

CITY OF MEMPHIS



Mission

To be brilliant at the basics- delivering reliable, responsive, high quality services.

Vision

Memphis is a hub of opportunity, innovation and easy living.

Purpose

Improving quality of life for all Memphians, every day.

City of Memphis Administration



Jim Strickland, Mayor

ADMINISTRATION

CHIEFS

- Shirley Ford, **Chief Financial Officer**
- Ursula Madden, **Chief Communications Officer**
- Douglas McGowen, **Chief Operating Officer**
- Bruce McMullen, **Chief Legal Officer**
- Michael Rallings, **Chief of Police**
- Alexandria Smith, **Chief Human Resources Officer**

DIRECTORS

- Antonio Adams, **Director, General Services**
- Manny Belen, **Director, Engineering**
- John Zeanah, **Director, Planning and Development**
- Robert Knecht, **Director, Public Works**
- Keenon McCloy, **Director, Libraries**
- Michael Rodriguez, **Chief Information Officer**
- Maria Muñoz-Blanco, **Director, Parks and Neighborhoods**
- Gina Sweat, **Director, Fire Services**
- Paul Young, **Director, Housing and Community Development**

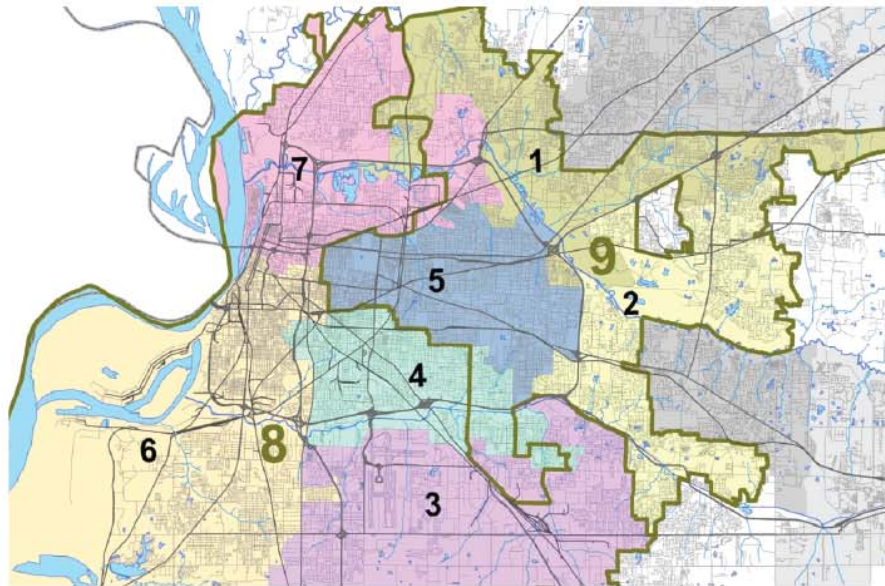
COURTS

- Tarik Sugarmon, **Administrative Judge (Division 2)**
- Earnestine Hunt Dorse, **City Court Judge Division 1**
- Jayne R. Chandler, **City Court Judge Division 2**
- Kay Robilio, **City Court Clerk**

City of Memphis Council



CHAIRMAN
Berlin Boyd
District 7



Council Members



Bill Morrison
District 1



Frank Colvett, Jr.
Vice Chairperson
District 2



Patrice Robinson
District 3



Jamita Swearengen
District 4



Worth Morgan
District 5



Dr. Edmond Ford, Jr.
District 6



Joe Brown
Super District 8-1



Janis Fullilove
Super District 8-2



Martavius Jones
Super District 8-3



Kemp Conrad
Super District 9-1



J Ford Canale
Super District 9-2



Reid Hedgepeth
Super District 9-3



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Memphis
Tennessee**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Memphis for its annual budget presentation for the fiscal year beginning July 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.

Although there have been years that we have not received the Distinguished Budget Award, we have received it now for 18 consecutive years. The City of Memphis also holds GFOA's Certificate of Excellence in Financial Reporting for our Comprehensive Annual Financial Report for the previous 39 years.

The Finance Division Employees who contribute to the development of the FY2019 Annual Budget are:

Richard Campbell, **Budget Manager**

Kametris Wyatt, **Revenue Manager**

Cynthia Hughes-Ward, **Budget Supervisor**

Yvonne Johnson, **Sr. Financial Analyst CIP**

Shuman Majumdar, **Sr. Financial Analyst**

Anita Taylor, **Sr. Financial Analyst**

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PREFACE

This budget document presents an in-depth 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 it's spending priorities.

The identifying tabs organizes 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.

How to Use this Book

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



The **General Fund** is the largest fund. The General Fund is used to account for the general operations and activities that provide services to the citizens. It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax (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, Enterprise Funds, Special Revenue Funds, and the Internal Service 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, the Governmental Structure, and the City’s 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 Positions 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 of Memphis 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 as the legal level or program level. The City of Memphis’ General Fund Budget is

approved, by ordinance, at the Legal Level; therefore each division will have one or more legal levels.

The information at the Division Level 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 FY2016.

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 adopted 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, 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 moneys for the payment of the City's general obligation debt and other related debt and costs.

Enterprise Funds – The Sewer Fund and the Storm Water Fund represent the City's Enterprise Funds which provide services to the public on a user charge 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** – Healthcare benefits to Library retirees and their families.

Internal Service Funds – These funds provide services to other divisions of the City on a cost reimbursement basis. Included in the Internal Service Funds are:

- **HEALTH INSURANCE FUND** – This fund accounts for the City's self-insurance for health benefits for City employees and their dependents.
- **UNEMPLOYMENT FUND** – This fund accounts for unemployment compensation deposited into the City's self-insured plan.
- **FLEET MANAGEMENT FUND** – This 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:

- **SOLID WASTE MANAGEMENT FUND** – accounts for the delivery of timely and environmentally responsible solid waste disposal services.
- **METRO ALARM FUND** – accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

- **HOTEL/MOTEL FUND** – Funds to support the convention center and tourism.
- **NEW MEMPHIS ARENA** – Funds to retire debt of the FedEx Forum.
- **DRUG ENFORCEMENT FUND** – Funds from seized properties that support the drug enforcement cost.

Strategic Planning

The Strategic Planning section details the City’s Four-Year Financial Plan for the General Fund. This is a

projection; however it does not represent what will be adopted and approved by Council for the years projected. Budgets are approved one year at a time.

Appendix

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

INTRODUCTION



THE CITY OF MEMPHIS, TENNESSEE

Memphis is located on the east bank of the Mississippi River in the southwest corner of Tennessee. Memphis is the State’s largest city and the county seat of Shelby County. The corporate limits contain 315 square miles, representing 45 percent of the total land area of Shelby County. Memphis ranks as the 20th largest city in the nation. The estimated population is 652,236.

Community Profile

GOVERNMENT

The City of Memphis was incorporated in 1826. The present Charter was adopted in 1968, establishing a Mayor-Council form of government. In 1995, the Council adopted a new district plan for the 13 Council positions. A total of nine districts were created. Seven districts have one representative each and two "super districts" have three representatives each.



GEOGRAPHY

Land Area (In Square Miles)

Memphis	315
Shelby (includes Memphis)	763
Crittenden	610
DeSoto	476
Tipton	458
Fayette	705
Marshall	375
Tate	405
Tunica	455
Total	4562

Climate

Avg. Annual High Temp	72.4
Avg. Annual Low Temp	53.6
Avg. Annual Temp	63
Avg. Precipitation	53.67 Inches
Avg. Snowfall	3 Inches
Elevation	262 Feet

Source: U.S. Climate Data

DEMOGRAPHICS

Population (City of Memphis)

2017 (est.)	652,236
2021 (proj.)	680,587

Source: U.S. Census Bureau

Sex (City of Memphis)

Male	47.0%
Female	53.0%

Source: ESRI Community Analyst 2016 estimates

Race (City of Memphis)

White	29.6%
Black	63.6%
Asian and Pacific Islander	1.5%
Other	5.3%

Source: U.S. Census Bureau

Population by Age (City of Memphis)

0 to 4	7.5%
5 to 14	15.8%
15 to 24	15.2%
25 to 34	15.8%
35 to 44	14.9%
45 to 54	12.4%
55 to 64	7.2%
65 to 74	5.7%
75 to 84	3.9%
85+	1.6%

Source: ESRI Community Analyst 2016 estimates

ECONOMICS

Top 20 Major Employers

FedEx Corporation	32,000
Shelby County Schools	16,000
Tennessee State Government	14,400
United States Government	13,900
Methodist Le Bonheur Healthcare	10,175
Baptist Memorial Healthcare	8,587
The City of Memphis	6,848
Wal-Mart Stores Inc.	6,000
Shelby County Government	5,662
Naval Support Activity Mid-South	4,600
Kroger Co.	3,966
University Of Tennessee Health Science Center	3,911
DeSoto County School District	3,775
St. Jude Children's Research Hospital	3,676
Technicolor	3,500
Carsars Entertainment	3,000
Century Management	2,800
Memphis Light, Gas & Water	2,727
The University of Memphis	2,438
The Servicemaster Co.	2,411
First Horizon National Corp.	2,300
International Paper	2,300
Vertans Affairs Medical Center	2,185
Saint Francis Healthcare	2,090
Regional Medical Center at Memphis	2,078

Source: Memphis Regional Chamber

Unemployment Rates - 2016 Average

(Not Seasonally Adjusted)

City of Memphis	5.1%
Shelby County	4.7%
Memphis MSA	5.3%
Tennessee	3.5%
United States	4.2%

(Memphis MSA - Memphis, TN-MS-AR Metropolitan Statistical Area)

Source: Ychart

Household Income - 2016 Average

Memphis	\$57,261
Shelby County	\$70,532
Memphis MSA	\$68,731

Source: ESRI Community Analyst

Sales Tax

Local	2.25%
State	7.00%

Property Tax Rates (2017)

(Per \$100 value)

Memphis City	\$3.19
Shelby County	\$4.11
Total in Memphis City Limits	\$7.30

Retail Sales

Shelby County

2002	\$11,441,954,452
2003	\$11,451,861,873
2004	\$12,758,664,548
2005	\$13,197,247,726
2006	\$13,058,548,293
2007	\$13,034,523,628
2008	\$12,901,168,397
2009	\$11,657,744,293
2010	\$12,075,122,671
2011	\$12,835,980,126
2012	\$13,455,478,568
2013	\$13,404,562,869
2014	\$13,214,986,705
2015	\$13,313,031,454
2016	\$14,185,582,323

Source: Tennessee Department of Revenue

Note: Data is for the fiscal year beginning July 1 of the previous year and ending June 30 of the year listed

2015 Bond Rating

General Obligation Bonds

Moody's	Aa3
S & P Global Ratings	AA+

Sanitary Sewage System Revenue Bonds

Moody's	Aa3
S & P Global Ratings	AA+
Fitch	AA

**2017 Residential Real Estate**

	Annual Average (\$)
Average New Home Sales Price	\$337,644
Average Existing Home Sale Price	\$157,094
Average Rent (2 bedroom), FY 2017	\$844

Source: Memphis Area Association of Realtors and MemphisDailyNews.com

Commercial Office Space

Total Market Size (Sq. ft.)	18,610,349
Square Feet Available	6,204,115
Vacancy Rate	29.8%
YTD Net Absorption (sq. ft.)	(64,980)
Asking Direct Lease Rate (per sq. ft)	\$13.25

Source: Xceligent Office Market Report, 1Q-2017

Industrial Space

Total Market Size (Sq. ft.)	42,490,908
New Construction (Sq. ft.)	Data Not Available
Square Feet Available	20,175,395
Vacancy Rate	35.8%
YTD Net Absorption (sq. ft.)	(1,216,749)
Asking Direct Lease Rate (per sq. ft)	\$4.35

Source: Xceligent Industrial Market Report, 1Q-2017

Healthcare

Medical Doctors	3,116
Registered Nurses	11,199
Dentists	594
Hospitals	19
Ambulatory Surgical Centers	28

Source: Tennessee Department of Health

Education (2016-2017)

Primary School District	Shelby County Schools
Total Enrollment (2014-2015)	111,500
Number of Schools	207
Elementary (including Pre-K)	81
Middle/Junior	26
K-8	13
High School	27
Charter School	45
Alternative	8
Career & Tech	4
Specialty Centers	2
Virtual	1

Sources: Tennessee Department of Education and Shelby County Schools <http://www.scsk12.org/about/>

College Entrance Exam Scores, 2015-2016 Average

ACT:	
Shelby County Schools	22
Tennessee	19.9
U.S.	20.8

Source: Tennessee Department of Education and ACT, Inc.

Airport, U.S. Flights Only

Annual Departures**	91,347
Major Airlines	6
Regional Commuters	16
Freight Carriers	7
Total Passengers**	3,987,000
Total Cargo Enplaned (lbs)	9,479,877,274

*Busiest cargo airport in North America since 1992

Sources: US Bureau of Transp. Statistics and the Memphis-Shelby County Airport Authority Stat. Reports, SAA.Government.AirportAuthority



SERVICE STATISTICS

Fire

Uniform Personnel Strength	1,850
Fire Stations	57
Fire Divisions	2
Fire Battalions	13
Engine Companies	57
Quint Companies	3
Aerial Ladder Truck Companies	21
Rescue/Hazardous Material Squads	3
Air Crash Apparatus	5
EMS Units/Ambulance	33
Alternative Response Vehicle	12

Police

Uniform strength	2,126
Number of Precincts	9
Number of Squad Cars in fleet	2,129

PUBLIC WORKS

Solid Waste/Garbage Collection

Tons Solid Waste Disposed	229,639
Tons Solid Waste Diverted	256,181
Homes Recycling (curbside)	145,000

Street Maintenance

Total Road Lane Miles	6,818
Curb & Gutter Miles	6,060

Street Lights	83,800
Tons Asphalt Produced	63,000
Lane Miles Resurfaced	102

Storm Drainage System

Roadside Ditches (miles)	512
Curb & Gutter (miles)	6,355
Underground Pipes (miles)	1,294
Concrete Channels (miles)	130
Storm Water Inlets	43,996

Sewer System

Sewer (miles)	3,133
Sewer Pump Stations	101
Daily Usage (gals/day)	146 million

Wastewater Treatment Plants

Wastewater Treated (gal.)	52.2 billion
Sludge Disposal (lbs.)	52.8 billion

Flood Control

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

CITY ENGINEERING

Traffic Control

Signals repaired or replaced	12,000
Annually	7,250
Bicycle Lanes	114
Traffic Signals	782
Total Signal Devies (incl Street Lights)	1,044
Total City Roadways (miles)	2,410



PARK SERVICES

Recreation

Parks	167
Acreage	3,219
Golf Courses	8
Aquatic Sights	17
Community Centers	25
Tennis Centers	7
Walking Trails	57
Playgrounds	112
Fairgrounds Building (sq. ft.)	47,500
Liberty Bowl seating capacity	58,318
Zoo Acreage	55
Senior Centers	6
Libraries	18

Other Recreation Facilities

Liberty Bowl Memorial Stadium
Memphis Pink Palace Museum
Fairgrounds/Tiger Lane
Memphis Zoological Gardens
Memphis Botanic Garden

Lichterman Nature Center

Mud Island River Park

Brooks Museum

Levitt Shell

Services Provided by Other Governmental Units

Education

Shelby County School System

Health & Human Services

Memphis/Shelby County Health Department

Library Services

Memphis/Shelby County Public Library and Information Center

Public Housing

Memphis Housing Authority

Public Transportation

Memphis Area Transit Authority

Utilities

Memphis Light, Gas & Water Division

A Message From the Mayor

Since elected as Mayor, my administration has continued with the purpose of improving the quality of life for all Memphis citizens which drives the mission of being brilliant at the basics- in other words, delivering reliable, responsive, high quality services. Everywhere I go in Memphis, citizens tell me the same thing. They want a safer Memphis, one where they feel secure in their neighborhoods, and one where they know their young people will have a chance to grab the opportunity that exists in our city today. Those requests are at the core of our priorities: service to our youth, increased public safety, improvements and added services to and for our neighborhoods, and providing good stewardship of the assets of our city. Those priorities have led me to present proposed fiscal year 2019 operating and capital improvement plan budgets that make strategic, targeted investments to improve public safety, to further strengthen our financial picture, and to increase the services we offer our citizens- particularly our youngest ones.

In the \$685.3 million general fund operating budget and the \$85.6 million Capital Improvement Program (CIP) budget, we have addressed many of the important initiatives that will help us maintain the positive momentum of Memphis. The City is on strategic plan with its pension funding policy to meet the required funding level for fiscal year 2019 and to reach a 100% funding level of its Actuarially Determined Contribution (ADC) by 2020. This budget ensures that adequate funds are available for increasing levels of public safety: funding recruit classes and promotional testing, hiring more officers and PSTs, putting additional paramedics on the street to help service the growing demand for EMS service, modernization of our 911 dispatch facility, and providing investments in personal protective gear for our first responders. Our proposed budgets also provide funds for summer parks programming in 20 parks and reinstates the parks commissioner program, funds to grow youth summer jobs from 1,250 to 1,500, and it allows for funds to provide more programming and hours at our libraries.

New to this budget and in response to additional services to our youth, the City has begun the formal funding process for a universal, needs based Pre-K initiative. Also new to this year's budget is a new capacity to combat litter and illegal dumping.

The FY19 operating budget also funds targeted pay increases for represented and non-represented employees who are currently more than 5% below market for their respective pay range. While this budget does not include pay increases for all City employees, it does address an important factor of recruiting and retaining the City's workforce. We will continue to address this important initiative in the coming year.

In our CIP budget, we will continue to reinvest in infrastructure, street paving and maintenance, support and identify dedicated funding sources necessary for a sustained

transit system, and provide for the first of a three-year implementation program for the upgrade of the police radio system.

Of significant note, this budget does not raise property taxes. In fact, this budget represents an \$0.08 reduction in the property tax rate from the prior year. As a result of the successful challenges to the assessed value of property, the recapture rate of taxes has been established at \$3.19 for fiscal year 2019.

As your Mayor, I have proposed a budget that balances the imperatives while enhancing the services we provide to our employees and our community. We remain committed to the "Brilliant at the Basics" agenda, which is designed toward giving our city hope, strengthening our economy, and providing efficient, responsible, and accountable city government.

Sincerely,



Mayor Jim Strickland



City of Memphis
FY19 PROPOSED TO ADOPTED BUDGET

Expenditure Type	FY2019 Proposed Budget	Amendments	FY2019 Adopted Budget
General Fund Divisions			
REVENUES			
All Revenue	\$685,320,069	—	\$685,320,069
Total Revenue	\$685,320,069	\$0	\$685,320,069
EXPENDITURES			
City Attorney	\$11,699,192	—	\$11,699,192
City Council	\$2,145,227	\$500,000	\$2,645,227
City Court Clerk	\$6,360,101	(\$200,000)	\$6,160,101
City Court Judges	\$678,850	\$109,745	\$788,595
Engineering	\$8,046,042	\$37,814	\$8,083,856
Executive	\$17,006,016	(\$3,862)	\$17,002,154
Finance	\$13,748,286	\$320,355	\$14,068,641
Fire Services	\$178,250,432	\$10,680	\$178,261,112
General Services	\$23,805,392	\$405,862	\$24,211,254
Grants & Subsidies	\$48,373,820	\$855,798	\$49,229,618
Housing and Community Development	\$4,531,880	—	\$4,531,880
Human Resources	\$9,178,299	(\$525,000)	\$8,653,299
Information Services	\$22,763,166	(\$1,500,000)	\$21,263,166
Library Services	\$21,484,116	\$513,084	\$21,997,200
Parks and Neighborhoods	\$37,722,904	\$18,458	\$37,741,362
Police Services	\$263,361,920	(\$224,408)	\$263,137,512
Public Works	\$16,076,224	(\$230,329)	\$15,845,895
Total Expenditures	\$685,231,872	\$88,197	\$685,320,069
Increase (Decrease) in Net Assets	\$88,197	(\$88,197)	\$0
Capital Improvement Fund			
EXPENDITURES			
Total Expenditures	\$168,885,131	\$4,165,000	\$173,050,131



Governmental Structure

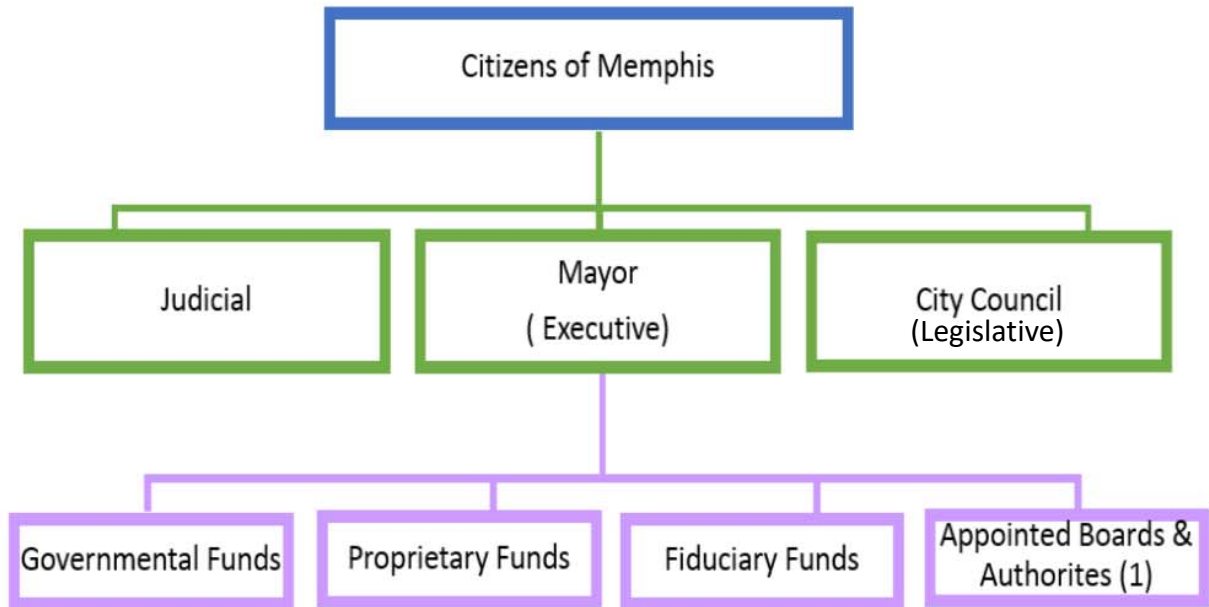
The City of Memphis was incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968, when a Mayor – Council form of government was established. The City Council is composed of thirteen representative citizens who are elected for four-year terms. Six (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; Memphis Housing Authority; Memphis and Shelby County Downtown Memphis Commission; Memphis & Shelby County Convention Center Complex; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; and the Memphis & Shelby

County Public Library Board. The Mayor appoints five of the seven members of the Board of the Memphis & Shelby County Airport Authority. Most of the members of these boards are private citizens giving their time to the City without compensation.

The City's Operating Divisions are organized under Division Directors who report to one of six (6) 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 Human Resources Officer, Chief Legal Officer, 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: Engineering; Executive; Finance; Fire; General Services; Information Services; Housing and Community Development; Human Resources; Legal; Libraries; Parks; Police Services; and Public Works. There are three divisions with elected leadership: City Council; City Court Clerk and City Judges.

CITY OF MEMPHIS, TENNESSEE ORGANIZATION CHART



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

Detail Fund Structure on Following Pages

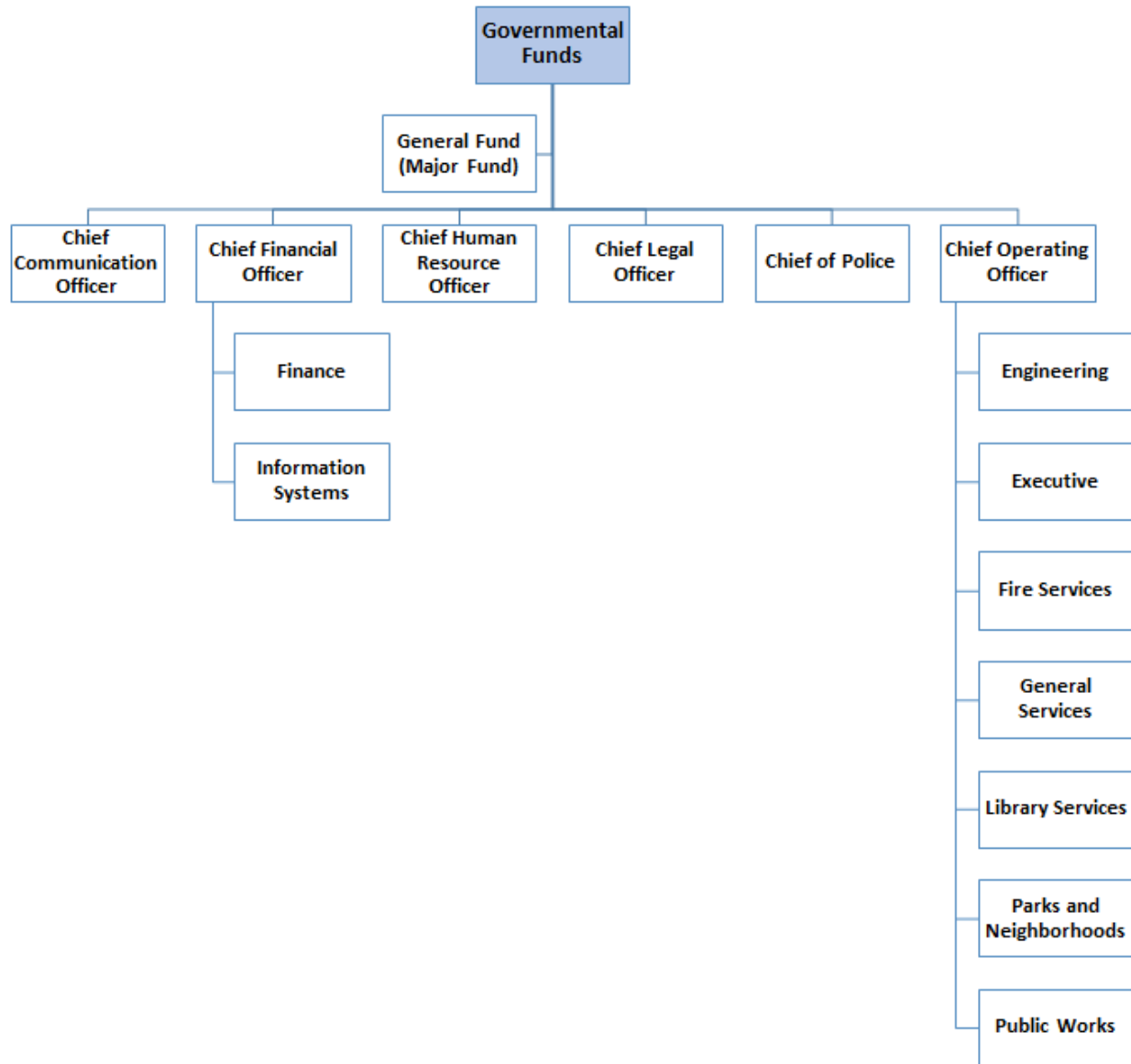
City of Memphis, Tennessee

Organization Chart

GOVERNMENTAL STRUCTURE

Governmental Funds *(part 1 of 2)*

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.



Organization Chart

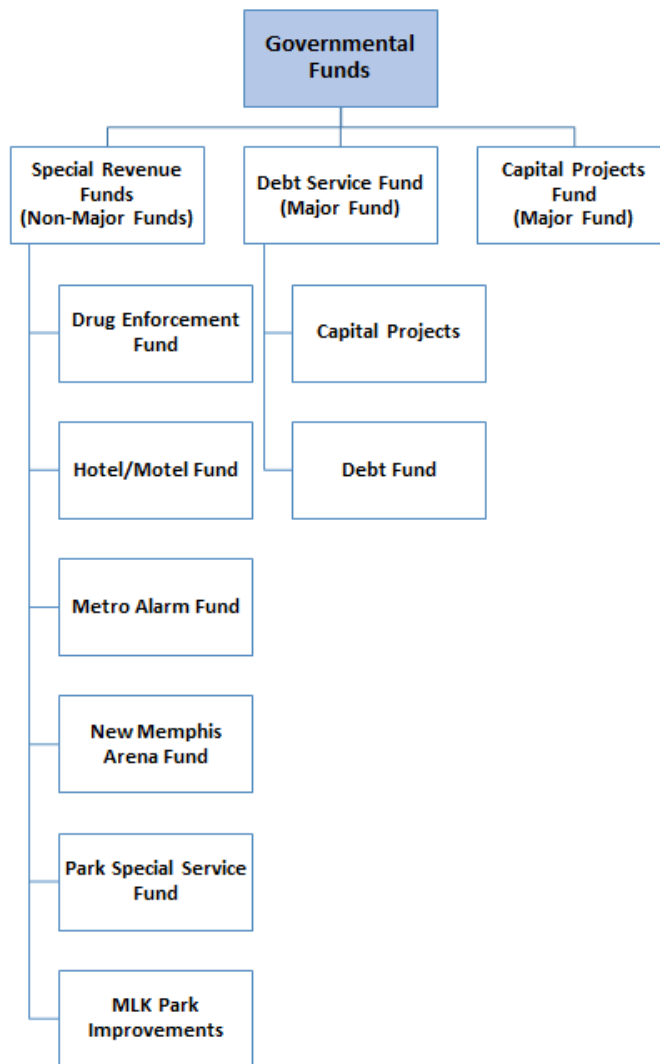
Governmental Funds *(part 2 of 2)*

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 obligations and related costs.

Capital improvements are funded with the proceeds of bond issuances and state and federal grant funds.

The **Capital Fund** has its own budget Cycle. A separate appropriation is established after the CIP budget is finalized.



Organization Chart

Proprietary Funds

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

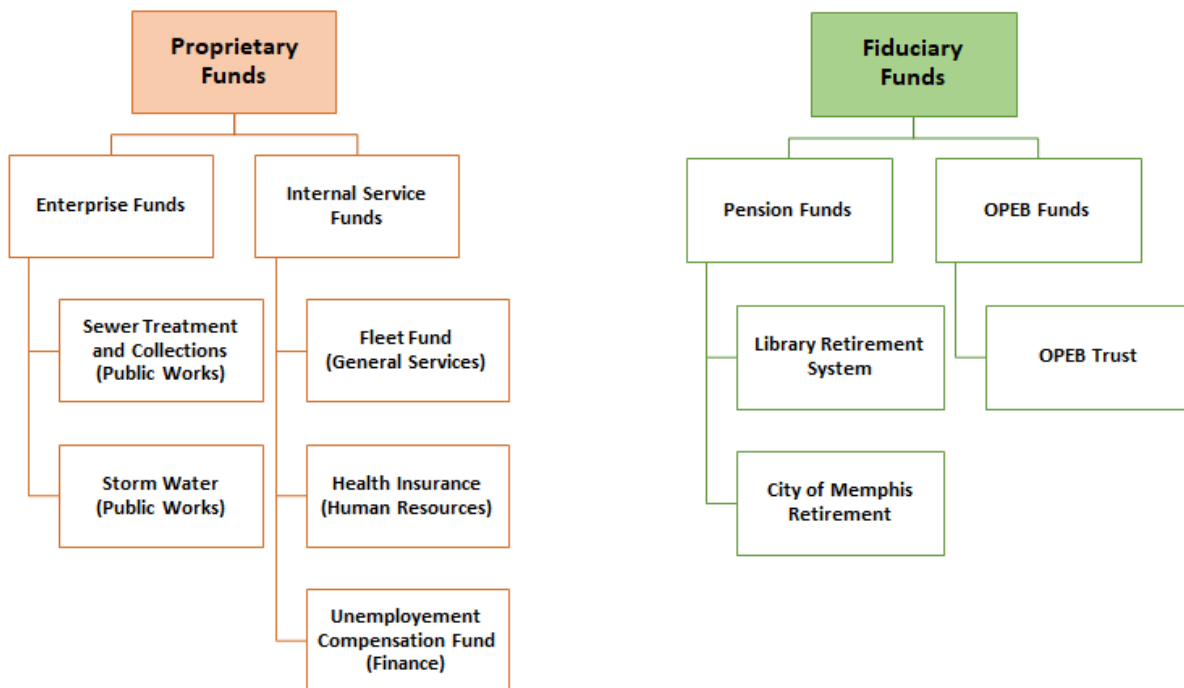
Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to another division for the City.

Fiduciary Funds

Fiduciary Funds are held by the City in a trustee or agency capacity. They include Pension and OPEB Funds.

Agency Funds

The City has one **Agency Fund**. This fund accounts for assets and liabilities held for the purchaser of delinquent property tax receivables.





BUDGET OVERVIEW

The financial data presented in this section represent the Financial Summary and a written Overview of the revenues and expenses for all of City of Memphis Funds. Figures are rounded to the nearest dollar. Some totals may be off due to rounding.

Budget Overview

The City of Memphis's Fiscal Year 2019 (FY19) budget encompasses the General Fund which supports the City's operations, and The Debt Fund which pays for the debt obligations of our Capital Improvement Plan. The General Fund and the Debt Fund are largely dependent on local property tax revenues. The budget also includes Enterprise Funds, which are supported by user fees; Special Revenue Funds; and Internal Service Funds. These funds work in tandem to provide the financial resources that support services to the citizens of Memphis. The FY19 Budget crosses all funds and incorporates a balanced approach of expense planning based on anticipated revenues and local economic priorities. While Public safety remains the highest priority, the budget funds other priorities that promote economic development, infrastructure, additional resources to invest in our youth and increased benefit security for City employees.

With expectations of moderate income growth, the City's (FY19) budget, nonetheless provides additional funding to all priority areas. The Mayor's slogan is, "*to be brilliant at the basics*". This simply means that City Hall will work to strengthen and enhance our economy with efficient and effective services to improve the quality of life for all citizens. Being, "brilliant at the basics" requires an aggressive budgetary approach to ensure expenditures are within the means of our current tax rate.

The tax rate for FY 19 is \$3.195986. This rate is eight cents below the FY 18 tax rate of \$3.27. The reduction reflects an adjustment to the level of the state certified tax rate due to lower than expected 2017 property assessment appeals. Property assessments occur every four years. The apportionment of the tax rate, available for the general fund, allocates \$.01 cents to Early Education; Pre- Kindergarten (Pre-K) Fund. Therefore, approximately \$1.2m allocated to Pre-K is a reduction of available funding for general fund expenditures. Because there is no increase in the tax rate normal revenue growth and prudent budgeting has permitted adequate funding of the City's needs and priorities.

The FY 19 general fund budget of \$685.3m provides additional funding to the City's priority areas and maintains level funding for other core services. The budget preparation process focuses on five central values: **Purpose:** Improving the quality of life for all Memphians, every day; **Vision:** Memphis is a hub of opportunity, innovation and easy living; **Mission:** To be brilliant at the basics of delivering reliable, responsive, high quality services; **Cultural Values:** Innovation, Accountability, Collaboration, Service; **Priorities:** Youth, Public Safety, Neighborhoods, Good Government, Jobs.

For youth, this budget invests \$500k of increased library programming. Additionally, Park Services received an increase of \$1.3m for Park locations and Community Centers. The Office of Youth Services received \$300k to provide summer jobs to an additional 250 students. This new funding will increase total summer jobs for youth to 1,500. Public Safety was increased by \$1.5m for two Police recruit classes, and additional emergency medical personnel in Fire.

With regards to good government and jobs, this budget increases spending for employee pension benefits by \$2.3 million. The City Pension Fund is in compliance with the State of TN- 92% of the ADC. The government economic security priority also provides \$2.7m for targeted raises for City employees identified below the market or making below \$15.50 per hour. Lastly, within this priority, the budget appropriates \$374k more for City Council community service grants targeted to local small businesses.

Consistent with last year's Neighborhoods Street Paving Program, the Capital Budget will receive \$19.0m.

The Economic Impact on Budget Planning

There is a correlating response to the performance of our local economy with that of the national economy. Memphis generally lags behind national economic trends. As such, the City of Memphis' FY 2019 Budget is presented within context of the economic conditions impacting the national economy and corresponding moderate revenue growth for our local economy. With moderate revenue growth the budget process requires close scrutiny to balance service provision with expected revenue resources. In summary, the economic outlook for Memphis is slow but steady growth. The City uses the expertise of the University of Memphis, in addition to our internal staff, to forecast trends that may impact the budget process. A brief synopsis of their findings will note that the Memphis economy is diverse and the City is attracting new businesses.

Additional discussion pertaining to our economy, from the University of Memphis, can be found later in this section.

Performance Accountability Plans

To increase performance transparency, in 2014 the administration established the Office of Performance Management. This new office manages the performance review process, as well as the public-facing and internal MEMFacts 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.

The City's Mission: To improve the quality of life for all Memphians, every day. In support of this mission, Mayor Strickland has championed the improvement of core city services in a renewed commitment to transparency and trust as part of his, "brilliant at the basics", philosophy for city government. Prioritizing core city services and becoming, "brilliant at the basics", will allow the growth of Memphis to multiply.

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, those that cross divisional lines.

The City's Mayor 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 the public can view the City's performance goals and track its progress against those goals. In addition, Mayor Strickland sends a weekly email update to the citizens that highlights the city's challenges and celebrates its successes.



PERFORMANCE MANAGEMENT IN MEMPHIS

Throughout this document, 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 proposed FY19 general fund budget is a balanced budget of \$685.3m. There are no tax increases within the revenue budget. The property tax rate reflects a reduced “certified tax rate”. The certified rate was lowered because property tax rate appeals were less than anticipated when the rate was originally set. Natural revenue growth and careful expense planning has allowed for the funding of the City’s needs and priorities.

The FY19 budget allocates funding for 2,126 uniformed officers and 125 Police Service Technicians (PST’s) and the addition of emergency medical personnel in Fire. For youth, this budget invests \$500k more for library programming. Additionally, Parks received \$1.3m more for Park locations and Community Centers; and the Office of Youth Services received \$300k to provide summer jobs to 250 more students. Regarding Good Government and Jobs this budget increases spending for funding of the employee pension benefit by \$2.3 million. The government and jobs priority also provides \$2.7m for targeted raises for employees identified to be paid significantly below the market or making below \$15.50 per hour. Lastly, within this priority, the budget appropriates \$374k more for City Council directed community service grants provided to local small businesses.

Revenues

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

The revenue budget for FY19 is \$685.3m compared to \$668.8m (including the Contributions from Fund Balance) adopted in FY18. Generally, revenues are increasing because of an improving local economy

which is represented in the local tax revenue. The Memphis Light Gas and Water (MLGW) pilot and a transfer- in from the Debt fund are sources that also provide significant revenue increases to the FY19 budget. The State Income Tax (Hall Tax) is being phased out will decline each year until the phase out is complete. A summary of the major revenue variances from FY18 is shown below.

REVENUES

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
General Fund	\$668,692,503	\$685,320,069	\$16,627,566

Notable FY2019 Budget Revenue Changes:

- \$ 8.6 million- Ad Valorem Taxes
- \$ 0.6 million- Ad Valorem Taxes Prior
- \$ 0.5 million- Pilots
- \$ 0.6 million- Mix Drink Taxes
- \$ 0.5 million- Gross Receipts Business Tax
- \$ 1.0 million- State Sales Tax
- \$ 0.4 million- Auto Registration Fees
- \$ 0.9 million- Anti Neglect Revenue
- \$ 0.8 million- Ambulance
- \$ 0.7 million- Interest in Investments
- \$ 2.6 million- Federal Grants
- \$ 1.5 million- TN Highway Grants
- \$ 1.0 million- MATA
- \$ 4.3 million- MLGW
- \$ 0.4 million- Transfer In Sewer
- \$ 0.3 million- Transfer In Metro Alarm
- \$ 3.5 million- Transfer In Debt Fund
- \$ 0.2 million- Misc.

- \$ (0.7) million- Transfer In Unemployment
- \$ (1.0) million- Beer Sales Taxes
- \$ (0.2) million- Franchise Tax
- \$ (5.5) million- State Income- Hall Tax
- \$ (0.5) million- Court Fees/Cost
- \$ (0.3) million- Concessions
- \$ (2.4) million- Use of Fund Balance
- \$(1.4) million- Other

Expenditures

The FY 2019 General Fund Expenditure Budget is \$685.3m. For FY2019 the budget adds spending for public safety, public transportation, community programs and increased payments to the pension ARC. Throughout this document many divisions may have large increases or decreases; however this is primar-

ily caused by realignment of some divisions as opposed to aggressive expenditure variances. Any major changes are aligned with priorities and maintaining sufficient resources for core government services.

EXPENDITURES

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
General Fund	\$666,436,251	\$685,320,069	\$18,883,818

Notable FY2019 Expenditures Changes:

- \$ 3.6 million- Personnel / Attrition
- \$ 2.4 million- Pension
- \$ 3.6 million- PartTime/Temp Salaries
- \$ 2.5 million- City Shop Charges
- \$ 2.2 million- Professional Services
- \$ 0.5 million- Materials and Supplies
- \$ 0.2 million-Medical Supplies
- \$ 0.5 million- Security
- \$ 0.7 million- Utilites
- \$ 0.5 million- Medical/Dental/Veterinary
- \$ 0.2 million- Advertising Publication
- \$ 0.7 million- Outside Computer Services
- \$ 0.3 million- Safety Equipment
- \$ 0.3 million- Oudside Phone and Communication
- \$ 1.9 million- Lawsuits
- \$ 1.7 million- EDGE
- \$ 0.8 million- SCS Mixed Drink Proceeds
- \$ (2.6) million- Outside Vehicle Repair
- \$ (1.0) million- Healthcare
- \$ (1.4) million- Insurance
- \$ (0.4) million- Grants and Subsidies
- \$ (1.4) million- Expense Recovery (State Street Aid)
- \$ 0.6 million- Other

Other Funds Discussion

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 32% of the property tax rate and 7% of the local sales tax rate. Expenses for FY19 are budgeted to be \$16.2m. The expense increases are for principal and interest costs resulting from new

debt financing issued for improvements to the Memphis Convention Center and various capital projects from the Capital Improvement Plan (CIP). The Debt Fund will also transfer \$3.5m to reimburse the General Fund for previously incurred expenses. The Debt Fund will have a positive fund balance at the FY19 year end.

DEBT FUND

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
Debt Fund Expenses	\$161,484,410	\$177,692,703	\$16,208,293

Enterprise Funds

Enterprise Funds account for the acquisition, operation and maintenance of the City’s facilities. The Sewer Fund and the Storm Water fund are the City’s Enterprise Funds. The Sewer Fund expenses are budgeted to increase by 15% or \$14m over the FY18 budget. Expense increases are the result of professional services costs and an increase in chemical

costs. With its positive fund balance the Sewer Fund pays for its capital on a pay-go basis. The Storm Water Fund expenses will decrease by \$1.2m. The expense reduction is attributable to lower debt costs. The Storm fund increased its rates in the last six months of FY 18; therefore FY19 will be the first full year of the rate increase.

ENTERPRISE FUNDS

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
Sewer Treatment Expenses	\$93,393,598	\$107,936,508	\$14,542,910
Storm Water Expenses	\$24,484,637	\$23,225,344	(\$1,259,293)
Total Enterprise Funds	\$117,878,235	\$131,161,852	\$13,283,617

Internal Service Funds

Internal Service Funds (ISF) are used to budget for the costs of goods or services provided by one division to other City divisions. These costs are reimbursed by using divisions to the fund providing the service. Healthcare, Unemployment and Fleet represent the internal service funds in the FY19 budget. The City’s health plan serves almost 6,000 employees and 7,500 spouses and dependents. The City changed health plan managers in January of 2018. This change resulted in lower premiums to employees and features many wellness programs and incentives, The Health Fund expenses are budgeted to

increase by 5% or \$4.0m in FY19. Included in expenses is a \$3.8m transfer to the OPEB fund.

The Fleet Fund is planned to increase its expenses by \$5.1M or 22% over FY18’s adopted budget. The expense increase is largely due to Fire Apparatus moving from the Fire Division to general Services Fleet for maintenance.

The unemployment fund is budgeted to spend \$200k and allow for another transfer of its excess fund balance to the General Fund.

INTERNAL SERVICE FUNDS

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
Health Care Fund Expenses	\$83,693,635	\$87,725,414	\$4,031,779
Fleet Mgmt. Expenses	\$22,866,864	\$27,344,231	\$4,477,367
Unemployment Expense	\$1,200,000	\$500,000	(\$700,000)
Total Internal Service Funds	\$107,760,499	\$115,569,645	\$7,809,146

Fiduciary Funds

These funds pay for the healthcare of the City’s retirees and pension cost for Library retirees. In the OPEB Fund claims cost is expected to be lower, therefore, the total fund is budgeted to spend less. The budget

is \$18.4M which down \$1.5m from FY18’s budget. Although OPEB expenses will be lower, a contribution for the HealthCare Fund is required to balance the OPEB Fund.

FIDUCIARY FUNDS

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
OPEB Fund Expenses	\$19,915,580	\$18,479,932	(\$1,435,648)
Library Retirement System Fund	\$0	\$1,089,783	\$1,089,783
Total Fiduciary Funds	\$19,915,580	\$19,569,715	(\$345,865)

Special Revenue Funds

Special Revenue funds provide budgets for specific revenue sources that are restricted to expenditures for specific purposes. There are nine Special Revenue Funds represented in the FY19 budget. The most notable is Solid Waste (SW) which is budgeted at \$67M. This is \$5.8M greater than FY18’s budget. Sal-

aries and benefits, contract collections and debt costs are areas that have budget increases. The State Street Aid Fund will receive an increase because of the new State Improv Act. Other special revenue funds and their budgeted FY19 expense are identified in the pages following this overview.

