drug Control.
- Aligned the Grants Unit with the Finance Division in order to ensure consistent accounting principles across all MPD financial units. In addition, the PIO's office has been overhauled to add more sworn staff with specific responsibilities and a media professional with broadcast experience.

Investigative Services reports on the following accomplishments:

- Homicide - Homicide achieved a 51% clearance rate during Fiscal Year 2024.
- Domestic Violence - DV investigated 10,335 cases with 3,253 arrests, achieving a clearance rate of 32%.

Issues & Trends

The mission of the Memphis Police Department is to reduce crime by providing quality public safety in partnership with our community. Our vision is for Memphis to be recognized for zero tolerance for crime as well as its compassion and responsiveness to the needs, rights, and expectations of all its citizens. The Memphis Police Department continues to make great progress in providing safe environments for the citizens of Memphis while developing strong partnerships within the community.

Key Performance Indicators

Performance Indicators	FY23 Actuals	FY24 Goal	FY24 Actuals	FY25 Goal	Category
EXECUTIVE ADMINISTRATION					
% of police recruits who completed academy training	78%	83%	81%	83%	Public Safety
Turnover (% of sworn officers who voluntarily left the force)	2%	5%	3%	5%	Public Safety
% of exit interviews completed	95%	95%	84%	95%	Public Safety
SUPPORT SERVICES					
% of incoming calls answered within 20 seconds	90%	95%	94%	94%	Public Safety
% of patrol officers trained as fingerprint technicians	78%	80%	81%	80%	Public Safety
Number of Crime Stoppers tips that result in arrests	159	305	316	320	Public Safety
PRECINCTS					
Part I violent crime rate (incidents per 100,000 population)	1679	1% Decrease	1,696	1% Decrease	Public Safety
Part I Violent crime incidents (#)	10,430	1% Decrease	10,740	1% Decrease	Public Safety
Part I property crime rate (incidents per 100,000 population)	8530	3% Decrease	7,715	3% Decrease	Public Safety
Part I property crime incidents (#)	52974	3% Decrease	48,841	3% Decrease	Public Safety
Total Part I crime incidents (#)	63404	2% Decrease	59,581	2% Decrease	Public Safety
Number of arrests of youth gun offenders (age 16-24)	1345	1,583	1,122	1,583	Public Safety
Number of city-wide gun recoveries	4515	5,518	4,625	5,518	Public Safety
INVESTIGATIVE SERVICES					
Clearance rates for violent Blue Crush crimes	21%	33%	21%	33%	Public Safety
Clearance rates for property-related Blue Crush crimes	8%	12%	6%	12%	Public Safety
SPECIAL OPERATIONS					
Number of community awareness/education programs conducted by C.O.P.S	523	550	303	330	Public Safety

Police Legal Levels

Executive Administration

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

Support Services

Support Services provides services to meet the fiscal and human resource needs of the Memphis Police Department.

Precincts

The Uniform Patrol Division is the foundation of the Memphis Police Department. The men and women assigned to Uniform Patrol perform the most visible and recognizable functions for the Department. Uniform Patrol exists to protect and to serve the citizens of Memphis with valor and professionalism while working to improve public safety, strengthen community partnerships, and enhance the overall quality of life of the citizens of the City of Memphis.

Investigative Services

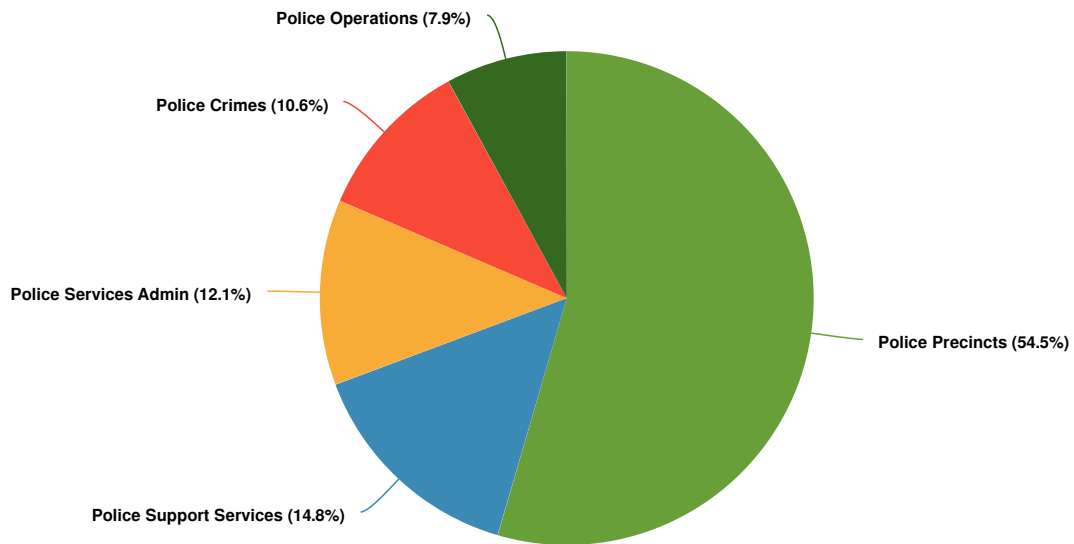
Investigative Services investigates criminal activity and follows up on reports generated by Uniform Patrol. Investigative Services fully embraces the Memphis Police Department's community policing philosophy and supports the Department's goal to reduce crime. Investigators and detectives assigned to Investigative Services attend neighborhood meetings, patrol briefings, and canvas neighborhoods to enhance internal and external collaboration.

