

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes. Included in special revenue funds are:

Public Works

Solid Waste Management revenues and expenditures.

City Attorney

Metro Alarm Fund revenues and expenditures.

Police Services

Drug Enforcement Fund revenues and expenditures.

Electronic Traffic Citation Fees Fund revenues and expenditures.

Other Funds

Hotel/Motel Fund

State Street Aid Fund

New Memphis Arena

Fire EMS Fund

Life Insurance Fund

Parks Special Service Fund

Revenues and expenditures for the above listed funds.

Special Revenue Funds • Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
REVENUES				
Charges For Services	\$56,819,017	\$56,194,655	\$56,194,655	\$56,194,655
Local Taxes	\$23,190,313	\$19,291,287	\$16,873,700	\$17,518,491
State Taxes	\$17,877,530	\$16,400,000	\$20,000,000	\$21,403,600
Licenses and Permits	\$767,853	\$591,180	\$1,386,100	\$948,000
Fines and Forfeitures	\$3,212,526	\$3,091,714	\$2,487,461	\$2,548,194
Use of Money	\$227,288	\$66,065	\$354,031	\$66,065
Sale of Assets	—	—	\$58,200	—
Federal Grants	\$850,770	\$100,000	\$3,517,981	\$3,522,350
State Grants	\$171,649	\$267,500	\$267,500	\$378,500
Other Revenues	\$3,448,942	\$237,162	\$412,329	\$230,201
Transfer In	\$50,433	\$9,717,200	\$159,876	—
Total Revenues	\$106,616,321	\$105,956,763	\$101,711,833	\$102,810,056
EXPENSES				
Personnel Services	\$28,377,184	\$29,104,718	\$29,635,412	\$33,120,021
Materials & Supplies	\$26,639,337	\$27,870,356	\$27,370,307	\$29,488,374
Land Acquisition	—	—	\$174,885	—
Capital Outlay	\$6,577,011	\$1,584,000	\$4,667,019	\$4,294,678
Service Charges	\$17,525,335	\$17,311,103	\$23,385,214	\$18,143,000
Grants and Subsidies	\$12,911,589	\$10,512,000	\$11,674,864	\$10,512,000
Transfer Out	\$15,254,287	\$21,035,100	\$17,182,202	\$17,707,280
Net Audit Adjustments	\$502,993	—	—	—
Total Expenses	\$107,787,737	\$107,417,277	\$114,089,903	\$113,265,353
Increase (Decrease) in Net Assets	(\$1,171,412)	(\$1,460,514)	(\$12,378,070)	(\$10,455,297)

Park Special Service Fund

PARK SPECIAL SERVICE FUND

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Local Taxes	154,779	162,687	136,510	162,687
Use of Money and Property	12,468	4,065	23,323	4,065
Gain (Loss) on Sale of Assets	0	0	58,200	0
Total Revenues	\$ 167,247	\$ 166,752	\$ 218,033	\$ 166,752
Materials and Supplies	0	166,752	0	166,752
Land Acquisition	0	0	174,885	0
Transfers Out	0	0	285,000	0
Net Audit Adjustments	1,344	0	0	0
Total Expenditures	\$ 1,344	\$ 166,752	\$ 459,885	\$ 166,752
NET EXPENDITURES	\$ 165,903	\$ 0	\$ (241,852)	\$ 0

Authorized Complement	5
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NET INCOME (REVENUE - EXPENSE)	\$165,903	\$0	(\$241,852)	\$0
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Fund balance beginning of year	\$2,496,608	\$2,662,511	\$2,662,511	\$2,420,659
Fund balance end of year	\$2,662,511	\$2,662,511	\$2,420,659	\$2,420,659

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Solid Waste Management Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Local Taxes	164,597	120,000	130,590	120,000
Charges for Services	56,819,020	56,194,656	56,194,656	56,194,656
Use of Money and Property	66,765	0	32,826	0
Federal Grants	753,836	0	0	0
State Grants	171,649	267,500	267,500	378,500
Other Revenues	3,324,406	24,000	24,857	24,000
Total Revenues	\$ 61,300,272	\$ 566,606,155	\$ 56,650,427	\$ 56,717,155
Personnel Services	26,867,452	27,397,586	27,196,158	30,708,804
Materials and Supplies	9,071,956	10,740,096	10,618,442	10,876,977
Capital Outlay	6,067,108	1,120,000	1,129,740	1,120,000
Grants and Subsidies	44,361	0	(35,136)	0
Service Charges	17,525,336	17,311,102	23,385,214	18,143,000
Transfers Out	4,203,723	4,553,000	6,361,302	6,065,177
Net Audit Adjustments	390,266	0	0	0
Total Expenditures	\$ 64,170,202	\$ 61,121,784	\$ 68,655,720	\$ 66,913,960
NET EXPENDITURES	\$ (2,869,930)	\$ (4,515,630)	\$ (12,005,292)	\$ (10,196,803)