SPECIAL REVENUE FUNDS

Fund Type	FY2018 Adopted	FY2019 Adopted	Inc./Dec.
State Street Aid Expenses	\$16,400,000	\$20,503,600	\$4,103,600
Solid Waste Expenses	\$61,121,784	\$66,913,958	\$5,792,174
Drug Enforcement Fund Expenses	\$3,752,875	\$3,805,395	\$52,520
Metro Alarm Fund Expenses	\$600,066	\$952,495	\$352,429
Park Special Services Fund	\$166,752	\$166,752	—
Hotel/Motel Occupancy Tax Fund Expenses	\$12,908,600	\$14,735,804	\$1,827,204
New Memphis Arena Expenses	\$12,217,200	\$2,500,000	(\$9,717,200)
Fire EMS Fund	—	\$3,437,350	\$3,437,350
Electronic Traffic Citations	\$250,000	\$250,000	—
Total Special Revenue Funds	\$107,417,277	\$113,265,354	\$5,848,077

The 2018-2019 Economic Outlook

The outlook for the City of Memphis 2018-2019 fiscal year is for continued economic growth, income, and job creation because of the steady expansion of the national economy. The Memphis economy historically expands during periods of sustained national economic growth. The stronger the nation grows, the stronger the Memphis economic expansion will be in 2018-2019. Tax rate cuts will be the biggest driver over the next year as both corporations and employees benefit from greater after-tax profits and take-home pay. The economic malaise that has plagued Europe, Asia, and most of the developing world appears to have ended, and the 2018-2019 U.S. economic outlook is for continued expansion at a 2.8–3.0 percent pace. This national growth rate will have a positive impact on the Memphis economy. Strong economic growth coupled with rising labor costs all but guarantee that interest rates will increase during the year. The growth plans of businesses over the next year will reflect the economic forecast for the year. Stronger growth will be met with stronger expansion plans for businesses in both Memphis and the nation.

Corporate profits will get a boost from lower federal corporate tax rates, boosting profit expectations for the coming year. Accordingly, many large corporations have announced and implemented increased hiring and pay raises and bonuses as a result of reduced tax rates. In keeping with a growing labor force and lower tax rates, employers are also expected to increase real business investment in the 2018-2019 fiscal year. Investments in new plants and capital equipment will be generated in nearly every sector with the possible exception of the petroleum industry. Low oil prices are a strong positive for most people and businesses (especially FedEx) in Memphis and are likely to remain low as fracking-well capacity in the U.S. helps keep a lid on the pricing power of OPEC.

Inflation concerns, effectively absent over the past decade, are beginning to make a comeback. While most inflation forecasts remain below 3.0 percent on

an annual basis, falling dollar values will hit consumers via higher prices on imported retail goods. But, the ability of companies to increase prices and still sell goods and services will be limited by domestic and global competition. Even so, increased competition for employees to fill open jobs will put upward pressure on wages and prices in 2018-2019. If not coupled with increased productivity, higher wages will directly contribute to inflation.

In general, the economic trends expected for the U.S. in 2018-2019 include the following:

- Job and income growth;
- Moderately-rising inflation;
- Rising interest rates and the Federal Reserve's desire to raise them more;
- Record low unemployment and lots of unfilled jobs;
- Growth in housing, including new construction; and
- Big risk of conflict with North Korea.

The 2018-2019 economic trends expected for Memphis include the following:

- Tax revenues will continue to grow;
- The MSA population will continue to grow, while the Memphis city population declines;
- Job growth will improve;
- FedEx, the region's largest employer, will grow in response to federal tax changes;
- Job creation will be strongest in the service industries;
- Low taxes and low cost of living and housing will remain assets for Memphis; and
- Abundant cultural amenities will help offset the long-term problems of high poverty and crime rates.

Local Highlights

FedEx, the largest Memphis employer with more than 30,000 local workers, recently announced it would commit over \$3.2 billion to capital investments, employee compensation, and pension funding because of U.S. tax reform. Memphis will see an economic benefit from this as local workers spend their higher incomes in the local area. Bass Pro at The Pyramid continues to generate positive momentum for the local economy and especially for the downtown area of the city. Downtown will also benefit as ServiceMaster moves into the former Peabody Place Mall early in the year. Additionally, the continued expansion of St. Jude in 2018-2019 will provide an additional boost to the downtown area of Memphis for years to come.

With no other IKEA nearer than a five-hour drive, the Memphis IKEA will continue to bring with it retail tourism and tax dollars. Redevelopment of the Tennessee Brewery building and other downtown structures are well underway and will translate into a higher quality of life for local residents as well as make a favorable impression on visitors. Additionally, Memphis International Airport continues to add airlines and seat capacity to the Memphis market, making it easier for visitors to come to town and making Memphis more attractive to business as well.

While the current situation looks good for the local economy, downside risks are significant. The Federal Reserve is actively trying to raise interest rates in an effort to gain back the power of its primary tool for fighting inflation. Unfortunately, the Federal Reserve has a history of killing off economic growth by raising interest rates too much. Capital investments, even those announced by FedEx, are not firm if the economy weakens and global conditions are a key for our major employers. In addition to interest rate risks for the housing industry, the industry tends to overbuild, making downturns even worse. Finally, because Memphis depends upon strong national growth, anything that weakens the national economy stands to weaken Memphis, too. Even with these risks, however, the Memphis economy looks strong for 2018-2019.

Local Conditions

The data in Chart 1 show annual establishment employment for the Memphis MSA from 2007-2017. The job losses due to the Great Recession ended in 2010. Since 2010, employment has grown steadily and increased by more than 53,000 jobs by the end of 2017. The outlook for 2018-2019 is for continuation of the growth path of the last seven years—an increase of 7,000-10,000 new jobs.

Chart 1. Memphis MSA Employment (000), 2007-2017

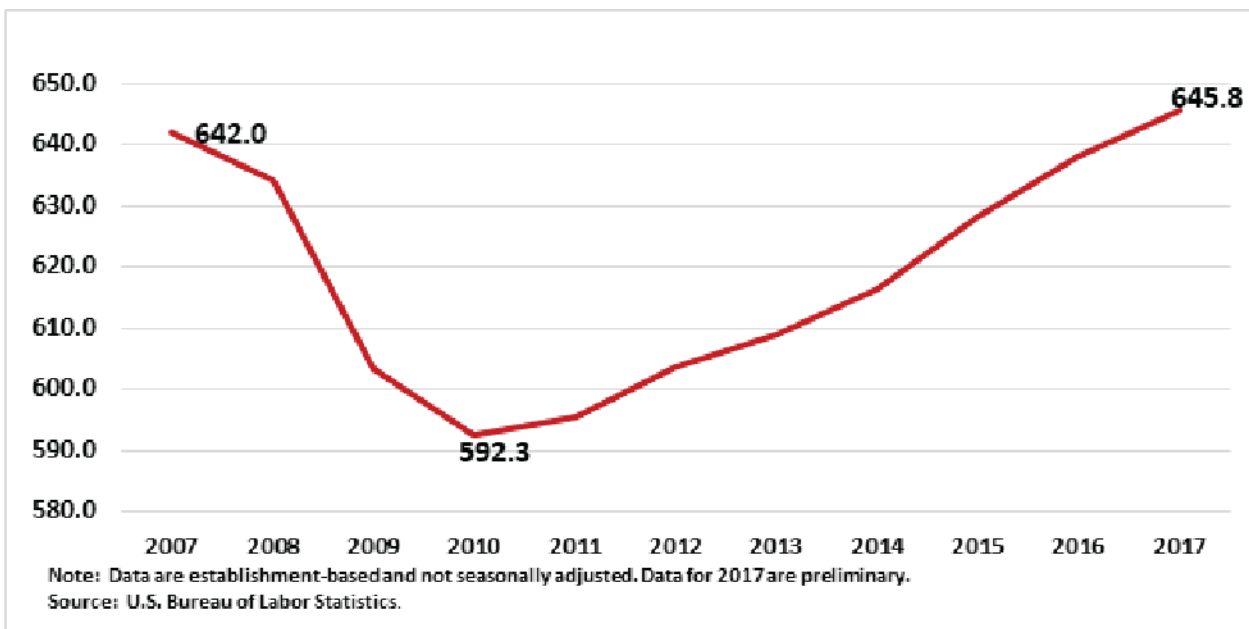


Table 1 provides more detailed employment data by industry for 2017 and reflects ongoing growth in the local economy. Mining and Construction was the largest sector with 12.0 percent growth over 2016 (note: mining employment is extremely small in the Memphis MSA), while employment in Trade, Transportation, and Utilities was second with 2.9 percent

growth. In comparison, national growth in Construction was only 2.8 percent. Locally four sectors declined in 2017: Information (-0.9%), Financial Activities (-0.8%), Government (-1.5%), and Professional and Business Services (-1.2%). Local manufacturing grew although slightly less than the national rate of growth (0.4% vs. 0.6%, respectively).

Table 1. Memphis MSA 2017 Employment by Industry and Percent Change over 2016 (Annual Average)

Industry	Total Employment (000)	Percent Change from 2016
Total Nonfarm	645.8	1.2%
Mining & Construction	24.5	12.0%
Manufacturing	46.3	0.4%
Trade, Transportation, & Utilities	179.3	2.9%
Information	5.7	-0.9%
Financial Activities	27.8	-0.8%
Professional & Business Services	96.0	-1.2%
Education & Health Services	93.6	1.2%
Leisure & Hospitality	68.2	1.3%
Other Services	25.0	1.3%
Government	79.2	-1.5%

Notes: Data are *not* seasonally adjusted. Data for 2017 annual employment are preliminary.

Source: U.S. Bureau of Labor Statistics.

Chart 2 data show employment growth in the construction industry and are a strong reflection of optimism in local economic conditions. Within the Memphis MSA, new construction virtually ended during the Great Recession, driving down construction employment from 26.4 thousand in 2007 to 19.3 thousand by 2010. While recovery in local construction employment has been slow, 2017 looks like it was a breakout year with employment rising to 24.5 thousand. Further, the data in Chart 2 show strong

growth for the Memphis MSA in the past twelve months through December 2017 (preliminary), with construction employment rising 8.3 percent, which is especially strong relative to the nation as a whole. With local average home sales prices having risen 5.0 percent in 2017 (see Maar.org for local home price data) and continued economic growth expected, the incentive is in place for construction to grow even more in 2018-2019.

Chart 2. Twelve-Month Percentage Change in Construction Employment, Selected Areas, December 2017

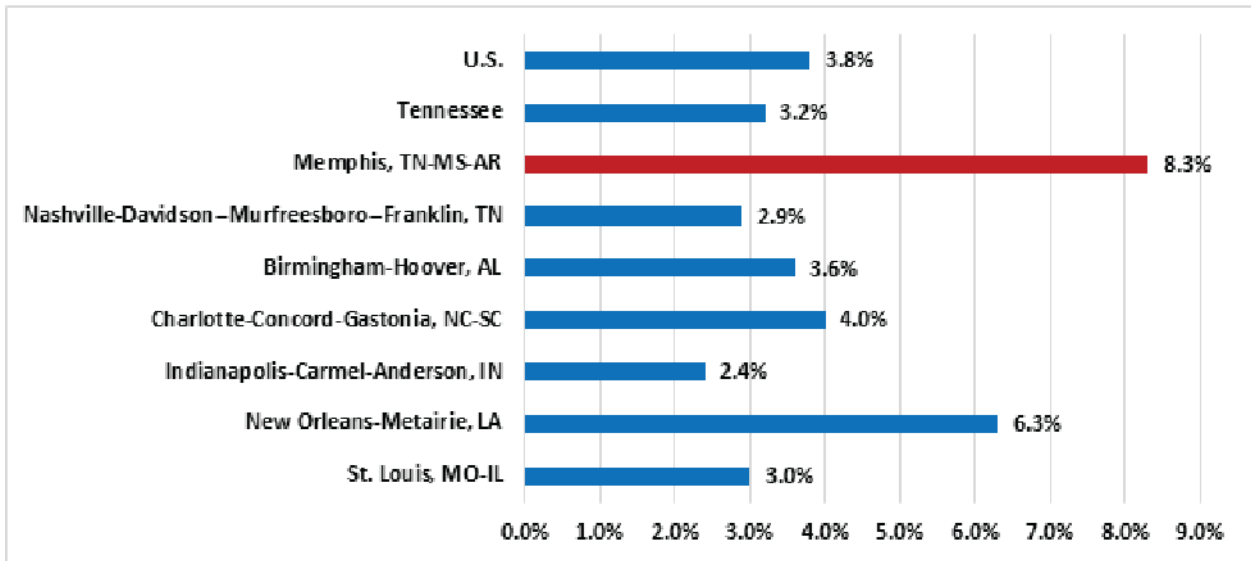
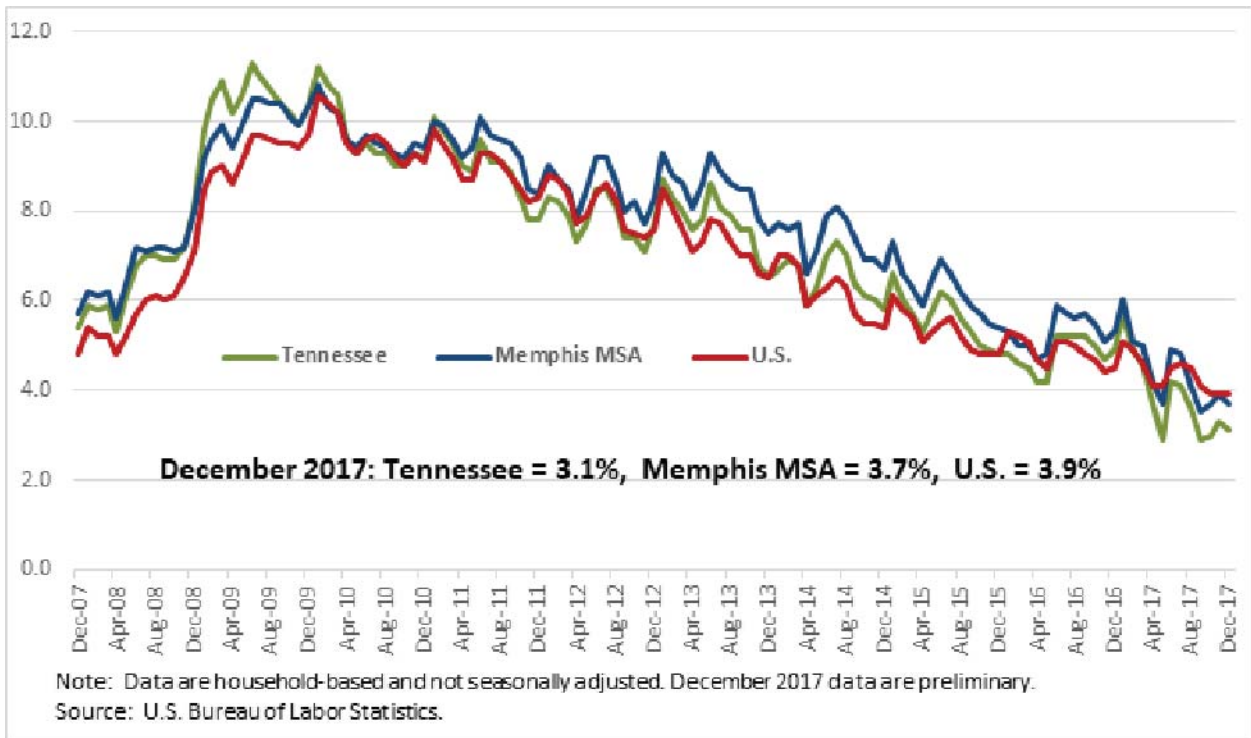


Chart 3 shows the trends for the unemployment rates of the U.S., Tennessee, and Memphis. While improving employment growth has had a positive impact on reducing unemployment nationwide and in the Memphis MSA, some of the declines are associated with reductions in the number of people look-

ing for work. Locally and nationally unemployment rates are so low that in order for employment to grow further there will be a need for pay and benefit raises. Even so, the national and local job situations are improving steadily and will continue to improve in 2018-2019.

Chart 3. Unemployment Rates, U.S., Tennessee, and Memphis MSA, December 2007-December 2017



Budget Development Process

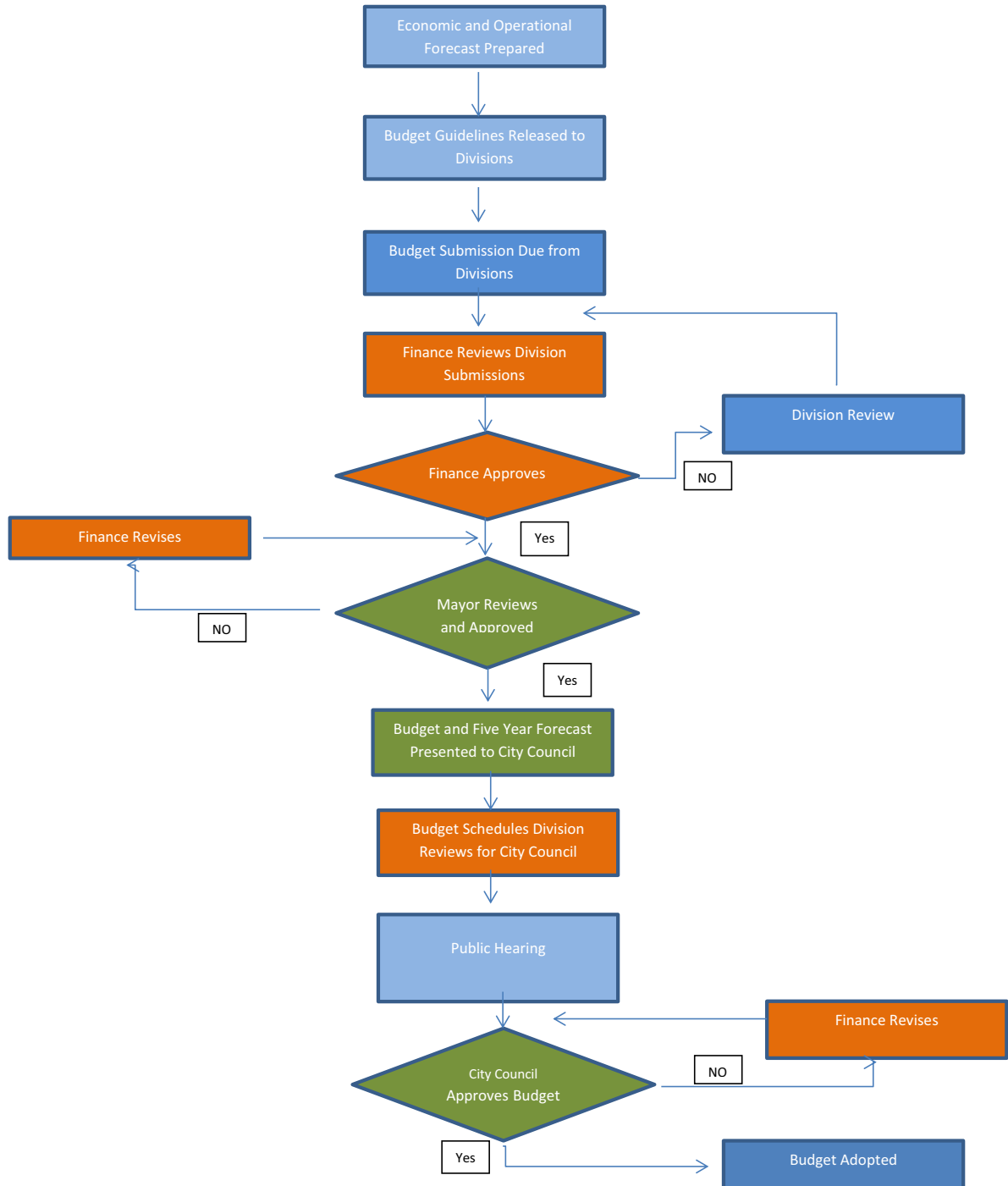
The Budget Office (the Office) is responsible for coordinating the budget preparation for all Divisions and Funds of the City. The Office assembles financial data provided by City Divisions to develop the City's budget. After the compilation of all data the Budget Office coordinates the review and approval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

The Operating Budget is approved annually. The planning and development process begins in October for the following fiscal year. When financial preparation begins Divisions are asked to enter their financial data into the budget system over a three-week period. The information is then analyzed and divisions are consulted with respect to noticeable budgetary 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

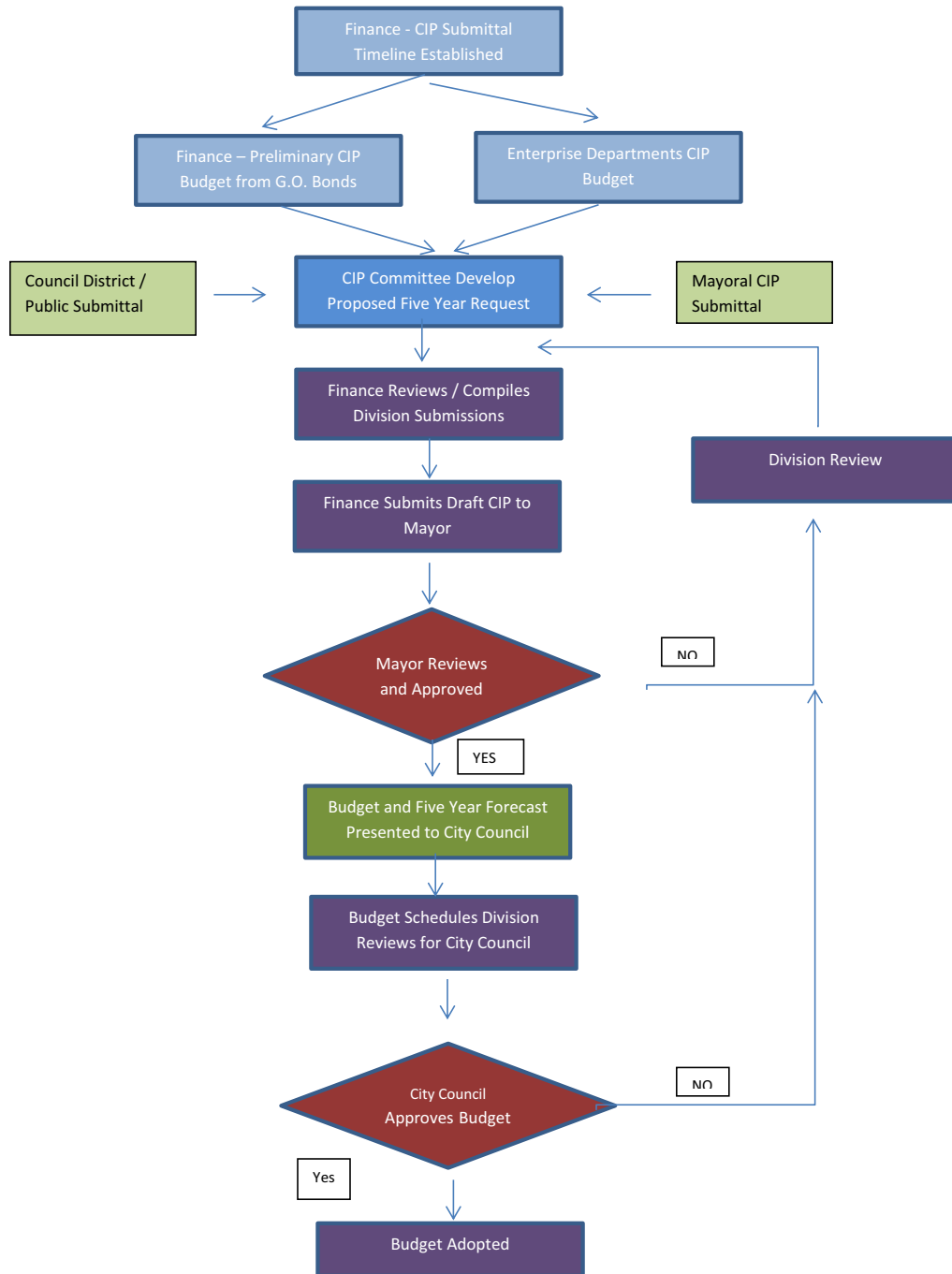
budget. With Council's revisions and approval, the process is complete. Funding approvals are limited to one fiscal year.

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 October with an evaluation of current assets (buildings and infrastructure) and an evaluation of new capital needs. Discussions are conducted by an internal CIP committee which is represented by a cross section of Division leaders. CIP projects that make the final list are analyzed by the Finance Office to compare to Capital funding capacity. After Finance Office 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 its own hearings to scrutinize the budget. The process ends 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



FY2019 Budget Calendar

JULY – AUGUST

- Preparation of final documents for the new budget are completed. This includes the Adopted, Operating, and CIP Budget Books.
- Submission of Budget documents to the State Comptroller's Office.
- 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 review of revenue trends with external analyst begins.

NOVEMBER

- Finance submits 1st Quarter Operating results of the new budget to the City Council.
- Divisions submit CIP needs to the CIP Committee.
- 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, and COO.
- Final recommendations made and budget documents prepared.

APRIL

- The Mayor presents the Proposed Operating Budget and CIP Budget request to the City Council on 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 Operating Budget and CIP Committee 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.

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 Budget and 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 set up 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 disrupt an otherwise successful budget). When unforeseen circumstances arise, changes can be made to the budget two ways: Intra-Category Line Item Transfer (Black Line) or Inter-Category Line Item Transfer (Red Line).

INTRA-CATEGORY LINE ITEMS TRANSFERS

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

INTER-CATEGORY LINE ITEM TRANSFERS

Inter-category line item transfers, called council transfers, are used to transfer funds from one legal level (program) to another or between categories. Inter-Category transfers are used to transfer budgeted funds from one expenditure to another as long as the transfer is within the same legal level (program) and does not exceed \$50,000 between categories or a cumulative total of \$100,000 for the year. For the personnel category only one \$50,000 inter-category transfer can be made. The council transfer form is very similar to the administrative form. Since the changes require approval of the City Council, each transfer must be accompanied by a resolution and a Council Agenda Check-Off Sheet.

Capital Improvement Budget

The Capital budget and Capital Improvement Program are prepared annually to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding (local, state, federal and private) required

to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. 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 expenditures of construction funds.

Changes to the CIP Budget - Transferring Allocations & Appropriations

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

Budget Resolution Review Process • Operating & CIP

Resolutions

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

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

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

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

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

Council Agenda Check-off Sheet

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

Routing and Handling of Transfers

- 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 one week before the Council Committee meets. From there the documents will be forwarded as follows:

- 1 Chief of Finance and Administration.
- 2 City Attorney.
- 3 Chief Operating Officer (COO).
- 4 Mayor’s Office – Resolutions appropriating or transferring CIP funds must be received by the Mayor’s Office by noon on Thursday for Council Committee action on the following Tuesday.
- 5 Council Committee reviews monetary transfers and makes recommendations to the full Council.
- 6 The Mayor’s Office forwards the resolution to Council Records after the Council Committee recommendation (s) are made. Then the resolutions are placed on the Council Agenda for consideration by the full Council on the following Tuesday.

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

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

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

Fiscal Policy

Policies for Fiscal Control

- **Basis of Budgeting.** The City budgets in accordance with the Municipal Budget Law of the State of Tennessee. This law requires a cash basis budget and the budget must be balanced. 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 of Memphis to adopt a balanced budget. For 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 shall remain positive and the use of fund balance for future budgets shall 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 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 of Memphis 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 in order to minimize the adverse impact of a revenue shortfall.
- **Property Tax Rates.** The City will maintain stable tax rates that avoid wide annual fluctuations as economic and fiscal conditions change.
- **Intergovernmental Revenue.** The City will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City’s interest.
- **Cash Management.** The City will maintain sophisticated and aggressive cash management and investment programs in order to achieve maximum financial return on available funds. Cash will be pooled and invested on daily basis at best obtainable rates; invest-

ments 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 toward its solvency and regular benefits for future, as well as, present retirees and will continue to evaluate the accrued liability and adjust the funding rate when necessary.

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

Governmental Accounting

Overview

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

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

Fund Accounting

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

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

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

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

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

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

Budgets and Their Impact upon the Accounting System

The GASB, in one of its basic principles, states 1) An annual budget(s) should be adopted for every 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 biennial) budget is legally adopted. The City Council annually approves a budget ordinance that includes the City of Memphis General, Special Revenue, Debt Service and Enterprise Funds. Internal Service Funds are also included in the Adopted Budget. These budgetary accounts

are incorporated into the governmental accounting system to provide legislative control over revenues and other resource inflows and expenditures and other resource outflows.

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

Financial Statements for State and Local Governments

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

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

Proprietary Funds	Fiduciary Funds
Enterprise	Pension Trust Funds
Internal Service	Investment Trust Funds

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

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

The modified accrual basis is used in the following funds.

Governmental Funds

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

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

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

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

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.

Capital Projects Funds account for the acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise, Internal Ser-

vice, and Non-expendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

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

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

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

Fund Balance

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

The GFOA recommends an unreserved Fund Balance of 8 to 17 percent (i.e. one to two months) of regular general fund operating expenditures. The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

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

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

Statement 54 distinguishes fund balance between amounts that are considered completely "nonspendable" such as fund balance associated with inventories, and other "spendable" amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications.

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

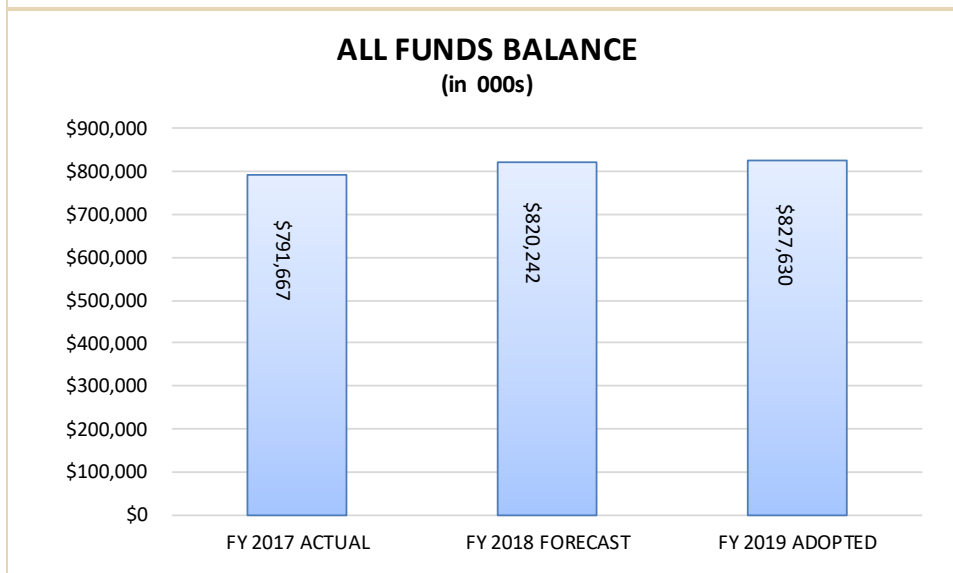
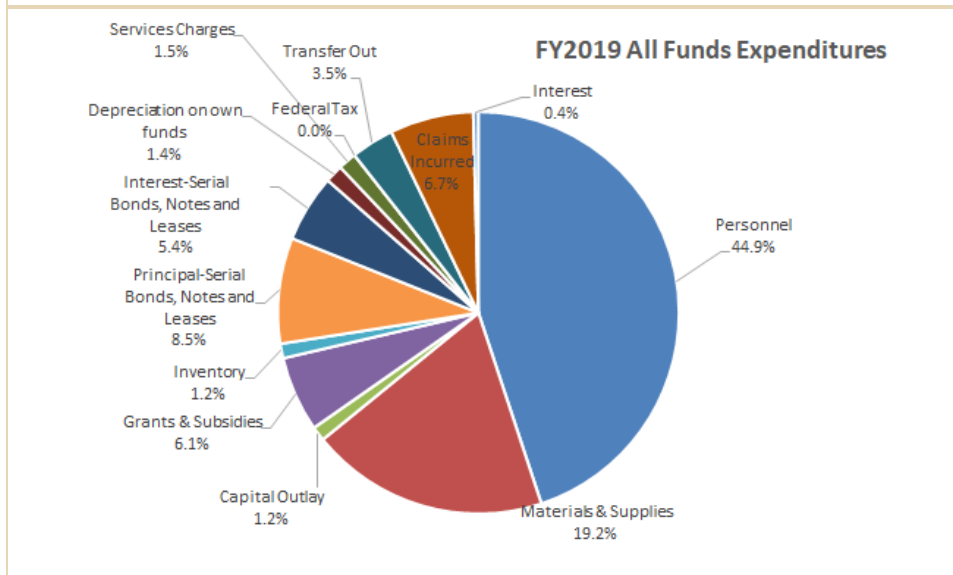
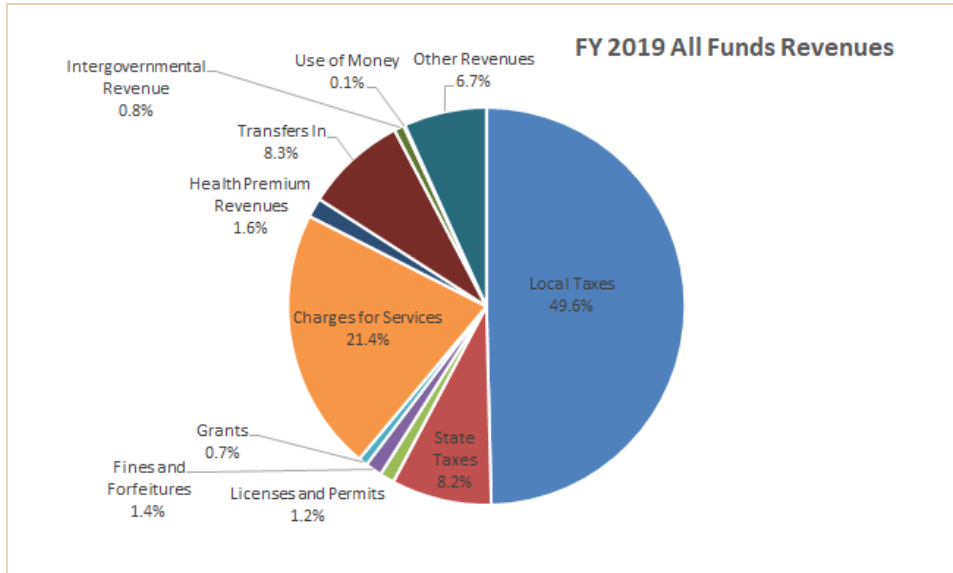


FINANCIAL SUMMARY

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 forecasted and budget fund balances for each fund and for the collective funds are also shown in this section.

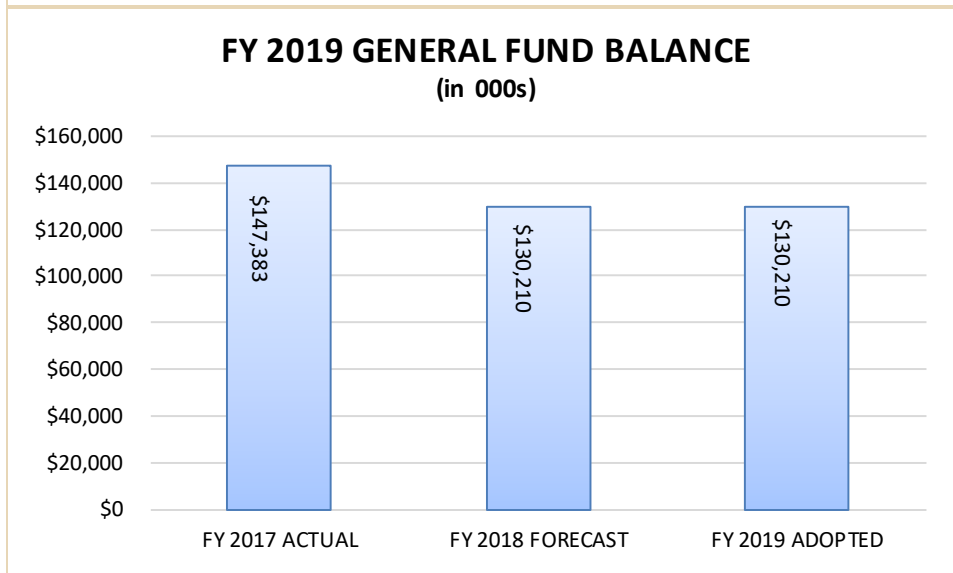
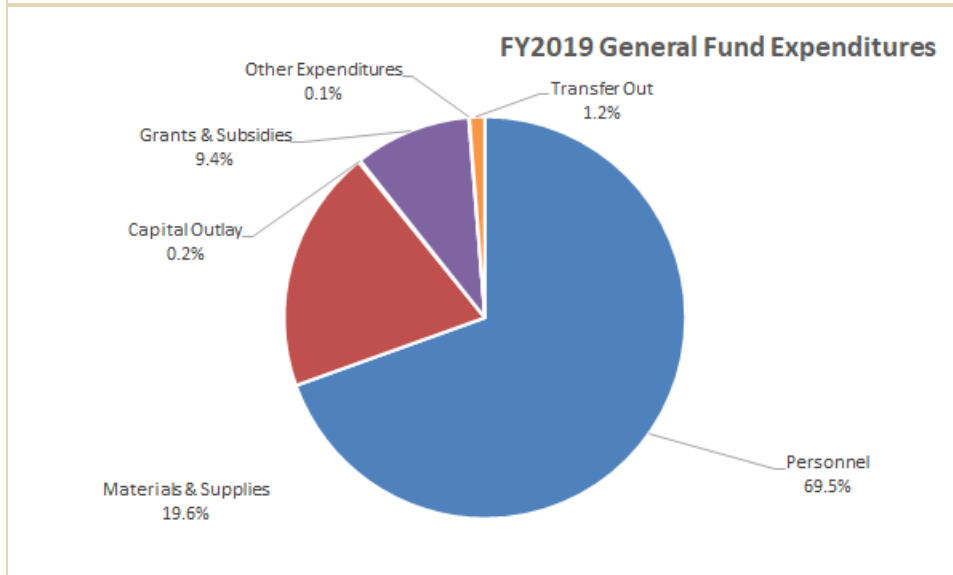
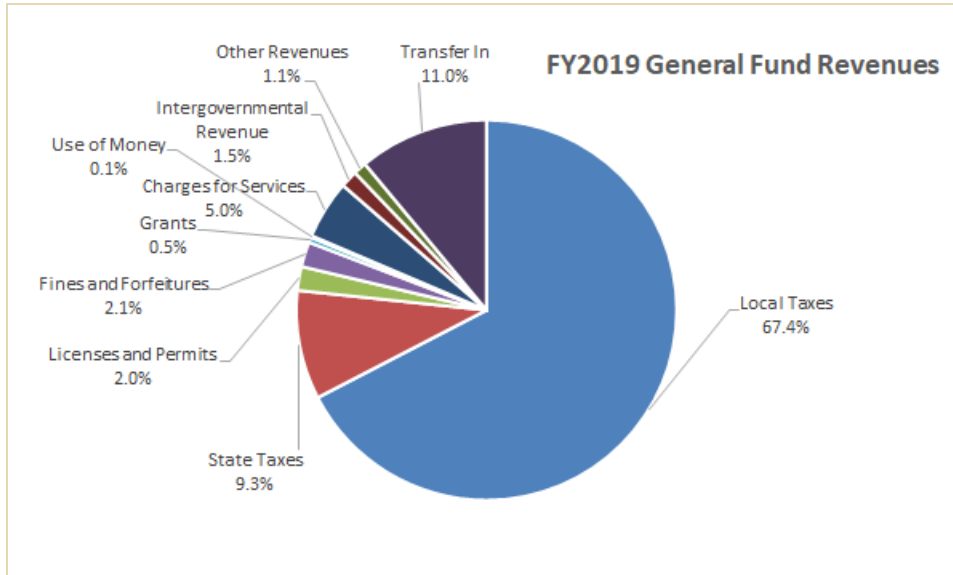
Budget Summary of All Funds

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues				
Local Taxes	\$595,696,186	\$600,918,927	\$611,752,757	\$620,203,637
State Taxes	\$100,396,436	\$101,910,000	\$101,050,554	\$102,029,875
Employer Contributions	\$1,829,694	\$504,800	\$563,008	\$566,560
Licenses and Permits	\$14,161,059	\$14,085,645	\$14,890,989	\$14,847,465
Fines and Forfeitures	\$17,741,343	\$18,763,714	\$16,617,916	\$17,084,994
Grants	\$8,040,457	\$6,153,808	\$37,357,704	\$9,284,463
Charges for Services	\$233,931,428	\$250,750,497	\$249,377,385	\$267,539,082
Health Premium Revenues	\$27,233,511	\$24,441,131	\$19,965,699	\$19,787,866
Transfers In	\$93,301,671	\$102,700,414	\$114,685,885	\$103,345,726
Capital Contributions	\$1,133,290	—	—	—
Intergovernmental Revenue	\$9,409,377	\$8,543,149	\$8,660,514	\$9,983,066
Proceeds from Refund of Debt	\$175,785,458	—	\$150,000,000	—
Interest on Investments	\$1,445,930	—	\$404,505	—
Gain (Loss) on Sale of Assets	\$1,101,497	—	\$82,639	—
Gain (Loss) on Investments	\$4,221,389	—	\$3,677,487	—
Use of Money	\$1,969,167	\$546,648	\$3,159,588	\$1,613,065
Other Revenues	\$84,338,514	\$76,976,618	\$77,842,792	\$83,681,790
Net Audit Adjustments	\$3,189,282	—	—	—
Total Revenues	\$1,374,925,689	\$1,206,295,351	\$1,410,089,422	\$1,249,967,589
Expenditures				
Personnel	\$536,476,847	\$555,454,606	\$552,731,729	\$574,218,588
Materials & Supplies	\$211,494,268	\$219,087,637	\$234,386,523	\$238,772,801
Capital Outlay	\$7,407,337	\$9,805,934	\$13,012,716	\$14,577,321
Land Acquisition	—	—	\$174,885	—
Grants & Subsidies	\$80,513,776	\$75,678,321	\$91,254,075	\$75,222,372
Inventory	\$11,201,649	\$12,869,543	\$12,148,252	\$14,584,516
Bond Issue Costs	\$1,662,479	—	\$286,344	—
Principal-Serial Bonds, Notes and Leases	\$96,214,039	\$97,237,865	\$98,092,864	\$105,588,425
Interest-Serial Bonds, Notes and Leases	\$65,050,631	\$62,994,156	\$60,274,827	\$67,351,888
Retirement of Refunded Debt	\$195,829,835	—	\$150,000,000	—
Depreciation on own funds	\$15,319,611	\$17,037,735	\$17,693,244	\$17,884,740
Expense Recovery	(\$15,814,513)	(\$14,631,700)	(\$15,067,000)	(\$16,035,300)
Pension Benefits	\$3,924,098	—	\$1,980,674	—
Services Charges	\$17,748,979	\$17,549,365	\$23,633,823	\$18,381,262
Investment Fees	\$396,904	—	\$25,077	—
Federal Tax	\$456,495	\$60,525	—	\$37,000
Miscellaneous Expense	\$14,738	—	\$7,789	—
Transfer Out	\$38,667,976	\$47,544,544	\$59,070,867	\$43,015,726
Claims Incurred	\$84,649,764	\$77,339,974	\$74,503,671	\$83,860,000
Interest	\$4,503,882	\$5,120,000	\$7,490,221	\$5,120,000
Net Audit Adjustments	(\$18,45,629)	—	—	—
Total Expenditures	\$1,337,265,167	\$1,183,148,505	\$1,381,700,581	\$1,242,579,339
Increase (Decrease) in Net Assets	\$37,660,532	\$23,146,846	\$28,388,841	\$7,388,250



General Fund Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues				
Local Taxes	\$442,632,698	\$450,662,962	\$461,567,359	\$461,829,925
State Taxes	\$65,028,258	\$68,010,000	\$64,279,695	\$63,520,000
Licenses and Permits	\$13,393,208	\$13,494,465	\$13,504,889	\$13,899,465
Fines and Forfeitures	\$14,518,517	\$15,161,000	\$13,864,775	\$14,534,000
Federal Grants	\$2,029,594	\$328,800	\$5,611,181	\$2,990,090
State Grants	\$2,048,892	\$1,630,362	\$1,889,062	\$95,000
Use of Money	\$903,910	\$335,000	\$1,920,000	\$1,020,000
Charges for Services	\$32,705,848	\$33,801,535	\$35,270,158	\$34,165,156
Intergovernmental Revenue	\$9,409,377	\$8,543,149	\$8,660,514	\$9,983,066
Other Revenues	\$10,565,392	\$7,830,978	\$12,914,809	\$7,556,508
Investments	\$508	—	\$8	—
Transfer In	\$68,582,113	\$66,638,000	\$84,580,047	\$75,726,859
Net Audit Adjustments	\$3,189,282	—	—	—
Total Revenues	\$665,007,597	\$666,436,251	\$704,062,497	\$685,320,069
Expenditures				
Personnel	\$476,276,850	\$481,718,625	\$480,286,682	\$492,504,260
Materials & Supplies	\$124,600,619	\$127,062,944	\$149,215,128	\$134,471,486
Capital Outlay	\$570,717	\$1,046,394	\$3,343,598	\$1,167,650
Grants & Subsidies	\$67,135,204	\$64,708,321	\$79,121,789	\$64,251,972
Inventory	\$375,269	\$379,591	\$573,569	\$379,591
Investment Fees	\$363,093	—	—	—
Expense Recovery	(\$15,814,513)	(\$14,631,700)	(\$15,067,000)	(\$16,035,300)
Services Charges	\$181,381	\$137,372	\$139,096	\$137,372
Transfer Out	\$7,273,688	\$8,270,955	\$23,622,601	\$8,443,038
Net Audit Adjustments	\$2,034,294	—	—	—
Total Expenditures	\$662,996,602	\$668,692,502	\$721,235,463	\$685,320,069
Increase (Decrease) in Net Assets	\$2,010,995	(\$2,256,251)	(\$17,172,966)	\$0
Fund balance beginning of year	\$ 145,371,737	\$ 147,382,732	\$ 147,382,732	\$ 130,209,767
Fund balance end of year	\$ 147,382,732	\$ 145,126,481	\$ 130,209,767	\$ 130,209,767