Special Operations

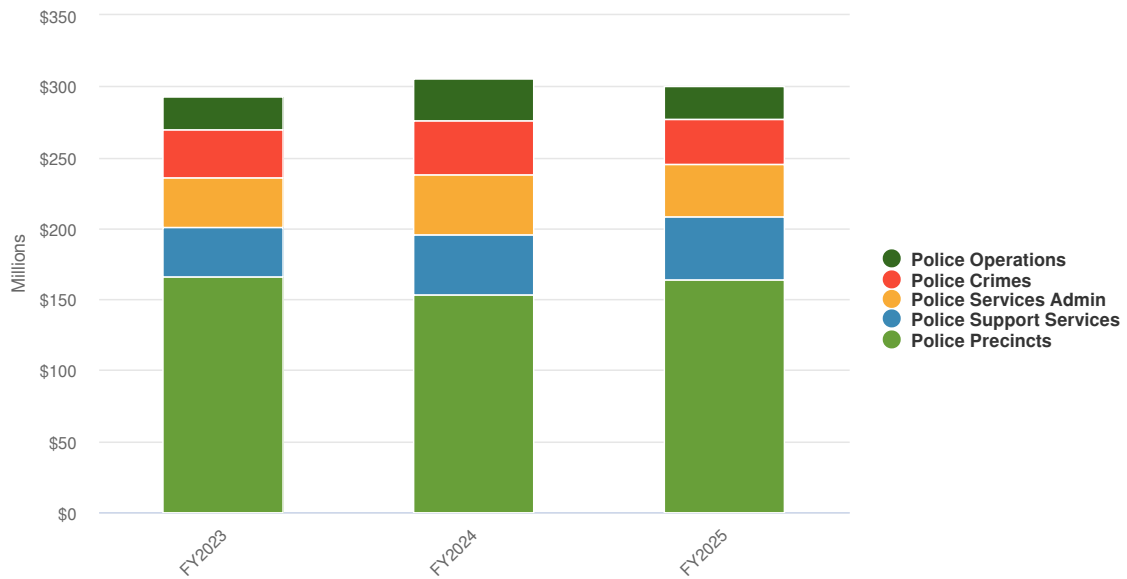
Special Operations provides the Memphis Police Department with specialized support units of highly training officers to assist in enforcing State and City ordinances and assists in promoting a safe environment for the citizens of the City of Memphis. It includes the following squads: Air Support, Canine Unit, City Court Officers/Warrant Squad, Crime Prevention Unit, Harbor Patrol, Homeland Security, Mounted Patrol, Organized Crime Unit, T.A.C.T. Unit, and Traffic Division.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



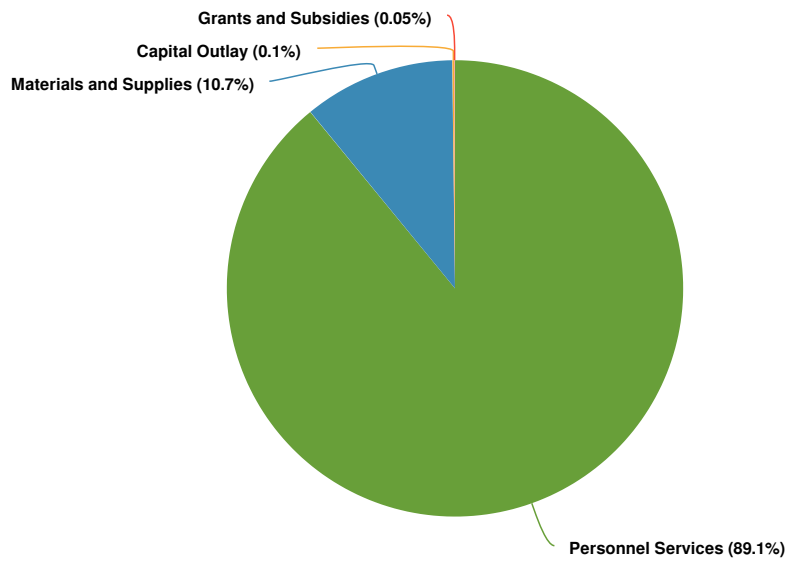
Budgeted and Historical Expenditures by Legal Level



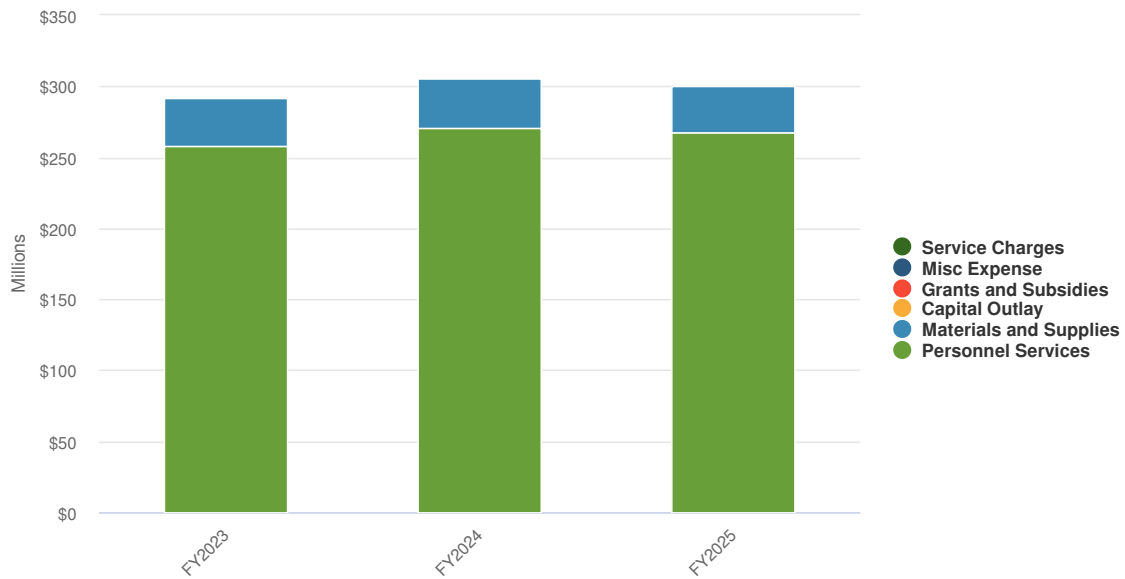
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Police Services				
Police Services Admin				
Personnel Services	\$28,244,995	\$33,188,294	\$30,260,548	\$26,481,262
Materials and Supplies	\$7,320,245	\$8,905,067	\$10,870,152	\$10,030,366
Grants and Subsidies	\$6,750	\$0	\$0	\$0
Misc Expense	\$2,532	\$0	\$0	\$0
Total Police Services Admin:	\$35,574,523	\$42,093,361	\$41,130,700	\$36,511,628
Police Support Services				
Personnel Services	\$25,868,499	\$31,496,725	\$30,214,434	\$32,581,321
Materials and Supplies	\$9,042,482	\$10,613,893	\$9,329,957	\$11,562,301
Capital Outlay	\$48,322	\$436,900	\$418,393	\$321,400
Service Charges	\$19,199	\$0	\$15,681	\$0
Misc Expense	\$229	\$0	\$1,274	\$0
Total Police Support Services:	\$34,978,732	\$42,547,518	\$39,979,740	\$44,465,022
Police Precincts				
Personnel Services	\$154,124,435	\$144,263,552	\$170,334,159	\$156,181,022
Materials and Supplies	\$9,293,920	\$9,079,737	\$6,706,481	\$7,519,054
Capital Outlay	\$34,340	\$54,000	\$47,805	\$54,000
Grants and Subsidies	\$0	\$150,000	\$17,118	\$150,000
Misc Expense	\$1,035	\$0	\$36,295	\$0
Total Police Precincts:	\$163,453,730	\$153,547,290	\$177,141,857	\$163,904,075
Police Crimes				
Personnel Services	\$32,656,505	\$35,455,638	\$37,186,219	\$30,869,463
Materials and Supplies	\$2,999,918	\$2,735,602	\$1,612,105	\$1,010,307
Misc Expense	\$0	\$0	\$7,554	\$0
Total Police Crimes:	\$35,656,423	\$38,191,240	\$38,805,877	\$31,879,770
Police Operations				
Personnel Services	\$18,408,646	\$26,791,590	\$20,094,367	\$21,681,970
Materials and Supplies	\$2,261,327	\$2,642,359	\$2,242,958	\$2,194,468
Misc Expense	\$0	\$0	\$34,485	\$0
Total Police Operations:	\$20,669,972	\$29,433,949	\$22,371,809	\$23,876,438
Total Police Services:	\$290,333,380	\$305,813,357	\$319,429,984	\$300,636,934
Total Expenditures:	\$290,333,380	\$305,813,357	\$319,429,984	\$300,636,934