Authorized Complement	515
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NET INCOME (REVENUE - EXPENSE)	(\$2,869,930)	(\$4,515,630)	(\$12,005,292)	(\$10,196,803)
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Fund balance beginning of year	\$15,871,502	\$13,001,572	\$13,001,572	\$996,280
Fund balance end of year	\$13,001,572	\$8,485,942	\$996,280	(\$9,200,523)

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Metro Alarm Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Licenses and Permits	\$ 767,853	\$ 591,180	\$ 1,386,100	\$ 948,000
Use of Money and Property	9,433	0	2,487	0
Other Revenues	2,988	8,886	235,547	13,839
Total Revenues	\$ 780,274	\$ 600,066	\$ 1,624,134	\$ 961,839
Personnel Services	227,475	316,132	305,584	326,545
Materials and Supplies	369,124	183,934	125,375	175,950
Transfers Out	1,641,372	100,000	271,000	450,000
Net Audit Adjustments	1,211			
Total Expenditures	\$ 2,239,182	\$ 600,066	\$ 701,959	\$ 952,495
NET EXPENDITURES	\$ (1,458,908)	\$ 0	\$ 922,175	\$ 9,344

Authorized Complement	5
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NET INCOME (REVENUE - EXPENSE)	(\$1,458,908)	\$0	\$922,175	\$9,344
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Fund balance beginning of year	\$1,922,215	\$463,307	\$463,307	\$1,385,482
Fund balance end of year	\$463,307	\$463,307	\$1,385,482	\$1,394,826

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Hotel/Motel Occupancy Tax Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Local Taxes	\$ 15,512,318	\$ 11,650,000	\$ 14,106,600	\$ 14,735,804
Transfers In	50,434	4,858,600	0	0
Total Revenues	\$ 15,562,751	\$ 16,508,600	\$ 14,106,600	\$ 14,735,804
Grants and Subsidies	10,367,228	8,012,000	9,210,000	8,012,000
Transfers Out	2,487,552	4,896,600	4,896,600	6,723,804
Net Audit Adjustments	84,684	0	0	0
Total Expenditures	\$ 12,939,464	\$ 12,908,600	\$ 14,106,600	\$ 14,735,804
NET EXPENDITURES	\$ 2,623,287	\$ 3,600,000	\$ 0	\$ 0

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$2,623,287	\$3,600,000	\$0	\$0
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Fund balance beginning of year	\$2,765,263	\$5,388,550	\$5,388,550	\$5,388,550
Fund balance end of year	\$5,388,550	\$8,988,550	\$5,388,550	\$5,388,550

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

State Street Aid Fund

STATE STREET AID FUND

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
State Taxes	\$ 17,877,530	\$ 16,400,000	\$ 20,000,000	\$ 21,403,600
Total Revenues	\$ 17,877,530	\$ 16,400,000	\$ 20,000,000	\$ 21,403,600
Materials and Supplies	15,814,513	14,631,700	14,631,700	16,035,300
Transfers Out	2,063,017	1,768,300	5,368,300	4,468,300
Total Expenditures	\$ 17,877,530	\$ 16,400,000	\$ 20,000,000	\$ 20,503,600
NET EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 900,000

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$0	\$0	\$0	\$900,000
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Fund balance beginning of year	\$0	\$0	\$0	\$0
Fund balance end of year	\$0	\$0	\$0	\$900,000

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

New Memphis Arena Special Revenue Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Local Taxes	\$ 7,358,621	\$ 7,358,600	\$ 2,500,000	\$ 2,500,000
Transfers In	0	4,858,600	0	0
Total Revenues	\$ 7,358,621	\$ 12,217,200	\$ 2,500,000	\$ 2,500,000
Grants and Subsidies	2,500,000	2,500,000	2,500,000	2,500,000
Transfers Out	4,858,621	9,717,200	0	0
Total Expenditures	\$ 7,358,621	\$ 12,217,200	\$ 2,500,000	\$ 2,500,000
NET EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$0	\$0	\$0	\$0
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Fund balance beginning of year	\$118,932	\$118,932	\$118,932	\$118,932
Fund balance end of year	\$118,932	\$118,932	\$118,932	\$118,932

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Drug Enforcement Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Fines and Forfeitures	2,956,149	2,760,000	2,227,781	2,216,479
Use of Money and Property	50,732	0	116,927	0
Federal Grants	85,872	100,000	74,760	85,000
Other Revenues	1,007	54,275	151,925	42,363
Total Revenues	\$ 3,093,759	\$ 2,914,275	\$ 2,571,393	\$ 2,343,841
Personnel Services	1,282,258	1,391,000	1,400,000	1,351,000
Materials and Supplies	1,383,744	1,897,875	1,878,966	1,983,395
Capital Outlay	509,904	464,000	833,601	471,000
Net Audit Adjustments	14,713	0	0	0
Total Expenditures	\$ 3,190,619	\$ 3,752,875	\$ 4,112,567	\$ 3,805,395
NET EXPENDITURES	\$ (96,859)	\$ (838,600)	\$ (1,541,174)	\$ (1,461,554)

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	(\$96,859)	(\$838,600)	(\$1,541,174)	(\$1,461,554)
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Fund balance beginning of year	\$10,076,936	\$9,980,077	\$9,980,077	\$8,438,903
Fund balance end of year	\$9,980,077	\$9,141,477	\$8,438,903	\$6,977,351

* Revenues do not reflect contribution from Fund Balance.