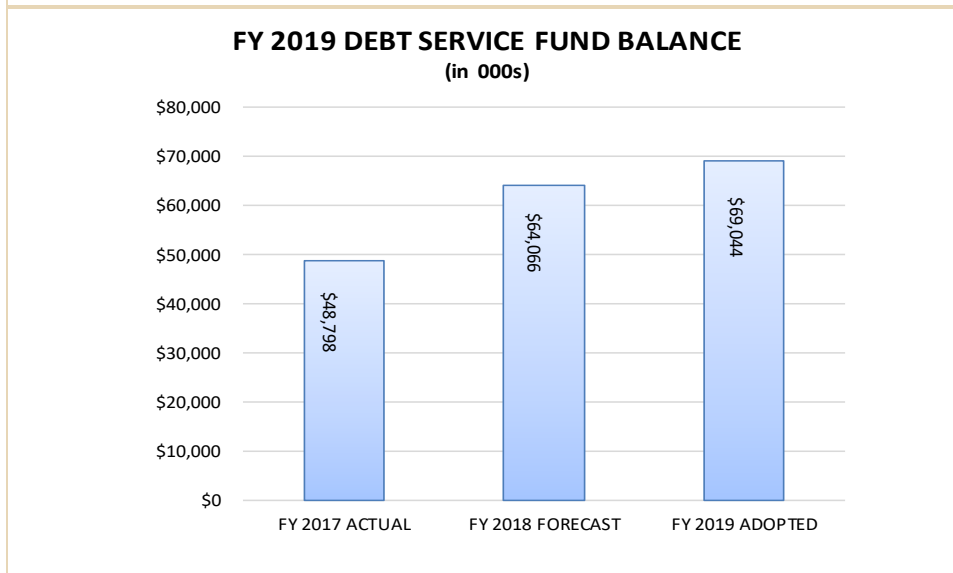
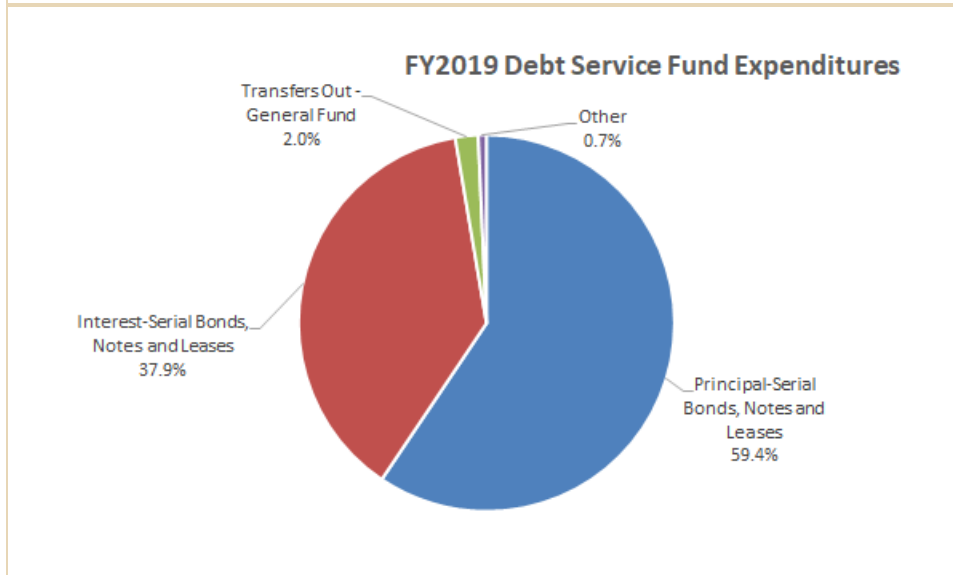
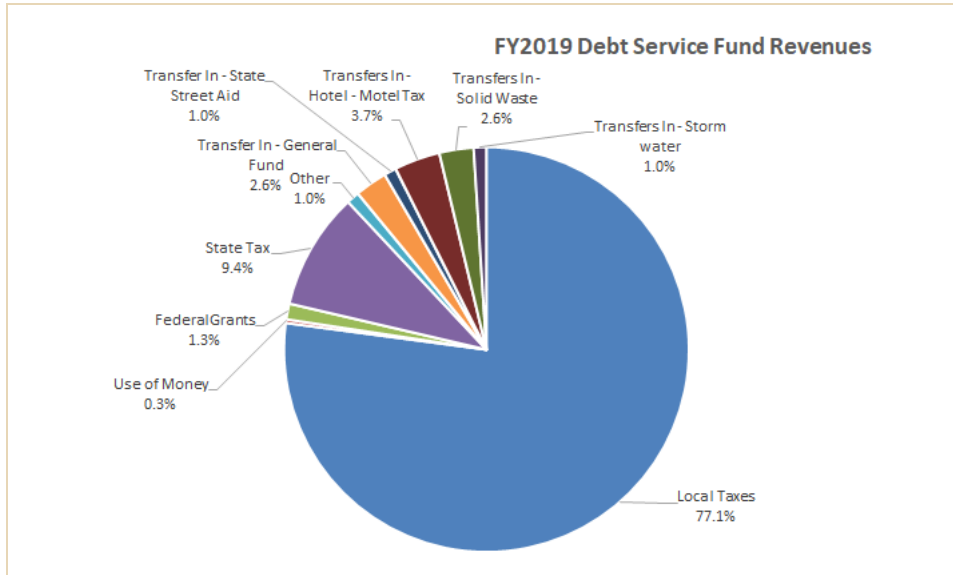


Debt Service Fund Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues and Other Sources				
Current Property Taxes	\$115,942,849	\$116,000,000	\$119,000,000	\$122,038,300
Delinquent Property Taxes	\$1,569,005	\$1,500,000	\$1,500,000	\$1,500,000
Sale of Delinquent Property Taxes	\$2,826,772	\$3,000,000	\$2,200,000	\$2,200,000
Local Option Sales Tax	\$8,197,006	\$8,500,000	\$8,647,020	\$8,645,000
In Lieu Of Taxes - Contractual	\$1,337,542	\$1,964,678	\$1,964,678	\$1,964,678
Tourism Development Zone	—	—	—	\$4,507,242
State Taxes	\$17,490,648	\$17,500,000	\$16,770,859	\$17,106,275
Use of Money	\$390,709	\$145,000	\$527,000	\$527,000
Federal Grants	\$2,377,111	\$2,327,146	\$3,245,815	\$2,298,523
Other	\$4,122,367	\$2,002,535	\$1,940,895	\$1,857,536
Issuance of Refunding Debt	\$175,785,458	—	\$150,000,000	—
Transfers In - Hotel - Motel Tax	—	—	—	\$6,685,804
Transfers In - State Street Aid	\$2,063,016	\$1,768,300	\$1,768,300	\$1,768,300
Transfers In - New Memphis Arena	\$4,858,620	\$4,858,600	\$4,418,866	—
Transfers In - Solid Waste	\$4,128,723	\$4,553,000	\$4,553,000	\$5,000,000
Transfers In - Storm water	\$1,893,502	\$3,739,477	\$3,739,476	\$1,845,975
Transfers In - GF	\$4,371,087	\$4,726,825	\$4,726,825	\$4,726,825
Transfers In - Grant Funds	\$194,496	—	\$171,198	—
Total Revenues	\$347,548,911	\$172,585,561	\$325,173,932	\$182,671,458
Expenditures and Other Uses				
Principal - Serial Bonds, Notes and Leases	\$96,214,039	\$97,237,864	\$98,092,863	\$105,588,425
Interest - Serial Bonds, Notes and Leases	\$65,050,631	\$62,994,156	\$60,274,827	\$67,351,888
Bond Issue Cost	\$1,662,479	—	\$286,344	—
Other (M&S & Svr. Chrg.)	\$1,105,570	\$1,252,390	\$1,252,390	\$1,252,390
Retirement of Refunded Debt	\$195,829,835	—	\$150,000,000	—
Transfers Out - General Fund	—	—	—	\$3,500,000
Net Audit Adjustments	\$143,011	—	—	—
Total Expenditures	\$360,005,565	\$161,484,410	\$309,906,424	\$177,692,703
Increase(Decrease) in Net Assets	(\$12,456,654)	\$11,101,151	\$15,267,508	\$4,978,755
Fund balance beginning of year	\$ 61,254,835	\$ 48,798,180	\$ 48,798,180	\$ 64,065,688
Fund balance end of year	\$ 48,798,180	\$ 59,899,331	\$ 64,065,688	\$ 69,044,443

* Revenues do not reflect contribution from Fund Balance.

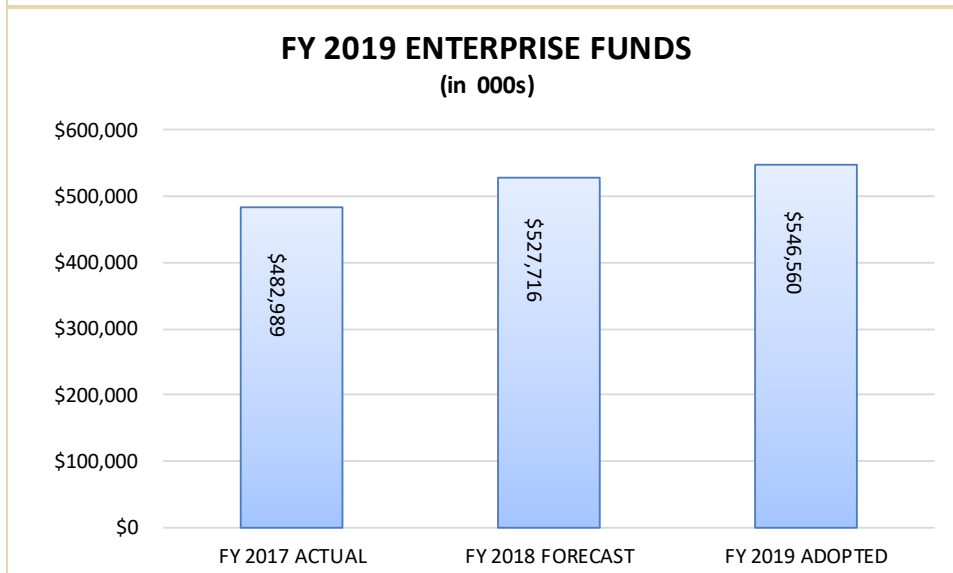
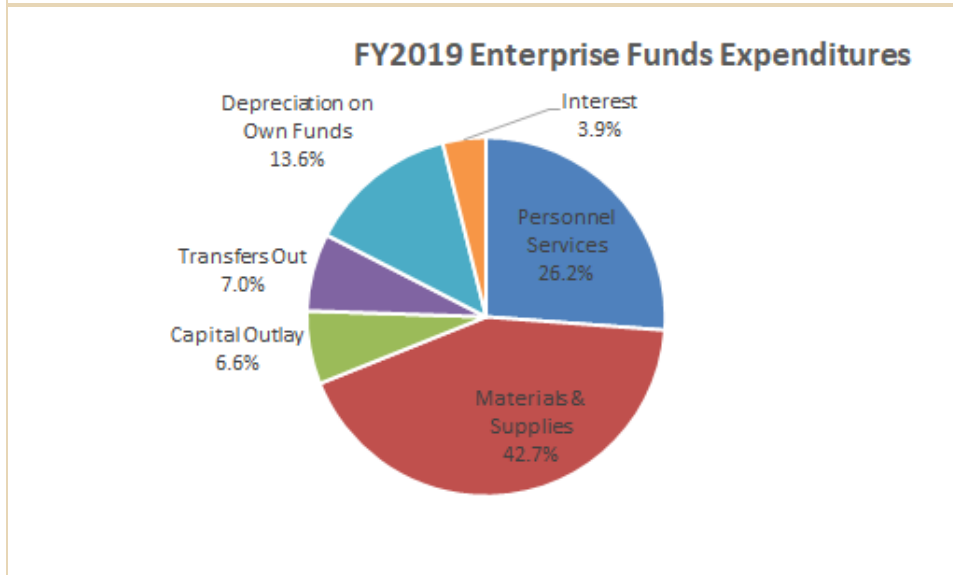
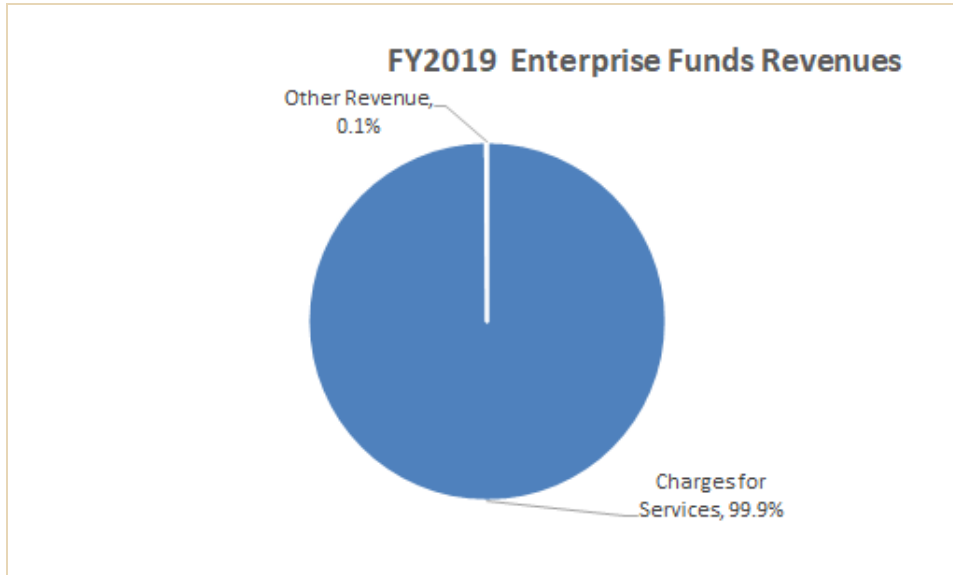
* Expenditures do not include contribution to Fund Balance



Enterprise Funds Summary

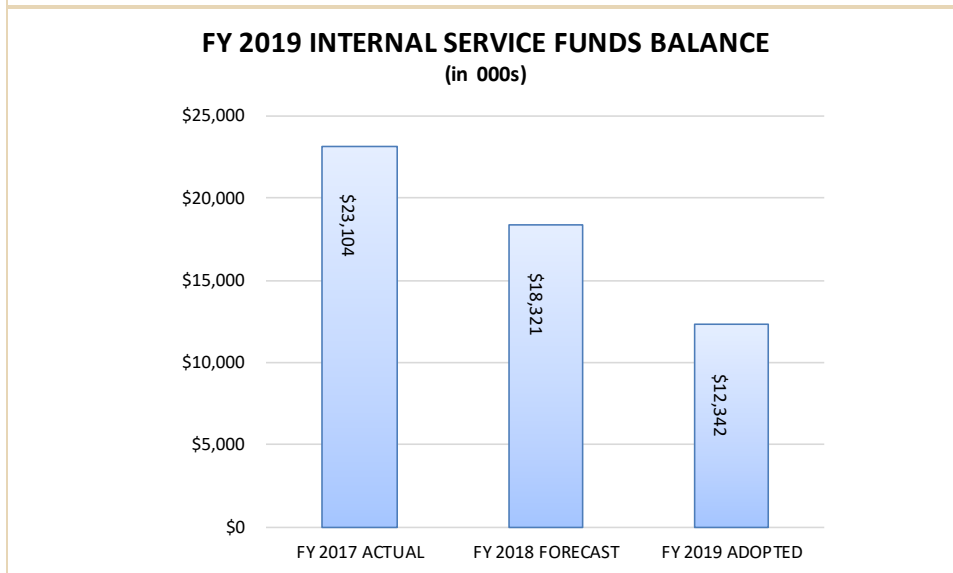
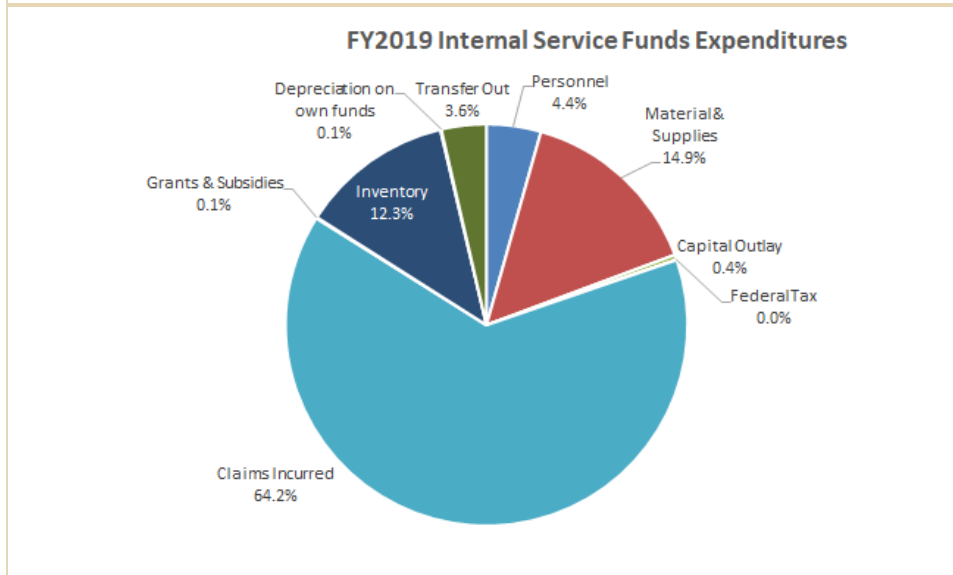
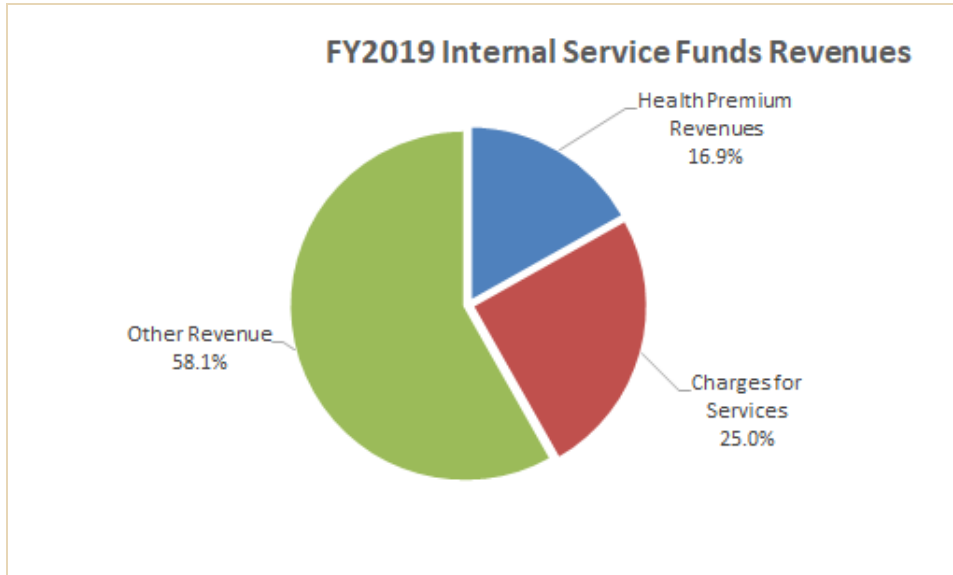
Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues				
Charges for Services	\$123,133,600	\$136,881,800	\$135,468,262	\$149,835,040
Fines Forfeitures	\$10,300	\$511,000	\$265,680	\$2,800
Use of Money	\$275,305	—	\$211,956	—
Federal Grant	\$562,441	\$1,500,000	\$22,423,224	—
State Grant	—	—	\$402,941	—
Dividend on Interest	\$128,544	—	\$43,049	—
Gain (Loss) on Investment	(\$26,464)	—	\$50,392	—
Other Revenue	\$618,573	\$157,122	\$158,413	\$167,893
Gain (Loss) on Sale of Assets	\$3,313	—	\$893	—
Transfers In	\$359,679	—	—	—
Capital Contributions	\$1,133,290	--	--	--
Total Revenues	\$126,198,584	\$139,049,922	\$159,024,810	\$150,005,733
Expenses				
Personnel Services	\$29,944,090	\$32,360,797	\$33,854,439	\$34,358,829
Materials & Supplies	\$42,886,156	\$45,740,786	\$39,713,833	\$56,053,186
Capital Outlay	\$215,518	\$7,175,540	\$5,002,099	\$8,651,540
Grants & Subsidies	\$31,693	—	\$171	—
Investment Fees	\$4,472	—	\$1,119	—
Interest	\$4,503,882	\$5,120,000	\$7,490,221	\$5,120,000
Service Charges	\$9,800	—	\$8,623	—
Transfers Out	\$9,340,001	\$10,539,477	\$10,567,052	\$9,189,657
Depreciation on Own Funds	\$15,315,991	\$16,941,635	\$17,660,042	\$17,788,640
Misc. Expense	\$10,870	—	—	—
Net Audit Adjustments	(\$21,972,139)	—	—	—
Total Expenses	\$80,290,333	\$117,878,235	\$114,297,599	\$131,161,852
Increase (Decrease) in Net Assets	\$45,908,251	\$21,171,687	\$44,727,211	\$18,843,881

Fund balance beginning of year	\$ 437,080,788	\$ 482,989,039	\$ 482,989,039	\$ 527,716,250
Fund balance end of year	\$ 482,989,039	\$ 504,160,726	\$ 527,716,250	\$ 546,560,129



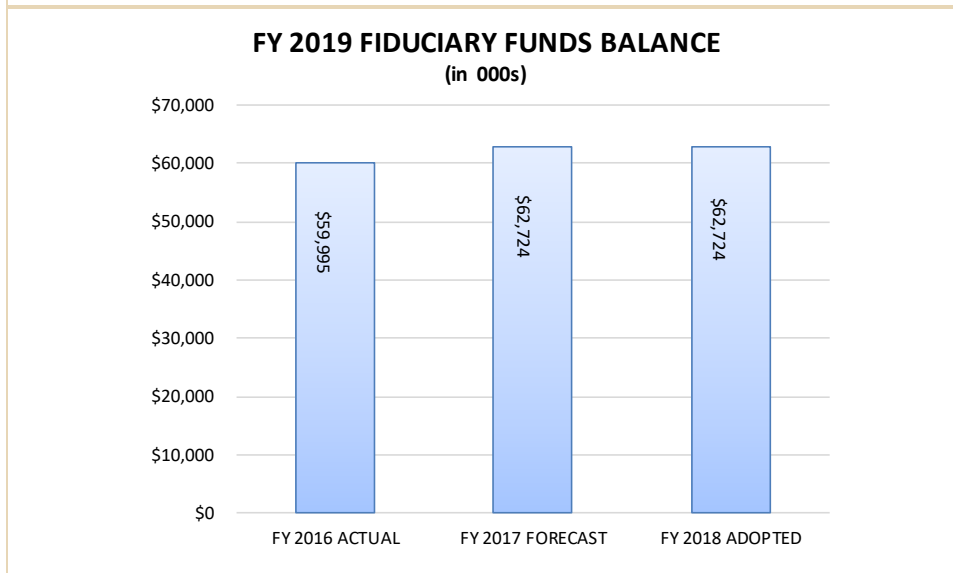
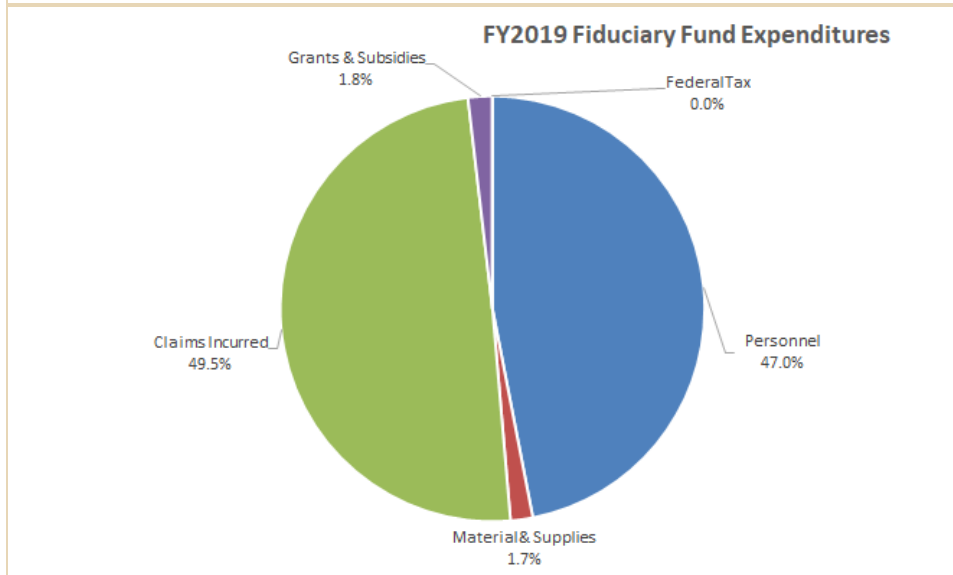
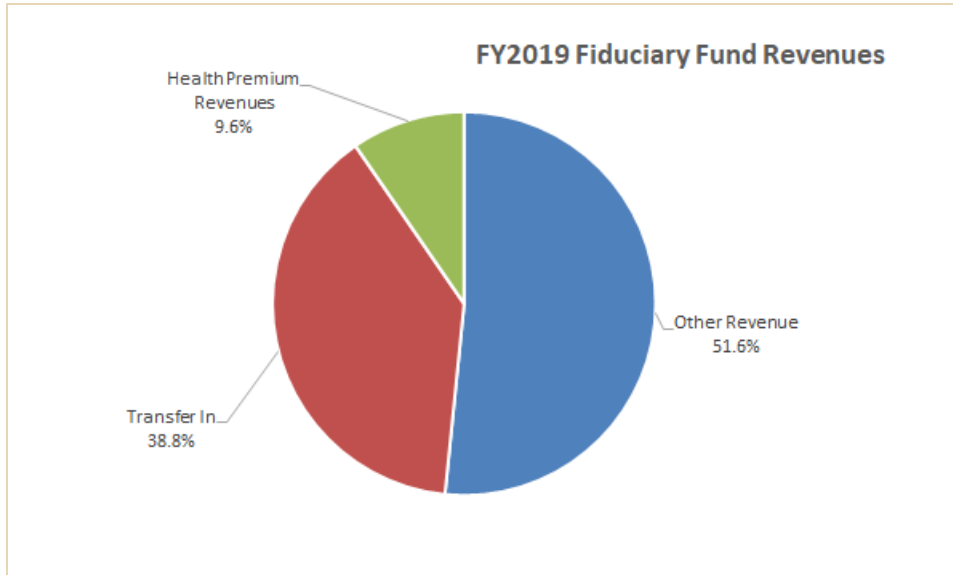
Internal Service Funds Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues				
Health Premium Revenues	\$22,574,787	\$22,765,948	\$18,511,440	\$18,474,243
Charges for Services	\$21,272,963	\$23,872,507	\$22,444,310	\$27,344,231
Use of Money	\$171,246	\$583	\$146,601	—
Other Revenue	\$54,540,938	\$55,732,271	\$56,312,330	\$63,772,084
Total Revenues	\$98,559,934	\$102,371,309	\$97,414,681	\$109,590,558
Expenses				
Personnel	\$847,188	\$4,377,172	\$2,852,308	\$5,046,815
Material & Supplies	\$13,518,302	\$15,698,245	\$15,517,656	\$17,277,203
Capital Outlay	\$44,091	—	—	\$463,453
Federal Tax	\$393,907	\$52,051	—	\$35,000
Claims Incurred	\$61,960,390	\$67,249,967	\$64,424,111	\$74,172,000
Grants & Subsidies	\$97,603	\$98,000	\$97,251	\$98,400
Inventory	\$10,826,380	\$12,489,952	\$11,574,683	\$14,204,925
Depreciation on own funds	\$3,620	\$96,100	\$33,202	\$96,100
Transfer Out	\$6,800,000	\$7,699,012	\$7,699,012	\$4,175,749
Net Audit Adjustments	(\$30,131)	—	—	—
Total Expenses	\$94,461,349	\$107,760,499	\$102,198,223	\$115,569,645
Increase (Decrease) in Net Assets	\$4,098,593	(\$5,389,190)	(\$4,783,542)	(\$5,979,087)
Fund balance beginning of year	\$ 27,202,814	\$ 23,104,221	\$ 23,104,221	\$ 18,320,679
Fund balance end of year	\$ 23,104,221	\$ 17,715,031	\$ 18,320,679	\$ 12,341,592



Fiduciary Funds Summary

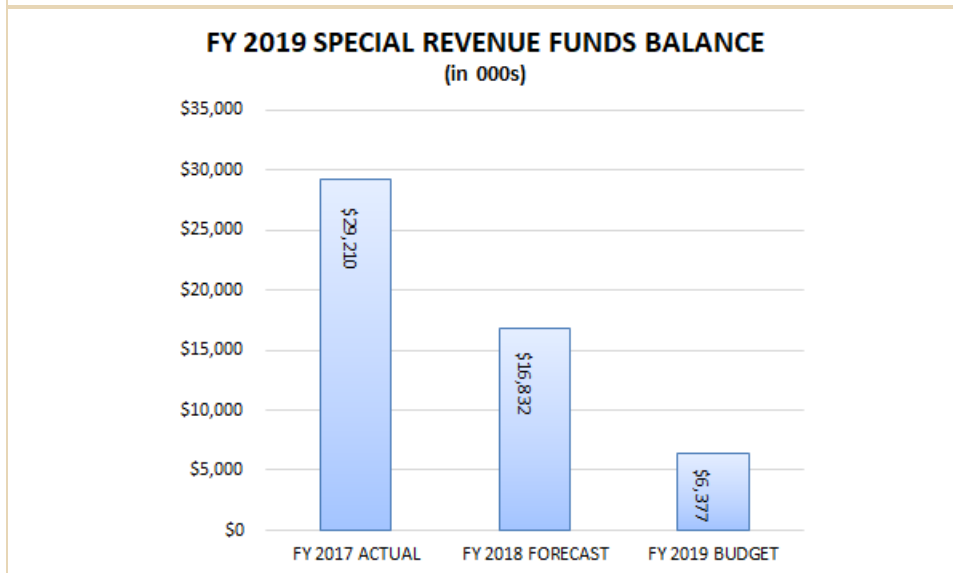
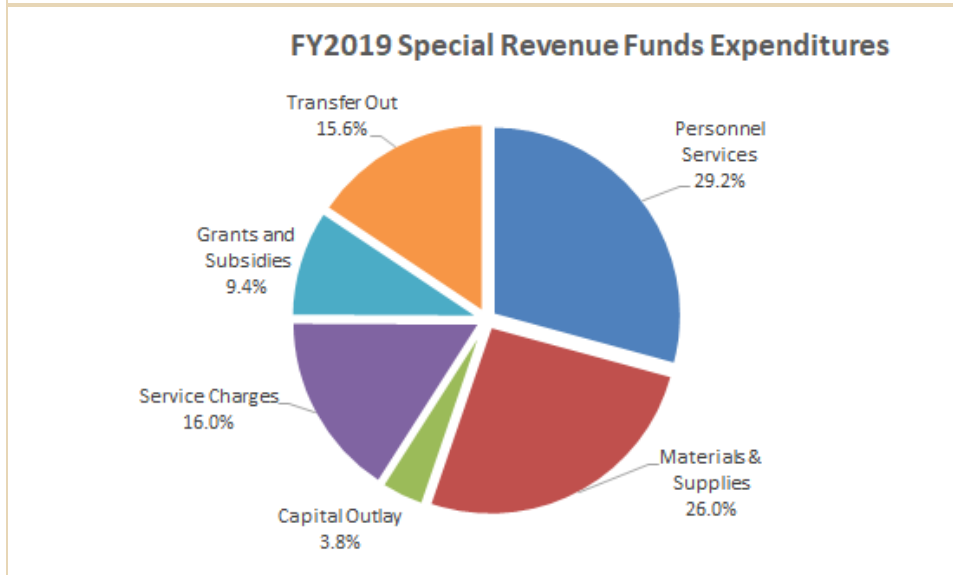
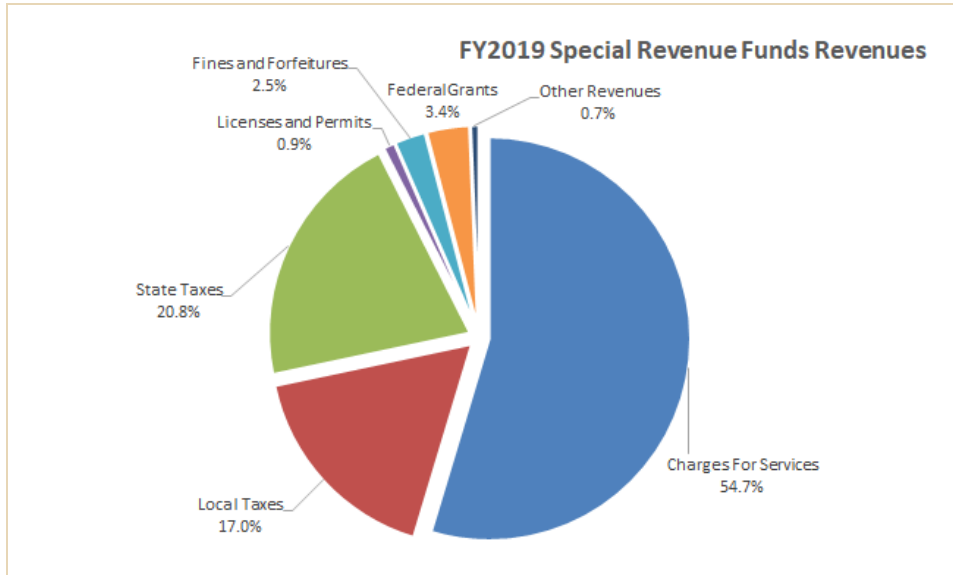
Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues				
Other Revenue	\$11,043,011	\$11,016,550	\$6,104,016	\$10,097,569
Transfer In	\$6,800,000	\$6,699,012	\$10,568,297	\$7,591,963
Health Premium Revenues	\$6,488,418	\$2,179,983	\$2,017,267	\$1,880,183
Interest on Investments	\$1,316,878	—	\$361,448	—
Gain (Loss) on Investments	\$4,247,853	—	\$3,627,095	—
Gain (Loss) on Sale of Asset	\$1,098,185	—	\$23,546	—
Total Revenue	\$30,994,345	\$19,895,545	\$22,701,669	\$19,569,715
Expenses				
Personnel	\$1,031,535	\$7,893,293	\$6,102,888	\$9,188,663
Material & Supplies	\$2,776,746	\$1,563,806	\$1,418,099	\$331,052
Claims Incurred	\$22,689,374	\$10,090,007	\$10,079,560	\$9,688,000
Pension Benefits	\$3,924,098	—	\$1,980,674	—
Grants and Subsidies	\$337,687	\$360,000	\$360,000	\$360,000
Misc. Expense	\$3,868	—	\$7,789	—
Federal Tax	\$62,588	\$8,474	—	\$2,000
Investment Fees	\$29,340	—	\$23,958	—
Net Audit Adjustments	\$868,343	—	—	—
Total Expenses	\$31,723,581	\$19,915,580	\$19,972,968	\$19,569,715
Increase (Decrease) in Net Assets	(\$729,236)	(\$20,035)	\$2,728,701	\$0
Fund balance beginning of year	\$ 60,724,653	\$ 59,995,417	\$ 59,995,417	\$ 62,724,118
Fund balance end of year	\$ 59,995,417	\$ 59,975,382	\$ 62,724,118	\$ 62,724,118



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)

Fund balance beginning of year	\$ 30,381,703	\$ 29,210,291	\$ 29,210,291	\$ 16,832,221
Fund balance end of year	\$ 29,210,291	\$ 27,749,777	\$ 16,832,221	\$ 6,376,924





Property Tax Revenues

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

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

In 2014 Memphis’ assessed value of real property:

- 51.01% Residential
- 36.14% Commercial
- 12.29% Industrial
- 0.07% Farm
- 0.49% Multiple

Assessment Percentage of Appraisal:

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

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

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

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

To calculate the property tax bill, the assessed value is divided by \$100 and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$3.19, the calculation is:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.19 \text{ per } \$100 \\ &= \$250 \times \$3.19 = \$798.00 \end{aligned}$$

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

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

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

Historical property tax rates are displayed in the following table.

HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Pre-K	Debt Service	Capital Pay Go	Total Rate
1981	1982	2.000000	1.140000		0.410000	0.0000	3.55
1982	1983	2.080000	1.140000		0.450000	0.0000	3.67
1983	1984	1.680000	1.000000		0.450000	0.0000	3.13
1984	1985	1.680000	1.000000		0.450000	0.0000	3.13
1985	1986	1.830000	1.030000		0.450000	0.0000	3.31
1986	1987	1.909800	1.030000		0.370200	0.0000	3.31
1987	1988	1.896660	1.030000		0.383340	0.0000	3.31
1988	1989	1.588270	1.090000		0.631730	0.0000	3.31
1989	1990	1.662870	1.030000		0.617130	0.0000	3.31
1990	1991	1.620490	1.030000		0.659510	0.0000	3.31
1991	1992	1.094100	0.665655		0.386900	0.0000	2.15
1992	1993	1.304296	0.804955		0.566704	0.0000	2.68
1993	1994	1.610611	0.967537		0.596990	0.0000	3.18
1994	1995	1.672400	0.967538		0.535200	0.0000	3.18
1995	1996	1.672400	0.967538		0.535200	0.0000	3.18
1996	1997	1.672400	0.967538		0.535200	0.0000	3.18
1997	1998	1.672400	0.967538		0.535200	0.0000	3.18
1998	1999	1.376300	0.840675		0.548800	0.0000	2.77
1999	2000	1.376300	0.840675		0.548800	0.0000	2.77
2000	2001	1.751000	0.894900		0.724100	0.0000	3.37
2001	2002	1.678500	0.857800		0.694100	0.0000	3.23
2002	2003	1.675300	0.857800		0.694100	0.0032	3.23
2003	2004	1.675300	0.857800		0.694100	0.0032	3.23
2004	2005	1.675300	0.857800		0.694100	0.0032	3.23
2005	2006	1.908800	0.827100		0.694100	0.0032	3.43
2006	2007	1.908800	0.827100		0.694100	0.0032	3.43
2007	2008	1.908800	0.827100		0.694100	0.0032	3.43
2008	2009	2.342700	0.190000		0.714100	0.0032	3.25
2009	2010	2.291700	0.186800		0.714100	0.0031	3.19
2010	2011	2.291700	0.186800		0.714100	0.0031	3.19
2011	2012	2.471700	0.000000		0.714100	0.0031	3.19
2012	2013	2.291700	0.100000		0.715200	0.0031	3.11
2013	2014	2.487400	0.000000		0.909300	0.0033	3.40
2014	2015	2.312500	0.000000		1.084200	0.0033	3.40
2015	2016	2.312500	0.000000		1.084200	0.0033	3.40
2016	2017	2.312500	0.000000		1.084200	0.0033	3.40
2017	2018	2.225088	0.000000		1.043218	.003175	3.271481
2018	2019	2.163984	0.000000	0.010000	1.018900	.003102	3.195986

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

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

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

**GENERAL FUND
GENERAL REVENUES**

LOCAL TAXES	
Ad Valorem Tax- Current	259,190,161
Ad Valorem Tax - Current Sale of Receivables	7,500,000
Ad Valorem Tax Prior	5,800,000
Special Assessment Tax	598,000
Prop Taxes Interest & Penalty	4,200,000
Bankruptcy Interest & Penalty	170,000
Interest, Penalty - Sale of Tax Rec	1,500,000
PILOT's	4,000,000
State Appointment TVA	7,800,000
Local Sales Tax	113,000,000
Tourism Development Zone Local	3,500,000
Beer Sales Tax	16,500,000
Alcoholic Beverage Inspection Fee	5,000,000
Mixed Drink Tax	8,000,000
Gross Rec Business Tax	14,000,000
Bank Excise Tax	954,000
Franchise Tax - Telephone	1,800,000
Cable TV Franchise Fees	4,300,000
Fiber Optic Franchise Fees	1,100,000
Misc. Franchise Tax	850,000
Interest, Penalties & Commission	200,000
Business Tax Fees	1,100,000
Misc. Tax Recoveries	500,000
MLGW/Williams Pipeline	267,765
TOTAL LOCAL TAXES	461,829,926

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

STATE TAXES	
State Sales Tax	56,000,000
Telecommunication Sales Tax	45,000
State Income Tax	5,500,000
State Shared Beer Tax	315,000
Alcoholic Beverage Tax	360,000
Spec Petroleum Product Tax	1,300,000
TOTAL STATE TAXES	63,520,000
LICENSES & PERMITS	
Auto Registration Fee	12,900,000
Dog License	274,965
County Dog License Fee	100,000
Liquor By Ounce License	215,000
Taxi Drivers License	20,500
Gaming Public Amusement Permit Fee	15,000
Wrecker Permit Fee	16,000
Misc. Permits	70,000
Beer Application	60,000
Beer Permit Privilege Tax	140,000
Sidewalk Permit Fees	88,000
TOTAL LICENSES & PERMITS	13,899,465
FINES AND FORFEITURES	
Court Fees	4,750,000
Court Costs	5,750,000
Fines & Forfeitures	3,095,000
Seizures	100,000
Beer Board Fines	100,000
Arrest Fees	125,000
DUI BAC Fees	2,400
Sex Offender Registry Fees	93,000
Library Fines & Fees	400,000
Delinquent Collection Fees	100,000
Vacant Property Registration Fee	18,600
TOTAL FINES & FORFEITURES	14,534,000
CHARGES FOR SERVICES	
Subdivision Plan Inspection Fee	90,000
Parking	522,409
Senior Citizen's Meals	75,000
Concessions	1,796,672
Golf Car Fees	1,149,500
Pro Shop Sales	137,300
Green Fees	1,702,996
Softball	28,000
Ballfield Permit	18,000
Class Fees	42,250

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

After School Camp	1,500
Parking Meters	850,000
Ambulance Service	22,000,000
Rental Fees	2,199,305
MLG&W Rent	2,400
Rent Of Land	31,738
Parking Lots	315,000
Easements & Encroachments	75,000
Tax Sales Attorney Fees	525,000
Street Cut Inspection Fee	250,000
Traffic Signals	200,000
Signs-Loading Zones	15,000
Arc Lights	4,000
Wrecker & Storage Charges	500,000
Shelter Fees	200,000
Police Special Events	250,000
Outside Revenue	184,086
Tow Fees	1,000,000
TOTAL CHARGES FOR SERVICES	34,165,156
USE OF MONEY	
Interest on Investments	800,000
Net Income/Investors	100,000
State Litigation Tax Commission	120,000
TOTAL USE OF MONEY	1,020,000
FEDERAL GRANTS-OTHER	2,990,090
TOTAL FEDERAL GRANT	2,990,090
STATE GRANTS	
St TN Highway Maint Grant	95,000
TOTAL STATE GRANT	95,000
INTERGOVERNMENTAL REVENUE	
International Airport	3,983,066
MATA	6,000,000
TOTAL INTERGOVERNMENTAL REVENUES	9,983,066
OTHER REVENUES	
Miscellaneous Auctions	1,600,000
Local Shared Revenue	515,956
Anti-Neglect Enforcement	1,158,659
Property Insurance Recoveries	267,998
Rezoning Ordinance Publication Fees	10,000
Sale Of Reports	285,423
City of Bartlett	1,034,000
Utility Warranty Program	500,000
Miscellaneous Income	566,723

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

Sewer Fund Cost Allocation	1,075,000
Fire - Misc. Collections	20,000
Cash Overage/Shortage	30
Donated Revenue	165,000
Coca - Cola Sponsorship	75,000
Grant Revenue - Library	17,000
Miscellaneous Revenue	59,869
Recovery Of Prior Year Expense	200,000
Move to Own -Program Fees	5,850
TOTAL OTHER REVENUES	7,556,508
TRANSFERS IN	
In Lieu Of Taxes-MLGW	63,000,000
In Lieu Of Taxes-Sewer	5,500,000
Oper Tfr In - Solid Waste Fund	1,065,177
Oper Tfr In - Misc Grant Fund	30,000
Oper Tfr In-Hotel/Motel Fund	38,000
Oper Tfr In-Debt Service Fund	3,500,000
Oper Tfr In - Metro Alarm	450,000
Oper Tfr In - Unemployment	300,000
Oper Tfr In - Storm Water	106,518
Oper Tfr In - Sewer	1,737,163
TOTAL TRANSFERS IN	75,726,858
Total General Fund Revenues	685,320,069

**GENERAL FUND
EXPENDITURE BUDGET**

EXECUTIVE	
Mayor's Office	851,328
Chief Administrative Office	1,280,963
Auditing	924,147
311 Call Center	471,847
Office of Youth Services and Community Affairs	4,267,175
Intergovernmental Affairs	735,803
CLERB	229,120
Animal Shelter	4,278,782
Community Affairs	1,637,854
Communications	1,536,646
Performance Mgmt.	788,486
TOTAL EXECUTIVE	17,002,151
FINANCE	
Administration	537,312
Financial Accounting	2,827,018
Purchasing	864,669
Budget	670,024

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

Debt Management	308,147
City Treasurer	5,127,034
Financial & Strategic Planning Office	194,220
Equal Business Opportunity & Development	1,645,112
Office of Comprehensive Planning	1,895,108
TOTAL FINANCE	14,068,644
FIRE	
Administration	3,933,066
Apparatus Maintenance	7,009,217
Logistical Services	2,221,450
Training	3,259,012
Communications	6,774,248
Prevention	5,132,811
Firefighting	107,557,957
Emergency Medical Services (EMS)	38,390,283
Airport	3,983,066
TOTAL FIRE	178,261,110
POLICE	
Executive Administration	37,535,710
Support Services	38,851,149
Uniform Patrol/Precincts	138,594,048
Investigative Services	24,478,569
Special Operations	23,678,040
TOTAL POLICE	263,137,516
PARKS	
Administration	1,468,721
Planning & Development	238,899
Parks Operations	5,918,855
Park Facilities	3,551,240
Zoo	3,636,325
Brooks Museum	621,448
Memphis Botanic Gardens	569,129
Sports Centers	3,704,836
Recreation	10,935,547
Support Service Golf	5,265,312
Sports Services	1,831,051
TOTAL PARKS	37,741,363
PUBLIC WORKS	
Administration	1,043,552
Street Maintenance	4,187,907
Neighborhood Improvements	10,614,437
TOTAL PUBLIC WORKS	15,845,896

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

HUMAN RESOURCES	
Administration	392,292
Talent Management	4,789,826
Compensation	519,061
Equity, Diversity & Inclusion	1,402,962
HR Operations	1,070,631
HR Analytics & Performance	478,527
TOTAL HUMAN RESOURCES	8,653,299
GENERAL SERVICES	
Administration	2,117,863
Property Maintenance	13,545,742
Real Estate	718,255
Operation Of City Hall	6,635,419
Fleet Management	1,193,975
TOTAL GENERAL SERVICES	24,211,254
HOUSING & COMMUNITY DEVELOPMENT	
Housing	1,457,157
Economic Development	2,193,476
Community Initiatives	881,247
TOTAL HOUSING & COMMUNITY DEVELOPMENT	4,531,880
CITY ATTORNEY	11,699,192
ENGINEERING	
Administration	1,560,220
Signs & Markings	3,219,549
Signal Maintenance	3,304,086
TOTAL ENGINEERING	8,083,855
LIBRARY	21,997,200
INFORMATION SYSTEMS	
Information Systems Admin	13,482,076
Information Systems Operations	7,781,091
TOTAL INFORMATION SYSTEMS	21,263,167
CITY COUNCIL	2,645,227
CITY COURT JUDGES	788,595
CITY COURT CLERK	
City Court Clerk	3,477,459
Red Light Camera	2,682,642
TOTAL CITY COURT CLERK	6,160,101