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$130,030,084	\$186,625,912	\$153,297,100	\$175,149,229
Holiday Salary Full Time	\$999,735	\$0	\$879,560	\$0
Vacation Leave	\$11,166,344	\$0	\$12,789,830	\$0
Bonus Leave	\$4,091	\$0	\$0	\$0
Sick Leave	\$9,299,940	\$0	\$10,717,497	\$0
COVID-19 OJI	\$32,501	\$0	\$4,481	\$0
CIT	\$350,823	\$0	\$459,815	\$0
CIT OT	\$99,777	\$0	\$145,184	\$0
CIT Adj	\$6,794	\$0	\$3,132	\$0
Overtime	\$34,855,702	\$24,206,706	\$47,464,130	\$32,000,000
Holiday Fire/Police	\$6,846,059	\$6,500,000	\$7,602,634	\$6,500,000
Out of Rank Pay	\$970,217	\$954,048	\$1,007,253	\$905,779
Hazardous Duty Pay	\$115,485	\$293,663	\$141,243	\$149,768
College Incentive Pay	\$4,739,763	\$4,642,949	\$5,623,600	\$4,931,150
Longevity Pay	\$1,339,485	\$1,449,618	\$1,500,246	\$1,482,101
Shift Differential	\$699,806	\$636,837	\$110,638	\$24,313
PTO Final Pay	\$3,824,036	\$3,012,705	\$4,878,985	\$2,859,502
Job Incentive	\$21,866	\$0	\$21,460	\$0
Cert Pay	\$5,034	\$0	\$5,700	\$0
MPD Retention Bonus Program	\$10,900,833	\$0	\$0	\$0
Pension	\$10,668,399	\$10,412,418	\$11,378,885	\$10,992,860
Supplemental Pension	\$18,562	\$18,447	\$10,033	\$1,002
Social Security	\$145,297	\$49,043	\$149,831	\$4,603
Pension ADC	\$13,314,696	\$12,839,500	\$12,839,500	\$19,281,237
Group Life Insurance	\$208,387	\$459,529	\$240,193	\$495,889
Unemployment	\$186,480	\$188,560	\$188,560	\$187,440
Pension 401a Match	\$5,462	\$8,493	\$2,170	\$0
Medicare	\$3,065,766	\$2,491,506	\$3,565,360	\$2,624,413
Long Term Disability	\$618,583	\$502,392	\$723,612	\$528,546
Health Insurance - Choice Plan	\$9,277,964	\$0	\$1,853,629	\$3,247,860
Benefits Adjustments	\$0	\$5,122,072	\$0	\$5,122,072
Health Insurance-Select Plan	\$15,252,033	\$23,425,584	\$25,179,788	\$20,179,188
Salaries - Part Time/Temporary	\$1,475,261	\$2,119,120	\$1,943,835	\$2,111,497
On the Job Injury	\$2,913,128	\$2,963,570	\$1,855,478	\$2,358,343
Payroll Reserve	\$0	\$100	\$0	\$100
Bonus Pay	\$153,315	\$0	\$178,354	\$0
Referral Bonus Pay	\$340,500	\$0	\$295,200	\$0
Sign On Bonus Pay	\$70,856	\$0	\$98,500	\$2,200,000
Spot Bonus Pay	\$1,250	\$0	\$7,500	\$0
Sign On Bonus Pay OT	\$5,741	\$0	\$2,521	\$0
MPD Salary Sales Tax Ref Recovery	\$0	-\$16,434,000	-\$16,434,000	-\$17,255,700
MPD Retention Bonus Recovery	-\$10,900,833	\$0	-\$2,628,397	\$0
Expense Recovery - Personnel	-\$3,826,141	-\$1,292,973	-\$3,437,659	-\$1,135,308