* Expenditures do not include contribution to Fund Balance

Electronic Traffic Citation Fee

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Fines and Forfeitures	\$ 256,377	\$ 331,715	\$ 259,680	\$ 331,715
Use of Money and Property	1,629	0	3,384	0
Transfers In	0	0	159,875	0
Total Revenues	\$ 258,006	\$ 331,715	\$ 422,938	\$ 331,715
Materials and Supplies	0	250,000	115,824	250,000
Net Audit Adjustments	153	0	0	0
Total Expenditures	\$ 153	\$ 250,000	\$ 115,824	\$ 250,000
NET EXPENDITURES	\$ 257,853	\$ 81,715	\$ 307,114	\$ 87,715
Authorized Complement				0
NET INCOME (REVENUE - EXPENSE)	\$257,853	\$81,715	\$307,114	\$81,715
Fund balance beginning of year	\$0	\$257,853	\$257,853	\$564,967
Fund balance end of year	\$257,853	\$339,568	\$564,967	\$646,682

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Fire EMS

FIRE EMS

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Federal Grants	\$ 0	\$ 0	\$ 3,437,350	\$ 3,437,350
Total Revenues	\$ 0	\$ 0	\$ 3,437,350	\$ 3,437,350
Materials and Supplies	0	0	733,672	733,672
Capital Outlay	0	0	2,703,678	2,703,678
Total Expenditures	\$ 0	\$ 0	\$ 3,437,350	\$ 3,437,350
NET EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$ 0	\$ 0	\$ 0	\$ 0
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Fund balance beginning of year	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance end of year	\$ 0	\$ 0	\$ 0	\$ 0

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Life Insurance Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Use of Money and Property	\$ 97,323	\$ 62,000	\$ 180,955	\$ 62,000
Other Revenues	120,541	150,000	0	150,000
Total Revenues	\$ 217,864	\$ 212,000	\$ 180,955	\$ 212,000
Net Audit Adjustments	10,622	0	0	0
Total Expenditures	\$ 10,622	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 207,242	\$ 212,000	\$ 180,955	\$ 212,000

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$207,242	\$212,000	\$180,955	\$212,000
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Fund balance beginning of year	\$20,306,049	\$20,513,291	\$20,513,291	\$20,694,246
Fund balance end of year	\$20,513,291	\$20,725,291	\$20,694,246	\$20,906,246

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Special Revenue Funds • Authorized Complement

SPECIAL REVENUE FUNDS • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
ZOO GRANT		SUPER TRANSFER STATION	1
CURATOR ZOO ASST	1	TECH DISPOSAL	1
ZOOKEEPER	3	TECH TRANSFER STATION	1
ZOOKEEPER CAT COUNTRY	1	Total Solid Waste Management	<u>515</u>
Total Zoo Grant	<u>5</u>	METRO ALARM FUND	
SOLID WASTE MANAGEMENT		ADMR METRO ALARM	1
ACCOUNTANT ASSOCIATE A	1	COORD METRO ALARM	1
ADMR RECYCLING	1	SPEC ALARM BILLING	1
ADMR SOLID WASTE OPER	1	SPEC ALARM DATA	1
CLERK ACCOUNTING B	1	SPEC CUST SVC ADMIN	1
CLERK OFFICE SUPPORT	10	Total Metro Alarm Fund	<u>5</u>
COORD FLEET MAINT	1		
CREWCHIEF SOLID WASTE	125		
CREWPERSON SOLID WASTE	201		
DIRECTOR SOLID WASTE DEPUTY	1		
DRIVER TRACTOR TRAILER	15		
DRIVER TRUCK SOLID WASTE	70		
FOREMAN GROUNDS MNT	1		
FOREMAN SOLID WASTE	2		
INSP SERVICE FEE	3		
INSP SERVICE FEE SR	1		
MECH HEAVY EQUIP	3		
MECH MNT	12		
MGR COLLECTION SW	4		
MGR COLLECTION SW SR	1		
MGR COMPOST	1		
MGR COMPOST ENV PROJ	1		
MGR HEAVY EQUIP OPER SW	1		
MGR RECYCLING	1		
MGR SOLID WASTE FEES	1		
MGR SUPPORT SVCS SWM	1		
OPER HEAVY EQUIP	2		
OPER HEAVY EQUIP LD	7		
OPER SPEC EQUIP II	20		
REP RECYCLING	1		
SPEC HEALTH SAFETY	1		
SUPER CART CENTRAL	1		
SUPER CLERICAL OPER	2		
SUPER COLLECTION SW	15		
SUPER DISPOSAL SP WASTE	1		
SUPER HEAVY EQUIP	1		
SUPER NIGHT COLLECTION SW	1		
		<u>TOTAL</u>	<u>525</u>