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

GRANTS & AGENCIES	
Black Business Association	300,000
Community Initiatives Grants	3,075,298
Family Safety Center of Memphis and Shelby County	250,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000
Start Co.	75,000
MLGW Citizen's Assistance Grant	1,000,000
Shelby County School Mixed Drink Proceeds	4,000,000
Shelby County School Settlement	1,333,335
Aging Commission of the Mid-South	143,906
WIN Operational	50,000
Convention Center	2,434,577
Innovate Memphis	330,500
Exchange Club	75,000
MATA	26,670,000
Memphis Film & Tape	218,000
Pensioners Insurance	8,373,569
Riverfront Development	2,974,003
Urban Art	150,000
The 800 Initiative	500,000
Expense Recovery (State Street Aid)	(5,500,000)
Transfer Out-OPEB Fund	2,626,431
TOTAL GRANTS & AGENCIES	49,229,619
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	685,320,069

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND	
HOTEL/MOTEL TAX FUND REVENUE BUDGET	
Hotel/Motel Tax	4,374,322
Occupancy Increase	4,631,635
Room Night Assessment	5,729,847
TOTAL REVENUES	14,735,804
EXPENDITURE BUDGET	
Convention/Visitor's Bureau	3,762,000
Memphis/Shelby County Sports	4,250,000
Transfer Out-General Fund	38,000
Transfer Out-Debt Services Fund	6,685,804
TOTAL EXPENDITURES	14,735,804

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

B. NEW MEMPHIS ARENA FUND	
NEW MEMPHIS ARENA FUND REVENUE BUDGET	
Local Taxes	2,500,000
TOTAL REVENUES	2,500,000
EXPENDITURE BUDGET	
Grants and Subsidies	2,500,000
TOTAL EXPENDITURES	2,500,000
C. METRO ALARM FUND	
METRO ALARM FUND REVENUE BUDGET	
Alarm Revenue	961,839
TOTAL REVENUE	961,839
EXPENDITURE BUDGET	
Personnel Services	326,545
Materials and Supplies	175,950
Oper Transfer Out-General Fund	450,000
Contribution To Fund Balance	9,344
TOTAL EXPENDITURES	961,839
D. SOLID WASTE MANAGEMENT FUND	
SOLID WASTE MANAGEMENT FUND REVENUE BUDGET	
State Grants	378,500
Solid Waste Disposal Fee	55,633,693
Sanitation Inspection Fee	560,962
Local Taxes	120,000
Other Revenues	24,000
Contribution From Fund Balance	10,196,803
TOTAL REVENUES	66,913,958
EXPENDITURE BUDGET	
Personnel Services	30,708,804
Materials and Supplies	10,876,977
Capital Outlay	1,120,000

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

Service Charges	18,143,000
Transfers Out	6,065,177
TOTAL EXPENDITURES	66,913,958
E. DRUG ENFORCEMENT FUND	
DRUG ENFORCEMENT REVENUE BUDGET	
Fines & Forfeitures	2,216,479
Federal Grants	85,000
Other Revenue	42,363
Contribution from Fund Balance	1,461,553
TOTAL REVENUE	3,805,395
EXPENDITURE BUDGET	
Personnel Services	1,351,000
Materials and Supplies	1,983,395
Capital Outlay	471,000
TOTAL EXPENDITURE	3,805,395
F. ELECTRONIC TRAFFICE CITATION FEE FUND	
ELECTRONIC TRAFFICE CITATION FEE REVENUE BUDGET	
Court Fees	331,715
TOTAL REVENUE	331,715
EXPENDITURE BUDGET	
Materials and Supplies	250,000
Contribution to Fund Balance	81,715
TOTAL EXPENDITURE	331,715
G. PARK SPECIAL SERVICE FUND	
PARK SPECIAL SERVICE REVENUE BUDGET	
Local Sales Tax	162,687
Use of Money & Property	4,065
TOTAL REVENUE	166,752
EXPENDITURE BUDGET	
Materials and Supplies	166,752
TOTAL EXPENDITURE	166,752

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

H. STATE STREET AID FUND	
STATE STREET AID REVENUE BUDGET	
State Gas - Motor Fuel Tax	12,235,000
Three-Cent Tax	3,616,600
One-Cent Tax	1,952,000
Improve Act	3,600,000
TOTAL REVENUE	21,403,600
EXPENDITURE BUDGET	
Materials and Supplies	16,035,300
Transfer Out-Debt Service Fund	1,768,300
Transfer Out-Capital Projects	2,700,000
Contribution to Fund Balance	900,000
TOTAL EXPENDITURE	21,403,600
I. FIRE EMS FUND	
FIRE EMS REVENUE BUDGET	
Federal Grants	3,437,350
TOTAL REVENUE	3,437,350
EXPENDITURE BUDGET	
Materials and Supplies	733,672
Capital Outlay	2,703,678
TOTAL EXPENDITURE	3,437,350
J. LIFE INSURANCE FUND	
LIFE INSURANCE REVENUE BUDGET	
Other Revenue	150,000
Use of Money and Property	62,000
TOTAL REVENUE	212,000
EXPENDITURE BUDGET	
Contribution to Fund Balance	212,000
TOTAL EXPENDITURE	212,000

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

3. DEBT SERVICE FUND	
The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.	
DEBT SERVICE FUND REVENUE BUDGET	
Current Property Tax	122,038,300
Delinquent Property Tax	1,500,000
Sale of Delinquent Accounts	2,200,000
Local Option Sales Tax	8,645,000
In Lieu Of Taxes-Contractual	1,964,678
Tourism Development Zone Local	4,507,242
State Taxes	17,106,275
Use of Money	527,000
Federal Grants	2,298,523
Other Revenue	1,857,536
Transfer In-State Street Aid	1,768,300
Transfer In-Hotel/Motel Fund	6,685,804
Transfer In-Solid Waste	5,000,000
Transfer in Storm Water Fund	1,845,975
Transfer In -General Fund	4,726,825
TOTAL REVENUES / TRANSFERS IN	182,671,458
EXPENDITURE BUDGET	
Principal-Serial Bonds, Notes, and Leases	105,588,425
Interest-Serial Bonds, Notes, and Leases	67,351,888
Other	1,252,390
Transfer-Out General Fund	3,500,000
Contribution To Fund Balance	4,978,755
TOTAL EXPENDITURES	182,671,458
4. ENTERPRISE FUNDS	
A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.	
SEWER FUND REVENUE BUDGET	
Sewer Fees	123,420,500
Rents	12,000
Sewer Connection Fees	89,040
Fines & Forfeitures	2,000
Special Sewer Connections	72,000

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

Biogas Revenue	91,500
Other Revenue	167,893
TOTAL REVENUES	123,854,933
EXPENDITURE BUDGET	
Personnel	23,386,036
Materials and Supplies	49,452,509
Capital Outlay	7,370,000
Debt Service -Interest	5,000,000
State Loan Interest	120,000
In-Lieu-Of Payment-General	5,500,000
Dividend To General Fund	1,300,000
Depreciation on Own Fund	15,370,800
Transfer-Out General Fund	437,163
Contribution To Fund Balance	15,918,425
TOTAL EXPENDITURES	123,854,933

B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.	
STORM WATER FUND REVENUE BUDGET	
Storm Water Fees	26,150,000
Fines & Forfeitures	800
TOTAL REVENUES	26,150,800
EXPENDITURE BUDGET	
Personnel	10,972,795
Materials & Supplies	6,600,677
Capital Outlay	1,281,540
Transfer Out-General Fund	106,518
Transfer Out-Debt Service Fund	1,845,975
Depreciation on Own Funds	2,417,840
Contribution To Fund Balance	2,925,455
TOTAL EXPENDITURES	26,150,800

5. INTERNAL SERVICE FUNDS

HEALTHCARE REVENUE BUDGET	
Operating Revenues	81,679,767
Contribution From Fund Balance	6,045,647
TOTAL REVENUES	87,725,414

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

EXPENDITURE BUDGET	
Personnel	5,046,815
Materials & Supplies	4,628,450
Capital Outlay	69,000
Claims Incurred	73,972,000
Grants & Subsidies	98,400
Federal Tax	35,000
Transfer Out-OPEB Fund	3,875,749
TOTAL EXPENDITURES	87,725,414
UNEMPLOYMENT FUND REVENUE BUDGET	
Program Revenues	566,560
TOTAL REVENUE	566,560
EXPENDITURE BUDGET	
Claims Incurred	200,000
Transfer Out-General Fund	300,000
Contribution To Fund Balance	66,560
TOTAL EXPENDITURE	566,560
FLEET MANAGEMENT FUND REVENUE BUDGET	
V.M. Fuel Revenue Inside	8,526,011
V.M. Shop Charges	14,440,911
V.M. Inventory/Store Sales	4,371,724
Outside Revenue	5,585
TOTAL REVENUES	27,344,231
EXPENDITURE BUDGET	
Materials & Supplies	12,648,753
Inventory	14,204,925
Depreciation on Own Funds	96,100
Capital Outlay	394,453
TOTAL EXPENDITURES	27,344,231
6. FIDUCIARY FUNDS	
Library Retirement System REVENUE BUDGET	
Operating Transfer-In	1,089,783
TOTAL ADDITIONS	1,089,783

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

EXPENDITURE BUDGET	
Pension ADC	1,089,783
TOTAL DEDUCTIONS	1,089,783
OTHER POST EMPLOYMENT BENEFITS (OPEB)	
REVENUE BUDGET	
Operating Revenues	18,479,932
TOTAL ADDITIONS	18,479,932
EXPENDITURE BUDGET	
Personnel	8,098,880
Material & Supplies	331,052
Claims Incurred	9,688,000
Federal Tax	2,000
Grants & Subsidies	360,000
TOTAL DEDUCTIONS	18,479,932

SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year, July 1, 2018, through June 30, 2019, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that City Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2018, through June 30, 2019, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

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

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

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

SECTION 6. BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

**ORDINANCE 5690
APPROPRIATION ORDINANCE**

SECTION 7. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2018 through June 30, 2019, inclusive.

The Mayor shall have the authority to approve transfers between all categories, except Personnel, within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$50,000 and each Program shall have an annual cumulative limit of \$100,000 for transfers between Categories, within the total amounts of each Program. For Personnel budget transfers, the Mayor shall have authority to approve an annual cumulative limit of \$50,000 from a Personnel category to another category within each Program. An amount exceeding the annual limit of \$50,000 must be authorized by the City Council. The transfer of an amount between personnel Categories, within a Program that is associated with authorized and funded positions, also transfers the position to the Category receiving funding. Any transfer of appropriations between Programs shall be made only upon the authorization by Ordinance or Resolution of the 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 8. BE IT FURTHER ORDAINED that 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 the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the City Council.

SECTION 9. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account or net assets account and shall be subject to re-appropriation by the 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.

SECTION 10. BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

SECTION 11. BE IT FURTHER ORDAINED that no claims against the City of Memphis shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 12. BE IT FURTHER ORDAINED that the 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 elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.

SECTION 13. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the City Council, signed by the Chairman of the City Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

SECTION 14. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted

OPERATING BUDGET ORDINANCE

ORDINANCE 5690
APPROPRIATION ORDINANCE

budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

Berlin Boyd, Chairperson

Attest: Comptroller

THE FOREGOING ORDINANCE
5690 PASSED
1st Reading MAY 08, 2018
2nd Reading MAY 22, 2018
3rd Reading JUNE 06, 2018
Approved [Signature]
Chairman of Council

Date Signed: 6/27/18

APPROVED:
[Signature]
Mayor, City of Memphis

Date Signed: 6/27/18

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

Valerie C. Sipes
Comptroller

Authorized Complement Discussion

The **authorized complement** is the total number of full time positions approved, by the City Council, for a City of Memphis operating divisions. The positions correlate to the amount 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 reduced by the average vacancy rate for the respective divisions to arrive at the budgeted cost of personnel. This discussion does not include Increased Service Levels which will be discussed during Budget hearings.

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

City Council

The complement was increased by 1 position for Council Security.

Executive Division

Executive Division created a new Media Relations service center. The complement had a net increase of 5 positions:

- 1 position was added from Public Works Administration,
- 2 positions were added from Library Services,
- 1 position was added from Parks Administration,
- 1 position was added from General Services Printing and Mail.

Finance Division

The complement was a net increased of 3 positions:

- 3 positions were transferred into the Office of Comprehensive Planning from the CRA Fund,

- 1 position was added to Debt Services,
- 4 positions were transferred into Financial Accounting from Legal Contract Contingency.

General Services Division

The complement was increased by 21 positions:

- 22 positions were transferred from the Fire Services,
- 1 position was transferred to Executive- Media Relations.

Fire Services

The complement was decreased by 22 Apparatus Maintenance positions being transferred to General Service Fleet Maintenance.

Parks Division

The complement had a decrease of 1 positions:

- 1 positions were transferred to Executive-Media Relations

Public Works

The complement decreased by 1 position:

- 1 position was transferred to Executive- Media Relations

Library Services

The complement decreased by 2 positions:

- 2 positions were transferred to Executive- Media Relations.

Metro Alarm Fund

The Fund was transferred to the City Attorney Division.

Authorized Complement Summary

Category	FY17 Adopted	FY18 Adopted	FY19 Adopted
General Fund			
City Attorney	57	60	56
City Council	23	23	25
City Court Clerk	57	57	57
City Court Judges	5	5	5
City Engineering	116	116	115
Executive	46	99	114
Finance	72	84	101
Fire Services	1,789	1,784	1,772
General Services	318	318	289
Grants and Agencies	3	0	0
Housing and Community Development	5	5	2
Human Resources	44	46	50
Information Services	17	22	21
Libraries	0	280	285
Parks and Neighborhoods	506	162	208
Police Services	2,774	2,728	2,792
Public Works	205	209	228
General Fund Total	6,037	5,998	6,120

Note: The Authorized Complement for funds other than the General Fund are reported with their respective budget requests which are presented in the "Other Funds" section of this document.

Capital Improvement Budget Overview

The Fiscal Years 2019-2023 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. For program purposes, the City defines a capital improvement as a major improvement or acquisition costing over \$50,000 that will last 10 years or more. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

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

The CIP Budget is a one-year allocation. Adoption of the CIP budget by the City Council allows for the allocation of funds for the first year of the program, or in the case of carried forward projects, a reallocation of unappropriated funding. The Capital Improvement Budget is the annual allocation that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. There are various sources of funding capital, however, General Obligation Bonds (G.O.) is the primary source. The City attempts to budget annual G.O. Bonds specifically at an average of \$85.0 million per year. Specific language on how to appropriate and spend construction funds is contained in the CIP resolution.

The City's Capital Budget is \$173.0 million in total allocations for FY 2019. Listed below are the major sources for Capital Funding.

Long Term Debt

General Obligation Bonds are \$85.7 million or 49.53% of the total allocation for the FY 2019.

Federal Grants / State Grants

The majority of these Federal funds are for Memphis Area Transit Authority (MATA) projects and Public

Works projects that qualify for Federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds. State funding will also come into the State Street Aid (SSA) fund. A new revenue source is coming into the SSA fund because of a State Gas tax (The Improve Act). Revenue from the Improve Act is purposed to help improve roads and as such some of the CIP projects that relate to road improvement will be partially funded from this resource.

Capital Disposition

Capital Disposition funds represent the proceeds from the sale of City assets (primarily buildings) that will be re-purposed for other building needs. Capital Disposition is \$4.0 million or 2.32% of the total allocation for FY 2019. Currently Fire Station relocations are the focus for re-purposing capital disposition funds.

Capital Pay-Go

The Sewer Fund and the Storm Water Fund current projects are funded by Capital-Pay-Go. Projects funded by "Capital-Pay-Go" allocations represent internally generated funds. Capital Pay Go is \$83.3 million or 48.15% of the total allocation for FY 2019.

Carry Forward Funding

Projects allocated in previous years' Capital Budgets, that have been delayed, may be carried forward into the next fiscal year, according to the priorities of the administration for spending in the new plan. Carry forward funds represent

\$350.5 million. These funds are the unspent allocations from the prior years approved CIP plan that could not be allocated within the prior year because the time frame for completion is greater than one year. Unspent allocations are shown as carry forward funding within the respective Divisions. Specific projects where unspent appropriations will carry forward into the FY 2019 CIP spending are identified in the respective divisions.

Capital Improvement Budget Highlights

The City's planned CIP spending aligns with current priorities that are focused on projects that enhance the City's economic development strategy, leverage federal or private funding, projects that maintain existing facilities, and projects mandated by law. The FY2019 CIP Budget for General Obligation Bond (G.O.) spending is \$85.7 million. This budget increases G. O. funding for the MATA by \$1.8 million to address the Advanced Public Transportation System project. The CIP budget also includes \$11.0 million towards the radio system upgrade for Police and other City Of Memphis safety divisions. The radio system upgrade will be ongoing for a couple of additional years until completion. In the area of Housing and Community Development \$6.0 million is included for HOPE VI. This project will remove the last public housing project in the City (Foote Homes). There is a continued emphasis on road paving which is proposed for

\$19 million in GO Bond funding, and increased funding in Information Technology to begin replacement of the Treasury System. Major highlights by Division are:

Fire Division – Funding from GO bonds and Capital Disposition funding is proposed for construction and relocation of fire stations.

General Services Division – Funding will provide for major ADA improvements, and minor improvements to various City buildings. This budget also reflects \$9.8 million for City-wide vehicle and equipment purchases.

Housing and Community Development - Funding included for MHA-Foote Future Hope VI City initiative. These funds will be additionally supported with federal funds.

Information Systems – Funding will provide for a treasury system.

Engineering Division – Funding is included for replacement of traffic signals, traffic speed humps, and transportation improvements.

Memphis Area Transit Authority – This budget is heavily leveraged by Federal and State funding. This year's budget includes, repairs to the infrastructure, the purchase of rail vehicles and funding for the Advanced Public Transportation System.

Parks and Neighborhoods – Funding will provide for environmental and recreational improvements to the Greenway, which is a trail along the Wolf River.

Police Division – Funding will provide for the renovations to the Police Academy, and for the radio system.

Public Works Division – Funding is budgeted to pave more than 400 lane miles of streets each year including ADA ramp improvements, and several road projects. The Storm Water Fund CIP budget will allow the City to make major investments in drainage infrastructure throughout the City. The Sewer Fund projects are for the repair and replacement of sewer infrastructure, new sewer connections and improvements to the treatment plants.

Budget Development Process

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

The Capital Improvement Program (CIP) is a five-year plan for capital allocations, which is reviewed annually for priority and project changes and additions. This plan examines each project in which the City participates and specifies the source of financing for the projected expenditures. The process for the CIP also begins in November when a cross divisional CIP committee is assembled to understand the city's needs and meet with divisions (starting in January) to review their requests. Requested projects are analyzed by the finance division, external bond counsel, and then reviewed with the Mayor before a CIP plan is compiled and presented, by the Mayor, to Council

along with the operating budget. After finalizing revisions, the CIP Budget is presented to Council in April. The Council then conducts its own hearings, as described above, and after adjustments adopts a CIP resolution. The Council adoption of the CIP resolution authorizes a portion of engineering, architecture, land acquisition and development costs, and rolling stock through administrative appropriation. Funds for construction costs, equipment, and acquisition contracts are subject to additional authorization by the Council. Prior and current CIP allocations will remain in the plan until the Division in charge of the project or Council determines that the project is completed or is not needed.

The Budget Office monitors the CIP by using tracking reports, which are usually completed during budget submission and may be requested at various intervals during the year. The CIP Budget may during the fiscal year when divisions submit resolutions and obtain approval from Council.

Capital Budget – The Capital budget and Capital Improvement Program are prepared annually to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding (local, state, federal and private) required to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. 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 expenditures of construction funds.

Changes to the CIP Budget - Transferring Allocations/Appropriations

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

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

- 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 CIP budget must be done through budget resolutions.

Budget Resolution Review Process

Resolutions

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

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

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

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

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

Council Agenda Check-off Sheet

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

Routing and Handling of Transfers

- A Administrative Transfers and Appropriations
 - Division Directors
 - Budget Office
 - Comptroller's Office
- B Council Transfers and Appropriations

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

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

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

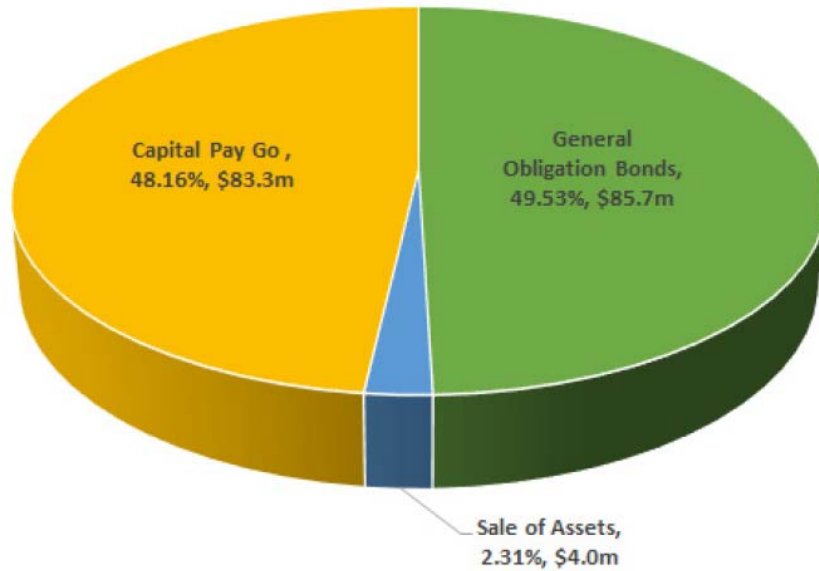
Resolutions may be returned to the originating division/bureau for corrections at any time during the process.

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

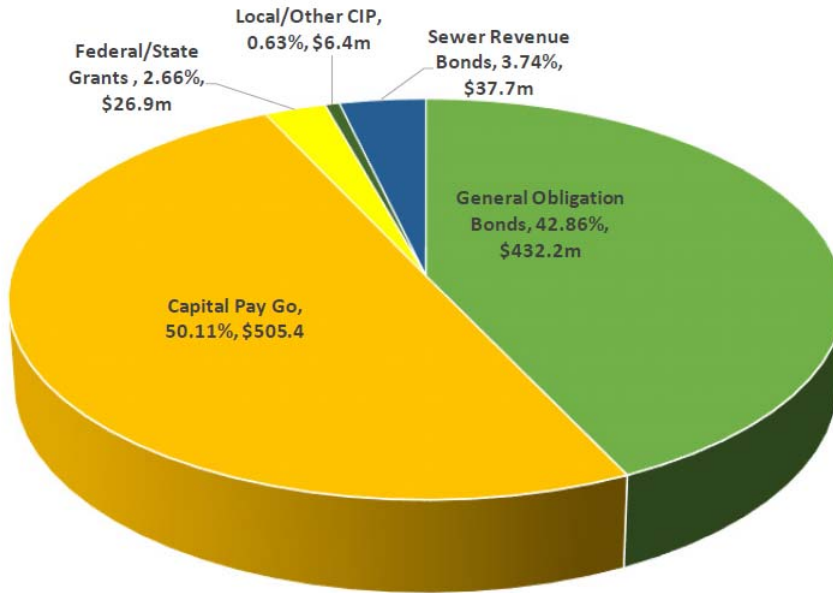
	Carry Forward	FY2019	FY2020	FY2021	FY2022	FY2023	Total
REVENUE							
General Obligation Bonds	45,103,716	85,702,131	121,833,398	70,147,831	60,571,688	48,881,043	432,242,807
Capital Pay Go-General Fund	0	4,095,00	0	0	0	0	4,095,000
Federal Grants CIP	26,148,215	0	0	0	0	0	26,148,215
State Grants All	712,000	0	0	0	0	0	712,000
Local CIP	2,352,951	4,000,000	0	0	0	0	6,352,951
Sewer Revenue Bonds	37,685,402	0	0	0	0	0	37,685,402
Capital Pay Go-Sewer	231,688,508	73,750,000	47,250,000	40,450,000	35,200,000	34,700,000	463,038,508
Capital Pay Go-StormWater	6,788,960	5,500,000	6,500,000	6,500,000	6,500,000	6,500,000	38,288,960
Total Revenue	350,479,752	173,050,131	175,583,398	117,097,831	102,271,688	90,081,043	1,008,563,843

EXPENDITURES							
Architecture and Engineering	222,338,397	50,474,892	46,085,600	39,061,920	33,001,740	32,656,500	423,619,049
Land Acquisitions	3,324,799	1,790,000	360,000	260,000	1,510,000	1,870,000	9,114,799
Contract Construction	105,934,345	80,112,800	86,322,861	60,889,720	29,327,840	44,947,483	407,535,049
Furniture Fixture Equipment	600,000	4,450,000	2,100,000	2,955,000	23,971,880	1,273,160	35,350,040
Other Cost	11,570,511	8,460,000	13,664,937	12,901,191	14,430,228	9,133,900	71,160,767
Information Technology	6,711,700	17,922,000	27,050,000	30,000	30,000	200,000	51,943,700
Capital Acquisition	0	9,840,439	0	0	0	0	9,840,439
Total Expenditures	350,479,752	173,050,131	175,583,398	117,097,831	102,271,688	90,081,043	1,008,563,843

**FY 2019 - 2023
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY COMES FROM**



FY 2019 Budget \$173,050,131



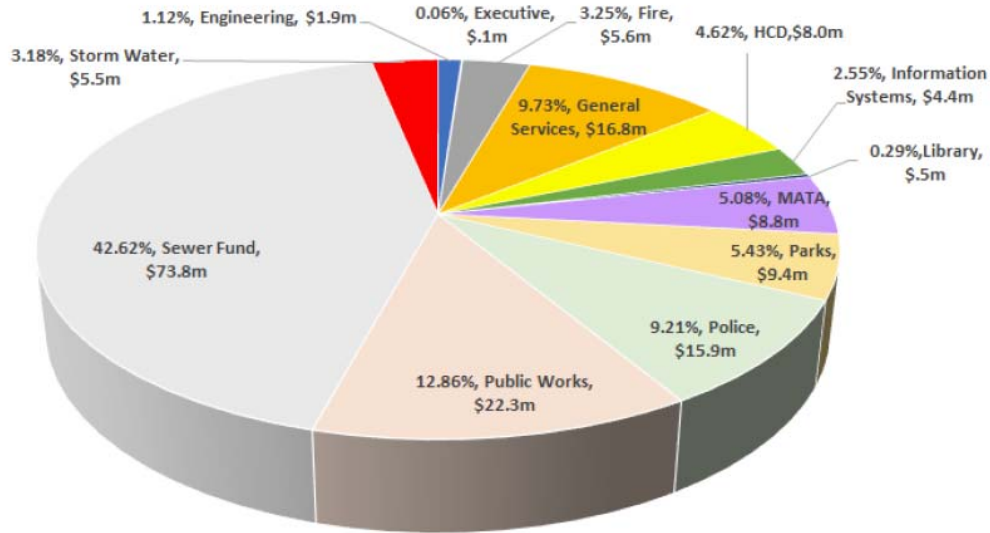
FY 2019 - 2023 Programs \$1,008,563,843

INCLUDES CARRY FORWARD ALLOCATION

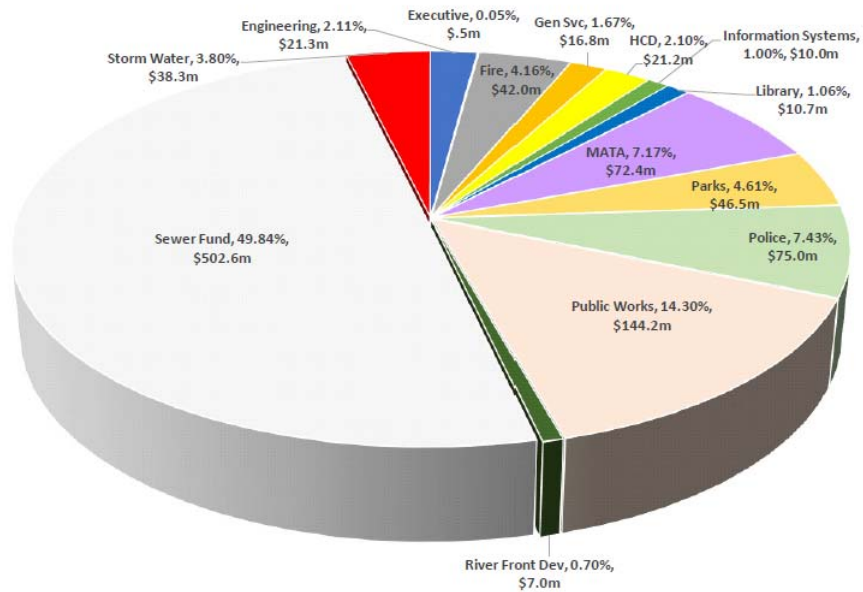
Division	Carry Forward	FY2019	FY2020	FY2021	FY2022	FY2023	Total
City Engineering	12,570,731	1,940,000	1,700,000	1,700,000	1,700,000	1,700,000	21,310,731
Executive	0	100,000	100,000	100,000	100,000	100,000	500,000
Fire	298,041	5,620,000	19,648,388	5,346,131	4,633,348	6,438,240	41,984,148
General Services	0	16,840,439	0	0	0	0	16,840,439
Housing and Comm Dev	0	8,000,000	7,200,000	6,000,000	0	0	21,200,000
Information Systems	0	4,417,000	5,620,000	0	0	0	10,037,000
Library	1,000,000	500,000	7,750,000	1,420,000	0	0	10,670,000
MATA	13,508,331	8,790,000	6,039,000	12,651,500	20,880,500	10,495,500	72,364,831
Parks	5,769,623	9,400,000	16,050,000	6,650,000	5,375,000	3,300,000	46,544,623
Police	7,513,700	15,937,000	31,612,800	13,739,200	4,341,840	1,806,303	74,950,843
Public Works	24,726,046	22,255,692	26,113,210	22,541,000	23,541,000	25,041,000	144,217,948
Riverfront Development	7,022,218	0	0	0	0	0	7,022,218
Sewer Fund	271,282,102	73,750,000	47,250,000	40,450,000	35,200,000	34,700,000	502,632,102
Storm Water	6,788,960	5,500,000	6,500,000	6,500,000	6,500,000	6,500,000	38,288,960
Total	350,479,752	173,050,131	175,583,398	117,097,831	102,271,688	90,081,043	1,008,563,843

CAPITAL IMPROVEMENT PROGRAM

**FY 2019 - 2023
CAPITAL IMPROVEMENT PROGRAM USE OF FUNDS**



FY 2019 Budget \$173,050,131



FY 2019 - 2023 Programs \$1,008,563,843

INCLUDES CARRY FORWARD ALLOCATION

The Impact of Debt Service Cost and Operating Cost for FY 2019

The cost of capital assets manifests is the general fund (operational costs) or the debt fund (principal and interest costs). The General Fund budget is established by an ordinance and the Capital Improvement Program (CIP) budget is established by a resolution.

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impact operational cost because of the issuance of General Obligation (G.O.) Bonds which are repaid by the tax rate charged to citizens. The property tax rate finances both the general fund and the debt fund. In theory if debt increases, larger portions of property tax revenue is assigned to debt for the payment of General Obligation bonds (GO), and this reduces resources for operating costs. The City has a G.O. Bond target to essentially maintain the property tax rate apportionment between the general fund and the debt fund within a specific range. This target is established considering debt that will also be retired within the fiscal year.

The summary below lists project above \$2.0 million in the CIP program for FY2019 along with their related G.O. funding amounts, and the associated impact on debt service and the operating budget. The cost of debt is generally considered to be \$80,000 per million. The debt service payments will average 20-30 years depending on the project. Projects not detailed are either under \$2.0 million or are considered as replacement investments for fully used existing capital assets or are for maintenance and/or improvements. The cost to maintain these assets are in the current funding base. Therefore, these projects are budget neutral. A full listing of all FY2019 CIP projects follows this summary.

Division: Housing and Community Development

Project Name: MHA-Foote Future Hope VI
Project Number: CD01030

South City CNI (Foote Homes Project) is part of the South City Urban Renewal Plan. Funding will provide new rental housing to a mixed income population. The physical plans will be implemented in multiple phases on the old Foote Homes site and in the surrounding neighborhood on acquired land. The transformation will include demolition of existing dwellings, improved park & open space, community facilities, library, neighborhood retail and comprehensive supportive services and programs.

G.O. Funding:	\$6.0m
Debt Service Impact:	\$480k
Operating Budget Impact:	None

Division: Information Services

Project Name: Treasury Tax System
Project Number: IS01082

This project provides funds for Software upgrade. Managed software will be transitioned to a SAAS/ Cloud version in order to improved productivity through technological enhancements.

G.O. Funding:	\$2.5m
Debt Service Impact:	\$200k
Operating Budget Impact:	None

Division: Memphis Area Transit Authority (MATA)

Project Name: APTS
Project Number: GA03022

This project provides funding for continuing enhancements and upgrade to the Advanced Public Transportation System (APTS) system on an annual basis. Enhancements and upgrades to the existing system will include complementary elements such as fare collection/distribution equipment, dispatch, GMMS, HRIS software, traffic signal priority equipment and various other accounting management systems. This project also includes complete

replacement of the fare collection equipment on the entire revenue vehicle fleet.

G.O. Funding:	\$5.6m
Debt Service Impact:	\$448k
Operating Budget Impact:	None

Division: Police Services

Project Name: Radio System Upgrade
Project Number: PD04025

This project will replace the City of Memphis radio system. The current radio system will have reached its end of life cycle for parts and services on December 31, 2018. This will replace the old system with a new radio system that’s compatible with P25 technology. The City/County split is 51%/49%.

G.O. Funding:	\$11.0m
Debt Service Impact:	\$880k
Operating Budget Impact:	\$500k

Division: Public Works

Project Name: Asphalt/Paving
Project Number: PW01272

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

G.O. Funding:	\$19.0m
Debt Service Impact:	\$1.5m
Operating Budget Impact:	None

Public Works Division – Sewer Fund

The Sewer Fund’s current projects are funded by Capital-Pay-Go (CPG) or Clean Water State Revolving Fund.

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

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

FY2019 CAPITAL IMPROVEMENT BUDGET SUMMARY

Project Number	Project Name	Carry Forward	FY2019	Total FY2019
CITY ENGINEERING				
EN19100	Traffic Signals		\$750,000	\$750,000
EN01055	Transportation Alternatives (TAP)	\$3,366,882	\$350,000	\$3,716,882
EN19200	Urban Art		\$350,000	\$350,000
EN19300	Traffic Speed Humps		\$300,000	\$300,000
EN01037	CMAQ Bike Lanes - Hampline		\$190,000	\$190,000
EN01037	CMAQ Bike Route-Hampline	\$1,750,000		\$1,750,000
EN01067	HSIP Cover Line	\$257,298		\$257,298
EN01056	Sign Shop Relocation	\$1,200,000		\$1,200,000
EN01036	STP Pedestrian Routes	\$155,062		\$155,062
EN01035	STP Bike Routes	\$428,659		\$428,659
EN01026	Medical Ctr Streetscape	\$5,212,830		\$5,212,830
EN01074	Railroad Quiet Zone	\$200,000		\$200,000
	Total Engineering	\$12,570,731	\$1,940,000	\$14,510,731
EXECUTIVE				
GA19100	Executive Cover Line	\$0	\$100,000	\$100,000
	Total Executive	\$0	\$100,000	\$100,000
FIRE SERVICES				
FS02032	EMA Sirens	\$0	\$120,000	\$120,000
FS19100	FY19 Fire Station Repair Cover	\$0	\$1,500,000	\$1,500,000
FS02029	F55 Construction	\$0	\$2,000,000	\$2,000,000
FS02011	Replace Fire Station #43	\$0	\$2,000,000	\$2,000,000
FS02027	EMA Sirens	\$298,041	\$0	\$298,041
	Total Fire	\$298,041	\$5,620,000	\$5,918,041
GENERAL SERVICES				
GS19100	FY19 Major Mod Cover Line	\$0	\$3,500,000	\$3,500,000
GS19200	FY19 Maj Mod City Hall/PSB	\$0	\$2,000,000	\$2,000,000
GS01032	CoMEM Phase II	\$0	\$1,500,000	\$1,500,000
GS0219A-G	City Wide Fleet Acquisitions	\$0	\$9,840,439	\$9,840,439
	Total General Services	\$0	\$16,840,439	\$16,840,439
HOUSING AND COMMUNITY DEVELOPMENT				
CD01030	MHA-Foote Future Hope VI	\$0	\$6,000,000	\$6,000,000
CD02013	Memphis Heritage Trail	\$0	\$500,000	\$500,000
CD01097	Klondike Smokey City Initiative	\$0	\$1,500,000	\$1,500,000

FY2019 CAPITAL IMPROVEMENT BUDGET SUMMARY *(continued)*

Project Number	Project Name	Carry Forward	FY2019	Total FY2019
Total HCD		\$0	\$8,000,000	\$8,000,000
INFORMATION SYSTEMS				
IS01078	Community Ctr Network Upgrade	\$0	\$417,000	\$417,000
IS01081	Data Center Relocation	\$0	\$1,500,000	\$1,500,000
IS01082	Treasury Tax System	\$0	\$2,500,000	\$2,500,000
Total IS		\$0	\$4,417,000	\$4,417,000
LIBRARY SERVICES				
LI01030	New Frayser Library	\$1,000,000	\$500,000	\$1,500,000
Total Library		\$1,000,000	\$500,000	\$1,500,000
MATA				
GA03007	MATA-Bus Replacement	\$1,232,084	\$1,360,000	\$2,592,084
GA03022	MATA-Adv Public Transp System	\$4,268,420	\$5,590,000	\$9,858,420
GA03025	Bus Facility Improvements	\$822,450	\$36,500	\$858,950
GA03026	Rail Vehicles	\$3,325,964	\$660,000	\$3,985,964
GA03011	MATA-Paratransit Bus	\$578,484	\$114,000	\$692,484
GA03001	MATA-Service Vehicles	\$74,094	\$67,500	\$141,594
GA03024	Rail Facility Improvements	\$844,781	\$62,000	\$906,781
GA03023	MATA-Operations/Maint Facility	\$2,026,193	\$600,000	\$2,626,193
GA03028	Midtown Connector Rapid Trans	\$0	\$300,000	\$300,000
GA03027	Central Station Project	\$335,861	\$0	\$335,861
Total MATA		\$13,508,331	\$8,790,000	\$22,298,331
PARKS SERVICES				
PK19100	Parks Coverline	\$0	\$2,020,000	\$2,020,000
PK03004	Tennis Major Maintenance	\$0	\$500,000	\$500,000
PK07012	Greenway Improvements	\$4,368,744	\$1,500,000	\$5,868,744
PK09002	Zoo Major Maintenance	\$0	\$250,000	\$250,000
PK01032	Ed Rice Comm Ctr Replacement	\$0	\$960,000	\$960,000
PK01030	Whitehaven CC Improvements	\$0	\$500,000	\$500,000
PK04016	Aquatic Facilities Major Main	\$0	\$250,000	\$250,000
PK06013	Golf Cart Path Repaving	\$0	\$275,000	\$275,000
PK08036	Brooks Museum Security Upgrade	\$0	\$225,000	\$225,000
PK01031	Council District Comm Ctr Imp	\$0	\$2,800,000	\$2,800,000
PK02004	Goodwill Homes Improvements	\$0	\$120,000	\$120,000

FY2019 CAPITAL IMPROVEMENT BUDGET SUMMARY *(continued)*

Project Number	Project Name	Carry Forward	FY2019	Total FY2019
PK07119	L.E. Brown Park	\$100,000	\$0	\$100,000
PK01030	Whitehaven Comm Ctr Imp	\$250,000	\$0	\$250,000
PK18103	Park Improvements	\$282,556	\$0	\$282,556
PK07116	Wolf River Greenway Phase 5A	\$768,323	\$0	\$768,323
Total Parks Services		\$5,769,623	\$9,400,000	\$15,169,623
POLICE SERVICES				
PD04025	Radio System Upgrade	\$0	\$11,000,000	\$11,000,000
PD02013	FY18 Police Academy Renov	\$0	\$1,100,000	\$1,100,000
PD02015	911 Communications Ctr Upgrade	\$2,500,000	\$1,500,000	\$4,000,000
PD02009	Mount Moriah Station	\$0	\$762,000	\$762,000
PD04028	Aerial Surveillance Cameras	\$0	\$1,575,000	\$1,575,000
PD02012	CSI Office Renovation	\$350,000	\$0	\$350,000
PD02014	FY18 Precinct Renovation	\$452,000	\$0	\$452,000
PD04022	In-Car Video/GPS	\$4,211,700	\$0	\$4,211,700
Total Police Service		\$7,513,700	\$15,937,000	\$23,450,700
PUBLIC WORKS				
PW19100	Asphalt/Paving Coverline	\$0	\$19,000,000	\$19,000,000
PW19200	ADA Curb Ramp Coverline	\$0	\$1,500,000	\$1,500,000
PW19500	Sidewalk Replace Var Coverline	\$0	\$500,000	\$500,000
PW04119	STBG Group 1 Resurfacing	\$0	\$304,182	\$304,182
PW04120	STBG Group 2 Resurfacing	\$0	\$410,510	\$410,510
PW04118	Harbor Avenue Repaving	\$0	\$41,000	\$41,000
PW01284	Shelby Dr-Paul Lowery to Weaver	\$0	\$500,000	\$500,000
PW01278	Poplar-Yates to I-240	\$426,089	\$0	\$426,089
PW01277	Poplar-Front to Bellevue	\$800,000	\$0	\$800,000
PW01280	Union Ave-Pauline to Flicker	\$3,000,000	\$0	\$3,000,000
PW01279	Southeastern Industrial Rd Imp	\$700,000	\$0	\$700,000
PW04117	Old Melrose Site Rehab	\$500,000	\$0	\$500,000
PW01253	Repair 14 Bridges Sam Cooper	\$3,081,000	\$0	\$3,081,000
PW01260	Sandbrook Realignment	\$275,158	\$0	\$275,158
PW04103	Walker Ave. Streetscape Ph. 2	\$647,587	\$0	\$647,587
PW01064	Elvis Presley/Shelby/Winch	\$7,755,397	\$0	\$7,755,397
PW01245	STP Bike/Ped Group	\$6,124,315	\$0	\$6,124,315
PW04114	Southbrook Mall Infrastructure	\$1,416,500	\$0	\$1,416,500

FY2019 CAPITAL IMPROVEMENT BUDGET SUMMARY *(continued)*

Project Number	Project Name	Carry Forward	FY2019	Total FY2019
Total Public Works		\$24,726,046	\$22,255,692	\$46,981,738
RIVERFRONT DEVELOPMENT CORPORATION (NEW NAME - MEMPHIS RIVER PARKS PARTNERSHIP)				
GA01004	Cobblestone Landing	\$7,022,218	\$0	\$7,022,218
Total RDC		\$7,022,218	\$0	\$7,022,218
SEWER FUND				
SW19100	FY19 Misc Sub Outfall Cover Line	\$0	\$2,650,000	\$2,650,000
SW19200	FY19 Rehab Existing Sewer Cover	\$0	\$29,750,000	\$29,750,000
SW19300	FY19 Svc Unsewered Area Cover L	\$0	\$1,850,000	\$1,850,000
SW05001	Sewer Assessment & Rehab	\$76,958,409	\$15,000,000	\$91,958,409
SW04007	Environmental Maint Reloc	\$10,239,811	\$450,000	\$10,689,811
SW02033	South Plant Expansion	\$134,313,262	\$24,050,000	\$158,363,262
SW02006	Sludge Disp/Earth Complex	\$7,050,266	\$0	\$7,050,266
SW04009	Stiles Plant Modification	\$12,832,538	\$0	\$12,832,538
SW02011	Covered Anaerobic Lagoon	\$29,887,816	\$0	\$29,887,816
Total Sewer Fund		\$271,282,102	\$73,750,000	\$345,032,102
STORM WATER FUND				
ST03207	Flood Control - ST Cover Line	\$0	\$750,000	\$750,000
ST02001	Design - ST Cover Line	\$0	\$2,000,000	\$2,000,000
ST03205	Drainage - ST Cover Line	\$0	\$2,750,000	\$2,750,000
ST03021	Gayoso Bayou Culvert-ST	\$650,000	\$0	\$650,000
ST01089	Bartlett Rd/Fletcher - ST	\$6,138,960	\$0	\$6,138,960
Total Storm Water Fund		\$6,788,960	\$5,500,000	\$12,288,960
GRAND TOTAL FY 2019		\$350,479,752	\$173,050,131	\$523,529,883

GENERAL FUND REVENUES

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

Revenue Forecasting Methodology

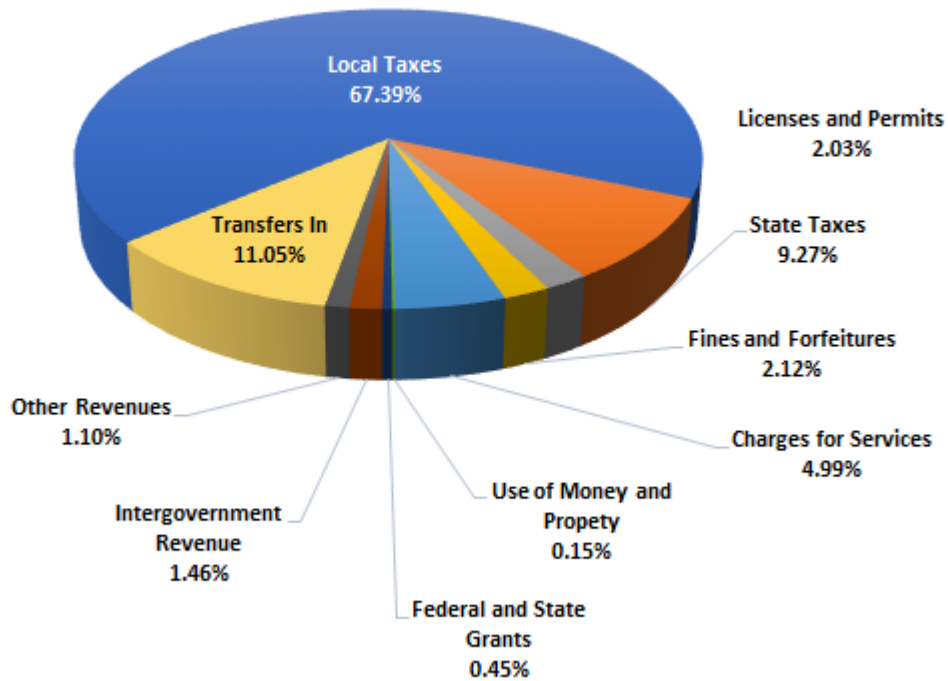
The University of Memphis forecasters independently prepare quarterly reports of revenue updates and forecasts for use in the internal decision-making done in the City of Memphis Finance Department. The forecasts have two areas of focus: forecasts for the current fiscal year's end-of-year revenues and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

A team of Ph.D. economists report on current economic trends that influence the City of Memphis. National, state and local economic indicators receive full discussion in both an oral presentation and written documents. These perspectives are essential for the finance department to understand and respond to a second area of focus. In the second part of the quarterly report, the team prepares numerical forecasts for the current fiscal year's end-of-year revenues, for the next fiscal year, and for each year out for ten years. The forecasts are for more than fifty revenue variables, including total revenue for the city's general fund, subgroups of revenue sources, and individual revenue sources. The format of the forecast involves a median forecast as the single most likely value and a high/low range to indicate the degree of uncertainty. Also, for the most important single revenue sources and for total revenue, there is a more detailed risk analysis. This involves developing a downside risk assessment expressed as the probability that revenues will be at or below important levels.