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
MPD Sign On Bonus Pay	\$0	\$0	\$58,500	\$0
MPD Retention Bonus Program OT	\$0	\$0	\$3,365,097	\$0
Tuition Reimb Supplemental	\$0	\$0	\$750	\$0
General Retention Bonus Program	\$0	\$0	\$0	\$16,500
MFD Pension ADC Expense Recovery	\$0	\$0	\$0	-\$7,167,347
Total Personnel Services:	\$259,303,080	\$271,195,799	\$288,089,726	\$267,795,038
Materials and Supplies				
City Hall Printing	\$3,258	\$0	\$3,436	\$0
City Storeroom Supplies	\$1,271	\$2,000	\$218	\$0
Facility Repair & Carpentry	\$88,354	\$134,000	\$57,239	\$134,000
City Shop Charges	\$5,866,121	\$6,002,971	\$5,037,527	\$5,739,812
City Shop Fuel	\$4,296,237	\$5,846,089	\$3,882,844	\$3,999,950
Outside Computer Services	\$3,297,738	\$4,550,000	\$2,939,381	\$4,200,000
City Computer Svc Equipment	\$106,626	\$125,000	\$58,720	\$125,000
Data/Word Processing Equipment	\$159,586	\$135,000	\$78,949	\$235,000
Data/Word Process Software	\$439,450	\$824,396	\$655,740	\$1,024,396
Pers Computer Software	\$15	\$36,168	\$0	\$36,168
Printing - Outside	\$47,365	\$49,200	\$63,856	\$49,200
Supplies - Outside	\$588,800	\$423,539	\$570,696	\$619,539
Food Expense	\$1,400	\$0	\$0	\$0
Hand Tools	\$0	\$0	-\$140	\$0
Clothing	\$946,385	\$999,999	\$1,392,177	\$1,077,499
Household Supplies	\$998	\$0	\$0	\$0
Ammunition & Explosives	\$464,807	\$500,000	\$1,062,287	\$500,000
Safety Equipment	\$395,840	\$850,000	\$468,548	\$840,000
Drafting/Photo Supplies	\$18,562	\$18,000	\$1,510	\$18,000
Medical Supplies	\$10,177	\$16,186	\$0	\$16,186
Outside Postage	\$59,497	\$37,500	\$21,753	\$3,900
Chemicals	\$560	\$0	\$0	\$0
Materials and Supplies	\$2,993,976	\$650,001	\$497,895	\$575,118
Miscellaneous Expense	\$15,891	\$8,038	\$1,380	\$8,038
Operation Police Canine	\$62,839	\$60,000	\$58,455	\$60,000
Operation Police DUI Unit	\$44,507	\$78,000	\$114,643	\$78,000
Operation Police Traffic Unit	\$52,247	\$90,000	\$39,757	\$90,000
Operation Police Mounted	\$159,309	\$68,000	\$168,629	\$68,000
Operation Police TACT	\$180,452	\$262,478	\$289,974	\$250,078
Operation Police Aircraft	\$509,691	\$375,000	\$376,462	\$375,000
Outside Vehicle Repair	\$24,185	\$53,500	\$91,469	\$53,500
Outside Equipment Repair/Maintenance	\$64,598	\$28,000	\$10,620	\$28,000
Special Investigations	\$1,100	\$50,000	\$0	\$50,000
Medical/Dental/Veterinary	\$15,022	\$38,000	\$13,064	\$38,000
Advertising/Publication	\$19,901	\$25,000	\$3,526	\$525,000
Outside Phone/Communications	\$2,460,887	\$1,307,800	\$1,475,934	\$1,457,800

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Janitorial Services	\$429,946	\$365,599	\$445,714	\$602,299
Security	\$309,703	\$320,000	\$373,096	\$320,000
Weed Control/Chemical Service	\$125	\$12,300	\$12,800	\$12,300
Seminars/Training/Education	\$80,254	\$92,403	\$170,485	\$220,349
Fixed Charges	\$1,921,378	\$1,501,100	\$703,092	\$1,100
Misc Professional Services	\$2,249,928	\$2,284,656	\$4,705,196	\$3,390,956
Travel Expense	\$188,492	\$156,322	\$233,640	\$356,322
Outside Fuel	\$357	\$1,300	\$815	\$1,300
Mileage	\$367	\$0	\$0	\$0
Utilities	\$1,328,090	\$1,087,064	\$1,322,639	\$1,087,064
Claims	\$838,682	\$950,000	\$739,145	\$950,000
Lawsuits	\$1,161,310	\$2,500,000	\$1,348,307	\$1,800,000
Dues/Memberships/Periodicals	\$12,123	\$12,500	\$10,619	\$12,500
Rent	\$395,069	\$1,673,001	\$1,664,700	\$1,673,001
Misc Services and Charges	\$881,741	\$991,976	\$1,299,504	\$1,229,549
Expense Recovery - M & S	-\$2,277,324	-\$1,615,427	-\$1,704,645	-\$1,615,427
Total Materials and Supplies:	\$30,917,892	\$33,976,658	\$30,761,653	\$32,316,496
Capital Outlay				
Furniture/Furnishings	\$36,336	\$28,900	\$0	\$28,900
Equipment	\$46,326	\$462,000	\$466,198	\$346,500
Total Capital Outlay:	\$82,662	\$490,900	\$466,198	\$375,400
Service Charges				
Credit Card Fees - Expense	\$19,199	\$0	\$15,681	\$0
Total Service Charges:	\$19,199	\$0	\$15,681	\$0
Grants and Subsidies				
Community Initiatives Grants for Non-Profits	\$0	\$150,000	\$17,118	\$150,000
Professional Services	\$6,750	\$0	\$0	\$0
Total Grants and Subsidies:	\$6,750	\$150,000	\$17,118	\$150,000
Misc Expense				
Prior Year Expense	\$3,797	\$0	\$79,608	\$0
Total Misc Expense:	\$3,797	\$0	\$79,608	\$0
Total:	\$290,333,380	\$305,813,357	\$319,429,984	\$300,636,934

Public Works



Joy Touliatos
Director

Mission Statement

The Public Works Division's mission is to provide excellent customer service to our community and its citizens. Through innovative, efficient and sustainable best practices. The Public Works Division strives to be responsive and communicative to those we serve, to ensure and create a culture of safety, and to be recognized as an organization that represents the very best of our profession.

Organization Structure



Services

Services provided by the Public Works Division are instrumental in the City's system for addressing environmental, public health, and local transportation issues. Public Works manages the maintenance of streets with services including storm water infrastructure, asphalt paving, pothole and cut/patch repair, the removal of snow and ice from bridges and streets, as well as street sweeping. The Division operates and maintains the City's wastewater collection and treatment system, including two treatment plants. The systems are responsible for protecting the City of Memphis 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.

Performance Highlights

- Investigated 149 storm water pollution discharge sites.
- Industrial Monitoring and Pretreatment inspected and regulated approximately 100 industrial customers and waste haulers that discharged approximately 10 billion gallons of wastewater.
- Continued sanitary sewer assessment and rehabilitation in accordance with USEPA, DOJ and City of Memphis Consent Decree ahead of the established schedule. Assessed approximately 217 miles of sanitary sewer.
- Completed construction of \$15M AW Willis Sewer Relocation project of 48-inch pipe.
- Completed construction of \$4.4M MC Stiles WWTP Grit Tank Electrical improvements and Influent Pump Station Generator.
- Completed construction of \$14.5M Environmental Maintenance Relocation project by constructing 2 new buildings to relocate Environmental Maintenance and Inspections, Industrial Monitoring and Pretreatment, and the Stormwater Department. These departments were relocated from leased space to new buildings on City property with other Public Works departments.
- Completed construction of over \$3M and over 6 miles for various sanitary sewers cured in place pipe projects.
- Drain Maintenance provided services for 5,257 service requests. Flooding concerns were reduced by 14% from last year based on the 977 flooding concerns reported this year.
- Sweeper Department provided street sweeping services for 1,407 service requests encompassing 10,155 lane miles of sweeping.
- Treated 56 billion gallons of wastewater.
- Inspected and cleaned 167 miles of sanitary sewer mainline.
- Memphis City Beautiful's Adopt A Trash Can Program allows neighborhood organizations to have up to 5 trash cans installed in their community to help prevent litter. Currently, 75 trash cans have been adopted by 22 groups.
- The Adopt a Park Program expanded with a total of 59 city parks adopted by neighborhoods, churches, schools and civic organizations. The program is designed to engage community volunteers to help keep parks clean, green and litter free.
- 426 Households dropped off 32,254 pounds of materials to be recycled at the second Recycle Roundup Event hosted by the Tennessee Environmental Council and Memphis City Beautiful.
- 105 Littering motorists were reported on the Memphis Beautiful's 55-Clean Litter Hotline.
- Grounds Services inspected and created 15,233 service requests. There were 4,105 properties brought into compliance with 11,128 cuts by Grounds Services. There were 101,256 tires and 1,274 illegal signs removed.
- Environmental Enforcement investigated 8,100 cases for illegal dumping. There were 645 court cases generated. There were 3,000 sites cleaned by the mitigation team.
- Code Enforcement Responded to more than 35,127 property code complaints, with an average time of 4.03 days of first notice of residential violation.
- Demolished more than 219 property units and boarded 2,637 property openings.

Issues & Trends

The Public Works faces the challenge of providing numerous services to a constituency with constantly changing expectations. The Division must also be responsive to the increased regulatory demands as well as new technology to improve productivity and quality. The Division is committed to ensuring quality core services are delivered efficiently and effectively while looking to improve customer service in all areas. The Division has implemented certification requirements to increase the knowledge, skills, and expertise of departmental staff responsible for enforcement efforts. Education and outreach are key strategies being used in the community to build partnerships that will create, improve, and promote the City's efforts to eradicate blight.

Public Works implemented a new strategy for increased enforcement of litter and illegal dumping ordinances by creating a new service center housed under Neighborhood Improvement called, Environmental Enforcement. In response to the recurring challenges surrounding illegal dumping Public Works has expanded its operations in Environmental Enforcement to now include a new illegal dumping operation to improve and enhance the City's response.

The International Property Maintenance Code (IPMC) was adopted by the City of Memphis in January 2019 and was recently amended to include a chronic nuisance ordinance. Code Enforcement will partner with MPD to evaluate whether these properties have a pattern of applicable criminal activity as well. Public Works also recently obtained the authority to impose property maintenance inspection fees, chronic nuisance fees, demolition fees, and other property maintenance fees.

The Division is continuing upgrades at the TE Maxson (South) Wastewater Treatment Plant to provide sufficient capacity to serve future residential and industrial growth. Three of five phases are being implemented and the upgrades will take 3 years to complete. The Division is finalizing design to rehabilitate the biosolids processing area for MC Stiles (North). The Division is in year 10 of the Consent Decree which requires assessment and rehabilitation of the sanitary sewer system to address overflows. The program is ahead of schedule and performing as expected. The City maintains one of the lowest sewer fees in the country which is advantageous to economic development as well as serving the community.

Key Performance Indicators

STREET MAINTENANCE	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Repaving cycle (years)	30	25	25	30	Neighborhoods
Street repairs performed annually (#)	8,247	7,000	6,929	7,000	Neighborhoods
Quantity of litter removed from right of way (yards)	9,630	13,000	21,500	20,000	Neighborhoods
Average time to fill potholes in response to citizen request (days)	4.6	4.2	3.0	4.0	Neighborhoods
NEIGHBORHOOD IMPROVEMENT	FY23 ACTUAL	FY24 GOAL	FY24 ACTUAL	FY25 GOAL	CATEGORY
Average time to first notice of residential violation	5.79 days	5 days	4.03 days	5 days	Neighborhoods
Average time to bring grass/weeds violations into compliance for unoccupied properties	18.91 days	28 days	19 days	28 days	Neighborhoods

Finance Legal Levels

Administration

The Public Works Administration department provides support services to facilitate standardization, practical guidelines, and established procedures for conducting business to achieve Public Works' mission: to ensure timely and accurate operational procedures for budget, purchasing, payroll/personnel, as well as technical and data support.

Street Maintenance

Street Maintenance provides the Right of Way (R.O.W.) maintenance on city streets including asphalt paving, pothole repairs, cut and patch repairs, snow and ice removal, and other related services for the care of City of Memphis.

Neighborhood Improvement

Neighborhood Improvement focuses on improving the quality of life for the citizens of Memphis through constant efforts to beautify the city, promote education and engagement, and eradicate blight. The department provides grass mitigation services and enforcement of the city's housing/commercial codes of ordinance while maintaining the safety, health, and environmental standards for the community and the citizens of the City of Memphis.