The smallest revenue sources are forecasted with autoregressive, integrated, moving average models estimated with monthly or annual data that extends back to 1968 in some cases. Major revenue sources get forecasts from at least two alternative statistical models. For some variables, seasonal patterns are so reliable that end-of-year totals are accurately predicted from year-to-date data used in some of the quarterly updates. For longer-term forecasts, entirely different models are necessary. For some of the revenue sources, national and regional economic indicators are useful to add to short and long term forecast accuracy. These statistical models are combinations of autoregressive, integrated, moving average (ARIMA) modeling and regression analysis. Although some series are estimated with single equation models, others have simultaneous equation models. Stochastic simulations of the short- and long-term models generate empirical estimates of the probability distributions for the revenue sources. These distributions are reported both for the current fiscal year and the next fiscal year. These simulation results are used to report the high/low ranges for the revenue sources and the detailed risk analyses. The high/low range end points are defined to cover the middle 50 percent of the estimated distributions for the forecasted variables. They are, in fact, the first and third quartiles that surround the median forecast. These intervals are reported for detailed lists of revenue sources, for subcategories of the general fund, and for total revenue.

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

FY 2019 GENERAL FUND REVENUES BY CATEGORY



Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
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REVENUES SUMMARY BY CATEGORY

Contributed from Fund Balance	\$ 0	\$ 2,400,000	\$ 18,641,000	\$ 0
Local Taxes	442,632,698	450,662,962	461,567,359	461,829,925
State Taxes	65,028,256	68,010,000	64,279,695	63,520,000
Licenses and Permits	13,393,208	13,494,465	13,504,889	13,899,465
Fines and Forfeitures	14,518,517	15,161,000	13,864,775	14,534,000
Charges for Services	32,705,846	33,801,535	35,270,158	34,165,156
Use of Money and Property	903,910	335,000	1,920,000	1,020,000
Federal Grants	2,029,594	328,800	5,611,181	2,990,090
State Grants	2,048,892	1,630,362	1,889,062	95,000
Intergovernmental Revenues	9,409,377	8,543,149	8,660,514	9,983,066
Other Revenues	10,565,392	7,830,978	12,914,809	7,556,508
Transfers In	68,582,113	66,638,000	84,580,048	75,726,859
Dividend and Interest on Investment	508	0	8	0
Total Revenues	\$ 661,818,315	\$ 668,836,251	\$ 722,703,497	\$ 685,320,069

General Fund Revenue Detail

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
CONTRIBUTED FROM FUND BALANCE				
Contributed From Fund Balance	\$ 0	\$ 2,400,000	\$ 18,641,000	\$ 0
Total Contributed from Fund Balance	\$ 0	\$ 2,400,000	\$ 18,641,000	\$ 0
LOCAL TAXES				
Ad Valorem Tax - Current	\$ 250,379,342	\$ 250,500,000	\$ 265,000,000	\$ 259,190,160
Ad Valorem Tax - Current Sale of Receivables	5,925,741	7,500,000	6,100,000	7,500,000
Ad Valorem Tax Prior	4,038,731	5,200,000	5,200,000	5,800,000
Ad Valorem Tax - Prior One Time Assessment PILOT's	34,390	0	9,027	0
Property Taxes Interest & Penalty	2,852,608	3,500,000	4,130,000	4,000,000
Bankruptcy Interest & Penalty	4,587,299	4,200,000	4,200,000	4,200,000
Interest & Penalty - Sale of Tax Rec	154,334	170,000	126,237	170,000
Special Assessment Tax	1,035,087	1,500,000	1,600,000	1,500,000
Local Sales Tax	638,932	558,000	571,205	598,000
Tourism Development Zone Local Sales	109,451,189	113,000,000	110,000,000	113,000,000
Alcoholic Beverage Inspection Fee	2,609,696	1,980,000	3,554,100	3,500,000
Beer Sales Tax	5,471,220	5,000,000	5,300,000	5,000,000
Gross Rec Business Tax	16,465,009	17,500,000	16,000,000	16,500,000
"Interest, Penalties & Commission"	13,157,230	13,500,000	13,500,000	14,000,000
Business Tax Fees	226,018	200,000	295,000	200,000
Mixed Drink Tax	1,338,439	1,100,000	1,100,000	1,100,000
Excise Tax	7,829,525	7,400,000	8,000,000	8,000,000
State Apportionment TVA	1,019,802	954,000	954,000	954,000
Franchise Tax - Telephone	7,814,353	7,800,000	7,851,190	7,800,000
Cable TV Franchise Fees	1,165,080	2,200,000	1,400,000	1,800,000
Fiber Optic Franchise Fees	4,325,937	4,300,000	4,300,000	4,300,000
Misc Franchise Tax	657,589	950,000	1,008,706	1,100,000
Warrants and Levies	818,024	850,000	700,000	850,000
Misc Tax Recoveries	0	0	129	0
MLGW Pipeline	359,959	500,000	400,000	500,000
Total Local Taxes	\$ 442,632,698	\$ 450,662,962	\$ 461,567,359	\$ 461,829,925
STATE TAXES				
State Income Tax	\$ 9,062,699	\$ 11,000,000	\$ 7,300,000	\$ 5,500,000
State Sales Tax	53,905,940	55,000,000	54,000,000	56,000,000
Telecommunication Sales Tax	58,986	55,000	1,020,000	45,000
State Shared Beer Tax	312,347	315,000	301,000	315,000
Alcoholic Beverage Tax	380,897	340,000	355,000	360,000
Spec Petroleum Product Tax	1,307,388	1,300,000	1,303,695	1,300,000

General Fund Revenue Detail *(continued)*

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total State Taxes	\$ 65,028,258	\$ 68,010,000	\$ 64,279,695	\$ 63,520,000
LICENSES AND PERMITS				
Liquor By Ounce License	\$ 226,973	\$ 215,000	\$ 215,000	\$ 215,000
Taxi Drivers License	20,130	20,500	20,500	20,500
Gaming Pub Amus Perm Fee	12,582	15,000	15,000	15,000
Wrecker Permit Fee	2,732	11,000	21,500	16,000
Misc Permits	65,923	70,000	69,925	70,000
Beer Application	76,832	60,000	60,000	60,000
Auto Registration Fee	12,422,950	12,500,000	12,500,000	12,900,000
Dog License	283,766	274,965	274,965	274,965
County Dog License Fee	109,650	100,000	99,999	100,000
Beer Permit Privilege Tax	143,261	140,000	140,000	140,000
Sidewalk Permit Fees	28,407	88,000	88,000	88,000
Total Licenses and Permits	\$ 13,393,208	\$ 13,494,465	\$ 13,504,889	\$ 13,899,465
FINES AND FORFEITURES				
Court Fees	\$ 4,453,156	\$ 5,000,000	\$ 4,498,433	\$ 4,750,000
Court Costs	5,402,452	6,000,000	5,500,074	5,750,000
Fines & Forfeitures	3,784,822	3,105,000	3,082,734	3,095,000
Seizures	73,420	100,000	47,297	100,000
Beer Board Fines	108,357	110,000	100,000	100,000
Library Fines & Fees	409,787	400,000	349,029	400,000
Delinquent Collection Fees	0	100,000	0	100,000
Vacant Property Registration Fee	55,550	18,600	69,000	18,600
Arrest Fees	135,706	215,000	125,000	125,000
DUI BAC Fees	1,867	2,400	208	2,400
Sex Offender Registry Fees	93,400	110,000	93,000	93,000
Total Fines and Forfeitures	\$ 14,518,517	\$ 15,161,000	\$ 13,864,775	\$ 14,534,000
CHARGES FOR SERVICES				
Tax Sales Attorney Fees	\$ 578,681	\$ 525,000	\$ 525,000	\$ 525,000
Subdivision Plan Inspection Fee	139,342	90,000	90,000	90,000
Weights/Measures Fees	0	0	0	0
Street Cut Inspection Fee	438,747	250,000	250,000	250,000
Traffic Signals	286,128	200,000	200,000	200,000
Parking Meters	912,071	850,000	1,000,000	850,000
Signs-Loading Zones	31,874	15,000	15,000	15,000
Arc Lights	3,981	4,000	4,000	4,000
Wrecker & Storage Charges	510,475	500,000	700,000	500,000

General Fund Revenue Detail *(continued)*

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Shelter Fees	239,162	200,000	185,000	200,000
Animal Vaccination	32,617	32,000	32,000	0
Ambulance Service	22,069,140	21,260,000	22,000,000	22,000,000
Admissions - General	214	0	0	0
Parking	73,719	527,497	536,409	522,409
Senior Citizen's Meals	58,204	75,000	75,000	75,000
Concessions	546,346	2,149,152	1,690,541	1,796,672
Golf Car Fees	1,034,411	1,149,500	1,149,500	1,149,500
Pro Shop Sales	134,905	137,300	137,300	137,300
Green Fees	1,436,503	1,702,996	1,653,134	1,702,996
Softball	88,735	28,000	28,000	28,000
Basketball	4,800	0	0	0
Football	800	0	0	0
Ballfield Permit	19,709	18,000	18,000	18,000
Class Fees	45,770	47,310	56,906	42,250
Rental Fees	2,216,202	1,979,047	2,176,322	2,199,305
MLG&W Rent	2,670	2,400	2,420	2,400
Rent Of Land	249,440	31,738	200,000	31,738
Subdivision Development Fees	47	0	13	0
Police Special Events	221,579	250,000	600,000	250,000
Day Camp Fees	3,008	260,200	89,948	0
Food Service Revenue	(230)	0	0	0
After School Camp	1,100	2,100	1,500	1,500
Parking Lots	393,450	315,000	388,275	315,000
Outside Revenue	41,084	125,295	340,890	184,086
P & S Printing	10,800	0	0	0
Tow Fees	789,582	1,000,000	900,000	1,000,000
Easements & Encroachments	90,780	75,000	225,000	75,000
Total Charges for Services	\$ 32,705,846	\$ 33,801,535	\$ 35,270,158	\$ 34,165,156
USE OF MONEY AND PROPERTY				
Interest on Investments	\$ 759,365	\$ 115,000	\$ 1,700,000	\$ 800,000
Net Income/Investors	38,468	100,000	100,000	100,000
State Litigation Tax Commission	106,078	120,000	120,000	120,000
Total Use of Money and Property	\$ 903,910	\$ 335,000	\$ 1,920,000	\$ 1,020,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 2,029,594	\$ 328,800	\$ 5,611,181	\$ 2,990,090
Total Federal Grants	\$ 2,029,594	\$ 328,800	\$ 5,611,181	\$ 2,990,090

General Fund Revenue Detail *(continued)*

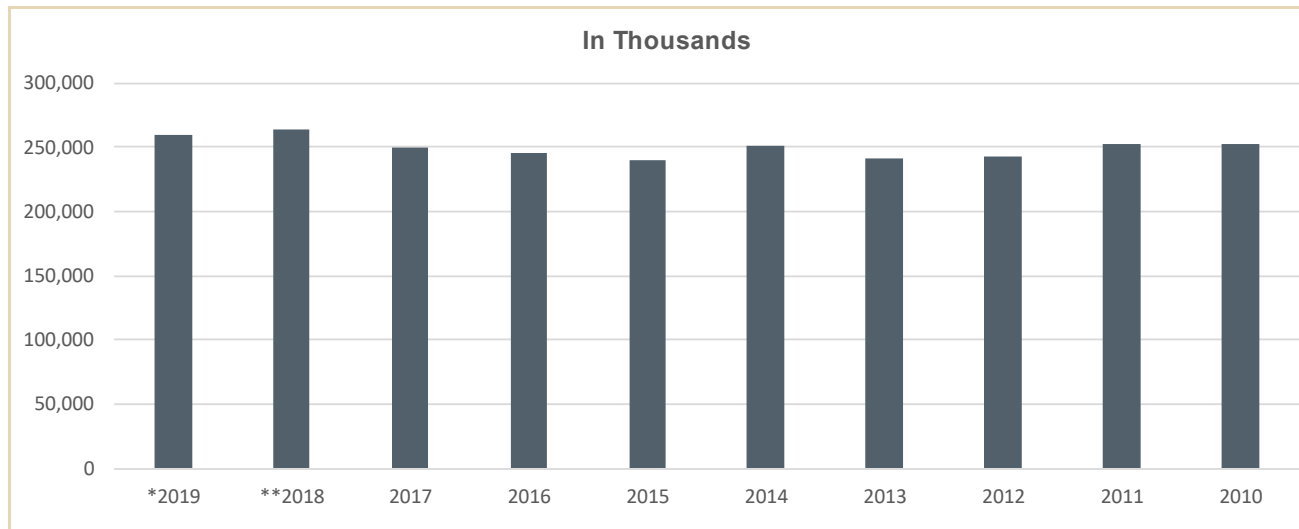
GENERAL FUND • REVENUE DETAIL BY CATEGORY

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
STATE GRANTS				
St TN Highway Maint Grant	\$ 1,017,927	\$ 830,362	\$ 830,362	\$ 95,000
St TN Interstate	781,469	800,000	800,000	0
TEMA Reimbursement	249,497	0	258,700	0
Total State Grants	\$ 2,048,892	\$ 1,630,362	\$ 1,889,062	\$ 95,000
INTERGOVERNMENTAL REVENUES				
International Airport	\$ 3,409,377	\$ 3,543,149	\$ 3,660,514	\$ 3,983,066
MATA	6,000,000	5,000,000	5,000,000	6,000,000
Total Intergovernmental Revenues	\$ 9,409,377	\$ 8,543,149	\$ 8,660,514	\$ 9,983,066
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 182,107	\$ 200,000	\$ 200,000	\$ 1,158,659
Property Insurance Recoveries	404,460	374,221	359,714	267,998
Rezoning Ordinance Publication Fees	3,400	10,000	2,750	10,000
Sale Of Reports	447,984	285,423	298,963	285,423
Local Shared Revenue	1,896,673	1,482,056	1,548,442	515,956
Center City Commission	26,439	0	0	0
City of Bartlett	1,317,679	1,034,000	1,034,000	1,034,000
Utility Warranty Program	0	500,000	500,000	500,000
Miscellaneous Income	928,853	736,030	871,810	566,724
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Miscellaneous Auctions	1,805,531	1,600,000	1,600,000	1,600,000
Local Other Revenue	0	0	43,400	0
Court Reimbursement	47	0	0	0
Unclaimed Property	14,562	0	0	0
Fire - Misc Collections	72,953	20,000	136,655	20,000
Cash Overage/Shortage	2,141	30	893	30
Sale Of Capital Assets	1,791,720	0	0	0
Donated Revenue	80,512	141,500	2,515,356	165,000
Corporate Sponsorship	75,000	70,000	75,000	75,000
Vendor Rebates	90,071	0	87,391	0
Grant Revenue - Library	71,457	17,000	39,688	17,000
FNMA Service Fees	861	0	2,148	0
Donations for Rape Kits	33	0	0	0
Commissions	0	20,000	0	0
Miscellaneous Revenue	452,311	59,868	74,061	59,868
Misc. Library Revenue	0	0	1,907	0
Recovery Of Prior Year Expense	(177,330)	200,000	2,444,705	200,000
Mow to Own Program - Program Fees	2,925	5,850	2,925	5,850

General Fund Revenue Detail *(continued)*

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total Other Revenues	\$ 10,565,392	\$ 7,830,978	\$ 12,914,809	\$ 7,556,508
TRANSFERS IN				
In Lieu Of Taxes-MLGW	\$ 59,418,964	\$ 58,700,000	\$ 61,750,000	\$ 63,000,000
In Lieu Of Taxes-Sewer	5,996,499	5,500,000	7,095,000	5,500,000
Oper Tfr In - State Street Aid	0	0	6,100,000	0
Oper Tfr In - Solid Waste Fund	75,000	0	0	1,065,177
Oper Tfr In - Misc Grants Fund	276	0	0	30,000
Oper Tfr In - Hotel/Motel Fund	0	38,000	38,000	38,000
Oper Tfr In - Debt Service Fund	0	0	0	3,500,000
Oper Tfr In - Capital Projects Fund	0	0	7,026,000	0
Oper Tfr In - Sewer Operating/CIP	1,300,000	1,300,000	1,300,000	1,737,164
Oper Tfr In - Metro Alarm	1,641,372	100,000	271,048	450,000
Oper Tfr In - Storm Water	150,000	0	0	106,518
Oper Tfr In - Unemployment Fund	0	1,000,000	1,000,000	300,000
Total Transfers In	\$ 68,582,112	\$ 66,638,000	\$ 84,580,048	\$ 75,726,859
DIVIDEND AND INTEREST ON INVESTMENT				
Interest Income - US Government	\$ 508	\$ 0	\$ 8	\$ 0
Total Dividend and Interest on Investment	\$ 508	\$ 0	\$ 8	\$ 0
TOTAL REVENUES	\$ 661,818,304	\$ 668,836,251	\$ 722,703,497	\$ 685,320,069

Current Property Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	259,190	-2.19%	2014	251,343	3.86%
2018	265,000	5.84%	2013	242,000	-0.15%
2017	250,379	2.07%	2012	242,361	-4.24%
2016	245,300	2.01%	2011	253,100	-1.36%
2015	240,459	-4.33%	2010	256,602	1.81%

* FY 2019 Adopted
 **FY 2018 Forecast

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

Residential and Farm Real Property = 25% of Appraised Value

Personal Property = 30% of Appraised Value

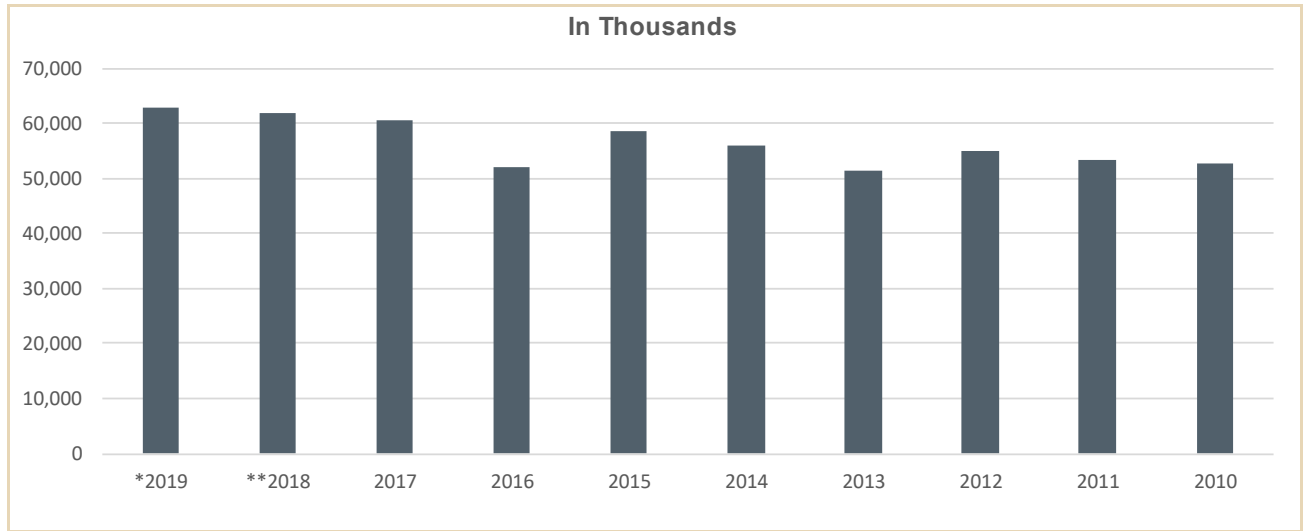
Commercial and Industrial Real Property = 40% of Appraised Value

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

Tax bills originate from, and collections are made by, the City Treasurer's Office, based on the tax rate set by the City Council and applied to the assessment rolls provided by the County Assessor and the TRA. Taxes are due and payable when the tax bills are mailed, normally July 1, and become delinquent sixty days thereafter, normally September 1. About 95% of the taxes are collected in the first four months of tax mailings. Through fiscal year 2014 City Schools and the Debt Service Fund shared proceeds of this tax. Beginning in fiscal year 2013, City Schools merged with County Schools and was not allocated City property tax. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: Annexations, Appraisals, Development and Population changes

In lieu of Tax - MLGW



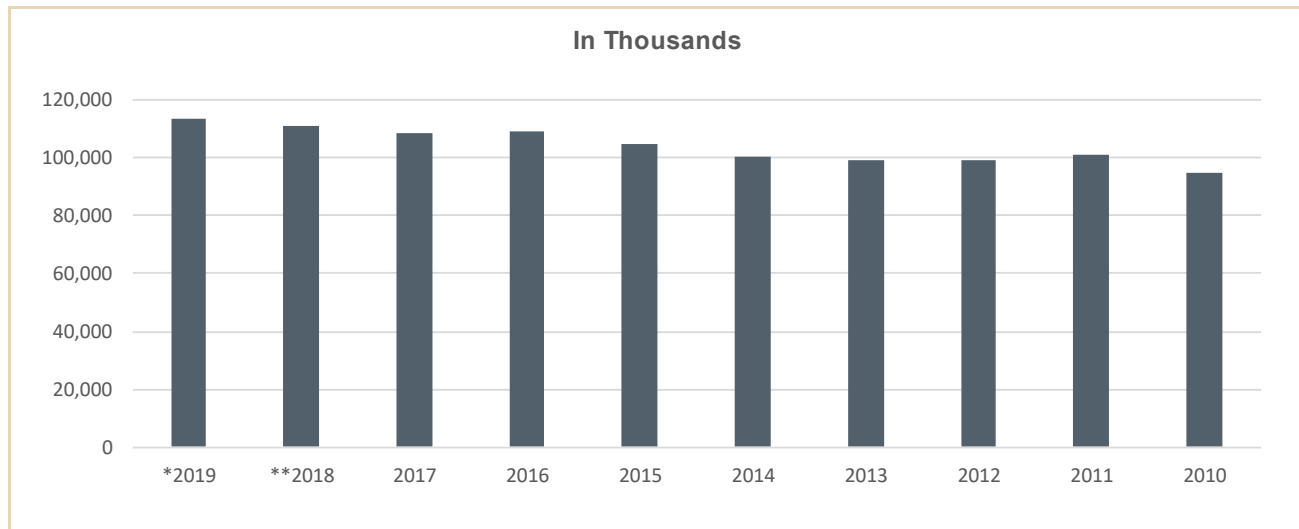
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	63,000	2.02%	2014	55,923	8.72%
2018	61,750	3.92%	2013	51,439	-6.65%
2017	59,419	13.83%	2012	55,105	3.06%
2016	52,200	-10.79%	2011	53,469	1.46%
2015	58,515	4.63%	2010	52,698	5.95%

* FY 2019 Adopted
 ** FY 2018 Forecast

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

Major Influences: Municipal Electric/Gas System Tax Equivalent Laws

Local Sales Tax



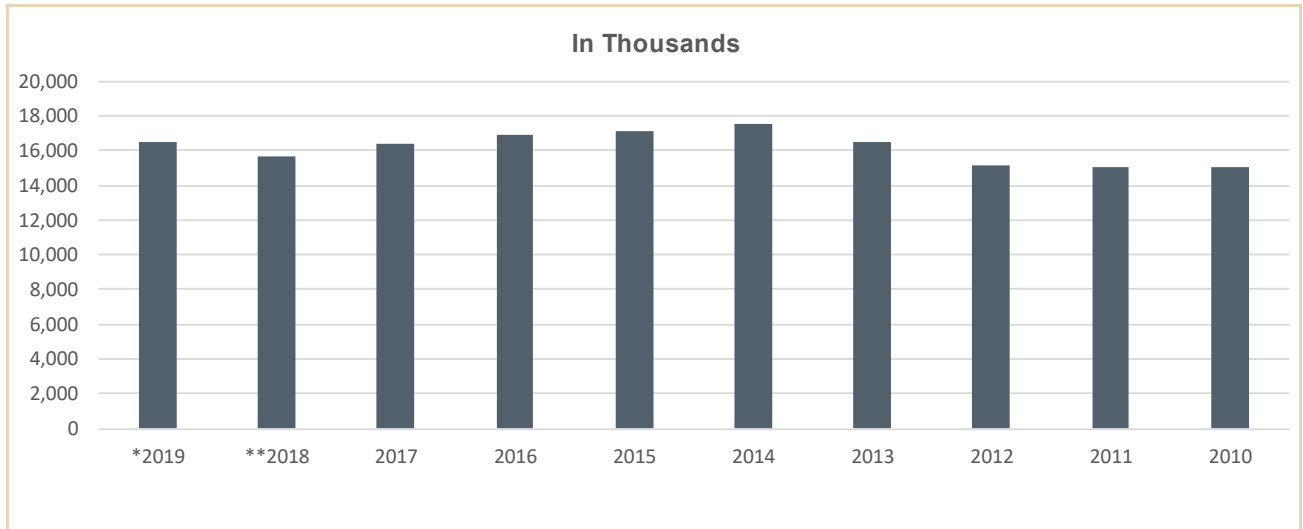
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	113,000	2.73%	2014	100,455	1.37%
2018	110,000	0.55%	2013	99,100	0.10%
2017	109,400	0.37%	2012	99,000	-2.08%
2016	109,000	3.94%	2011	101,100	7.03%
2015	104,869	4.39%	2010	94,462	-2.68%

* FY 2019 Adopted
 ** FY 2018 Forecast

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

Major Influences: Annexation, Population changes and Taxable sales

Beer Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	16,500	3.13%	2014	17,496	6.04%
2018	16,000	-2.44%	2013	16,500	9.27%
2017	16,400	-2.96%	2012	15,100	0.67%
2016	16,900	-1.38%	2011	15,000	-0.38%
2015	17,137	-2.05%	2010	15,057	-0.66%

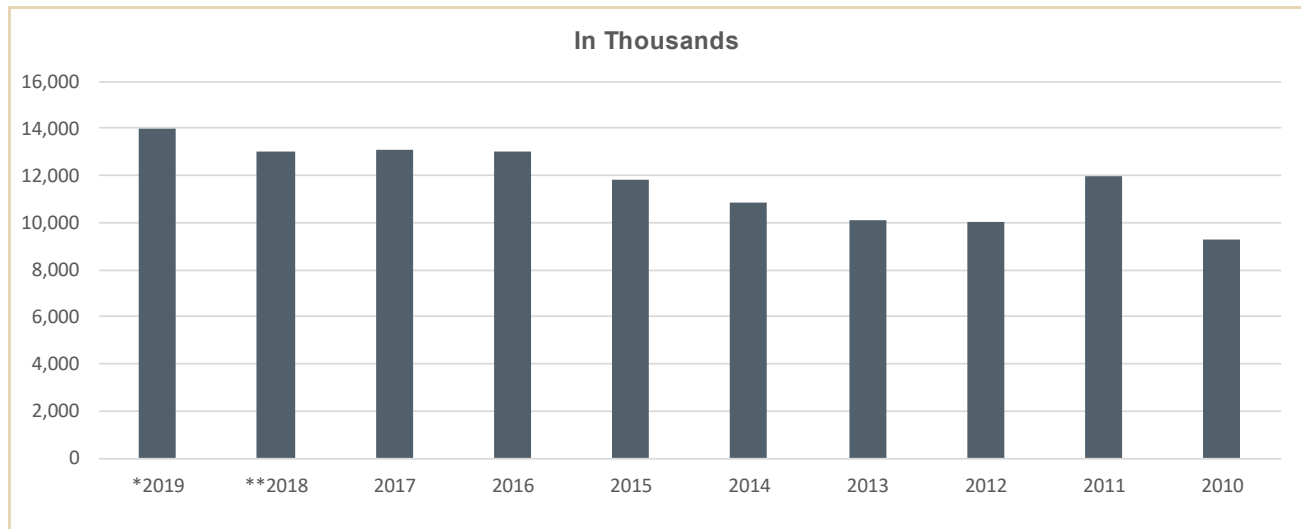
* FY 2019 Adopted

** FY 2018 Forecast

Beginning in 2014, this beer tax is imposed at \$35.60 per barrel of retail purchases from licensed wholesalers. Prior to fiscal year 2014, this tax was levied at 17% on the sale of beer to wholesalers. Fees are remitted to the City by wholesalers on a monthly basis. T.C.A. 57-6-103 (FY2014) and T.C.A. 57-5-103 (prior to FY2014)

Major Influences: Wholesaler quantities and Consumption rates

Gross Receipts Business Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	14,000	3.70%	2014	10,871	7.63%
2018	13,500	3.05%	2013	10,100	1.00%
2017	13,100	0.77%	2012	10,000	-16.67%
2016	13,000	9.59%	2011	12,000	29.14%
2015	11,862	9.12%	2010	9,292	-0.58%

* FY 2019 Adopted

** FY 2018 Forecast

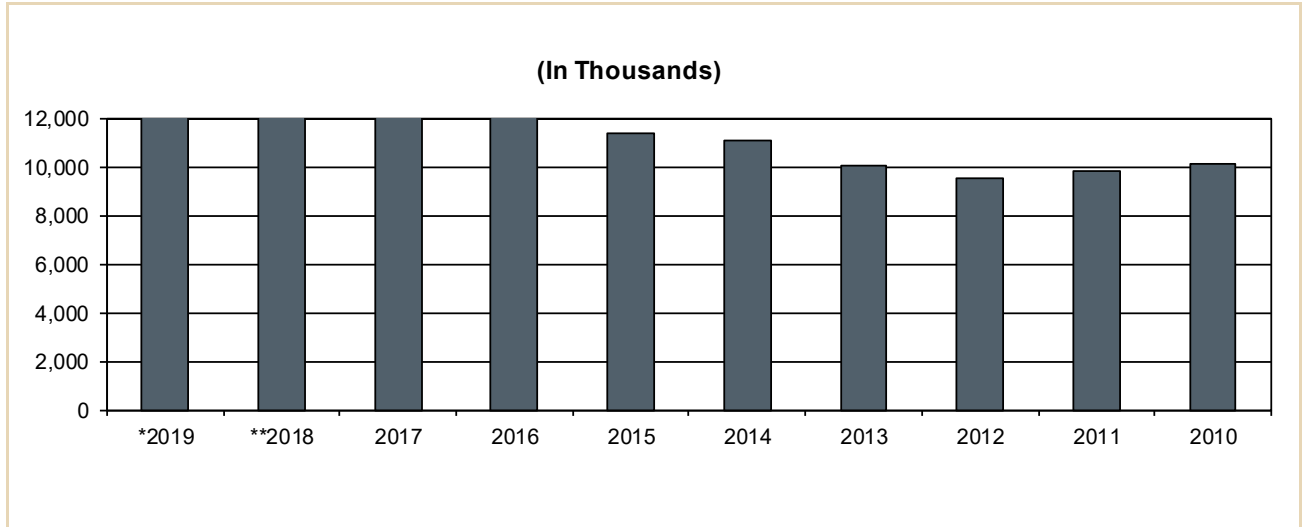
This is a privilege tax on the exercise of most business sales, consisting of two parts:

\$15 minimum annual license fee

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

Business activities are divided into five classifications, with each classification having different tax rates. (Beginning January 1, 2014, businesses' tax periods coincide with their fiscal years. Prior to this date, each business classification had its own taxable period.) Furthermore, each county and/or incorporated municipality in which a qualifying business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law. T.C.A. 67-4-704 and the 2013 Uniformity and Small Business Relief Act.

Auto/Vehicle Registration



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	12,900	3.20%	2014	11,040	9.77%
2018	12,500	0.81%	2013	10,057	5.86%
2017	12,400	1.64%	2012	9,500	-3.06%
2016	12,200	7.37%	2011	9,800	-2.90%
2015	11,363	2.93%	2010	10,093	-1.73%

* FY 2019 Adopted

**FY 2018 Forecast

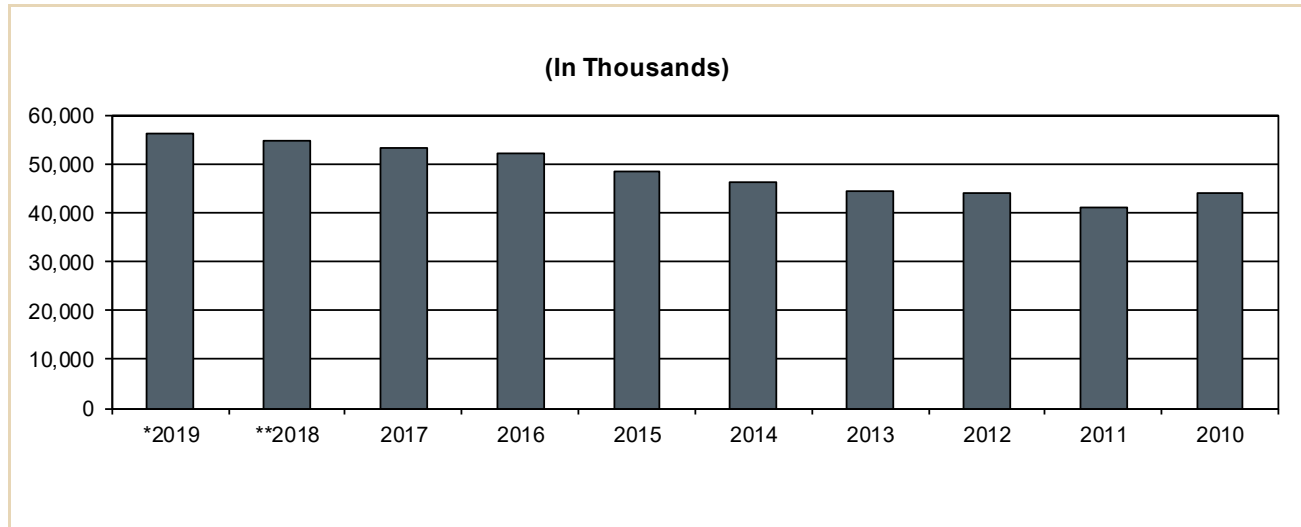
All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City’s registration agent and pay an annual registration fee as follows:

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

The County Court Clerk remits collections to the City after deducting a collection fee.

Major Influences: Auto sales, Vehicle registrations

State Sales Tax



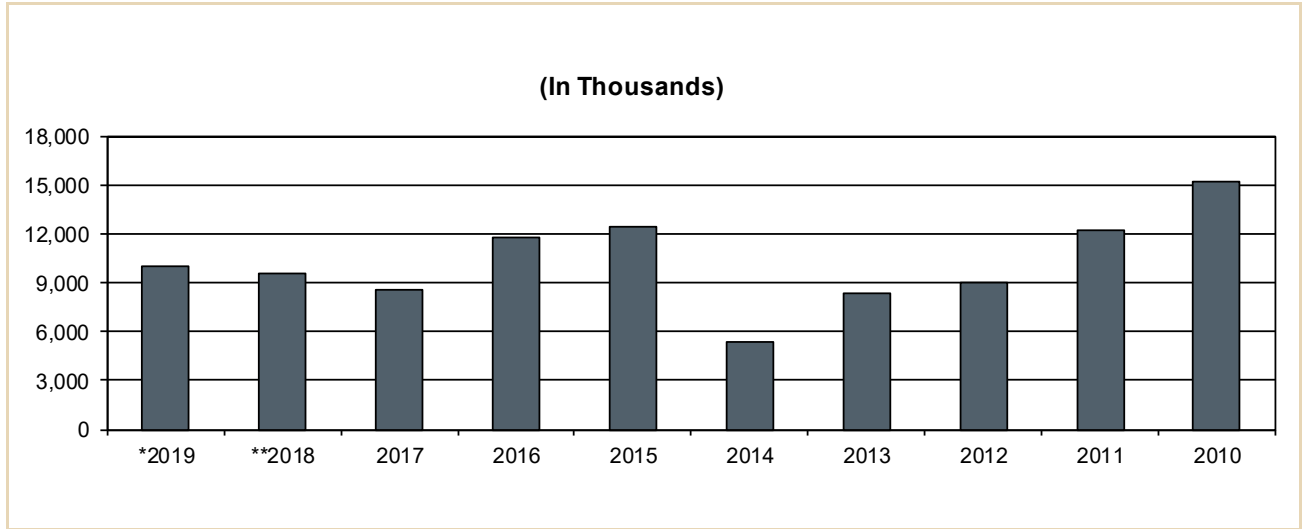
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	56,000	3.70%	2014	46,218	3.86%
2018	54,000	0.19%	2013	44,500	1.44%
2017	53,900	3.65%	2012	43,867	6.99%
2016	52,000	7.03%	2011	41,000	-6.99%
2015	48,584	5.12%	2010	44,082	-2.32%

* FY 2019 Adopted
 **FY 2018 Forecast

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

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

Delinquent Property Tax with Interest



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	10,000	5.26%	2014	5,360	-35.42%
2018	9,500	10.47%	2013	8,300	-7.78%
2017	8,600	-27.12%	2012	9,000	-26.23%
2016	11,800	-4.63%	2011	12,200	-19.79%
2015	12,372	130.82%	2010	15,211	11.14%

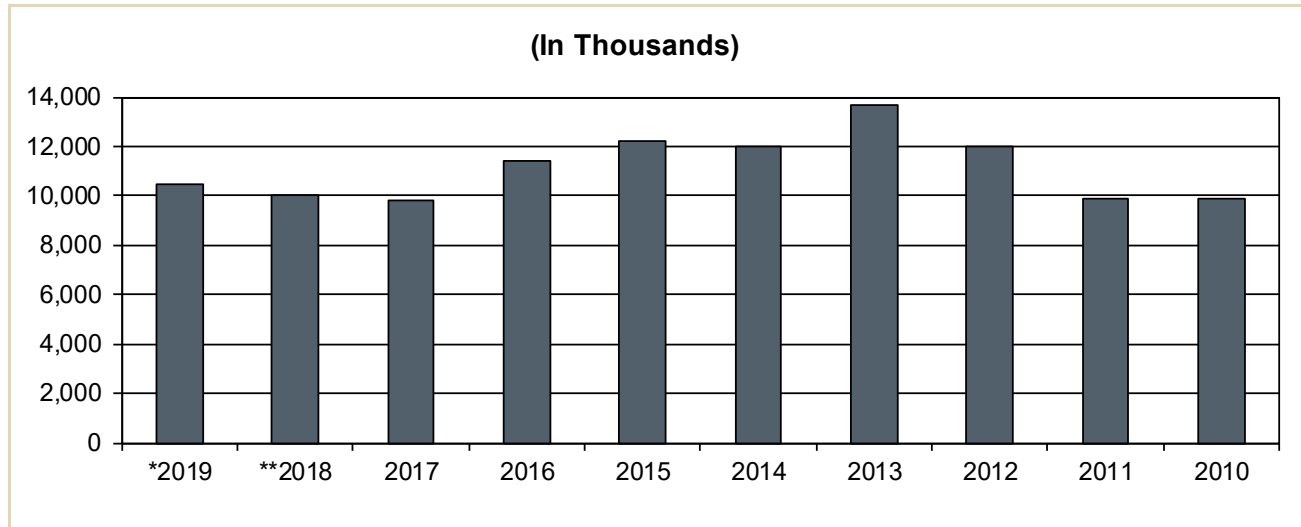
* FY 2019 Adopted

** FY 2018 Forecast

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

Major Influences: Economy and Appraisals

Court Costs/Fines



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	10,500	5.00%	2014	13,700	14.17%
2018	10,000	2.04%	2013	12,000	21.21%
2017	9,800	-14.04%	2012	9,900	0.00%
2016	11,400	-5.00%	2011	9,900	1.49%
2015	12,000	-12.41%	2010	9,755	10.70%

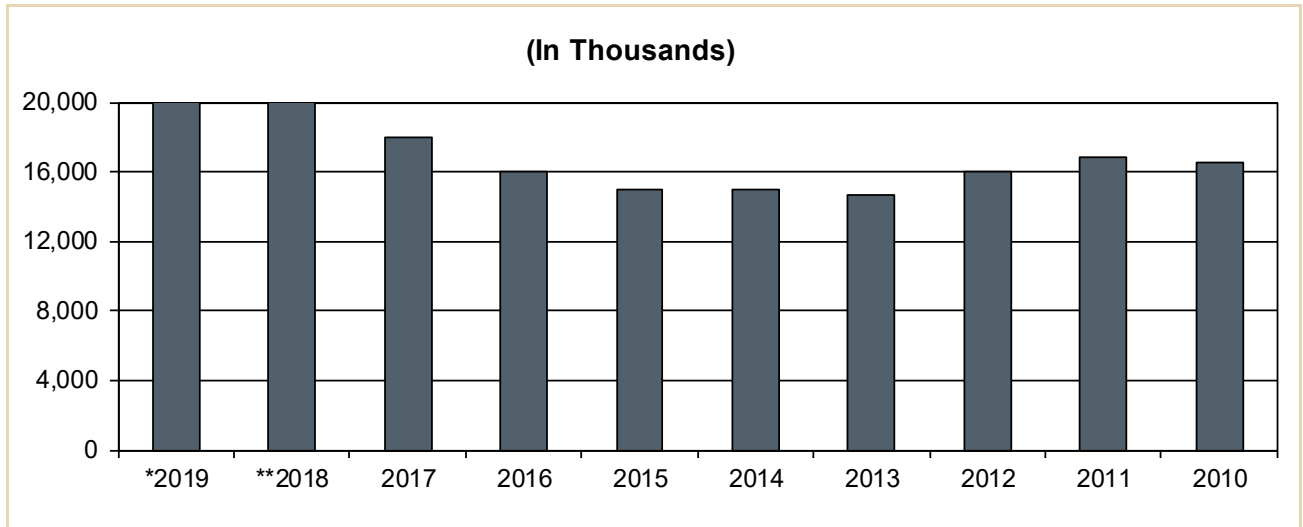
* FY 2019 Adopted

** FY 2018 Forecast

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

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

Municipal State Aid



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2019	21,400	1.90%	2014	14,962	1.78%
2018	21,000	16.67%	2013	14,700	-8.13%
2017	18,000	12.50%	2012	16,000	-4.82%
2016	16,000	6.67%	2011	16,811	1.88%
2015	15,000	0.25%	2010	16,500	-1.85%

* FY 2019 Adopted

** FY 2018 Forecast

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

Major Influences: Population and Gasoline Sales

Note: As of FY2017 Municipal State Street Aid tax revenues are not in the General Fund revenues and are therefore not included in the FY2019 General Fund Adopted Budget as such. These revenues are instead recorded in the State Street Aid Fund (see “Special Revenue Funds” section), then transferred out to the General Fund as Expense Recovery. Because gas tax revenues remain a significant source of revenue for the City and the change in accounting has a zero effect on the General Fund, we will continue to report these revenues here.

GENERAL FUND EXPENDITURES

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

Expense Forecasting and Budgeting Methodology

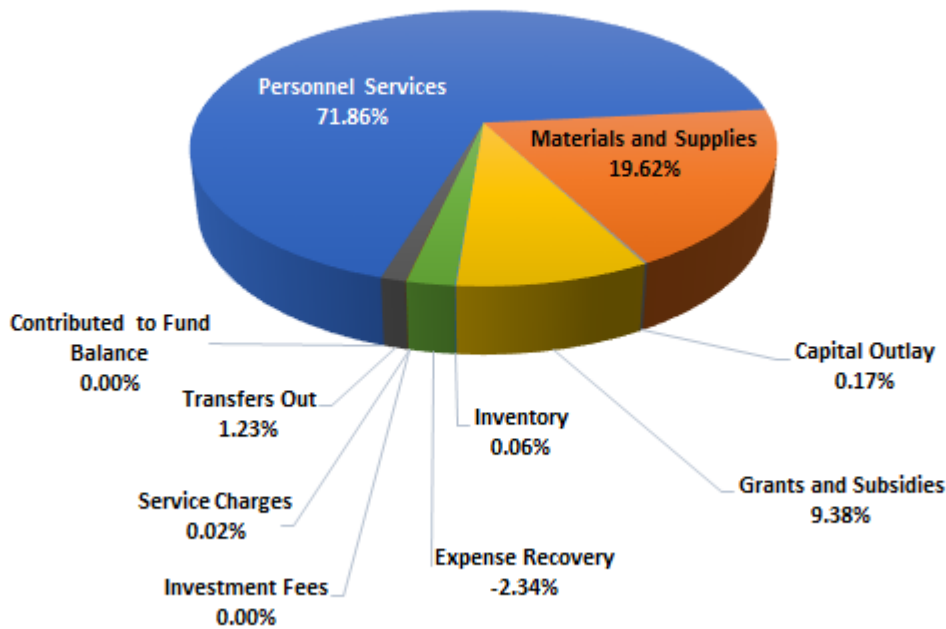
The main purpose of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the presentation in the financial statements significantly more useful and identify areas requiring correction throughout the annual operating cycle.

Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective division, by line item. Each line item budget is created based on past history, the trends of the current operations, and planned priorities or future cost expectations (increases or decreases). A financial forecast of actual and expected expenditures for the current year provides a static financial document and a one-time snapshot as an initial basis for budgeting each line item within a Division.

Using expenditure data from the previous year or several years of actual cost results, enhance discussions with key personnel relative to anticipated performance of current and new services. Changes in the marketplace and other factors that may influence spending priorities are also discussed and compared with prior years' trends and forecasts of the current operating year.

Integrating all of the methodologies: prior year experience, future trends, and stakeholders knowledge of priorities and goals, produced budget number. All line items are summarized and adjusted, as necessary, to establish the final expenditure plan.