Enterprise Funds Overview

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

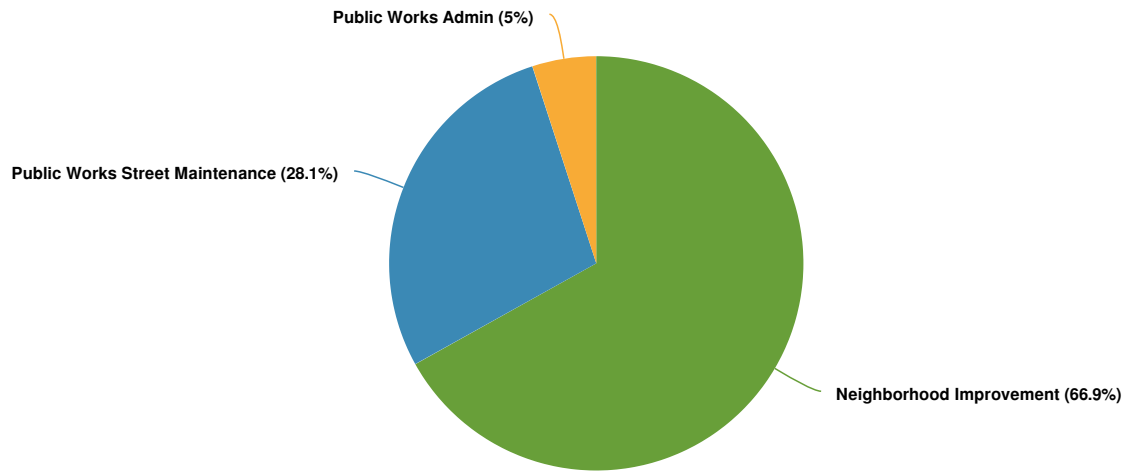
This fund is used to account for the operations and maintenance of the wastewater collection and treatment facilities owned and operated by the City of Memphis. The City of Memphis wastewater system is a combination of approximately 3,200 miles of sewers, over 95 lift stations, and 2 large Wastewater Treatment Plants that serve all of Memphis, 6 adjacent municipalities, parts of unincorporated Shelby County, and over 100 significant industrial users. As part of our strategic initiatives, a sewer Master Plan has been developed which will guide the fund in terms of future operations, management, and long-term investments. Other initiatives include the utilization of a new program to improve the management of the collection system based upon prioritization of assessed conditions. Memphis continues to rank as having one of the lowest wastewater rates in the nation. The last increase in sewer fees was in FY2020.

Storm Water Fund

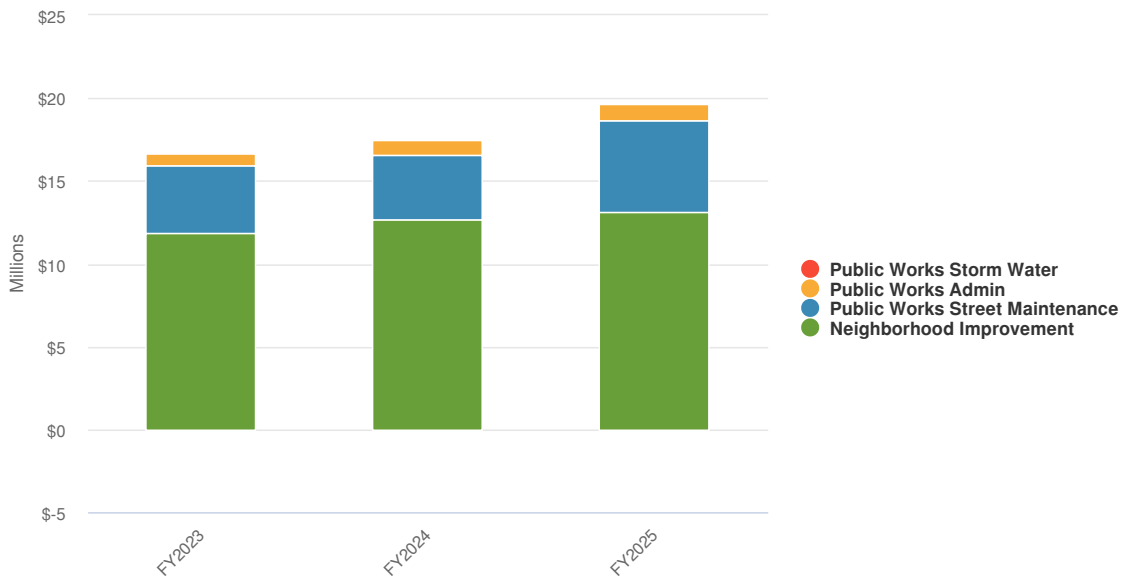
This fund is used to account for the operations and maintenance of the stormwater facilities owned and operated by the City of Memphis. The City of Memphis stormwater system is a combination of nearly 248 miles of concrete channels, 1,550 miles of culverts, and 55,611 road inlets which serve an area of 324 square miles. In addition, 7 pumping stations with a combination of earthen levees and concrete walls for flood control. The stormwater fund is undertaking a master planning effort to assess the condition of all the public drainage systems and to identify and prioritize solutions for abating or mitigating property flooding. The outcomes of this plan will guide future operations, management, and long-term investments. Memphis stormwater rates are consistent with similar cities and infrastructure. The last increase in stormwater fees was in FY2022.