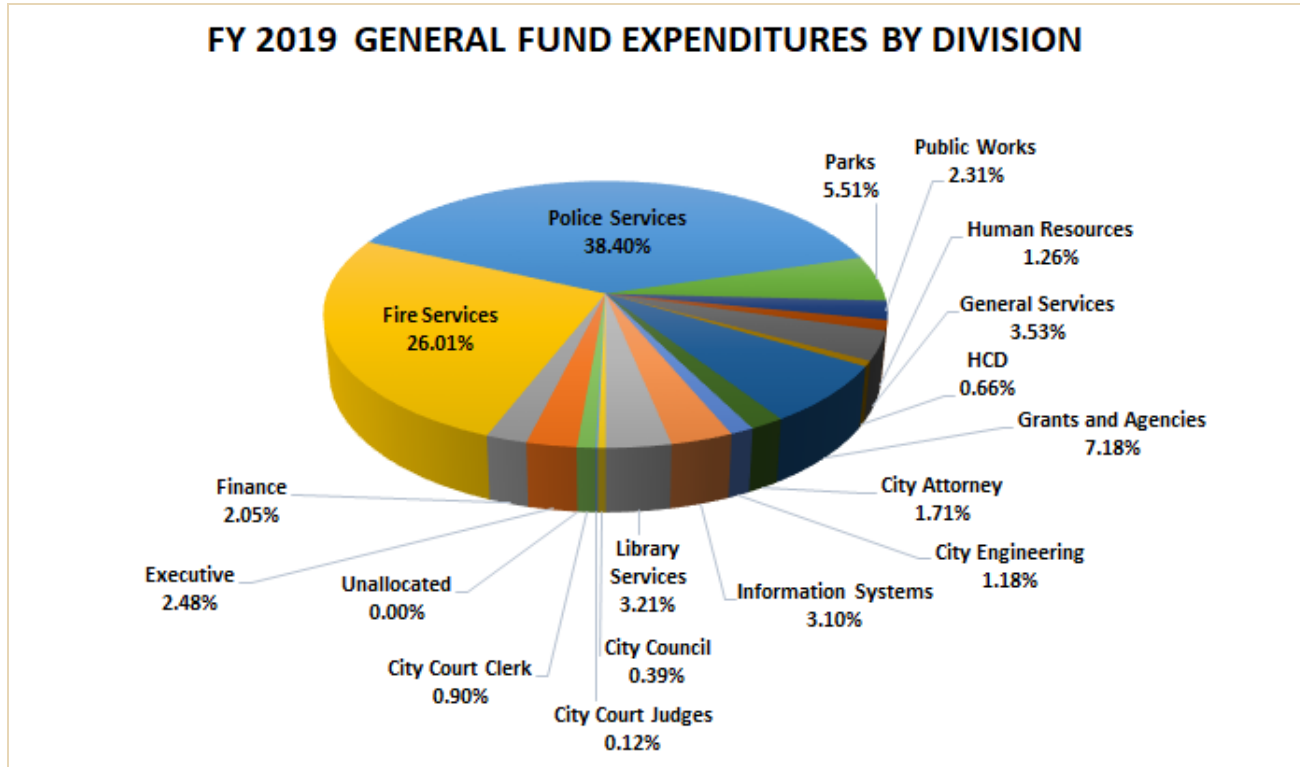
FY 2019 GENERAL FUND EXPENDITURES BY CATEGORY



Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
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EXPENDITURES SUMMARY BY CATEGORY

Personnel Services	\$ 476,276,850	\$ 481,718,626	\$ 480,286,682	\$ 492,504,260
Materials and Supplies	124,600,619	127,062,944	149,215,128	134,471,486
Capital Outlay	570,717	1,046,394	3,343,599	1,167,650
Grants and Subsidies	67,135,204	64,708,321	79,121,789	64,251,972
Inventory	375,269	379,591	573,569	379,591
Expense Recovery	(15,814,513)	(14,631,700)	(15,067,000)	(16,035,300)
Investment Fees	363,092	0	0	0
Service Charges	181,381	137,372	139,095	137,372
Transfers Out	7,273,688	8,270,955	20,622,602	8,443,039
Contributed to Fund Balance	0	143,748	0	0
Total Expenditures	\$ 660,962,309	\$ 668,836,250	\$ 718,235,435	\$ 685,320,069



Division	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
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EXPENDITURES SUMMARY BY DIVISION

Unallocated	\$ 568,376	\$ 143,748	\$ 0	\$ 0
Executive	12,966,330	15,424,077	18,855,111	17,002,150
Finance	9,284,862	10,974,346	15,998,654	14,068,645
Fire Services	176,120,982	173,425,619	179,374,051	178,261,104
Police Services	260,966,064	259,528,800	265,595,044	263,137,525
Parks	30,077,842	36,102,205	36,357,784	37,741,364
Public Works	13,901,835	15,830,362	20,572,147	15,845,896
Human Resources	8,066,635	7,205,706	9,045,473	8,653,299
General Services	24,175,933	22,682,922	22,671,909	24,211,254
HCD	4,790,480	4,547,087	6,796,460	4,531,880
Grants and Agencies	52,239,624	51,909,452	67,139,064	49,229,620
City Attorney	11,896,298	11,523,239	10,754,570	11,699,192
City Engineering	7,780,448	7,845,680	8,645,288	8,083,856
Information Systems	21,379,091	21,857,738	27,809,553	21,263,168
Library Services	18,194,568	20,653,358	20,221,392	21,997,200
City Council	1,548,837	2,150,830	2,163,791	2,645,227
City Court Judges	645,435	644,944	629,143	788,595
City Court Clerk	6,358,662	6,386,143	5,606,026	6,160,101
Total Expenditures	\$ 660,962,309	\$ 668,836,250	\$ 718,235,435	\$ 685,320,069

General Fund Expenditure Detail

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 252,453,952	\$ 327,990,495	\$ 278,272,672	\$ 323,975,328
Holiday Salary Full Time	4,203,845	0	2,429,513	0
Vacation Leave	21,455,596	0	12,438,060	0
Bonus Leave	2,053,173	0	1,671,921	0
Sick Leave	16,367,265	0	8,421,980	0
Overtime	38,775,428	27,232,564	38,806,881	28,736,450
Holiday Fire/Police	10,459,210	10,442,261	10,551,419	10,972,882
Out of Rank Pay	2,421,183	2,260,901	2,681,375	2,268,488
Hazardous Duty Pay	470,367	572,831	465,883	571,656
College Incentive Pay	6,224,017	6,278,909	6,270,867	6,298,114
Longevity Pay	2,033,952	2,028,027	2,123,602	2,051,873
Shift Differential	698,184	804,200	678,691	796,388
Bonus Days	1,611,707	2,214,700	2,214,700	2,190,000
Retirement Benefits	5,053,087	4,637,367	5,747,211	4,152,549
Job Incentive	970,445	1,038,500	1,014,705	1,038,400
Required Special License Pay	2,408	52,950	33,430	52,950
Pension	18,247,566	17,887,163	19,305,281	11,279,705
Supplemental Pension	130,966	131,507	111,159	134,523
Social Security	996,519	410,243	1,027,176	316,313
Pension ADC Funding	34,150,436	32,639,143	32,637,247	41,660,836
Group Life Insurance	765,987	974,059	787,498	850,236
Unemployment	862,240	432,960	551,503	442,640
Medicare	5,134,771	4,509,165	5,254,681	4,967,282
Long Term Disability	779,536	888,929	1,019,904	918,509
Health Insurance - Retiree Supplemental	1,126,161	0	0	0
Health Insurance - Basic	1,402,012	0	1,639,893	0
Health Insurance - Value PPO	415,627	541,272	804,216	0
Health Insurance - Premier	33,071,522	31,550,900	29,563,743	27,039,924
Other Post Employment Benefits	0	0	4,664	0
Benefits Adjustments	0	7,490,463	58,932	7,393,261
Health Insurance-Local Plus Plan	7,985,083	11,052,458	12,895,968	14,498,316
Salaries - Part Time/Temporary	10,537,774	13,105,075	11,725,917	17,230,252
On the Job Injury	3,916,740	3,278,311	3,828,062	3,662,250
Tuition Reimbursement - New	237,106	200,000	225,000	193,500
Book Reimbursement - New	5,987	10,000	10,000	6,500
Student Loan Repayment	1,350	200,000	248,659	360,000
Payroll Reserve	0	7,100	(1,270)	100
Federal Grant Match - Personnel	0	0	0	236,055
Attrition	0	(15,746,856)	(1,130,235)	(8,084,595)
Bonus Pay	3,564,727	0	146,965	35,000

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Expense Recovery - Personnel	(12,309,088)	(13,396,960)	(14,251,212)	(13,741,433)
Total Personnel Services	\$ 476,276,850	\$ 481,718,626	\$ 480,286,662	\$ 492,504,260
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 262,197	\$ 350,000	\$ 500,000	\$ 350,000
City Hall Postage	0	1,000	1,000	1,000
Document Reproduction - City	0	2,500	0	2,500
City Storeroom Supplies	12,343	19,990	10,536	19,790
Facility Repair & Carpentry	117,818	182,451	296,478	170,358
City Shop Charges	7,508,217	7,438,439	7,367,551	10,016,606
Info Sys Comput/Off Mach	1,913	0	0	0
Info Sys Phone/Communication	0	3,374	2,550	3,374
City Shop Fuel	4,833,495	6,099,598	6,012,611	6,035,686
Outside Computer Services	3,390,902	3,579,409	4,989,887	4,302,726
City Computer Svc Equipment	1,590,022	2,644,051	3,804,374	1,903,340
Data/Word Processing Equipment	1,851	20,200	106,970	65,100
Data/Word Process Software	2,521,432	2,110,225	2,353,755	1,122,923
Pers Computer Software	7,090	1,661,685	1,453,100	2,006,600
City Telephone/Communications	524,705	608,322	201,680	419,860
Printing - Outside	317,039	336,987	282,300	271,433
Supplies - Outside	1,473,360	1,255,507	1,232,260	1,452,449
Food Expense	91,778	112,000	71,455	112,000
Word/Processing/Duplicate	86	0	95,573	0
Hand Tools	108,273	121,184	205,998	112,480
Document Reproduction - Outside	355	2,058	558	2,058
Clothing	1,897,579	1,965,594	1,869,306	1,983,258
Household Supplies	407,036	835,486	868,990	848,986
Ammunition & Explosives	434,851	400,500	400,500	500,500
Safety Equipment	596,946	885,315	890,127	1,198,780
Drafting/Photo Supplies	7,623	34,134	36,013	34,122
Medical Supplies	2,483,017	2,399,725	2,349,489	2,602,566
Athletic/Recreational Supplies	95,522	94,300	433,405	184,300
Outside Postage	573,582	751,855	751,771	790,825
Asphalt Products	3,403,461	5,062,250	5,071,750	5,084,250
Lumber & Wood Products	12,636	30,000	22,350	30,000
Paints Oils & Glass	304,322	414,000	414,000	411,000
Steel & Iron Products	80,569	122,700	126,300	192,000
Pipe Fittings & Castings	384,077	276,738	258,500	279,000
Lime Cement & Gravel	16,710	70,000	67,500	70,000
Chemicals	172,292	298,462	147,847	267,462
Materials and Supplies	3,023,070	3,261,021	3,489,663	3,762,453

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Miscellaneous Expense	82,927	103,153	91,203	119,853
Library Books	1,117,761	1,290,501	1,291,035	1,290,501
Tower Lease Expense - Library	34,152	46,208	27,709	46,208
WYPL Arkansas Tower Expense - Library	25,449	30,000	27,661	30,000
Operation Police Canine	88,418	59,000	59,000	60,000
Operation Police DUI Unit	42,720	15,000	67,955	75,000
Operation Police Traffic Unit	77,765	70,000	70,467	100,000
Operation Police Mounted	61,161	63,292	66,017	50,000
Operation Police TACT	120,979	115,000	115,539	315,000
Maintenance Traffic Signal System	0	4,000	4,000	200,000
Repair/Oper Air Raid System	9,497	0	0	0
Operation Police Aircraft	402,523	565,669	565,669	565,669
Outside Vehicle Repair	4,000,311	3,078,340	3,090,693	385,942
Outside Equipment Repair/Maintenance	1,902,390	2,090,312	1,917,235	2,203,324
Facilities Structure Repair - Outside	720,531	778,043	768,683	768,043
Horticulture	9,573	10,000	10,000	10,000
Internal Repairs and Maintenance	617,781	415,737	383,587	405,737
Special Investigations	26,134	40,000	1,621,140	200,000
Legal Services/Court Cost	4,545,638	3,287,272	4,439,855	4,354,685
Medical/Dental/Veterinary	128,839	237,800	399,615	754,300
Legal Contingency	23,316	150,000	128,000	150,000
Accounting/Auditing/Cons	394,850	379,150	299,025	379,149
Advertising/Publication	542,262	494,406	986,508	729,006
Outside Phone/Communications	3,125,708	3,367,355	3,938,050	3,705,231
Entertainment	182	0	0	0
Janitorial Services	1,183,195	1,314,155	1,768,601	1,587,555
Security	1,308,519	1,715,535	1,649,672	2,242,035
Photography	231	650	150	650
Weed Control/Chemical Service	21,252	184,200	118,076	184,200
Total Quality Management	0	300	679	300
Seminars/Training/Education	400,831	715,394	645,854	754,614
Fixed Charges	1,442,924	1,285,520	1,337,628	1,286,620
Misc Professional Services	44,682,886	40,621,430	56,141,675	42,820,530
Technical Services	65	0	0	0
Employee Activities	3,017	3,000	6,000	5,000
Rewards and Recognition	55,006	109,950	98,509	90,330
Staff Development	0	1,000	1,000	1,000
Textbooks	147,002	55,400	100,118	103,000
Travel Expense	508,125	610,224	612,027	831,180
Unreported Travel	(10,228)	3,496	(145)	1,350
Relocation Expense	497,068	200,000	264,599	125,000
Outside Fuel	46,488	42,100	39,387	42,000

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Mileage	201,446	263,851	256,645	267,751
Utilities	10,387,827	10,066,649	10,347,813	10,774,754
Sewer Fees	1,539,377	1,331,580	1,431,580	1,331,580
Demolitions	2,599,460	2,450,000	2,450,000	2,450,000
Insurance	6,253,777	6,930,663	5,372,950	5,483,425
Claims	496,080	1,175,252	1,132,371	1,155,252
Lawsuits	3,485,486	2,428,775	4,049,670	4,328,776
Hospitality	3,041	3,801	5,427	5,301
Dues/Memberships/Periodicals	260,405	274,567	218,842	292,317
Rent	2,420,465	2,077,662	2,051,184	2,313,265
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	2,716,180	3,213,821	3,803,260	3,161,139
Fire Loss	4,321	0	0	0
Urban Art Maintenance	7,440	10,000	15,000	35,000
Capital Lease Interest	102	0	0	0
Hotel	2,281	0	0	0
Minor Equipment	84,122	108,450	83,854	110,565
Equipment Rental	2,344,699	2,481,343	2,448,350	2,155,243
Expense Recovery - Telephones	(742,121)	(700,000)	(800,000)	(804,149)
Expense Recovery - M & S	(12,551,378)	(12,104,122)	(13,076,680)	(12,398,785)
Federal Grant Match - M & S	0	0	0	166,689
Catering	43,842	45,000	84,249	58,566
Mow to Own - Fee Refunds	350	0	0	0
Total Materials and Supplies	\$ 124,600,619	\$ 127,062,944	\$ 149,215,128	\$ 134,471,486
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 396,394	\$ 294,700	\$ 351,523	\$ 439,400
Vehicles	0	0	70,000	0
Computers	2,654	85,000	85,000	6,000
Prod/Constr/Maint Equipment	392	44,000	1,874,709	44,000
Equipment	171,277	622,694	962,367	676,000
Capital Outlay - Expense	0	0	0	2,250
Total Capital Outlay	\$ 570,717	\$ 1,046,394	\$ 3,343,599	\$ 1,167,650
GRANTS AND SUBSIDIES				
Expense Recovery - Grants	\$ 0	\$ 0	\$ 150,000	\$ 0
Payment To Subgrantees	44,538	75,475	1,004,746	144,475
Aging Commisison of the Mid-South	143,906	143,906	143,906	143,906
MIFA General Assistance	648,030	669,218	681,740	669,218
Africa In April	70,000	0	0	0
Section 108 - Court Square	1,345,842	1,851,487	1,761,540	1,519,270

General Fund Expenditure Detail *(continued)*

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Shelby County Assessor	0	2,400,000	2,249,230	0
Business & Economic Development Grants	563,007	0	360,000	0
Community Initiatives Grants for Non-Profits	1,512,222	2,851,147	2,868,505	3,225,298
Community Development Grants	265,548	300,000	300,000	300,000
Economic Development	77,220	0	0	0
Start Co.	25,000	75,000	75,000	75,000
Memphis Film & Tape Commission	175,000	175,000	175,000	218,000
Homeless Initiative	450,571	232,500	285,500	232,500
Pensioners Insurance	8,817,317	11,016,550	4,830,549	8,373,569
Downpayment Assist/City	241,978	192,930	192,930	192,930
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
Death Benefits	206,335	0	6,566	0
Memphis River Parks Partnership	2,974,000	2,974,003	2,974,000	2,974,003
Memphis Area Transit Authority	30,920,040	25,920,040	34,420,040	26,670,000
MLGW Citizen's Assistance - Grants	996,044	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	200,000	200,000	200,000	250,000
RBC Training/Certification Program	1,795	4,650	4,650	4,650
EDGE	2,765,721	1,980,000	3,722,974	3,680,000
Social Services Administration	131,147	89,537	158,520	89,537
Tax Receivable Sale Vendor	0	0	3,000,000	0
Botanic Gardens Foundation	250,000	0	0	0
MHA/HCD Community Development Projects	202,599	157,000	1,102,402	157,000
Urban Art	150,000	150,000	150,000	150,000
Target Area Small Business Loan Fund	19,935	0	65	0
Sickle Cell Center Foundation	50,000	0	0	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	150,000
Middle Income Housing	238,505	500,000	563,346	500,000
Contr Assist Prog/Bonding	4,308	4,650	4,650	4,650
Black Business Association	200,000	200,000	200,000	300,000
Pyramid - Section 108	712,291	660,112	660,112	673,381
MapSouth Inc.	41,750	0	0	0
A More Excellent Way	0	0	10,000	0
Convention Center	2,053,566	2,051,041	2,050,410	2,434,577
Professional Services	500,000	0	1,064,000	150,000
WIN Operational	101,322	50,000	50,000	50,000
Ambassador's Fellowship Pay	1,831,450	2,138,740	2,386,873	2,181,173
Innovate Memphis	662,000	387,000	837,000	330,500
Exchange Club	50,000	75,000	75,000	75,000
Life Line to Success	200,000	0	0	0
Shelby County School Mixed Drink Proceeds	4,183,882	3,200,000	4,000,000	4,000,000

General Fund Expenditure Detail *(continued)*

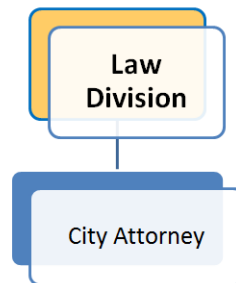
Expenditure Types	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
Serenity Recovery Centers	125,000	0	0	0
Sanitation Grants Disbursement	0	0	2,419,200	0
Christian Brothers University	0	0	0	500,000
Total Grants and Subsidies	\$ 67,135,208	\$ 64,708,320	\$ 79,121,789	\$ 64,251,972
INVENTORY				
Inventory Purchases	\$ 133,439	\$ 117,793	\$ 190,715	\$ 117,793
Food Inventory	241,830	261,798	382,854	261,798
Total Inventory	\$ 375,269	\$ 379,591	\$ 573,569	\$ 379,591
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (15,814,513)	\$ (14,631,700)	\$ (15,067,000)	\$ (16,035,300)
Total Expense Recovery	\$ (15,814,513)	\$ (14,631,700)	\$ (15,067,000)	\$ (16,035,300)
INVESTMENT FEES				
Investment Fee	\$ 363,092	\$ 0	\$ 0	\$ 0
Total Investment Fees	\$ 363,092	\$ 0	\$ 0	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 181,381	\$ 137,372	\$ 139,095	\$ 137,372
Total Service Charges	\$ 181,381	\$ 137,372	\$ 139,095	\$ 137,372
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 0	\$ 0	\$ 2,000,000	\$ 0
Oper Tfr Out - Misc Grants Fund	500,000	5,000	22,614	0
Oper Tfr Out - CRA Program	2,402,602	2,739,130	2,977,312	0
Oper Tfr Out - Debt Service Fund	4,371,087	4,726,825	4,726,512	4,726,825
Oper Tfr Out - Capital Projects Fund	0	0	7,026,880	0
Oper Tfr Out - Library Retirement Fund	0	800,000	800,000	1,089,783
Oper Tfr Out - OPEB Fund	0	0	3,069,284	2,626,431
Total Transfers Out	\$ 7,273,689	\$ 8,270,955	\$ 20,622,602	\$ 8,443,039
CONTRIBUTED TO FUND BALANCE				
Contribution To Fund Balance/RE	\$ 0	\$ 143,748	\$ 0	\$ 0
Total Contributed to Fund Balance	\$ 0	\$ 143,748	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 660,962,309	\$ 668,836,250	\$ 718,235,435	\$ 685,320,069

CITY ATTORNEY

Mission Statement

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

Organization Structure



Services

The City Attorney's Office defends and prosecutes litigation on behalf of the City, provides advice and counsel on municipal processes and contracts to ensure compliance with the City Charter, City Ordinances, State and Federal laws and provides advice to all divisions of the City government. The Law Division includes Claims, Permits, Risk Management, City Prosecutor and Ethics. The Permits Office bills, collects and issues permits as mandated by controlling ordinances, monitors permit holder compliance with city ordinances and state law, and serves as the administrative office for both the Alcohol Commission and the Transportation Commission. The Claims Office receives, investigates, processes and resolves third-party claims filed against the City of Memphis and monitors claims filed against the City. The Risk Management Department 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 Ethics Office functions in accordance with Chapter 2-10 Code of Ethics for City Officials and any Executive Order from the Mayor.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 4,962,850	\$ 5,389,549	\$ 5,248,279	\$ 5,184,207
Materials and Supplies	6,885,073	6,133,690	4,915,423	6,364,985
Capital Outlay	49,113	0	1,708	0
Grants and Subsidies	0	0	589,000	150,000
Service Charges	(738)	0	161	0
Total Expenditures	\$ 11,896,298	\$ 11,523,239	\$ 10,754,570	\$ 11,699,192
Total Revenues	\$ (404,460)	\$ (374,221)	\$ (359,657)	\$ (267,998)
NET EXPENDITURES	\$ 11,491,838	\$ 11,149,018	\$ 10,394,913	\$ 11,431,194
Authorized Complement				56

City Attorney • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Misc Permits	\$ 0	\$ 0	\$ (75)	\$ 0
Property Insurance Recoveries	404,460	374,221	359,714	267,998
Recovery Of Prior Year Expense	0	0	18	0
Total Charges for Services	\$ 404,460	\$ 374,221	\$ 359,657	\$ 267,998

Performance Highlights

- Successfully represented the City and closed over 300 lawsuits and claims.
- Create safe and vibrant neighborhoods through blight remediation and code enforcement prosecutions, including doubling the number of Neighborhood Preservation Act cases filings and obtaining more than 218 instances of nuisance abatements, property rehab or demolition.
- Assisted in successful tax sale of 150 delinquent properties owing \$594,095.61.
- Prosecuted subrogation and delinquent hotel tax collections for the City resulting in over \$275,000 for the City.
- Assisted in collection of Airbnb taxes totaling \$527,449.61.
- Drafted and implemented an ordinance to regulate the booting of vehicles.
- Claims Office closed 995 property damage, pothole, and injury claims filed against the city at a total cost of \$783,040.19 or \$786.98 per claim.

- Claims Office continued to reach its goal of contacting claimants within 24 hours of receiving their claim and closing most claims within 30 days of their filing.
- Claims Office updated its website to provide citizens with better information on how pothole claims are reviewed and processed.
- City Prosecutors implemented Identity Theft intake process for citizens who received ticket because of identity theft.
- City Prosecutors worked with Metro Alarms to prosecute alarm violations.
- City Prosecutors Office handled and resolved over 170,000 City Court ordinance violations in City Court.
- Assisted multiple divisions in the development of RFP's and contract negotiations.
- Transaction Team decreased average contract compliance review time to less than 48 hours.
- Risk Management Office reviewed and provided insurance requirements for all contracts that were sent to the risk management department.
- Risk Management Office conducted quarterly Risk Management training classes to City Divisions.
- Office of Grants Compliance successfully closed 39 active grant awards in the Oracle Grants Financial Module with approximate award budgets totaling \$47 million dollars.
- Office of Grants Compliance assisted Workforce Development Network (WIN) with successfully closing 19 active grant awards in the Oracle Grants Financial Module with the approximate award budgets totaling 23 million dollars.
- Permits Office facilitated the collection of over \$400,000 in underpaid beer taxes.
- Permits Office Issued 8644 permits to public.
- Permits Office Collected \$835,008.96 + for permits issued by the Permits Office including over \$111,800.00 for vacant properties.
- The Ethics Department (Chief Ethics Officer and Board of Ethics) reviewed 10 ethics complaints/and or inquiries.
- The Chief Ethics Officer provided training to approximately 171 City Employees.
- The Chief Ethics Officer disseminated collected and maintained records of Disclosure of Financial Interests.
- City Attorney's office provided training to City employees on HIPAA and PPI related issues.
- Transactional attorneys provided training to divisions on contract preparation and review process.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
CITY ATTORNEY					
Complete contract review within 3 days of receipt	N/A	N/A	New Measure	3 days	Government

City Attorney • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 3,381,288	\$ 4,207,411	\$ 3,659,396	\$ 4,020,242
Holiday Salary Full Time	193,870	0	172,015	0
Vacation Leave	186,777	0	178,882	0
Bonus Leave	26,940	0	22,462	0
Sick Leave	123,643	0	120,313	0
Overtime	0	3,500	292	3,500
Out of Rank Pay	0	18,000	2,324	18,000
Retirement Benefits	34,482	23,361	53,060	23,361
Pension	211,427	239,028	239,028	89,922
Social Security	833	0	2,356	0
Pension ADC Funding	313,200	267,332	267,332	517,895
Group Life Insurance	10,387	13,635	11,631	12,487
Unemployment	9,120	4,640	4,640	4,480
Medicare	55,000	61,241	61,241	64,324
Long Term Disability	10,698	12,108	16,000	12,061
Health Insurance - Basic	7,253	0	0	0
Health Insurance - Value PPO	6,015	10,311	6,805	0
Health Insurance - Premier	345,275	346,047	353,066	292,908
Benefits Adjustments	0	45,814	0	6,435
Health Insurance-Local Plus Plan	41,107	74,331	90,500	112,644
Salaries - Part Time/Temporary	13,434	122,360	48,008	65,520
On the Job Injury	790	2,000	0	2,000
Bonus Pay	53,887	0	500	0
Expense Recovery - Personnel	(62,576)	(61,572)	(61,571)	(61,572)
Total Personnel Services	\$ 4,962,850	\$ 5,389,549	\$ 5,248,279	\$ 5,184,207
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 337	\$ 211	\$ 0	\$ 211
City Shop Fuel	269	1,480	76	1,480
City Computer Svc Equipment	9,146	27,000	1,016	23,500
City Telephone/Communications	7,743	9,850	0	0
Printing - Outside	474	250	287	0
Supplies - Outside	39,505	54,200	40,841	50,200
Outside Postage	3,804	3,600	3,113	3,600
Materials and Supplies	281	7,550	105	1,250
Repair/Oper Air Raid System	9,497	0	0	0
Internal Repairs and Maintenance	480	0	0	0
Legal Services/Court Cost	4,544,594	3,287,272	4,439,856	4,354,685
Advertising/Publication	110	500	80	500
Outside Phone/Communications	0	0	7,816	9,050

City Attorney • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Security	480	0	0	0
Seminars/Training/Education	11,761	21,750	15,000	22,250
Fixed Charges	0	0	500	0
Misc Professional Services	1,781,158	1,475,500	1,415,263	1,476,000
Employee Activities	3,017	3,000	6,000	5,000
Rewards and Recognition	0	500	0	500
Travel Expense	17,386	42,700	15,363	35,700
Unreported Travel	(1,532)	1,986	(1,067)	950
Mileage	380	4,250	0	3,000
Insurance	3,875,922	4,104,199	2,574,297	3,402,217
Claims	0	25,000	164	25,000
Lawsuits	882	195,000	0	195,000
Hospitality	3,041	3,801	5,427	5,301
Dues/Memberships/Periodicals	20,217	17,700	17,000	20,200
Rent	263,065	195,000	135,000	78,000
Misc Services and Charges	444	0	31,078	0
Expense Recovery - M & S	(3,707,391)	(3,348,609)	(3,791,791)	(3,348,609)
Total Materials and Supplies	\$ 6,885,073	\$ 6,133,690	\$ 4,915,423	\$ 6,364,985
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 49,113	\$ 0	\$ 1,708	\$ 0
Total Capital Outlay	\$ 49,113	\$ 0	\$ 1,708	\$ 0
GRANTS AND SUBSIDIES				
Professional Services	\$ 0	\$ 0	\$ 589,000	\$ 150,000
Total Grants and Subsidies	\$ 0	\$ 0	\$ 589,000	\$ 150,000
SERVICE CHARGES				
Credit Card Fees - Expense	\$ (738)	\$ 0	\$ 161	\$ 0
Total Service Charges	\$ (738)	\$ 0	\$ 161	\$ 0
TOTAL EXPENDITURES	\$ 11,896,298	\$ 11,523,239	\$ 10,754,570	\$ 11,699,192
LICENSES AND PERMITS				
Misc Permits	\$ 0	\$ 0	\$ (75)	\$ 0
Total Licenses and Permits	\$ 0	\$ 0	\$ (75)	\$ 0
OTHER REVENUES				
Property Insurance Recoveries	\$ 404,460	\$ 374,221	\$ 359,714	\$ 267,998
Recovery Of Prior Year Expense	0	0	18	0

City Attorney • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total Other Revenues	\$ 404,460	\$ 374,221	\$ 359,732	\$ 267,998
TOTAL REVENUES	\$ (404,460)	\$ (374,221)	\$ (359,657)	\$ (267,998)
NET EXPENDITURES	\$ 11,491,838	\$ 11,149,018	\$ 10,394,913	\$ 11,431,194

City Attorney

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

Operating Budget

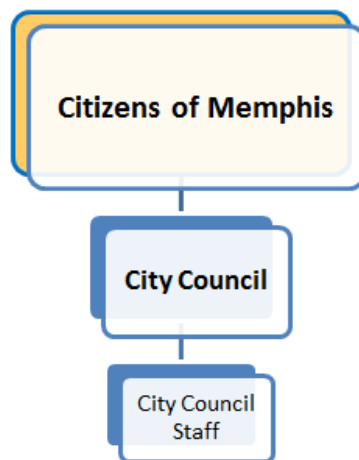
Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 4,962,850	\$ 5,389,549	\$ 5,248,279	\$ 5,184,207
Materials and Supplies	6,884,673	6,133,690	4,915,423	6,364,985
Capital Outlay	49,113	0	1,708	0
Grants and Subsidies	0	0	589,000	150,000
Service Charges	(738)	0	161	0
Total Expenditures	\$ 11,895,898	\$ 11,523,239	\$ 10,754,570	\$ 11,699,192
Total Revenues	\$ (404,460)	\$ (374,221)	\$ (359,657)	\$ (267,998)
NET EXPENDITURES	\$ 11,491,438	\$ 11,149,018	\$ 10,394,913	\$ 11,431,194
Authorized Complement				56

CITY COUNCIL

Mission Statement

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

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 and attending local community organizations and civic events.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,441,806	\$ 1,539,185	\$ 1,643,589	\$ 1,690,927
Materials and Supplies	107,031	611,645	520,202	954,300
Total Expenditures	\$ 1,548,837	\$ 2,150,830	\$ 2,163,791	\$ 2,645,227
NET EXPENDITURES				
	\$ 1,548,837	\$ 2,150,830	\$ 2,163,791	\$ 2,645,227
Authorized Complement				25

City Council • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 997,186	\$ 1,146,396	\$ 1,250,000	\$ 1,299,565
Holiday Salary Full Time	31,005	0	0	0
Vacation Leave	36,600	0	0	0
Bonus Leave	7,460	0	0	0
Sick Leave	2,981	0	0	0
Pension	57,338	68,784	70,679	40,928
Social Security	3,740	0	3,880	0
Pension ARC Funding	126,000	125,321	123,426	167,412
Group Life Insurance	2,190	2,678	2,678	3,206
Unemployment	3,760	1,920	2,420	2,000
Medicare	14,722	17,196	17,196	20,793
Long Term Disability	2,962	3,439	3,390	3,899
Health Insurance - Premier	102,827	89,598	103,082	112,644
Benefits Adjustments	0	13,185	0	0
Health Insurance-Local Plus Plan	35,154	60,669	62,819	30,480
Salaries - Part Time/Temporary	7,410	10,000	3,920	10,000
On the Job Injury	1,579	0	100	0
Bonus Pay	8,892	0	0	0
Total Personnel Services	\$ 1,441,806	\$ 1,539,185	\$ 1,643,589	\$ 1,690,927
MATERIALS AND SUPPLIES				
Info Sys Comput/Off Mach	\$ 1,913	\$ 0	\$ 0	\$ 0
City Computer Svc Equipment	2,324	5,000	2,315	5,000
City Telephone/Communications	2,278	5,000	0	0
Supplies - Outside	7,074	5,000	2,553	4,000
Outside Postage	141	0	195	0
Materials and Supplies	11,520	8,000	13,000	12,000
Outside Equipment Repair/Maintenance	149	300	0	300
Legal Contingency	23,316	150,000	128,000	150,000
Accounting/Auditing/Cons	0	35,000	5,000	35,000
Outside Phone/Communications	0	345	2,668	5,000
Seminars/Training/Education	1,300	10,000	1,000	10,000
Misc Professional Services	4,377	280,000	261,277	620,000
Travel Expense	41,274	100,000	90,000	100,000
Unreported Travel	2,843	0	(437)	0
Mileage	960	1,000	730	1,000
Misc Services and Charges	375	2,000	1,900	2,000
Catering	7,188	10,000	12,000	10,000
Total Materials and Supplies	\$ 107,031	\$ 611,645	\$ 520,202	\$ 954,300
TOTAL EXPENDITURES	\$ 1,548,837	\$ 2,150,830	\$ 2,163,791	\$ 2,645,227
NET EXPENDITURES	\$ 1,548,837	\$ 2,150,830	\$ 2,163,791	\$ 2,645,227

City Council

The powers and duties of the City Council are prescribed for by State law and 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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,441,806	\$ 1,539,185	\$ 1,643,589	\$ 1,690,927
Materials and Supplies	107,031	611,645	520,202	954,300
Total Expenditures	\$ 1,548,837	\$ 2,150,830	\$ 2,163,791	\$ 2,645,227
NET EXPENDITURES				
	\$ 1,548,837	\$ 2,150,830	\$ 2,163,791	\$ 2,645,227
Authorized Complement				25

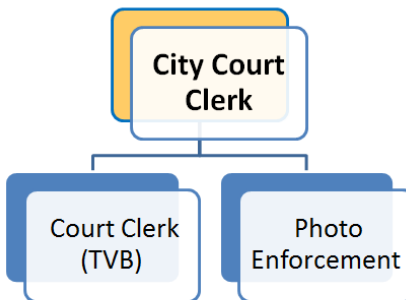


CITY COURT CLERK

Mission Statement

Pursue collection of traffic summons, citations and ordinance summons monies owed to the City of Memphis while still providing quality and efficient customer service to all citizens through a knowledgeable and trained workforce.

Organization Structure



Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 3,289,503	\$ 3,563,862	\$ 3,330,440	\$ 3,338,604
Materials and Supplies	3,027,921	2,744,125	2,219,068	2,743,341
Capital Outlay	0	50,000	23,803	50,000
Grants and Subsidies	8,183	0	0	0
Service Charges	33,055	28,156	32,715	28,156
Total Expenditures	\$ 6,358,663	\$ 6,386,143	\$ 5,606,026	\$ 6,160,101
Total Revenues	\$ (3,700,161)	\$ (3,100,000)	\$ (3,003,272)	\$ (3,100,000)
NET EXPENDITURES	\$ 2,658,501	\$ 3,286,143	\$ 2,602,754	\$ 3,060,101

Authorized Complement

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City Court Clerk • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Court Costs	\$ (526)	\$ 0	\$ 74	\$ 0
Court Fees	0	0	(1,567)	0
Delinquent Collection Fees	0	100,000	0	100,000
Fines & Forfeitures	3,695,344	3,000,000	3,000,000	3,000,000
Sale Of Reports	5,343	0	4,765	0
Total Charges for Services	\$ 3,700,161	\$ 3,100,000	\$ 3,003,272	\$ 3,100,000

Performance Highlights

- Continued DMV queries for parking citations, which improved notification to violators.
- Collected 5% litigation fee for guilty pleas and judgments according to TN House Bill 236.

Issues & Trends

In order to be more innovative in our collections and services to the citizens of Memphis, the City Court Clerk's Office will explore additional payment and collection options. Reporting of CDL convictions to the State of Tennessee will continue to be modified.

City Court Clerk • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,891,040	\$ 2,458,426	\$ 2,246,301	\$ 2,463,604
Holiday Salary Full Time	114,171	0	0	0
Vacation Leave	133,687	0	0	0
Bonus Leave	10,613	0	0	0
Sick Leave	147,614	0	0	0
Overtime	326	0	0	0
Out of Rank Pay	1,790	0	0	0
Longevity Pay	1,947	0	2,099	0
Retirement Benefits	20,515	0	0	0
Pension	130,780	138,189	138,189	82,873
Social Security	6,646	2,346	7,389	2,346
Pension ADC Funding	312,000	342,853	342,853	324,386
Group Life Insurance	4,792	6,270	5,645	6,651
Unemployment	8,880	4,320	4,320	4,400
Medicare	32,852	35,076	35,212	39,418
Long Term Disability	5,957	7,015	6,640	7,272
Health Insurance - Basic	4,977	0	0	0
Health Insurance - Value PPO	1,504	0	2,136	0
Health Insurance - Premier	180,415	101,991	101,422	122,988
Benefits Adjustments	0	26,486	0	9,175
Health Insurance-Local Plus Plan	165,510	280,889	279,322	260,124
Salaries - Part Time/Temporary	107,188	160,000	158,912	144,000
Attrition	0	0	0	(128,632)
Bonus Pay	6,301	0	0	0
Total Personnel Services	\$ 3,289,503	\$ 3,563,862	\$ 3,330,440	\$ 3,338,604
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 318	\$ 1,133	\$ 0	\$ 567
Info Sys Phone/Communication	0	824	0	824
City Shop Fuel	0	446	0	228
City Computer Svc Equipment	3,645	13,105	6,500	13,105
City Telephone/Communications	2,160	3,000	1,500	3,000
Printing - Outside	20,331	30,140	20,205	30,140
Supplies - Outside	14,884	17,348	14,765	17,348
Document Reproduction - Outside	0	1,000	0	1,000
Outside Postage	0	2,500	0	2,500
Materials and Supplies	6,164	6,500	1,769	6,500
Outside Equipment Repair/Maintenance	9,013	9,000	12,428	9,000
Outside Phone/Communications	0	10,000	5,000	10,000
Security	19,546	25,334	28,057	25,334

City Court Clerk • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Photography	231	500	0	500
Seminars/Training/Education	679	7,000	3,500	7,000
Misc Professional Services	2,949,221	2,603,295	2,119,344	2,603,295
Travel Expense	1,622	10,000	5,000	10,000
Unreported Travel	(245)	0	0	0
Mileage	73	1,000	0	1,000
Misc Services and Charges	278	2,000	1,000	2,000
Total Materials and Supplies	\$ 3,027,921	\$ 2,744,125	\$ 2,219,068	\$ 2,743,341
CAPITAL OUTLAY				
Equipment	\$ 0	\$ 50,000	\$ 23,803	\$ 50,000
Total Capital Outlay	\$ 0	\$ 50,000	\$ 23,803	\$ 50,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 8,183	\$ 0	\$ 0	\$ 0
Total Grants and Subsidies	\$ 8,183	\$ 0	\$ 0	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 33,055	\$ 28,156	\$ 32,715	\$ 28,156
Total Service Charges	\$ 33,055	\$ 28,156	\$ 32,715	\$ 28,156
TOTAL EXPENDITURES	\$ 6,358,663	\$ 6,386,143	\$ 5,606,026	\$ 6,160,101
FINES AND FORFEITURES				
Court Fees	\$ 0	\$ 0	\$ (1,567)	\$ 0
Court Costs	(526)	0	74	0
Fines & Forfeitures	3,695,344	3,000,000	3,000,000	3,000,000
Delinquent Collection Fees	0	100,000	0	100,000
Total Fines and Forfeitures	\$ 3,694,818	\$ 3,100,000	\$ 2,998,507	\$ 3,100,000
OTHER REVENUES				
Sale Of Reports	\$ 5,343	\$ 0	\$ 4,765	\$ 0
Total Other Revenues	\$ 5,343	\$ 0	\$ 4,765	\$ 0
TOTAL REVENUES	\$ (3,700,161)	\$ (3,100,000)	\$ (3,003,272)	\$ (3,100,000)
NET EXPENDITURES	\$ 2,658,501	\$ 3,286,143	\$ 2,602,754	\$ 3,060,101

City Court Clerk & TVB

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 3,116,420	\$ 3,380,534	\$ 3,148,349	\$ 3,173,248
Materials and Supplies	263,773	276,839	238,108	276,055
Grants and Subsidies	5,000	0	0	0
Service Charges	33,055	28,156	32,715	28,156
Total Expenditures	\$ 3,418,248	\$ 3,685,529	\$ 3,419,172	\$ 3,477,459
Total Revenues	\$ (5,343)	\$ 0	\$ (3,272)	\$ 0
NET EXPENDITURES	\$ 3,412,905	\$ 3,685,529	\$ 3,415,900	\$ 3,477,459
Authorized Complement				54

Automated Photo Enforcement

Red Light Camera is a proven tool that increases safety on Memphis streets. This program has resulted in significant reduction in collisions at the most dangerous intersections. This program also affords safety improvements as individuals comply with traffic signals, serious crashes and injuries reduce significantly.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 173,084	\$ 183,328	\$ 182,091	\$ 165,356
Materials and Supplies	2,764,147	2,467,286	1,980,960	2,467,286
Capital Outlay	0	50,000	23,803	50,000
Total Expenditures	\$ 2,937,231	\$ 2,700,614	\$ 2,186,854	\$ 2,682,643
Total Revenues	\$ (3,694,818)	\$ (3,100,000)	\$ (3,000,000)	\$ (3,100,000)
NET EXPENDITURES	\$ (757,588)	\$ (399,386)	\$ (813,146)	\$ (417,358)

Authorized Complement	3
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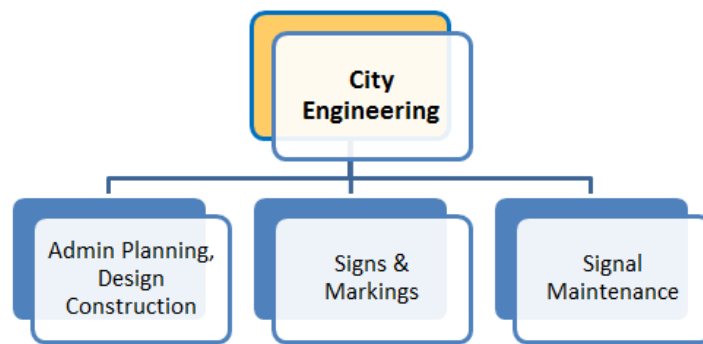


CITY ENGINEERING

Mission Statement

Improving 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. The Division designs and manages the construction of all the City's capital projects. Engineering staff reviews all private development proposals to ensure the required public improvements are included.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 7,498,635	\$ 7,611,268	\$ 7,668,776	\$ 8,056,959
Materials and Supplies	3,915,489	3,908,413	4,647,767	4,086,197
Capital Outlay	14,169	85,000	87,746	85,000
Grants and Subsidies	5,000	0	0	0
Expense Recovery	(3,720,498)	(3,800,000)	(3,800,000)	(4,185,300)
Service Charges	67,654	41,000	41,000	41,000
Total Expenditures	\$ 7,780,449	\$ 7,845,680	\$ 8,645,288	\$ 8,083,856
Total Revenues	\$ (1,241,415)	\$ (1,120,763)	\$ (1,121,290)	\$ (1,120,763)
NET EXPENDITURES	\$ 6,539,034	\$ 6,724,917	\$ 7,523,998	\$ 6,963,093

Authorized Complement

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City Engineering • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Arc Lights	\$ 3,981	\$ 4,000	\$ 4,000	\$ 4,000
Fiber Optic Franchise Fees	0	350,000	350,000	350,000
MLG&W Rent	2,600	2,400	2,400	2,400
Recovery Of Prior Year Expense	0	0	514	0
Sale Of Reports	12,868	26,363	26,363	26,363
Sidewalk Permit Fees	28,407	88,000	88,000	88,000
Signs-Loading Zones	31,874	15,000	15,000	15,000
St TN Highway Maint Grant	297,421	95,000	95,000	95,000
Street Cut Inspection Fee	438,747	250,000	250,000	250,000
Subdivision Development Fees	47	0	13	0
Subdivision Plan Inspection Fee	139,342	90,000	90,000	90,000
Traffic Signals	286,128	200,000	200,000	200,000
Total Charges for Services	\$ 1,241,415	\$ 1,120,763	\$ 1,121,290	\$ 1,120,763

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 the City's capital projects, and review

private development proposals; all to ensure the required standards, codes, and safety procedures are being followed for public safety.

This year Engineering has continued its service to Memphis through public outreach initiatives which concentrate on the youth, public safety, good government, jobs and neighborhoods.