Expenditures by Legal Level

Budgeted Expenditures by Legal Level



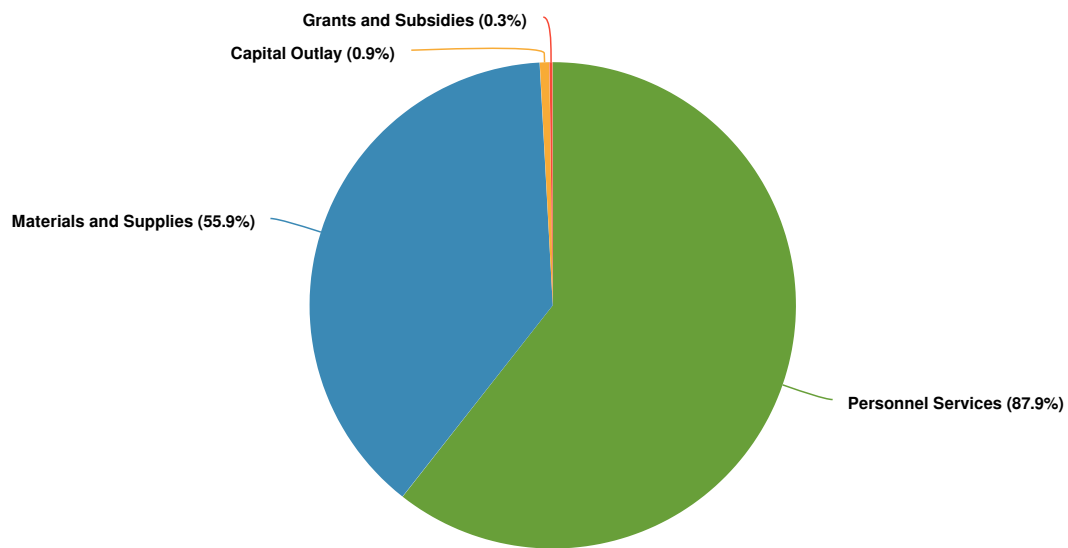
Budgeted and Historical Expenditures by Legal Level



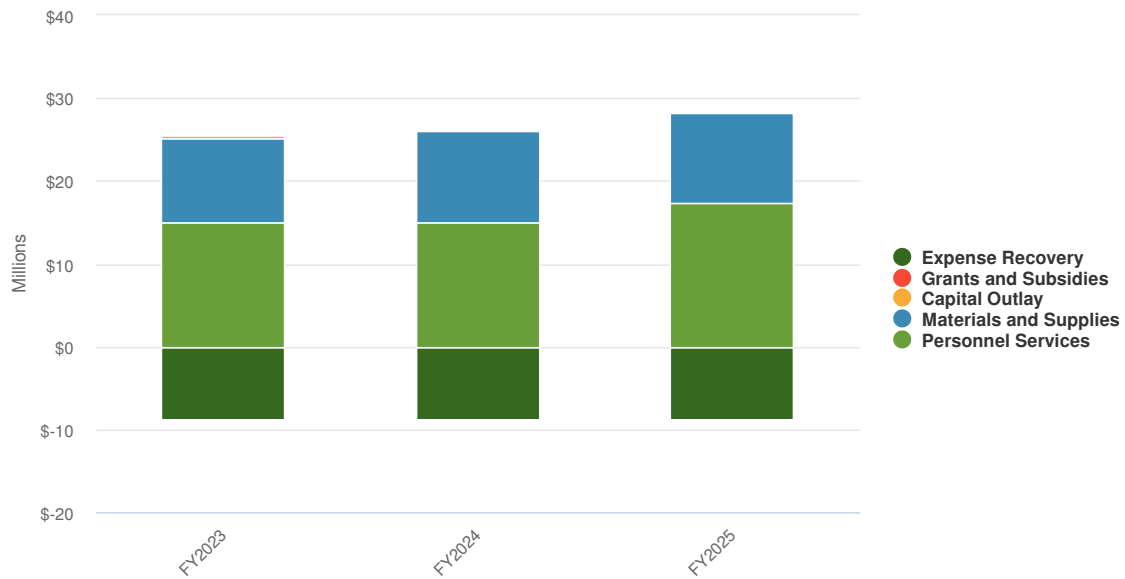
Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Expenditures				
Public Works				
Public Works Admin				
Personnel Services	\$393,113	\$320,370	\$437,865	\$351,067
Materials and Supplies	\$231,663	\$570,568	\$3,126,711	\$630,449
Total Public Works Admin:	\$624,776	\$890,938	\$3,564,576	\$981,516
Public Works Street Maintenance				
Personnel Services	\$5,586,706	\$5,029,946	\$6,441,104	\$6,213,046
Materials and Supplies	\$3,528,625	\$4,197,343	\$4,335,172	\$4,662,036
Expense Recovery	-\$3,701,225	-\$5,375,000	-\$5,375,000	-\$5,375,000
Grants and Subsidies	\$0	\$19,875	\$519,875	\$19,875
Total Public Works Street Maintenance:	\$5,414,106	\$3,872,164	\$5,921,151	\$5,519,957
Public Works Storm Water				
Personnel Services	-\$210	\$0	\$0	\$0
Total Public Works Storm Water:	-\$210	\$0	\$0	\$0
Neighborhood Improvement				
Personnel Services	\$9,276,024	\$9,645,974	\$12,865,044	\$10,711,334
Materials and Supplies	\$6,463,350	\$6,288,068	\$6,214,037	\$5,698,504
Capital Outlay	\$85,463	\$180,000	\$209,461	\$180,000
Expense Recovery	-\$3,203,388	-\$3,475,000	-\$3,475,000	-\$3,475,000
Grants and Subsidies	\$1,295	\$42,625	\$42,625	\$42,625
Total Neighborhood Improvement:	\$12,622,745	\$12,681,667	\$15,856,167	\$13,157,463
Total Public Works:	\$18,661,417	\$17,444,769	\$25,341,894	\$19,658,936
Total Expenditures:	\$18,661,417	\$17,444,769	\$25,341,894	\$19,658,936