Traffic Engineering

Traffic Engineering is a key element in the safety and quality of life within the Memphis city limits. The department 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 continued its service by completing the following:

- Completed the installation of 26 High Definition CCTV Cameras for the enhancement of the City's Intelligent Transportation System (ITS).
- Completed the installation of Warning Flashers on Quince near Crestwood to improve advance warning for motorists approaching the roadway curvature.
- Completed the installation of Stop Sign Flashers at the intersection of Beale at Fourth
- Completed Temporary Signal Modifications at the intersection of N. Parkway at Cleveland to accommodate the Crosstown Development
- Completed the STP Northwest, Coordinated Signal System Project; interconnecting Traffic Signals along North Parkway, Sam Cooper, and Jackson Ave.
- Completed the installation of an enhanced Pedestrian Crossing including Rapid Flashing Beacons at the intersection of Macon and Vaughn near Gaisman Park.
- Completed Traffic Signal Improvements at the intersection of Poplar and East Parkway.
- Secured Federal Funding for the Design/Evaluation of a potential roundabout at the intersection of W. Georgia and Riverside. This award also includes construction funding.
- Coordinated with TDOT to complete Traffic Signal Improvements at the intersection of S. Perkins at Old Lamar/Hungerford.
- Coordinated with TDOT to complete Traffic Signal Improvements at the intersection of S. Parkway at Cummings
- Completed Traffic Signal Improvements at the intersection of Summer at Tillman
- Completed Traffic Signal Improvements at the intersection of Poplar at Lafayette

Bike-Ped Highlights:

- Launched a Pedestrian Advocacy Council and Bicycle Advocacy Council to foster better communication and collaboration between the City and citizens/advocates.
- Successfully applied for and received The Big Jump, a three-year grant from PeopleForBikes to support capacity building and advocacy for better bicycling facilities. Nearly 100 cities applied; Memphis was one of ten cities selected.
- Launched the Big Jump Teen Ambassador Program in South Memphis in collaboration with The Works, CDC and Revolutions Bicycle CoOp.

- Implementation of the Great Streets Pilot Project, a complete streets retrofit of a downtown corridor funded almost entirely through private sponsorships.
- Received \$1.2 million in Federal transportation grants to fund pedestrian safety and street improvement projects around the city.
- Submitted 7 applications for Federal transportation funding toward pedestrian safety projects (award decision to be announced in January 2018).
- Collaborated with the Medical District Collaborative to implement major street improvements along Manassas Street through the Medical District, improvements which will enhance the safety of users along the street as well as the general aesthetics.
- Facilitated a public outreach process for STP 5 & 6 Re-Surfacing Groups that captured input from nearly 2,000 individuals.
- Approximately 20 centerline miles of new on-street bicycle facilities added to the City's network.
- Continued coordination with Explore Bike Share (i.e. station siting) to launch bike share in Memphis in spring 2018.
- Installed the City's first permanent on-street bicycle counter on Florida Street to better enable data-driven decisions.

Signs and Markings

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

- Thermoplastic Pre-melter and Applicator Machines – has taken 3 years to procure this equipment to improve pedestrian safety and visibility.
- AutoZone Banners – promoting commerce and tourism
- Georgia/Tate/McKinley project – Roundabout traffic circle for traffic calming and neighborhood safety
- Peabody Place Planter Project – raises pedestrian awareness and safety
- Bike Lanes – bicycle safety
- Honorary Signs – to honor notable Memphians and their community achievements/contributions
- MEMFIX Project
- Honorary Signs
- Graffiti Removal

Traffic Signal Maintenance

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

- Signalized intersections: 781
- Flashers (Intersections, Crosswalks, Fire Stations): 82
- Hawk Pedestrian Crossing Signals: 2
- RRFB Controlled Crosswalks: 12 (24 Units)
- Communication Hub Cabinets: 12

- Radar Detection Units: 134
- Miles of Fiber Optic Communication Lines Maintained: 120 miles

These safety measures aide in keeping the pedestrians, motorists and goods moving by maintaining existing traffic signals and installing new signals at intersections throughout the City of Memphis. Through the first ten months of the year they completed the following:

- Planned maintenance Actions: 479
- Count Down Pedestrian Signal Installations: 9
- Total Maintenance Actions (Maintenance Ticket Generated): 6037
- Underground Locate Actions Performed (Maintenance Ticket Generated): 1527

Survey

This year the Survey department completed over 50 survey projects including design surveys, sewer as-builts, and construction staking projects. They started replacing the destroyed City of Memphis Benchmarks using a Consulting firm to do the field work with the oversight remaining with the Survey Manager. These projects assist in providing a stronger foundation for Memphis. The department's service in strengthening Memphis' foundation can also be seen in their commitment to participated in the Salvation Army Angel Tree program and the MIFA Food Bank Drive.

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 to new developments. These duties provide an important base for the growth and development of new neighborhoods and businesses. This year the average plan review time for the fiscal year to date is 4.5 days. The department issued 22 sewer availability letters this fiscal year (39 for the calendar year). These are analyses to determine if capacity is available for new developments or new/existing industries.

Two sewer extension projects have been bid this calendar year and both are currently under construction. Those projects were designed in-house some time ago while waiting for easements. The department prepared plans (in-house) for a "constructed wetland" that was constructed by PW Heavy Equipment.

Land Development

The Land Development Dept (LDD) is responsible for insuring that all private development within the City of Memphis integrates properly with the City's infrastructure including roads, sewer, and storm water drainage. This effort results in numerous plans reviews being performed by the LDD. Submitted plans are marked up and/or commented on and returned to the developer for revision. This continual reviewing of plan sets results in a large volume of plans either being held by LDD or in transit. In an effort to streamline the process and reduce the amount of paper being used, the LDD procured a large format scanner which now takes reviewed plans and files them electronically in a "SharePoint" cloud that is accessible by developers and their engineers. Plan reviews are now accessible to the developer within minutes of completion of Engineering's review instead of a day or two waiting for a delivery service. This innovation has reduced the plans review timeframe and saved a few trees in the process.

Land Development Department is participating in the City's Urban Fellow Program. Eyana Cain, a senior mechanical engineer student at the University of Memphis, is assigned to the Land Development Department.

Eyana has been tasked with creating an electronic tracking and filing system for all street cut permits. Once complete, engineering staff members will be able to access all pertinent street cut information from their PC without going through hard copy files. Eyana is also assisting Engineering's Civil Design Department by performing storm water drainage design work utilizing the City's Computer Assisted Design (CAD) software.

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. BD&C project managers, manage CIP projects for city facilities in a timely and cost-effective manner. These projects play a huge part in the development and growth of Memphis. From playgrounds and libraries that cater to the youth in the City to Police Stations that manage public safety, each project adds an important piece to our service to Memphis citizens.

Along with managing City projects the department contributed to Junior Achievement, Feed the Need, United Way, and Angel Tree. BD&C also collaborated with Mapping and hosted one of their Summer Youth Interns. The Intern worked in BD&C flat file room, filing and organizing the city's building plans.

Mapping Department

The Mapping Department has over a million infrastructure related Engineering records – which are maintained and researched by the department. In order to support the initiatives of community service, Mapping has contributed the following this year:

Summer Youth Interns: For 10 plus years, the Mapping Department continues to represent the Engineering Division by taking the leadership role of working with the Annual Summer Youth Internship Program. For the 2nd year straight, Scott Blankenbeckler – took the lead coordinating this 6-week initiative which included: mentoring; daily supervision; designating work assignments; time sheets & payroll; and external field trips; (*e.g., Sewer Treatment Plant; Real Time Crime Center; Signs & Markings; etc.*).

Community Involvement / Charity Work: Scott Blankenbeckler represents the Engineering Mapping Department through his weekly community volunteer efforts in the "Mentor Memphis Program" by mentoring a 10 year old boy from Youth Villages. Mapping staff members also actively participate in each of the various City of Memphis fund-raising initiatives (*e.g., Operation Feed; United Way; Angel Tree Program; etc.*).

Special Projects Research with GIS Analysis, Support, and Maps: The Mapping Department provided GIS analysis and mapping support for several high-profile projects (*e.g., "PROW – Public ROW Cost Study"; Mud Island Theme Park project; Convention Center Expansion project; Up-Town and Downtown Redevelopment; etc.*) including researching, scanning, and sending thousands of mapping records.

Customer Service Information Requests: During 2017, the Mapping staff has researched and answered more than a thousand "External & Internal" infrastructure related Information Requests (*e.g., Sanitary Sewers; Street Plan & Profiles; Grading & Drainage; Off-Street Drainage; ROW; SAC; Easements; Unrecorded Plats; etc.*).

Construction Inspections

Construction Inspections work on the City's behalf to protect the public's interest by inspecting all construction activities within public rights-of-way and easements. This year the department completed the following objectives:

- 725 Curb ramps have been constructed to meet current ADA requirement.
- 17 of 23 Streets have been milled, resurfaced, and striped.
- 30 Property owners qualified under sidewalk assistance and have had their sidewalk repaired.
- 236 Property owners cited to environmental court: The city has received 32 Judgements to repair sidewalk and place tax lien against owners. 27 Other property owners repaired sidewalk after being court ordered.
- Paul Lowery street improvement was completed and on budget.
- 862 Mayor’s citizen service center request were investigated and responded to.
- All 20 inspections were certified as field technicians by TDOT.
- All 20 inspections were certified as CEI (Construction, Engineering, Inspection) by TDOT.
- All 20 inspectors were certified in confined space by the City of Memphis.

Civil Engineering

Civil Engineering is responsible for providing Memphis with timely and quality engineering services in the design of Capital Improvement Program for roadway, drain, and bridge construction projects and the review of private developments to protect the safety of the public. This year civil engineering has focused on several aspects of service. The following are projects, youth initiatives, and improvement plans that were facilitated by Civil Engineering:

- **Wax Myrtle drainage improvements**- This project was designed and constructed to mitigate frequent in-structure flooding that had been occurring over the past 15 years. From Survey, through analysis and design, till completion of construction was approximately 5 months. To date, 8 months and several significant rain events later, there have been no further complaints to Public Works.
- **3605 S Galloway drainage improvements**- This project was designed and constructed to mitigate in-structure and subdivision yard flooding. The project consisted of relieving an existing undersized pipe by constructing in system a new bypass pipe. From survey, through analysis and design, till the completion of construction was approximately 6 months. To date, four months and a few significant rain events later, there have been no further complaints to Public Works.

For the calendar year, there has been 36 flooding complaints that required a review and investigation. This is a significant drop in complaints compared to last year (62). However, compared to last year, the total rainfall (in) this year to date is 39. Last year to this date, there was approximately 47 inches. The Memphis Area receives approximately 53 inches of rain annually. The reduced rainfall and a concentrated effort by Public Works to keep our drainage conveyances clear to date *may* have contributed to lower drainage complaints.

For the calendar year, four (4) floodplain permits were reviewed with three (3) currently under review. One permit approval was a prerequisite to the approval of a large structure development project, while the other three (3) permits allow the construction progress of specific phases of the Wolf River Greenway.

- **Drainage Master Plan Study and Capital Improvement Plan**- October 24th Engineering presented a Drainage Master Plan Study and Capital Improvement Plan at Christian Brothers University. The presentation was part of the Surface Water Institute Public Announcement Meeting. The subject analyzed the inadequate storm water infrastructures and storm water system. The research identified problem areas and gave solutions including funding plans to support them.
- **Civil Engineering Interns**

This summer, Engineering hosted five energetic interns. They were from a host of local high schools. Nate Taylor was the Civil department representative who had the opportunity to mentor, educate, and train the interns on a host of engineering design, flooding and floodplain related activities required for the office to function. The interns were very effective at helping to reduce the backlog of flooding complaint reports and FEMA floodplain data that needed to be added to the Public Works – Engineering GIS database for which the department was grateful.

They also accompanied Mr. Taylor on construction inspection reviews which allowed them to see real hard hat construction experience. They all conveyed their enjoyment of the field visits. All five are now in Colleges and Universities ranging from South West Tennessee College, the University of Memphis and the University of Tennessee. All but one intern has committed to study engineering.

On their last day as a unit in the Engineering office, Mr. Taylor took them to lunch to have them talk about their time as an intern this summer and to discuss their plan for their future careers.

Mr. Taylor has committed a year to the Memphis Mentor Program started by Mayor Strickland. It's a unique opportunity to give back to the community. He is now mentoring two 6th graders. Eljen who really enjoys restoration of train locomotives, and Taj who likes reading Harry Potter.

Issues & Trends

The Division of Engineering's current Traffic Signal and Signs and Markings Maintenance program, funding and staffing are not adequate to address deferred maintenance. The combination of decrease staffing and increase initiatives/programs/projects remains a challenge for the division project managers and staff. The Division is experiencing difficulty in attracting talent to fill vacant positions, often posting positions multiple times. The division is anticipating a substantial increase in construction activities related to bridge projects which require CEI services (construction inspection), surveying work to be performed during and/or after construction and increase in unfunded mandate related to small cellular networks. Solving Drainage issues still remain a priority. Drainage Masterplans reports are being finalized with design projects and construction activities to follow.

Engineering is committed to serve Memphis by providing exceptional engineering services and aiding in initiatives that improve the quality of life for all Memphians. Each year the Engineering Division supports the City's efforts to combat poverty and be a beacon hope within our growing community; by helping with organizations like United Way, Angel Tree, Feed the Need, and Junior Achievement. The division will continue these efforts of community involvement and provide services that help to grow and improve our community.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
ADMINISTRATION					
Review and return land development plan submittals to developers within 10 working days of submission	91%	95%	72%	85%	Government
Number of plan reviews performed monthly	49	Tracking	43	45	Government
Cumulative average time to execute all construction contracts after the bid opening	109	105	122	110	Government
Review private development sewer drawings within 7 calendar days	77%	88%	67%	80%	Government
Cumulative number of drainage design projects initiated annually	11	12	5	10	Government
Cumulative number of drainage design projects completed annually	3	7	0	2	Government
Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	26	7	11	6	Government
Cumulative number of months between approval of a speed hump request and installation	5	8	0	5	Government
SIGNS AND MARKINGS					
% of curb ramps in the city that are ADA compliant	63%	66%	65%	69%	Public Safety
Number of traffic signs repaired/installed annually	13864	Tracking	11739	12000	Public Safety
% of city streets re-striped annually	51%	50%	42%	50%	Public Safety
SIGNAL MAINTENANCE					
Complete preventative maintenance on 100% of traffic signals (998) annually	57%	100%	57%	60%	Public Safety
% of down/malfunctioning traffic signals responded to within 24 hours	100%	100%	100%	100%	Public Safety
% of signal systems installed/modified within 2 months of assignment	81%	85%	22%	50%	Public Safety
% of intersections with pedestrian countdown signals	12%	14%	15%	18%	Public Safety

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

City Engineering • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,810,805	\$ 6,337,259	\$ 5,809,471	\$ 6,538,571
Holiday Salary Full Time	284,898	0	131,167	0
Vacation Leave	404,248	0	207,022	0
Bonus Leave	52,328	0	19,801	0
Sick Leave	247,870	0	169,799	0
Overtime	353,995	141,200	206,641	141,200
Out of Rank Pay	12,572	35,757	35,904	35,757
Hazardous Duty Pay	(3)	0	0	0
Longevity Pay	6,483	0	6,497	0
Shift Differential	10,645	12,360	12,360	12,360
Retirement Benefits	7,182	91,000	126,000	91,000
Required Special License Pay	64	0	0	0
Pension	317,321	347,369	347,369	244,159
Social Security	4,161	0	2,761	0
Pension ADC Funding	633,600	631,593	631,593	832,403
Group Life Insurance	14,440	17,525	17,416	17,054
Unemployment	17,200	8,560	8,560	8,720
Medicare	84,584	86,223	86,223	97,526
Long Term Disability	15,130	17,221	17,222	18,234
Health Insurance - Basic	19,977	0	0	0
Health Insurance - Value PPO	9,022	15,467	15,468	0
Health Insurance - Premier	593,360	541,894	541,894	461,544
Benefits Adjustments	0	66,579	0	63,540
Health Insurance-Local Plus Plan	198,551	332,911	335,706	378,780
Salaries - Part Time/Temporary	67,118	152,800	157,578	164,800
On the Job Injury	79,465	25,000	32,202	32,500
Attrition	0	(249,449)	(249,449)	(81,189)
Bonus Pay	37,799	0	500	0
Expense Recovery - Personnel	(784,181)	(1,000,000)	(1,000,928)	(1,000,000)
Total Personnel Services	\$ 7,498,635	\$ 7,611,268	\$ 7,668,776	\$ 8,056,959
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ 369	\$ 4,640	\$ 4,640	\$ 4,640
City Shop Charges	190,958	128,343	135,230	245,713
City Shop Fuel	83,684	102,178	102,178	118,999
City Computer Svc Equipment	611	11,513	11,923	7,230
City Telephone/Communications	24,446	27,810	27,810	23,310
Printing - Outside	0	820	892	820
Supplies - Outside	25,909	37,858	38,458	37,858
Hand Tools	8,026	10,504	9,000	11,000

City Engineering • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Clothing	24,624	30,533	30,601	30,533
Safety Equipment	8,908	11,365	11,365	11,365
Drafting/Photo Supplies	0	1,000	1,000	1,000
Outside Postage	413	1,575	1,575	1,575
Paints Oils & Glass	298,707	400,000	400,000	400,000
Steel & Iron Products	66,149	90,000	90,000	150,000
Pipe Fittings & Castings	2,853	3,000	3,000	7,000
Lime Cement & Gravel	172	1,000	1,000	1,000
Materials and Supplies	245,716	255,233	241,770	324,047
Maintenance Traffic Signal System	0	4,000	4,000	200,000
Outside Vehicle Repair	1,176	4,840	4,840	4,840
Outside Equipment Repair/Maintenance	53,375	57,029	57,029	57,029
Internal Repairs and Maintenance	175,614	228,694	228,694	228,694
Legal Services/Court Cost	135	0	0	0
Advertising/Publication	0	0	550	1,000
Outside Phone/Communications	0	0	11,151	10,500
Janitorial Services	7,159	8,000	14,597	8,000
Seminars/Training/Education	4,708	41,711	44,307	41,711
Misc Professional Services	1,498,006	980,500	1,542,318	980,650
Travel Expense	3,410	3,750	4,759	3,750
Unreported Travel	444	400	(44)	400
Outside Fuel	1,035	0	0	0
Mileage	151,203	188,351	188,351	188,351
Utilities	179,945	180,608	180,608	180,608
Insurance	38,873	63,780	63,895	51,296
Claims	0	300,000	301,823	300,000
Lawsuits	4,800	23,630	23,630	23,630
Dues/Memberships/Periodicals	8,070	13,648	13,648	13,648
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	536,022	385,000	545,106	410,000
Urban Art Maintenance	7,440	10,000	15,000	35,000
Equipment Rental	326,100	326,100	326,100	0
Expense Recovery - M & S	(63,569)	(31,000)	(35,038)	(31,000)
Total Materials and Supplies	\$ 3,915,489	\$ 3,908,413	\$ 4,647,767	\$ 4,086,197
CAPITAL OUTLAY				
Prod/Constr/Maint Equipment	\$ 392	\$ 44,000	\$ 46,746	\$ 44,000
Equipment	13,777	41,000	41,000	41,000
Total Capital Outlay	\$ 14,169	\$ 85,000	\$ 87,746	\$ 85,000

City Engineering • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
GRANTS AND SUBSIDIES				
Death Benefits	\$ 5,000	\$ 0	\$ 0	\$ 0
Total Grants and Subsidies	\$ 5,000	\$ 0	\$ 0	\$ 0
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (3,720,498)	\$ (3,800,000)	\$ (3,800,000)	\$ (4,185,300)
Total Expense Recovery	\$ (3,720,498)	\$ (3,800,000)	\$ (3,800,000)	\$ (4,185,300)
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 67,654	\$ 41,000	\$ 41,000	\$ 41,000
Total Service Charges	\$ 67,654	\$ 41,000	\$ 41,000	\$ 41,000
TOTAL EXPENDITURES	\$ 7,780,449	\$ 7,845,680	\$ 8,645,288	\$ 8,083,856
LOCAL TAXES				
Fiber Optic Franchise Fees	\$ 0	\$ 350,000	\$ 350,000	\$ 350,000
Total Local Taxes	\$ 0	\$ 350,000	\$ 350,000	\$ 350,000
LICENSES AND PERMITS				
Sidewalk Permit Fees	\$ 28,407	\$ 88,000	\$ 88,000	\$ 88,000
Total Licenses and Permits	\$ 28,407	\$ 88,000	\$ 88,000	\$ 88,000
CHARGES FOR SERVICES				
Subdivision Plan Inspection Fee	\$ 139,342	\$ 90,000	\$ 90,000	\$ 90,000
Street Cut Inspection Fee	438,747	250,000	250,000	250,000
Traffic Signals	286,128	200,000	200,000	200,000
Signs-Loading Zones	31,874	15,000	15,000	15,000
Arc Lights	3,981	4,000	4,000	4,000
MLG&W Rent	2,600	2,400	2,400	2,400
Subdivision Development Fees	47	0	13	0
Total Charges for Services	\$ 902,718	\$ 561,400	\$ 561,413	\$ 561,400
STATE GRANTS				
St TN Highway Maint Grant	\$ 297,421	\$ 95,000	\$ 95,000	\$ 95,000
Total State Grants	\$ 297,421	\$ 95,000	\$ 95,000	\$ 95,000
OTHER REVENUES				
Sale Of Reports	\$ 12,868	\$ 26,363	\$ 26,363	\$ 26,363
Recovery Of Prior Year Expense	0	0	514	0

City Engineering • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total Other Revenues	\$ 12,868	\$ 26,363	\$ 26,877	\$ 26,363
TOTAL REVENUES	\$ (1,241,415)	\$ (1,120,763)	\$ (1,121,290)	\$ (1,120,763)
NET EXPENDITURES	\$ 6,539,034	\$ 6,724,917	\$ 7,523,998	\$ 6,963,093

CITY ENGINEERING • DIVISION DETAIL

Administration

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 3,272,984	\$ 3,345,293	\$ 3,355,208	\$ 3,666,230
Materials and Supplies	2,331,686	2,268,336	2,941,940	1,997,291
Capital Outlay	13,777	41,000	41,000	41,000
Expense Recovery	(928,827)	(3,800,000)	(3,800,000)	(4,185,300)
Service Charges	67,654	41,000	41,000	41,000
Total Expenditures	\$ 4,757,273	\$ 1,895,629	\$ 2,579,148	\$ 1,560,221
Total Revenues	\$ (943,993)	\$ (1,025,763)	\$ (1,026,290)	\$ (1,025,763)
NET EXPENDITURES	\$ 3,813,280	\$ 869,866	\$ 1,552,858	\$ 534,458
Authorized Complement				59

Signs & Markings

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 2,002,223	\$ 2,063,568	\$ 2,051,362	\$ 2,182,626
Materials and Supplies	720,102	883,020	881,382	1,014,923
Capital Outlay	0	22,000	22,000	22,000
Grants and Subsidies	5,000	0	0	0
Expense Recovery	(1,308,184)	0	0	0
Total Expenditures	\$ 1,419,141	\$ 2,968,588	\$ 2,954,744	\$ 3,219,549
Total Revenues	\$ (297,421)	\$ (95,000)	\$ (95,000)	\$ (95,000)
NET EXPENDITURES	\$ 1,121,720	\$ 2,873,588	\$ 2,859,744	\$ 3,124,549
Authorized Complement				28

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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 2,223,428	\$ 2,202,407	\$ 2,262,206	\$ 2,208,103
Materials and Supplies	863,701	757,057	824,445	1,073,983
Capital Outlay	392	22,000	24,746	22,000
Expense Recovery	(1,483,486)	0	0	0
Total Expenditures	\$ 1,604,034	\$ 2,981,464	\$ 3,111,396	\$ 3,304,086
NET EXPENDITURES	\$ 1,604,034	\$ 2,981,464	\$ 3,111,396	\$ 3,304,086
Authorized Complement				28

City Engineering • Authorized Complement

CITY ENGINEERING • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
ADMINISTRATION		SIGNAL MAINTENANCE	
ADMR LAND DEVELOP BUDGET	1	AIDE TRAFFIC SIGNAL	9
ADMR TRAFFIC ENGINEERING	1	MGR SIGNAL MNT CONST	1
ANALYST GIS TECHNICAL	1	SPEC CUST SVC ADMIN	1
ANALYST GIS TECHNICAL SENIOR	1	SPEC PROCUREMENT	1
ASST EXECUTIVE	1	TECH TRAFFIC SIGNAL	16
CLERK ACCOUNTING A	1	Total Signal Maintenance	28
COLLECTOR METER	1		
COORD ADMIN SUPPORT	1	<u>TOTAL City Engineering</u>	<u>115</u>
COORD LAND DEV	1		
COORD PLANS REVIEW PROJECT I	1		
COORD RAILROAD/COMPLIANCE	1		
DIRECTOR ENGINEERING DEPUTY	1		
ENG DESIGNER	3		
ENGINEER CITY	1		
ENGINEER CITY CIVIL DESIGN	1		
ENGINEER DESIGN	2		
ENGINEER DESIGN SENIOR	4		
INSP ZONE CONSTRUCTION	11		
MGR BIKEWAY PEDESTRIAN PROG	1		
MGR CONSTRUCTION INSP	1		
MGR ENG PROJECT	5		
MGR GIS MAPPING	1		
MGR SURVEYOR	1		
MGR TRANSPORTATION PLANNING PROG	1		
REPAIRER PARKING METER	1		
SPEC CUST SVC ADMIN	2		
SPEC DOCUMENT	1		
SPEC ITS MONITORING	1		
SUPER CONSTRUCTION INSP	4		
SUPER OFFICE ENG	1		
SUPER PARKING OPER	1		
TECH PARKING ENFORCEMENT	4		
Total Administration	59		
SIGNS & MARKINGS			
COUNTER TRAFFIC	3		
MGR STREET SIGNS MARK	1		
PAINTER	3		
PAINTER SIGNS AND MARKING	14		
PAINTER SIGNS AND MARKING LO	2		
SPEC FLAGMAN OFFICER	5		
Total Signs & Markings	28		

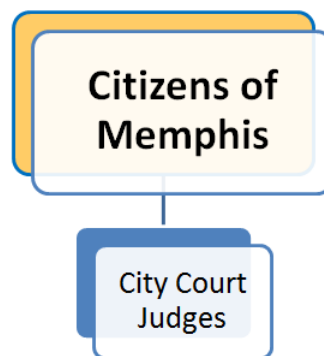


CITY COURT JUDGES

Mission Statement

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

Organization Structure



Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 590,415	\$ 591,444	\$ 584,297	\$ 735,095
Materials and Supplies	55,020	53,500	44,846	53,500
Total Expenditures	\$ 645,435	\$ 644,944	\$ 629,143	\$ 788,595
NET EXPENDITURES				
	\$ 645,435	\$ 644,944	\$ 629,143	\$ 788,595
Authorized Complement				5

City Court Judges • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 464,437	\$ 487,958	\$ 459,136	\$ 604,376
Holiday Salary Full Time	18,768	0	19,603	0
Vacation Leave	4,031	0	3,933	0
Bonus Leave	839	0	1,197	0
Sick Leave	1,610	0	2,848	0
Pension	21,826	29,278	29,278	20,521
Pension ADC Funding	27,600	12,919	12,919	62,978
Group Life Insurance	1,621	1,927	1,481	1,652
Unemployment	800	400	400	400
Medicare	6,782	7,319	6,995	9,670
Long Term Disability	1,295	1,464	1,464	1,813
Health Insurance - Premier	40,807	44,567	42,443	46,632
Benefits Adjustments	0	5,612	0	(12,948)
Bonus Pay	0	0	2,600	0
Total Personnel Services	\$ 590,415	\$ 591,444	\$ 584,297	\$ 735,095
MATERIALS AND SUPPLIES				
City Computer Svc Equipment	\$ 0	\$ 1,000	\$ 378	\$ 1,000
Pers Computer Software	0	600	600	600
City Telephone/Communications	6,020	3,500	0	3,500
Supplies - Outside	11,237	7,500	7,579	7,500
Document Reproduction - Outside	0	500	0	500
Clothing	95	500	0	500
Outside Postage	181	300	107	300
Miscellaneous Expense	0	300	0	300
Outside Phone/Communications	2,390	2,500	3,730	2,500
Seminars/Training/Education	4,215	4,800	4,800	4,800
Misc Professional Services	6,281	8,000	5,989	8,000
Travel Expense	17,486	16,000	18,692	16,000
Unreported Travel	2,009	0	(1,029)	0
Dues/Memberships/Periodicals	5,106	8,000	4,000	8,000
Total Materials and Supplies	\$ 55,020	\$ 53,500	\$ 44,846	\$ 53,500
TOTAL EXPENDITURES	\$ 645,435	\$ 644,944	\$ 629,143	\$ 788,595
NET EXPENDITURES	\$ 645,435	\$ 644,944	\$ 629,143	\$ 788,595

City Court Judges

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 590,415	\$ 591,444	\$ 584,297	\$ 735,095
Materials and Supplies	55,020	53,500	44,846	53,500
Total Expenditures	\$ 645,435	\$ 644,944	\$ 629,143	\$ 788,595
NET EXPENDITURES				
	\$ 645,435	\$ 644,944	\$ 629,143	\$ 788,595
Authorized Complement				5

City Court Judges • Authorized Complement

CITY COURT JUDGES • AUTHORIZED COMPLEMENT

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

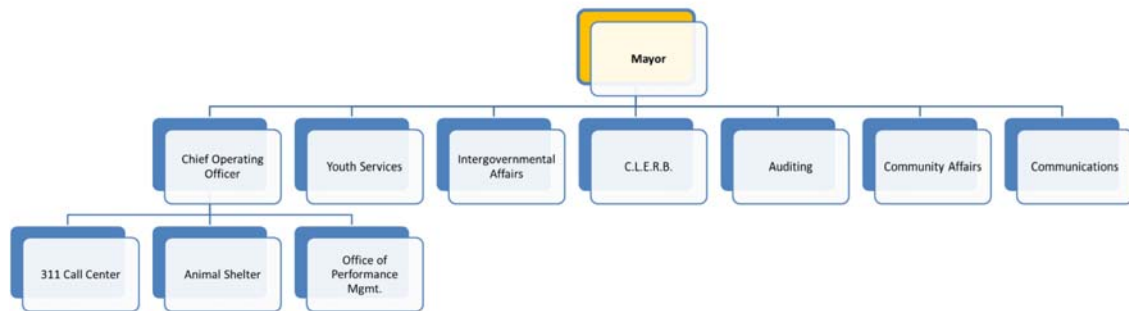


EXECUTIVE

Mission Statement

The mission of the City of Memphis Executive Division is to provide direction, expectations and the resources necessary to make life better 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, Chief Administrative Office, the Office of Intergovernmental Affairs, the Office of Communications, the Office of Community Affairs, the Civilian Law Enforcement Review Board, the Office of Youth Services and Auditing. The Chief Operating Office provides direction and managerial support to the Office of Performance Management, the 311 Call Center and the Animal Shelter. All of the services offered through the Executive Division function together to ensure responsive and cost-effective services are delivered to citizens.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 7,453,987	\$ 8,601,608	\$ 8,217,013	\$ 9,899,189
Materials and Supplies	3,032,863	4,014,511	5,519,522	4,252,570
Capital Outlay	0	0	1,874,963	0
Grants and Subsidies	2,479,480	2,807,958	3,243,613	2,850,391
Total Expenditures	\$ 12,966,330	\$ 15,424,077	\$ 18,855,112	\$ 17,002,150
Total Revenues	\$ (718,255)	\$ (621,965)	\$ (2,468,496)	\$ (644,965)
NET EXPENDITURES	\$ 12,248,075	\$ 14,802,112	\$ 16,386,616	\$ 16,357,185

Authorized Complement

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Executive • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Animal Vaccination	\$ 32,617	\$ 32,000	\$ 32,000	\$ 0
County Dog License Fee	109,650	100,000	99,999	100,000
Dog License	283,766	274,965	274,965	274,965
Donated Revenue	43,012	15,000	1,871,824	40,000
Local Shared Revenue	68	0	107	0
Miscellaneous Revenue	10,000	0	0	0
Oper Tfr In - Misc Grants Fund	0	0	0	30,000
Recovery Of Prior Year Expense	0	0	4,601	0
Shelter Fees	239,142	200,000	185,000	200,000
Weights/Measures Fees	0	0	0	0
Total Charges for Services	\$ 718,255	\$ 621,965	\$ 2,468,496	\$ 644,965

Performance Highlights

- MLK50 projects commemorated and honored the courage and sacrifice of the City of Memphis' sanitation workers and the legacy of the late Dr. Martin L. King, Jr. The City memorialized the civil rights movement that took place in our great city 50 years ago, through permanent installation projects and events.
- Executed strategic partnerships and developed a de-annexation task force, consisting of city, county and state lawmakers. The task force received approval from the City Council to "right-size" Memphis by approving the de-annexation of Eads and River Bottom areas of the city.
- Our Communications office designed and launched a new and innovative website.

- Continued to provide meaningful employment and/or soft skills training to approximately 1,800 youth through the City's MPLOY and MAP programs. In FY18, ninety-nine Memphis youths between the ages of 16 and 22 were trained, with pay, by William Sonoma for future employment opportunities.
- Support of the MIFA Emergency Services Program continued in FY18 supporting over 2,000 eligible Memphians with emergency energy/utility/rental or mortgage assistance.
- Memphis Animal Shelter handled 8,029 animals in FY18 with a save rate of 88.4% compared to FY17 8,555 handled with a save rate of 77.9%.

Issues & Trends

The citizens of Memphis expect for city government to provide basic services in an efficient and effective manner with crime, blight and litter identified as key priorities. While delivery of supreme basic 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 laser focus. Commitment to these priorities are reflected in the amount of appropriations allocated to fund strategic projects and initiatives with the greatest impact on service level accountability, public safety, blight elimination and youth employment.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
CHIEF ADMINISTRATIVE OFFICE					
Average turnaround time for contracts	43 hours	48 hours	46	48	Government
OFFICE OF PERFORMANCE MANAGEMENT					
Data presented at Mayor's Dashboard Review is an accurate reflection of division performance (scale of 1-5)	New measure	4	3.86	4	Government
Division requests for analysis satisfied in a timely manner (scale of 1-5)	New measure	4	5	5	Government
AUDITING					
# of audit projects completed	8	8	7	7	Government
% of recommendations implemented	Not measured	100%	50%	100%	Government
# of fraud deterrent activities	3	5	7	6	Government
311 CALL CENTER					
Average time to answer 311 calls (seconds)	48.2 seconds	35 seconds	56.2 seconds	35 seconds	Government
Call abandonment rate (%)	13.2%	10%	15.7%	10%	Government
ANIMAL SERVICES					
Save Rate as calculated by Best Friends NMHP report	84.81%	85%	88.43%	90.00%	Government

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Executive • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,209,913	\$ 5,653,975	\$ 4,719,880	\$ 6,328,971
Holiday Salary Full Time	224,125	0	219,251	0
Vacation Leave	183,970	0	238,145	0
Bonus Leave	34,970	0	33,546	0
Sick Leave	95,285	0	109,380	0
Overtime	210,047	126,000	175,000	126,000
Out of Rank Pay	0	6,000	9,822	6,000
Hazardous Duty Pay	68,008	153,500	64,796	153,500
College Incentive Pay	0	0	1,300	3,424
Longevity Pay	150	0	182	0
Shift Differential	5,091	0	7,675	0
Retirement Benefits	21,913	10,000	17,025	10,000
Required Special License Pay	0	0	480	0
Pension	250,636	302,396	300,705	121,508
Social Security	61,353	0	55,092	0
Pension ADC Funding	504,000	575,295	575,295	805,633
Group Life Insurance	11,141	15,839	15,393	15,258
Unemployment	14,400	7,440	8,080	8,800
Medicare	84,191	76,656	81,985	98,184
Long Term Disability	12,216	15,216	15,397	18,017
Health Insurance - Basic	17,565	0	0	0
Health Insurance - Value PPO	6,230	10,311	10,313	0
Health Insurance - Premier	311,905	297,864	308,849	420,012
Other Post Employment Benefits	0	0	2,297	0
Benefits Adjustments	0	58,931	58,930	178,894
Health Insurance-Local Plus Plan	130,986	221,294	245,559	240,468
Salaries - Part Time/Temporary	990,513	1,230,486	1,100,000	1,524,116
On the Job Injury	52,294	70,000	74,447	70,000
Payroll Reserve	0	0	(1,370)	0
Attrition	0	(139,595)	(138,540)	(139,595)
Bonus Pay	43,084	0	(1,901)	0
Expense Recovery - Personnel	(90,000)	(90,000)	(90,000)	(90,000)
Total Personnel Services	\$ 7,453,987	\$ 8,601,608	\$ 8,217,013	\$ 9,899,189
MATERIALS AND SUPPLIES				
City Hall Postage	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
City Shop Charges	47,718	47,209	50,721	53,276
Info Sys Phone/Communication	0	2,550	2,550	2,550
City Shop Fuel	37,041	44,449	43,696	52,620
Outside Computer Services	5,414	11,794	41,873	11,794

Executive • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
City Computer Svc Equipment	39,022	80,570	55,000	87,070
City Telephone/Communications	31,653	43,649	35,549	43,649
Printing - Outside	574	3,200	6,598	4,200
Supplies - Outside	61,987	56,286	57,905	56,286
Hand Tools	0	400	400	400
Clothing	34,719	25,000	25,001	25,000
Household Supplies	27,826	40,000	40,000	40,000
Safety Equipment	0	2,000	2,000	2,000
Medical Supplies	153,687	130,000	180,164	130,000
Outside Postage	256	2,602	2,636	2,602
Materials and Supplies	132,957	172,978	131,227	172,978
Miscellaneous Expense	25,987	40,800	41,296	65,300
Outside Equipment Repair/Maintenance	38,595	5,000	5,000	5,000
Medical/Dental/Veterinary	27,854	30,000	90,256	30,000
Accounting/Auditing/Cons	394,850	344,150	294,025	344,149
Advertising/Publication	52,592	312,060	417,060	317,060
Outside Phone/Communications	0	0	23,412	20,000
Janitorial Services	46,999	60,000	60,000	60,000
Seminars/Training/Education	35,746	44,283	41,251	44,283
Fixed Charges	30,875	35,520	42,596	35,520
Misc Professional Services	1,418,041	2,092,600	3,457,767	2,209,268
Staff Development	0	1,000	1,000	1,000
Travel Expense	35,465	26,803	45,284	40,803
Unreported Travel	1,955	0	0	0
Mileage	8,700	10,950	18,470	10,950
Utilities	161,909	135,000	135,638	180,000
Insurance	24,155	48,475	48,475	38,630
Claims	0	2,000	2,000	2,000
Lawsuits	10,300	20,677	20,677	20,677
Dues/Memberships/Periodicals	122,205	108,806	66,277	109,806
Misc Services and Charges	23,782	32,700	32,719	32,700
Total Materials and Supplies	\$ 3,032,863	\$ 4,014,511	\$ 5,519,522	\$ 4,252,570
CAPITAL OUTLAY				
Prod/Constr/Maint Equipment	\$ 0	\$ 0	\$ 1,827,963	\$ 0
Equipment	0	0	47,000	0
Total Capital Outlay	\$ 0	\$ 0	\$ 1,874,963	\$ 0
GRANTS AND SUBSIDIES				
MIFA General Assistance	\$ 648,030	\$ 669,218	\$ 681,740	\$ 669,218
Professional Services	0	0	175,000	0

Executive • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Ambassador's Fellowship Pay	1,831,450	2,138,740	2,386,873	2,181,173
Total Grants and Subsidies	\$ 2,479,480	\$ 2,807,958	\$ 3,243,613	\$ 2,850,391
TOTAL EXPENDITURES	\$ 12,966,330	\$ 15,424,077	\$ 18,855,112	\$ 17,002,150
LICENSES AND PERMITS				
Dog License	\$ 283,766	\$ 274,965	\$ 274,965	\$ 274,965
County Dog License Fee	109,650	100,000	99,999	100,000
Total Licenses and Permits	\$ 393,416	\$ 374,965	\$ 374,964	\$ 374,965
CHARGES FOR SERVICES				
Weights/Measures Fees	\$ 0	\$ 0	\$ 0	\$ 0
Shelter Fees	239,142	200,000	185,000	200,000
Animal Vaccination	32,617	32,000	32,000	0
Total Charges for Services	\$ 271,760	\$ 232,000	\$ 217,000	\$ 200,000
OTHER REVENUES				
Local Shared Revenue	\$ 68	\$ 0	\$ 107	\$ 0
Donated Revenue	43,012	15,000	1,871,824	40,000
Miscellaneous Revenue	10,000	0	0	0
Recovery Of Prior Year Expense	0	0	4,601	0
Total Other Revenues	\$ 53,079	\$ 15,000	\$ 1,876,532	\$ 40,000
TRANSFERS IN				
Oper Tfr In - Misc Grants Fund	\$ 0	\$ 0	\$ 0	\$ 30,000
Total Transfers In	\$ 0	\$ 0	\$ 0	\$ 30,000
TOTAL REVENUES	\$ (718,255)	\$ (621,965)	\$ (2,468,496)	\$ (644,965)
NET EXPENDITURES	\$ 12,248,075	\$ 14,802,112	\$ 16,386,616	\$ 16,357,185

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 Memphis. It also promotes economic and industrial development through a joint partnership of business, government, and the community at large.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 601,025	\$ 639,283	\$ 639,483	\$ 681,706
Materials and Supplies	180,734	169,998	202,958	169,622
Total Expenditures	\$ 781,759	\$ 809,281	\$ 842,441	\$ 851,328
NET EXPENDITURES	\$ 781,759	\$ 809,281	\$ 842,441	\$ 851,328
Authorized Complement				6

Chief Administrative Office

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 550,439	\$ 622,567	\$ 622,745	\$ 675,592
Materials and Supplies	337,003	512,915	1,092,204	605,371
Capital Outlay	0	0	1,827,963	0
Grants and Subsidies	0	0	175,000	0
Total Expenditures	\$ 887,442	\$ 1,135,482	\$ 3,717,912	\$ 1,280,963
Total Revenues	\$ (10,000)	\$ 0	\$ (1,683,561)	\$ 0
NET EXPENDITURES	\$ 877,442	\$ 1,135,482	\$ 2,034,351	\$ 1,280,963
Authorized Complement				6

Auditing

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 416,092	\$ 500,653	\$ 494,170	\$ 527,964
Materials and Supplies	411,888	373,010	359,124	396,183
Total Expenditures	\$ 827,980	\$ 873,663	\$ 853,294	\$ 924,147
NET EXPENDITURES	\$ 827,980	\$ 873,663	\$ 853,294	\$ 924,147

Authorized Complement	6
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311 Call Center

To provide the citizens of the City of Memphis with a means to make requests for non-emergency services. Some examples of non-emergencies are pothole repairs, abandoned vehicles, vacant houses and vacant lots with high weeds. Our new Online Support system (See Click Fix) and the "311" mobile app make it easy to submit service requests with the ability to track the progress. Suggestions and opinions can also be submitted via this system.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 406,195	\$ 409,001	\$ 409,000	\$ 439,536
Materials and Supplies	1,736	32,860	39,337	32,311
Total Expenditures	\$ 407,931	\$ 441,861	\$ 448,337	\$ 471,847
NET EXPENDITURES	\$ 407,931	\$ 441,861	\$ 448,337	\$ 471,847

Authorized Complement

10

Office of Youth Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 908,888	\$ 1,054,552	\$ 936,371	\$ 1,472,559
Materials and Supplies	540,375	590,247	920,021	613,443
Capital Outlay	0	0	47,000	0
Grants and Subsidies	1,831,450	2,138,740	2,386,873	2,181,173
Total Expenditures	\$ 3,280,713	\$ 3,783,539	\$ 4,290,265	\$ 4,267,176
Total Revenues	\$ 0	\$ 0	\$ (170,059)	\$ 0
NET EXPENDITURES	\$ 3,280,713	\$ 3,783,539	\$ 4,120,205	\$ 4,267,176
Authorized Complement				
				7

Intergovernmental Affairs

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 246,474	\$ 306,934	\$ 249,268	\$ 310,367
Materials and Supplies	445,322	425,436	438,879	425,436
Total Expenditures	\$ 691,795	\$ 732,370	\$ 688,146	\$ 735,803
NET EXPENDITURES	\$ 691,795	\$ 732,370	\$ 688,146	\$ 735,803

Authorized Complement	3
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C.L.E.R.B.