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Personnel Services				
Full-Time Salaries	\$9,468,918	\$11,650,433	\$12,424,397	\$13,174,544
Holiday Salary Full Time	\$632,367	\$0	\$708,237	\$0
Vacation Leave	\$766,871	\$0	\$938,852	\$0
Bonus Leave	\$195	\$0	\$0	\$0
Sick Leave	\$670,043	\$0	\$801,964	\$0
Overtime	\$360,086	\$341,640	\$639,255	\$550,702
Out of Rank Pay	\$20,961	\$34,900	\$34,726	\$32,400
Hazardous Duty Pay	\$1,504	\$700	\$1,200	\$1,200
College Incentive Pay	\$78	\$0	\$0	\$0
Longevity Pay	\$5,015	\$0	\$4,852	\$0
Shift Differential	\$4,352	\$4,847	\$5,555	\$9,847
PTO Final Pay	\$217,493	\$61,800	\$87,185	\$61,800
Required Special License Pay	\$3,700	\$3,950	\$5,400	\$5,000
Extended Duty Bonus Pay	\$47,300	\$0	\$181,300	\$100,000
Pension	\$531,222	\$658,745	\$667,089	\$686,327
Supplemental Pension	\$52,985	\$60,818	\$66,255	\$74,002
Social Security	\$216,808	\$175,160	\$323,571	\$175,160
Pension ADC	\$976,011	\$887,500	\$887,500	\$1,367,288
Group Life Insurance	\$16,263	\$36,222	\$34,728	\$40,760
Unemployment	\$18,320	\$19,280	\$19,280	\$19,520
Pension 401a Match	\$21,095	\$24,111	\$30,019	\$24,111
Medicare	\$191,345	\$198,695	\$216,662	\$211,953
Long Term Disability	\$46,950	\$39,390	\$52,955	\$41,550
Health Insurance - Choice Plan	\$629,862	\$0	\$114,585	\$237,492
Benefits Adjustments	\$0	\$72,894	\$0	\$81,764
Health Insurance-Select Plan	\$1,146,368	\$1,913,844	\$1,949,453	\$1,856,916
Salaries - Part Time/Temporary	\$1,120,196	\$1,071,217	\$1,258,248	\$1,040,398
On the Job Injury	\$212,735	\$37,000	\$468,274	\$38,000
Bonus Pay	\$139,040	\$46,400	\$142,021	\$0
Sign On Bonus Pay	\$74,500	\$0	\$53,000	\$15,000
Spot Bonus Pay	\$6,000	\$0	\$2,250	\$1,750
Sign On Bonus Pay OT	\$304	\$0	\$1,668	\$0
Expense Recovery - Personnel	-\$2,343,255	-\$2,343,255	-\$2,376,468	-\$2,572,037
Total Personnel Services:	\$15,255,634	\$14,996,290	\$19,744,013	\$17,275,446
Materials and Supplies				
City Hall Printing	\$12,221	\$0	\$21,070	\$2,500
City Storeroom Supplies	\$0	\$0	\$156	\$0
Facility Repair & Carpentry	\$29,245	\$66,742	\$21,223	\$76,720
City Shop Charges	\$737,798	\$668,134	\$676,993	\$1,022,311
City Shop Fuel	\$430,069	\$627,436	\$423,117	\$627,436
Outside Computer Services	\$53,913	\$55,584	\$150,494	\$55,584
City Computer Svc Equipment	\$49,187	\$19,730	\$29,928	\$25,230

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Pers Computer Software	\$64,062	\$63,363	\$55,957	\$63,591
Printing - Outside	\$6,140	\$8,014	\$8,014	\$8,014
Clothing	\$73,356	\$91,032	\$120,361	\$91,032
Safety Equipment	\$21,900	\$23,000	\$22,339	\$23,000
Outside Postage	\$14,618	\$25,000	\$18,795	\$25,000
Asphalt Products	\$4,550,478	\$4,806,250	\$4,657,392	\$4,806,250
Lumber & Wood Products	\$824	\$2,500	\$2,500	\$2,500
Paints Oils & Glass	\$262	\$1,000	\$1,000	\$2,700
Pipe Fittings & Castings	\$870	\$40,000	\$65,000	\$40,000
Lime Cement & Gravel	\$48,262	\$50,643	\$50,643	\$50,643
Chemicals	\$0	\$10,941	\$11,365	\$10,941
Materials and Supplies	\$776,248	\$967,647	\$473,497	\$979,258
Outside Vehicle Repair	\$38,279	\$100,000	\$70,425	\$105,000
Outside Equipment Repair/Maintenance	\$355,253	\$167,259	\$148,619	\$167,259
Disaster/Storm Damage	\$0	\$0	\$2,540,000	\$0
Advertising/Publication	\$14,688	\$15,000	\$7,000	\$11,250
Outside Phone/Communications	\$233,771	\$156,360	\$290,555	\$156,860
Security	\$165	\$1,500	\$1,500	\$1,500
Weed Control/Chemical Service	\$12,998	\$266,000	\$278,799	\$266,000
Seminars/Training/Education	\$47,417	\$80,000	\$116,777	\$85,000
Misc Professional Services	\$4,648,717	\$4,565,000	\$4,863,272	\$4,849,858
Travel Expense	\$13,948	\$10,000	\$25,777	\$10,000
Utilities	\$427,553	\$453,933	\$403,918	\$383,333
Demolitions	\$2,382,983	\$2,167,661	\$2,218,435	\$1,441,031
Claims	\$74,815	\$250,000	\$277,700	\$275,100
Lawsuits	\$0	\$175,000	\$489,283	\$200,000
Dues/Memberships/Periodicals	\$3,134	\$10,000	\$7,000	\$10,000
Misc Services and Charges	\$150,254	\$152,500	\$168,265	\$154,000
Minor Equipment	\$6,462	\$15,000	\$15,000	\$18,338
Expense Recovery - M & S	-\$5,056,250	-\$5,056,250	-\$5,056,250	-\$5,056,250
Total Materials and Supplies:	\$10,223,638	\$11,055,979	\$13,675,920	\$10,990,990
Capital Outlay				
Furniture/Furnishings	\$4,271	\$160,000	\$184,283	\$160,000
Equipment	\$81,192	\$20,000	\$25,178	\$20,000
Total Capital Outlay:	\$85,463	\$180,000	\$209,461	\$180,000
Expense Recovery				
Expense Recovery - State Street Aid	-\$6,904,613	-\$8,850,000	-\$8,850,000	-\$8,850,000
Total Expense Recovery:	-\$6,904,613	-\$8,850,000	-\$8,850,000	-\$8,850,000
Grants and Subsidies				
Professional Services	\$1,295	\$62,500	\$562,500	\$62,500
Total Grants and Subsidies:	\$1,295	\$62,500	\$562,500	\$62,500

Name	FY2023 Actual	FY2024 Adopted	FY2024 Estimated	FY2025 Adopted
Total:	\$18,661,417	\$17,444,769	\$25,341,894	\$19,658,936

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.