The Civilian Law Enforcement Review Board Office investigates allegations of misconduct filed by citizens against Memphis Police Officers.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 200,801	\$ 197,765	\$ 201,416	\$ 211,020
Materials and Supplies	11,668	18,100	18,957	18,100
Total Expenditures	\$ 212,469	\$ 215,864	\$ 220,373	\$ 229,120
NET EXPENDITURES	\$ 212,469	\$ 215,864	\$ 220,373	\$ 229,120
Authorized Complement				2

Animal Shelter

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 3,265,066	\$ 3,477,330	\$ 3,321,013	\$ 3,463,892
Materials and Supplies	866,978	734,022	924,401	814,891
Total Expenditures	\$ 4,132,044	\$ 4,211,352	\$ 4,245,414	\$ 4,278,783
Total Revenues	\$ (690,254)	\$ (621,965)	\$ (607,057)	\$ (644,965)
NET EXPENDITURES	\$ 3,441,790	\$ 3,589,386	\$ 3,638,357	\$ 3,633,818
Authorized Complement				51

Community Affairs

Community Affairs focuses on building the capacity of the neighborhood, community, faith-based and cultural organizations in partnership with City government.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 314,852	\$ 585,329	\$ 620,329	\$ 849,276
Materials and Supplies	65,871	89,758	95,207	119,360
Grants and Subsidies	648,030	669,218	681,740	669,218
Total Expenditures	\$ 1,028,753	\$ 1,344,305	\$ 1,397,276	\$ 1,637,854
Total Revenues	\$ (8,001)	\$ 0	\$ (5,000)	\$ 0
NET EXPENDITURES	\$ 1,020,752	\$ 1,344,305	\$ 1,392,276	\$ 1,637,854
Authorized Complement				10

Communications

The Communications Department is responsible for sharing information in a timely manner with the public, city employees, and the media. Communications also fields and manages media requests for our divisions, with the exception of police and fire. The department also has oversight for the city's open records requests from both the public and media. The oversight and management of the city's social media platforms falls under Communications, as well as Marketing campaigns for the city and its divisions. Our purpose is to improve the quality of life for all Memphians through effective communications on multiple platforms.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 410,751	\$ 459,452	\$ 506,279	\$ 891,251
Materials and Supplies	157,853	655,706	950,825	645,396
Total Expenditures	\$ 568,604	\$ 1,115,158	\$ 1,457,104	\$ 1,536,646
Total Revenues	\$ (10,000)	\$ 0	\$ (2,819)	\$ 0
NET EXPENDITURES	\$ 558,604	\$ 1,115,158	\$ 1,454,285	\$ 1,536,646
Authorized Complement				9

Office of Performance Management

The Office of Performance Management promotes better City services through data-driven management decision-making and accountability for delivering results to citizens of the City of Memphis.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 133,403	\$ 348,743	\$ 216,940	\$ 376,025
Materials and Supplies	13,436	412,459	477,609	412,459
Total Expenditures	\$ 146,839	\$ 761,203	\$ 694,549	\$ 788,484
NET EXPENDITURES	\$ 146,839	\$ 761,203	\$ 694,549	\$ 788,484
Authorized Complement				
				4

Executive • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
MAYOR'S OFFICE		INTERGOVERNMENTAL AFFAIRS	
ASST ADMINISTRATIVE	1	ASST EXECUTIVE	1
ASST EXECUTIVE	3	COORD INTERGOV	1
CHIEF STAFF MAYOR	1	SPECIAL COUNSEL MAYOR	1
MAYOR	1	Total Intergovernmental Affairs	3
Total Mayor's Office	6		
CHIEF ADMINISTRATIVE OFFICE		C.L.E.R.B.	
ASST ADMINISTRATIVE	1	ADMR CLERB	1
ASST EXECUTIVE	1	INVESTIGATOR CLERB	1
COORD BUDGET CONTRACT	1	Total C.L.E.R.B.	2
COORD GRANTS ADMIN	1		
DIRECTOR COO DEPUTY	1	ANIMAL SHELTER	
OFFICER ADMIN CHIEF	1	ADMR ANIMAL SHELTER	1
Total Chief Administrative Office	6	ASST BUILDING MNT	1
		ASST VETERINARY	3
		CLERK OFFICE SUPPORT	5
		DIRECTOR VETERINARY MEDICAL	1
		OFFICER ANIMAL SERVICES	18
		OFFICER ANIMAL SERVICES SR	1
		SPEC COMMUNITY ENGAGEMENT	1
		SPEC SUPPORT SVCS	1
		SPEC VOLUNTEER & OUTREACH	1
		SUPER ADMINISTRATIVE AS	1
		SUPER FIELD AS	1
		SUPER SHELTER	2
		TECH ANIMAL CARE	12
		TECH ANIMAL CARE SR	1
		VETERINARIAN ANIMAL SHELTER	1
		Total Animal Shelter	51
AUDITING		COMMUNITY AFFAIRS	
ASST ADMINISTRATIVE	1	ASST ADMINISTRATIVE	1
AUDITOR CITY	1	COORD COMMUNITY RESOURCES	1
AUDITOR INTERNAL	3	MGR PROGRAM RE-ENTRY	1
MGR INTERNAL AUDIT	1	SPEC COMMUNITY OUTREACH	2
Total Auditing	6	SPEC CUST SVC ADMIN	1
		SPEC WORKFORCE DEV	2
		SPECIAL ASST MAYOR COMMUNITY AFFAIRS	1
		SPECIAL ASST MAYOR NEIGHBORHOOD	1
		Total Community Affairs	10
311 CALL CENTER			
AGENT BILINGUAL OUTREACH	1		
AGENT CALL CENTER	7		
AGENT CALL CENTER LD	1		
SUPER CALL CENTER	1		
Total 311 Call Center	10		
OFFICE OF YOUTH SERVICES			
ASST ADMINISTRATIVE	1		
COORD MAP SUPPORT	1		
COORD YOUTH SERVICES	2		
MGR MAP PROGRAM	1		
MGR YOUTH SVCS PROGRAMS	1		
SPECIAL ASST MAYOR YOUTH COMMUNITY	1		
Total Office of Youth Services	7		

Executive • Authorized Complement

EXECUTIVE • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
COMMUNICATIONS			
ARTIST LIBRARY GRAPHICS	1		
CHIEF COMMUNICATION OFFICER	1		
COORD CUSTOMER MEDIA AFFAIRS	1		
COORD DIGITAL CONTENT	1		
COORD PUBLIC RELATIONS MEDIA	1		
DIRECTOR COMMUNICATION DEPUTY	1		
MGR MARKETING	1		
MGR PUBLIC MEDIA AFFAIRS	1		
SPEC GRAPHIC DESIGN	1		
Total Communications	9		
OFFICE OF PERFORMANCE MANAGEMENT			
ANALYST PERFORMANCE SR	1		
ANALYST RNT	1		
MGR PERFORMANCE DATA	1		
MGR PERFORMANCE MGMT PROG	1		
Total Office of Performance Management	4		
		<u>TOTAL Executive</u>	<u>114</u>



FINANCE

Mission Statement

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

Organization Structure



Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 5,118,043	\$ 5,957,416	\$ 5,820,841	\$ 7,010,531
Materials and Supplies	1,483,124	1,521,629	1,840,900	1,867,813
Capital Outlay	0	1,000	0	1,000
Grants and Subsidies	2,683,695	3,489,300	8,314,300	5,189,300
Transfers Out	0	5,000	22,614	0
Total Expenditures	\$ 9,284,862	\$ 10,974,346	\$ 15,998,654	\$ 14,068,645
Total Revenues	\$ (2,676,199)	\$ (2,010,000)	\$ (3,599,426)	\$ (3,535,000)
NET EXPENDITURES	\$ 6,608,663	\$ 8,964,346	\$ 12,399,228	\$ 10,533,645

Authorized Complement

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Finance • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Commissions	\$ 0	\$ 20,000	\$ 0	\$ 0
Donated Revenue	37,500	0	2,000	25,000
Miscellaneous Income	7,245	0	12,000	0
Oper Tfr In - Misc Grants Fund	276	0	0	0
Recovery Of Prior Year Expense	0	0	11,713	0
Rezoning Ordinance Publication Fees	3,400	10,000	2,750	10,000
Tourism Development Zone Local Sales	2,609,696	1,980,000	3,554,100	3,500,000
Vendor Rebates	18,083	0	16,863	0
Total Charges for Services	\$ 2,676,199	\$ 2,010,000	\$ 3,599,426	\$ 3,535,000

Performance Highlights

- Increased the percentage of contracts going to certified minority and female contractors to 21.1%- a 68% increase from 2016.
- Refunded 2011 outstanding Tourism Development Zone (TDZ) bonds removing certain restrictions and generating an \$8.7M present value savings.
- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 40th straight year.
- Earned the GFOA Distinguished Budget Presentation Award for the 19th consecutive year.

- Maintained AA bond rating and earned improved "outlook" from Moody's and S&P.
- Earned the National Procurement Institute's (NPI) Achievement of Excellence in Procurement Award for the 4th consecutive year.

Issues & Trends

The Office of Business Diversity and Compliance, which is housed in the Finance Division, is committed to aggressively facilitating the City's goal of public and private sector business procurement opportunities that reflect this diverse community. This is part of a broader data-driven approach to city government. The Division continues to pursue bond refinancing opportunities and use of the commercial paper program to minimize the City's cost of Debt. The Division also continues to encourage a culture of excellence by refining the internal division processes that will lead to effective, efficient and responsive services. The Information Technology Division, reports into the Finance Division, which is designed to enhance efficiency, effectiveness and reporting across the enterprise.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
FINANCIAL MANAGEMENT					
Unassigned balance of 10% of General Fund Expenditures	100%	100%	100%	100%	Government
% of time monthly financial reporting completed by the 10th day of the following month	98%	100%	99%	100%	Government
% of all accurately submitted vendor payments processed within 5 business days	99%	98%	99%	98%	Government
PURCHASING					
% of regular purchase orders completed within 30 days	93%	95%	92%	95%	Government
% of construction requisitions completed within 120 days	98%	95%	99%	95%	Government
BUDGET OFFICE					
% of budget to actual variance reports completed within 10 business days after period closing	92%	100%	92%	100%	Government
Complete 1st and 2nd quarter Actuals within 45 days of quarterly closing	100%	100%	100%	100%	Government
DEBT MANAGEMENT					
Maintain the City's Bond rating at or above Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Government
Annual rate of return on investments (Exceed 3 month Treasury Bill rate)	100%	100%	N/A**	100%	Government
EQUAL BUSINESS OPPORTUNITY AND DEVELOPMENT					
% of contracts monitored for compliance	1650	1500	1500	1500	Government
% of City of Memphis spending with MWBE vendors	21.03%	22.50%	21.77%	24.00%	Government
BUSINESS DEVELOPMENT CENTER					
# of jobs created	50	50	50	50	Economy
# of jobs retained	350	400	498	450	Economy

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

**This number will not be available until year end.

Finance • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 3,861,203	\$ 5,170,493	\$ 4,921,689	\$ 5,902,769
Holiday Salary Full Time	212,846	0	25,001	0
Vacation Leave	214,594	0	4,741	0
Bonus Leave	30,783	0	5,095	0
Sick Leave	106,556	0	4,541	0
Overtime	22,647	11,500	27,000	11,500
Out of Rank Pay	3,116	0	0	0
Longevity Pay	48	0	59	0
Retirement Benefits	72,174	0	11,250	15,000
Pension	241,951	275,725	275,725	125,694
Social Security	14,624	0	21,631	0
Pension ADC Funding	452,400	433,180	433,180	711,286
Group Life Insurance	11,388	16,391	12,092	15,284
Unemployment	12,400	6,560	6,560	7,040
Medicare	65,632	71,923	80,053	86,848
Long Term Disability	11,946	14,358	14,987	15,448
Health Insurance - Basic	15,232	0	0	0
Health Insurance - Value PPO	18,311	30,933	12,889	0
Health Insurance - Premier	327,038	333,036	344,964	363,804
Other Post Employment Benefits	0	0	2,367	0
Benefits Adjustments	0	82,844	0	67,226
Health Insurance-Local Plus Plan	82,506	131,296	151,598	169,200
Salaries - Part Time/Temporary	236,215	267,856	256,649	359,287
On the Job Injury	20,119	4,260	6,000	4,260
Attrition	0	(44,870)	0	(15,000)
Bonus Pay	60,018	0	0	0
Expense Recovery - Personnel	(975,704)	(848,069)	(797,231)	(829,115)
Total Personnel Services	\$ 5,118,043	\$ 5,957,416	\$ 5,820,841	\$ 7,010,531
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 1,499	\$ 0	\$ 0	\$ 0
City Shop Charges	0	1,430	1,430	0
City Shop Fuel	123	344	586	660
Outside Computer Services	0	1,395	1,395	1,395
City Computer Svc Equipment	21,324	38,250	35,210	53,550
Data/Word Processing Equipment	0	200	200	200
Pers Computer Software	7,090	2,500	2,500	6,000
City Telephone/Communications	10,357	23,280	4,250	0
Printing - Outside	183,168	133,075	82,662	71,325
Supplies - Outside	90,654	80,433	106,642	99,433

Finance • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Food Expense	1,184	0	2,684	0
Document Reproduction - Outside	0	558	558	558
Household Supplies	0	0	18,000	0
Drafting/Photo Supplies	0	250	250	250
Outside Postage	52,611	137,188	137,740	137,188
Materials and Supplies	1,860	21,993	18,900	10,050
Miscellaneous Expense	24,322	6,575	5,207	6,575
Outside Equipment Repair/Maintenance	0	3,250	2,750	3,250
Internal Repairs and Maintenance	0	930	930	930
Legal Services/Court Cost	361	0	0	0
Advertising/Publication	63,590	66,677	98,600	120,677
Outside Phone/Communications	0	1,860	13,212	25,140
Janitorial Services	0	9,114	9,114	0
Security	689	26,785	26,785	26,785
Photography	0	150	150	150
Weed Control/Chemical Service	0	0	1,826	0
Seminars/Training/Education	37,742	63,800	62,800	75,550
Fixed Charges	84	0	0	0
Misc Professional Services	1,056,686	843,660	1,140,487	1,012,160
Travel Expense	25,818	44,390	40,602	60,136
Unreported Travel	(68)	800	800	0
Mileage	0	1,000	1,000	2,250
Utilities	0	20,692	20,692	0
Insurance	11,494	34,345	34,345	29,046
Claims	24,542	20,000	11,800	0
Lawsuits	0	1,000	0	1,000
Dues/Memberships/Periodicals	6,299	16,010	17,360	22,860
Rent	0	0	0	169,000
Misc Services and Charges	8,128	11,695	13,034	11,695
Expense Recovery - M & S	(146,509)	(92,000)	(73,600)	(80,000)
Catering	77	0	0	0
Total Materials and Supplies	\$ 1,483,124	\$ 1,521,629	\$ 1,840,900	\$ 1,867,813
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 0	\$ 1,000	\$ 0	\$ 1,000
Total Capital Outlay	\$ 0	\$ 1,000	\$ 0	\$ 1,000
GRANTS AND SUBSIDIES				
Planning & Development	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
RBC Training/Certification Program	0	4,650	4,650	4,650
EDGE	2,683,695	1,980,000	3,805,000	3,680,000

Finance • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Tax Receivable Sale Vendor	0	0	3,000,000	0
Contr Assist Prog/Bonding	0	4,650	4,650	4,650
Total Grants and Subsidies	\$ 2,683,695	\$ 3,489,300	\$ 8,314,300	\$ 5,189,300
TRANSFERS OUT				
Oper Tfr Out - Misc Grants Fund	\$ 0	\$ 5,000	\$ 22,614	\$ 0
Total Transfers Out	\$ 0	\$ 5,000	\$ 22,614	\$ 0
TOTAL EXPENDITURES	\$ 9,284,862	\$ 10,974,346	\$ 15,998,654	\$ 14,068,645
LOCAL TAXES				
Tourism Development Zone Local Sales	\$ 2,609,696	\$ 1,980,000	\$ 3,554,100	\$ 3,500,000
Total Local Taxes	\$ 2,609,696	\$ 1,980,000	\$ 3,554,100	\$ 3,500,000
OTHER REVENUES				
Rezoning Ordinance Publication Fees	\$ 3,400	\$ 10,000	\$ 2,750	\$ 10,000
Miscellaneous Income	7,245	0	12,000	0
Donated Revenue	37,500	0	2,000	25,000
Vendor Rebates	18,083	0	16,863	0
Commissions	0	20,000	0	0
Recovery Of Prior Year Expense	0	0	11,713	0
Total Other Revenues	\$ 66,228	\$ 30,000	\$ 45,326	\$ 35,000
TRANSFERS IN				
Oper Tfr In - Misc Grants Fund	\$ 276	\$ 0	\$ 0	\$ 0
Total Transfers In	\$ 276	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	\$ (2,676,199)	\$ (2,010,000)	\$ (3,599,426)	\$ (3,535,000)
NET EXPENDITURES	\$ 6,608,663	\$ 8,964,346	\$ 12,399,228	\$ 10,533,645

Administration

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 472,938	\$ 470,708	\$ 469,410	\$ 475,031
Materials and Supplies	27,826	62,694	58,254	61,281
Capital Outlay	0	1,000	0	1,000
Total Expenditures	\$ 500,764	\$ 534,402	\$ 527,665	\$ 537,312
NET EXPENDITURES	\$ 500,764	\$ 534,402	\$ 527,665	\$ 537,312
Authorized Complement				5

Financial Management

To ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions management and staff, and preparing the Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles and legal requirements. Additionally, Records Management ensures that agendas and minutes of Council meetings are prepared and retained, and ordinances are published in accordance with legal requirements. This legal level includes Financial Accounting- Governmental Activities, Financial Accounting- Business Type Activities, Accounts Payable, Records Management and Grants Compliance service centers.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,630,196	\$ 1,964,129	\$ 1,861,431	\$ 2,395,733
Materials and Supplies	277,169	276,350	469,779	431,286
Total Expenditures	\$ 1,907,365	\$ 2,240,480	\$ 2,331,210	\$ 2,827,019
Total Revenues	\$ (3,400)	\$ (10,000)	\$ (3,844)	\$ (10,000)
NET EXPENDITURES	\$ 1,903,965	\$ 2,230,480	\$ 2,327,366	\$ 2,817,019

Authorized Complement	36
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Purchasing

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 582,697	\$ 659,305	\$ 682,014	\$ 693,694
Materials and Supplies	119,121	161,975	280,257	170,975
Total Expenditures	\$ 701,817	\$ 821,280	\$ 962,271	\$ 864,669
Total Revenues	\$ (18,083)	\$ 0	\$ (16,863)	\$ 0
NET EXPENDITURES	\$ 683,735	\$ 821,280	\$ 945,408	\$ 864,669
Authorized Complement				10

Budget Office

The Budget Office seeks to maximize City resources by identifying cost-saving measures, monitoring financial trends, assisting the divisions in developing their budgets and evaluating budget performance throughout the year. In addition, the Budget Office publishes the City's annual operating and capital budgets, which play a vital role in communicating to the citizens of Memphis the uses of their tax dollars.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 515,287	\$ 566,185	\$ 548,360	\$ 576,124
Materials and Supplies	109,983	77,900	113,647	93,900
Total Expenditures	\$ 625,269	\$ 644,086	\$ 662,007	\$ 670,024
NET EXPENDITURES	\$ 625,269	\$ 644,086	\$ 662,007	\$ 670,024
<hr/>				
Authorized Complement				7

Debt & Investment Management

Debt Management manages relationships with bond rating agencies and other bond market participants, manages the issuance of the City's bonds and debt-related instruments, prepares and monitors scheduled debt payments, administers compliance with federal arbitrage rules and continuous disclosure requirements, prepares and distributes financial reports and statistical data for use by internal and external customers, and prepares invoices relating to loan agreements with other agencies, authorities, and divisions.

Investment Management is responsible for actively managing the City's cash to obtain the maximum return possible within the parameters of the City's investment policy. Investment Management is also responsible for overseeing the investment of the City's defined benefit plan assets, defined contribution plan assets, and Other Post-Employment Benefits (OPEB) assets.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 163,944	\$ 187,992	\$ 163,396	\$ 281,372
Materials and Supplies	41,732	36,775	30,935	26,775
Total Expenditures	\$ 205,677	\$ 224,767	\$ 194,331	\$ 308,147
NET EXPENDITURES	\$ 205,677	\$ 224,767	\$ 194,331	\$ 308,147
Authorized Complement				5

City Treasurer

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 946,608	\$ 958,954	\$ 1,042,087	\$ 1,069,534
Materials and Supplies	288,654	351,500	332,296	377,500
Grants and Subsidies	2,683,695	1,980,000	6,805,000	3,680,000
Total Expenditures	\$ 3,918,957	\$ 3,290,454	\$ 8,179,383	\$ 5,127,035
Total Revenues	\$ (2,609,696)	\$ (2,000,000)	\$ (3,554,100)	\$ (3,500,000)
NET EXPENDITURES	\$ 1,309,262	\$ 1,290,454	\$ 4,625,283	\$ 1,627,035
Authorized Complement				17

Office of Financial & Strategic Planning

To monitor and evaluate existing revenue trends and the development of new revenue enhancement opportunities, while supporting the development of strategic financial goals.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 101,560	\$ 172,773	\$ 97,799	\$ 93,720
Materials and Supplies	87,763	100,500	127,700	100,500
Total Expenditures	\$ 189,323	\$ 273,273	\$ 225,499	\$ 194,220
NET EXPENDITURES	\$ 189,323	\$ 273,273	\$ 225,499	\$ 194,220

Authorized Complement	1
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Equal Business Opportunity & Development Program

The Office of Business Diversity & Compliance (OBDC) serves as the administrator for contract compliance activities for the City of Memphis and the facilitator for programs like the Equal Business Opportunity Program, Small Business Enterprise, and services rendered through the Business Development Center. The OBDC also serves as the facilitator for Title VI compliance and training. The purpose of the agency is to ensure that the legislative intent of the City's Ordinance 4288 et. Seq., which created the M/WBE program, is carried out in all procurement activities and opportunities. This office serves as a catalyst through which Small, Minority and Women Business Enterprises can fully participate in the economic expansion of the Memphis business community. This office facilitates the participation of public and private sector business entities in local M/WBE development through direct/indirect procurement opportunities with the intent to ensure equity in all economic development activities.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 564,160	\$ 772,626	\$ 749,987	\$ 1,042,766
Materials and Supplies	528,959	446,385	420,482	593,046
Grants and Subsidies	0	9,300	9,300	9,300
Total Expenditures	\$ 1,093,118	\$ 1,228,311	\$ 1,179,770	\$ 1,645,112
Total Revenues	\$ (37,500)	\$ 0	\$ (10,000)	\$ (25,000)
NET EXPENDITURES	\$ 1,055,618	\$ 1,228,311	\$ 1,169,770	\$ 1,620,112
Authorized Complement				14

Office of Comprehensive Planning

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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 140,653	\$ 204,744	\$ 206,356	\$ 382,558
Materials and Supplies	1,919	7,550	7,550	12,550
Grants and Subsidies	0	1,500,000	1,500,000	1,500,000
Transfers Out	0	5,000	22,614	0
Total Expenditures	\$ 142,572	\$ 1,717,294	\$ 1,736,520	\$ 1,895,108
Total Revenues	\$ (7,521)	\$ 0	\$ (14,619)	\$ 0
NET EXPENDITURES	\$ 135,051	\$ 1,717,294	\$ 1,721,901	\$ 1,895,108
Authorized Complement				6

Finance • Authorized Complement

FINANCE • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
ADMINISTRATION		SPEC CUST SVC ADMIN	1
ASST EXECUTIVE	1	SUPER BUDGET	1
ASST OFFICE	1	Total Budget Office	7
CHIEF FINANCIAL OFFICER	1	DEBT & INVESTMENT MANAGEMENT	
DIRECTOR FINANCE DEPUTY	1	ANALYST INVESTMENT SR	1
MGR PREVAILING WAGE PROJECT	1	ANALYST RNT	1
Total Administration	5	COORD DEBT	1
FINANCIAL MANAGEMENT		DIRECTOR FINANCE DEPUTY	1
ACCOUNTANT	9	MGR INVESTMENT	1
ACCOUNTANT ASSOCIATE A	4	Total Debt & Investment Management	5
ANALYST FINANCIAL ACCOUNTING	3	CITY TREASURER	
ANALYST GRANT ACCOUNTING	1	ANALYST APPLICATION	1
ASST COUNCIL RECORDS	2	SPEC TAXPAYER SVCS	6
COMPTROLLER	1	SPEC TAXPAYER SVCS SR	5
COMPTROLLER ACCOUNTING DEPUTY	2	SUPER TREASURY TAX SVCS	3
COMPTROLLER ACCOUNTS PAYABLE DEPUTY	1	TREASURER	2
COMPTROLLER RECORDS MGMT DEPUTY	1	Total City Treasurer	17
COORD GRANTS	3	OFFICE OF FINANCIAL & STRATEGIC PLANNING	
MGR GRANTS	1	MGR PLNG STRATEGIC INT	1
SUPER ACCOUNTS PAYABLE	1	Total Office of Financial & Strategic Planning	1
TECH DOCUMENT	1	EQUAL BUSINESS OPPORTUNITY & DEVELOPMENT PROGRAM	
ANALYST PAYROLL	1	ANALYST BUSINESS DEV CERT	2
COMPTROLLER PAYROLL DEPUTY	1	ANALYST BUSINESS DEV CERT (ISL)	2
COORD PENSION PAYROLL	1	ANALYST CONTRACT COMPLIANCE	2
SPEC PAYROLL	2	ASST ADMINISTRATIVE MORE	1
SUPER PAYROLL	1	COORD BUSINESS DEV LENDING	1
Total Financial Management	36	COORD BUSINESS SVCS	3
PURCHASING		COORD BUSINESS SVCS SR	1
AGENT PURCHASING	1	DIRECTOR MWBE DEPUTY	1
AGENT PURCHASING ADMIN ASST	1	SPEC COMPLIANCE EBO	1
AGENT PURCHASING ASST	1	Total Equal Business Opportunity & Development Program	14
ANALYST CONTRACT	4	OFFICE OF COMPREHENSIVE PLANNING	
ANALYST CONTRACT SR	1	PLANNER MUNICIPAL	5
COORD FIXED ASSET	1	PLANNER PRINCIPAL	1
SPEC PURCHASING SR	1	Total Office of Comprehensive Planning	6
Total Purchasing	10	TOTAL Finance	
BUDGET OFFICE			101
ANALYST FINANCIAL CIP SR	1		
ANALYST FINANCIAL SR	3		
MGR RES MGMT BUDGET	1		

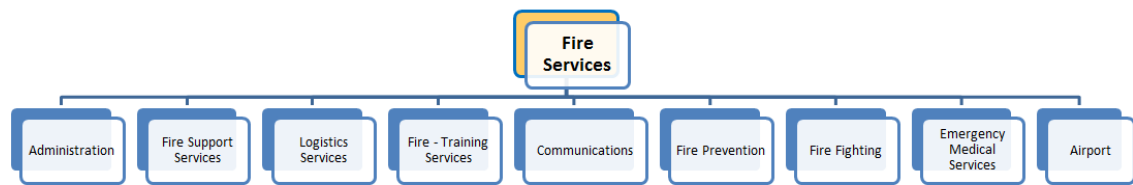


FIRE SERVICES

Mission Statement

Teamwork, with commitment to excellence, compassion, and immediate community protection.

Organization Structure



Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 156,953,520	\$ 157,982,176	\$ 160,306,720	\$ 159,422,992
Materials and Supplies	18,975,662	15,311,843	18,845,724	18,748,626
Capital Outlay	86,259	131,600	216,600	89,500
Grants and Subsidies	105,537	0	5,000	0
Total Expenditures	\$ 176,120,976	\$ 173,425,616	\$ 179,374,048	\$ 178,261,104
Total Revenues	\$ (26,175,462)	\$ (24,823,150)	\$ (30,185,834)	\$ (28,687,156)
NET EXPENDITURES	\$ 149,945,514	\$ 148,602,466	\$ 149,188,214	\$ 149,573,948

Authorized Complement

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Fire Services • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Ambulance Service	\$ 22,069,140	\$ 21,260,000	\$ 22,000,000	\$ 22,000,000
Anti-Neglect Enforcement Program	0	0	0	0
Federal Grants - Others	584,655	0	3,770,671	2,664,090
Fire - Misc Collections	72,953	20,000	136,655	20,000
International Airport	3,409,377	3,543,149	3,660,514	3,983,066
Local Other Revenue	0	0	43,400	0
Local Shared Revenue	4,540	0	3,084	0
Oper Tfr In - Metro Alarm	0	0	0	20,000
Recovery Of Prior Year Expense	34,797	0	571,511	0
Total Charges for Services	\$ 26,175,462	\$ 24,823,150	\$ 30,185,834	\$ 28,687,156

Performance Highlights

- Fire Administration received five Federal, State, and private grants. The most notable was the Assistance to Firefighters for an Exhaust System to bring every station in compliance with NFPA 1500. The grant funded the repair and installation of a direct source capture vehicle exhaust equipment to prevent exposure and contamination to firefighters which has been linked to cancer in firefighters.
- Firefighting installed 3797 residential smoke alarms and 1225 replacement batteries. Of the smoke alarms installed 1,213 were ten-year smoke alarms provided by the State Fire Marshal's Community Risk reduction Office.

- Fire Training Academy implemented the Learning Management System (LMS), an electronic platform that allows the department to host on-line training and to deliver educational incentive training. The LMS provided 1200 personnel with the latest training methods while reducing their time out of quarters.
- EMS worked with outside agencies to innovate our response to non-emergent EMS calls. The new response models are designed to steer citizens to more appropriate resources and free up our ambulances for emergency calls.
- Fire Communications answered approximately 126,000 911 Emergency calls. Communications has improved our call answer times within 10 seconds (NENA Standard 90% w/i 10sec.) by 20%, from answering 70% of calls within 10 sec. to 90% calls answered within 10 sec.
- Fire Communications assisted Information Systems in creating a disaster recovery site in Smyrna, TN for all critical computer/data applications.
- Fire Data Team completed its office area design/set up and conducted its first successful Open-house.
- Fire Inspection's 14,300 (not including June 2018) occupancy inspections were completed during the 2018 fiscal year. These included inspections of premises and related fire and life safety systems.
- Fire and Life Safety Education's Fire Museum Fire & Life Safety/Educational Tour contacts 8,320. Fire Prevention Educators Fire/Life Safety Presentation contacts 29,770. Fire Suppression Companies-Fire/Life/Safety Presentation contacts 115,410.
- High School Fire Fighter Programs at Trezevant CTC completed its first school year and will have both returning students and new students in school year 2018-2019. Fire Management Services program of study is designed for students in becoming a firefighter or fire management professional. Upon completions of the plan of study the student could hold a Fire Fighter 1 certification and/or EMT basic silence.
- Fire hired 85 Lateral Firefighters- The lateral program Shorter training and adaptation period, expanded applicant pool, increases number of experienced Fire Fighter AEMT and Paramedics and mobilization of Fire Fighter EMT, AEMT and Paramedic(s) to the street sooner which saves us time and money.
- Hiring and training guidelines have been put in place for single role paramedics. The single role paramedic program gives candidates that are not interested in becoming a firefighter a role in our department and it will increase the number of Advanced Life Support Companies we have in the streets better serving the citizens and visitors.

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.

Emergency Medical Services (EMS) has been working on several initiatives to reduce the impact of non-emergency calls on our system. The Healthcare Navigator Program is tasked with developing strategies which redirect non-emergency callers to a more appropriate resource for their needs, thereby freeing up our ambulances for higher-level emergency calls. An example of this is the program personnel's work to reach out to high utilizers to identify the specific reasons for over-utilization of EMS and find a solution.

Retention of paramedics has become a recent concern within the Memphis Fire Department. To aid in the retention of paramedics, BLS units have been piloted and will be implemented in the summer of 2018. BLS units utilize members of our department that have played a minimal role in EMS customer care. These units

will put advanced EMTs in the primary care giver role on some ambulances. BLS units will also increase the MFD ALS companies around the city for first responder calls. This ultimately provides the highest level of care we can give citizens of Memphis.

Another initiative started in 2018 will be the hiring of single role paramedics to ride only the ambulances. Since 1996 paramedics hired by the MFD have had to become dual role personnel, medical responders and firefighters. The paramedics hired in August 2018 will be riding the ambulances only, and for approximately 12-hour shifts, as opposed to 24-hour shifts that has been done for years. The MFD also hired two classes of lateral firefighters. Lateral firefighters are people who are hired and who already hold a firefighter certification and an EMS license level, ranging from EMT to paramedic. A training curriculum that normally takes 13 weeks for the fire side and 18 weeks on the EMS side has been decreased to a total of 6 weeks.

The MFD Training Academy has begun utilizing an online teaching format for state mandated classes. Using this technology provides necessary training materials to all personnel without putting companies out of service. Training staff have created training videos and placed them on Resource One as an EMS refresher for those employees who have been off for an extended period of time. We are also using this format for the BLS unit training videos for our Advanced EMTs.

Attracting and retaining talent is a top priority. Currently, the Memphis Fire Department is in the midst of a transitional period where large numbers of personnel are reaching retirement age resulting in the loss of seasoned personnel. In order to maintain the levels of public safety protection expected by the citizens of Memphis, the Division has developed measures concentrated on long and short-term recruitment and retention programs. These dynamics require that efforts towards strategic recruitment, officer development and succession planning have become paramount to the future of the fire department. Our department has partnered with Shelby County Schools to provide a fire science curriculum for high school students. This will allow us to recruit applicants who are representative of the community we serve.

The Project and Planning team attended the annual Fire Station Design Conference to gather new ideas, information and best practices for the construction of the three (3) new Fire Stations that are on the horizon.

In addition, professional development courses for leadership and development have been implemented for officers to fine tune strategic planning and decision-making skills. The Memphis Fire Department is committed to remaining the number one public safety service provider

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
ADMINISTRATION					
Citizen Complaints - Field Oper. - Make initial follow-up contact within 1 business day	100%	90%	100%	90%	Government
Citizen Complaints - Field Oper. - Resolve complaints within 10 business days	99%	90%	100%	90%	Government
Citizen Complaints - Fire Prevention - Complete safety investigations of life-threatening conditions on same business day	100%	90%	100%	90%	Public Safety
Citizen Complaints - Fire Prevention - Complete safety investigations of non-life-threatening conditions within 2 business days	100%	90%	100%	90%	Public Safety
SUPPORT SERVICES					
Fire Hydrant - Critical service, maintenance or repair complete within 1 business day	100%	100%	100%	100%	Public Safety
Fire Hydrant - Non-critical service, maintenance or repair complete within 1 business day	100%	90%	100%	90%	Public Safety
COMMUNICATIONS					
Answer all fire and emergency medical service calls within 40 seconds of receipt	96%	99%	96%	99%	Public Safety
Achieve EMD call-handling accuracy rates of 99% or greater	99%	99%	99%	99%	Public Safety
FIRE PREVENTION					
Complete annual fire and life-safety code inspections for occupancies that require fire department approval for state licensing	91%	100%	94%	100%	Public Safety
Investigate the cause and origin of all fires	100%	100%	100%	100%	Public Safety
Determine the cause and origin of all fires	88%	90%	85%	90%	Public Safety
# of public education contacts through community risk reduction and Fire Museum of Memphis	200,000	200,000	137,139	200,000	Public Safety
FIRE FIGHTING					
Respond to structure fire incidents within 320 seconds from time of dispatch for first arriving company on the scene	50%	50%	49%	65%	Public Safety
# of smoke alarms and/or batteries installed in qualifying residences annually	2,595	2,500	3,797	2,500	Public Safety
EMERGENCY MEDICAL SERVICES					
Staff 34 Advanced Life Support (ALS) companies daily	81%	80%	90%	90%	Public Safety
Respond to emergent incidents within 540 seconds from the time an ambulance is dispatched to arrival on the scene	64%	50%	64%	75%	Public Safety
AIRPORT					
Achieve zero runway incursions or surface incidents	0	0	0	0	Public Safety

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Fire Services • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 82,034,384	\$ 102,391,816	\$ 100,382,936	\$ 102,976,392
Holiday Salary Full Time	486,109	0	0	0
Vacation Leave	9,321,444	0	0	0
Bonus Leave	282,689	0	0	0
Sick Leave	7,189,472	0	0	0
Overtime	10,047,299	6,130,327	11,691,594	6,130,327
Holiday Fire/Police	4,382,537	4,368,200	4,522,483	4,582,210
Out of Rank Pay	1,539,842	1,305,000	1,696,408	1,306,000
Hazardous Duty Pay	120,778	128,600	129,271	130,200
College Incentive Pay	2,184,042	2,204,428	2,218,638	2,249,717
Longevity Pay	775,737	764,340	840,000	834,726
Shift Differential	36,168	36,500	44,352	35,000
Bonus Days	1,611,707	2,214,700	2,214,701	2,190,000
Retirement Benefits	1,019,966	1,014,404	2,161,545	794,269
Job Incentive	969,829	988,500	966,713	988,400
Pension	6,257,155	6,044,677	6,364,826	4,116,453
Supplemental Pension	5,389	5,502	4,763	4,763
Social Security	18,412	14,161	23,566	14,161
Pension ADC Funding	9,771,238	9,011,097	9,011,097	13,273,418
Group Life Insurance	263,852	334,283	271,926	285,546
Unemployment	264,720	137,760	137,760	138,400
Medicare	1,660,553	1,476,463	1,760,420	1,607,250
Long Term Disability	258,998	296,981	363,079	304,152
Health Insurance - Basic	233,610	0	0	0
Health Insurance - Value PPO	116,438	153,820	129,652	0
Health Insurance - Premier	11,499,580	10,981,701	9,685,840	8,892,204
Benefits Adjustments	0	1,996,234	0	1,668,390
Health Insurance-Local Plus Plan	2,437,230	4,037,340	4,535,436	5,589,264
Salaries - Part Time/Temporary	19,681	0	156,733	798,000
On the Job Injury	1,661,489	1,259,000	1,362,600	1,238,000
Attrition	0	886,345	0	(574,257)
Bonus Pay	872,048	0	0	0
Expense Recovery - Personnel	(388,872)	(200,000)	(369,615)	(150,000)
Total Personnel Services	\$ 156,953,520	\$ 157,982,176	\$ 160,306,720	\$ 159,422,992
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ 159	\$ 0	\$ 0	\$ 0
Facility Repair & Carpentry	36,634	53,500	58,030	45,000
City Shop Charges	441,974	494,532	408,590	3,174,697
City Shop Fuel	1,186,987	1,453,269	1,357,315	1,633,499

Fire Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Outside Computer Services	35,120	37,000	36,970	2,000
City Computer Svc Equipment	127,230	53,300	85,706	51,800
Data/Word Process Software	7,614	10,000	8,000	10,000
City Telephone/Communications	149,494	245,000	0	260,000
Printing - Outside	2,023	2,000	500	500
Supplies - Outside	411,709	205,300	216,949	196,800
Hand Tools	44,169	34,480	32,049	28,480
Clothing	752,742	670,306	685,975	668,485
Household Supplies	203,560	340,600	380,600	380,600
Ammunition & Explosives	979	500	500	500
Safety Equipment	132,735	168,000	170,560	211,000
Drafting/Photo Supplies	3,701	9,500	9,500	9,500
Medical Supplies	2,329,219	2,269,325	2,169,325	2,406,566
Athletic/Recreational Supplies	1,109	1,000	1,000	1,000
Outside Postage	1,908	2,725	2,055	2,900
Lumber & Wood Products	3,597	8,500	7,850	8,500
Paints Oils & Glass	5,194	11,000	11,000	8,000
Steel & Iron Products	4,121	1,700	1,300	1,700
Pipe Fittings & Castings	381,224	223,738	205,500	222,000
Lime Cement & Gravel	13,697	6,000	5,500	6,000
Chemicals	17	0	0	0
Materials and Supplies	157,520	183,275	139,725	127,275
Outside Vehicle Repair	3,789,995	2,890,720	2,917,087	252,830
Outside Equipment Repair/Maintenance	940,636	1,084,690	1,083,500	1,159,690
Facilities Structure Repair - Outside	12,541	10,000	5,000	0
Internal Repairs and Maintenance	441,688	186,113	153,963	176,113
Medical/Dental/Vetinary	1,797	5,000	4,500	5,000
Outside Phone/Communications	0	0	245,000	0
Security	0	500	500	500
Seminars/Training/Education	114,857	166,260	174,990	162,260
Misc Professional Services	4,495,942	1,546,865	5,100,000	4,429,396
Textbooks	146,952	55,400	100,118	103,000
Travel Expense	62,944	76,800	82,475	84,400
Unreported Travel	1,477	0	675	0
Relocation Expense	0	0	100,000	0
Outside Fuel	27,418	29,230	26,730	29,130
Mileage	31,736	34,450	35,089	42,450
Utilities	1,370,603	1,724,545	1,724,545	1,677,045
Insurance	415,029	427,506	427,506	308,249
Claims	43,143	13,832	26,358	13,832
Lawsuits	400,570	213,466	404,129	613,467
Dues/Memberships/Periodicals	34,713	39,215	37,159	42,259

Fire Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Rent	256,822	249,700	249,700	249,700
Misc Services and Charges	43,229	28,000	34,700	26,000
Minor Equipment	46,347	45,000	44,000	43,000
Expense Recovery - M & S	(137,209)	0	(126,499)	(126,499)
Total Materials and Supplies	\$ 18,975,662	\$ 15,311,843	\$ 18,845,724	\$ 18,748,626
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 68,677	\$ 69,600	\$ 69,600	\$ 59,500
Vehicles	0	0	70,000	0
Equipment	17,582	62,000	77,000	30,000
Total Capital Outlay	\$ 86,259	\$ 131,600	\$ 216,600	\$ 89,500
GRANTS AND SUBSIDIES				
Death Benefits	\$ 105,537	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 105,537	\$ 0	\$ 5,000	\$ 0
TOTAL EXPENDITURES	\$ 176,120,976	\$ 173,425,616	\$ 179,374,048	\$ 178,261,104
CHARGES FOR SERVICES				
Ambulance Service	\$ 22,069,140	\$ 21,260,000	\$ 22,000,000	\$ 22,000,000
Total Charges for Services	\$ 22,069,140	\$ 21,260,000	\$ 22,000,000	\$ 22,000,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 584,655	\$ 0	\$ 3,770,671	\$ 2,664,090
Total Federal Grants	\$ 584,655	\$ 0	\$ 3,770,671	\$ 2,664,090
INTERGOVERNMENTAL REVENUES				
International Airport	\$ 3,409,377	\$ 3,543,149	\$ 3,660,514	\$ 3,983,066
Total Intergovernmental Revenues	\$ 3,409,377	\$ 3,543,149	\$ 3,660,514	\$ 3,983,066
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 0	\$ 0	\$ 0	\$ 0
Local Shared Revenue	4,540	0	3,084	0
Local Other Revenue	0	0	43,400	0
Fire - Misc Collections	72,953	20,000	136,655	20,000
Recovery Of Prior Year Expense	34,797	0	571,511	0
Total Other Revenues	\$ 112,290	\$ 20,000	\$ 754,650	\$ 20,000

Fire Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
TRANSFERS IN				
Oper Tfr In - Metro Alarm	\$ 0	\$ 0	\$ 0	\$ 20,000
Total Transfers In	\$ 0	\$ 0	\$ 0	\$ 20,000
TOTAL REVENUES				
	\$ (26,175,462)	\$ (24,823,150)	\$ (30,185,834)	\$ (28,687,156)
NET EXPENDITURES				
	\$ 149,945,514	\$ 148,602,466	\$ 149,188,214	\$ 149,573,948

FIRE SERVICES • DIVISION DETAIL

Administration

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,746,597	\$ 1,807,194	\$ 1,735,656	\$ 1,969,529
Materials and Supplies	1,296,935	609,384	881,093	1,963,537
Capital Outlay	12,222	40,000	40,000	0
Total Expenditures	\$ 3,055,753	\$ 2,456,578	\$ 2,656,749	\$ 3,933,066
Total Revenues	\$ 0	\$ 0	\$ (75)	\$ 0
NET EXPENDITURES	\$ 3,055,753	\$ 2,456,578	\$ 2,656,674	\$ 3,933,066
Authorized Complement				21

Fire Support Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 3,090,533	\$ 3,224,314	\$ 3,340,929	\$ 1,478,901
Materials and Supplies	6,178,747	5,721,630	5,529,398	5,530,316
Capital Outlay	17,582	0	0	0
Total Expenditures	\$ 9,286,862	\$ 8,945,943	\$ 8,870,327	\$ 7,009,217
Total Revenues	\$ (4,266)	\$ 0	\$ (1,166)	\$ 0
NET EXPENDITURES	\$ 9,282,596	\$ 8,945,943	\$ 8,869,161	\$ 7,009,217
Authorized Complement				17

Logistical Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 834,953	\$ 925,547	\$ 928,916	\$ 936,150
Materials and Supplies	1,164,298	1,234,800	1,232,600	1,240,300
Capital Outlay	46,519	42,000	42,000	45,000
Total Expenditures	\$ 2,045,770	\$ 2,202,347	\$ 2,203,516	\$ 2,221,450
Total Revenues	\$ (1,188)	\$ 0	\$ (225)	\$ 0
NET EXPENDITURES	\$ 2,044,582	\$ 2,202,347	\$ 2,203,291	\$ 2,221,450
Authorized Complement				17

Fire - Training Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 2,663,790	\$ 2,891,727	\$ 2,928,561	\$ 2,537,738
Materials and Supplies	740,728	750,921	741,871	707,774
Capital Outlay	9,936	17,600	17,600	13,500
Total Expenditures	\$ 3,414,454	\$ 3,660,247	\$ 3,688,032	\$ 3,259,012
Total Revenues	\$ (10,973)	\$ 0	\$ (6,115)	\$ 0
NET EXPENDITURES	\$ 3,403,481	\$ 3,660,247	\$ 3,681,917	\$ 3,259,012
Authorized Complement				22

Communications

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 4,791,231	\$ 5,322,596	\$ 4,685,428	\$ 5,486,259
Materials and Supplies	1,086,318	1,270,815	1,318,977	1,287,990
Total Expenditures	\$ 5,877,550	\$ 6,593,411	\$ 6,004,405	\$ 6,774,249
Total Revenues	\$ 0	\$ 0	\$ (2,472)	\$ 0
NET EXPENDITURES	\$ 5,877,550	\$ 6,593,411	\$ 6,001,933	\$ 6,774,249
Authorized Complement				63

Fire Prevention

Enforcement of fire codes through investigation, inspection, and education. The Fire Prevention Service Center focuses primarily on arson investigations, while continuing efforts to inspect buildings, educate the public on fire safety, and review fire safety plans. Fire Prevention provides state-certified inspectors who ensure response to plan reviews and inspections within 2 work days of receipt. New state laws provide fire investigators with police powers to facilitate investigations and apprehension of criminals. The public educators teach fire safety in a fire-related education environment.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 4,960,769	\$ 5,096,352	\$ 5,128,142	\$ 4,944,476
Materials and Supplies	161,908	181,435	188,735	188,335
Total Expenditures	\$ 5,122,676	\$ 5,277,787	\$ 5,316,878	\$ 5,132,811
Total Revenues	\$ (26,801)	\$ (20,000)	\$ (20,000)	\$ (20,000)
NET EXPENDITURES	\$ 5,095,875	\$ 5,257,787	\$ 5,296,878	\$ 5,112,810
Authorized Complement				52

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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 103,404,880	\$ 102,144,920	\$ 107,200,448	\$ 105,171,400
Materials and Supplies	2,778,073	2,493,191	3,479,441	2,386,558
Grants and Subsidies	103,037	0	5,000	0
Total Expenditures	\$ 106,285,992	\$ 104,638,112	\$ 110,684,888	\$ 107,557,952
Total Revenues	\$ (625,128)	\$ 0	\$ (3,526,419)	\$ (1,549,385)
NET EXPENDITURES	\$ 105,660,864	\$ 104,638,112	\$ 107,158,470	\$ 106,008,567
Authorized Complement				1185

Emergency Medical Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 32,737,088	\$ 33,292,448	\$ 31,836,976	\$ 33,197,678
Materials and Supplies	5,313,551	2,797,459	5,203,032	5,191,606
Capital Outlay	0	0	70,000	1,000
Grants and Subsidies	2,500	0	0	0
Total Expenditures	\$ 38,053,140	\$ 36,089,908	\$ 37,110,008	\$ 38,390,284
Total Revenues	\$ (22,097,728)	\$ (21,260,000)	\$ (22,966,846)	\$ (23,134,704)
NET EXPENDITURES	\$ 15,955,412	\$ 14,829,908	\$ 14,143,162	\$ 15,255,580
Authorized Complement				357

Airport

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 2,723,682	\$ 3,277,076	\$ 2,521,671	\$ 3,700,858
Materials and Supplies	255,105	252,209	270,098	252,209
Capital Outlay	0	32,000	47,000	30,000
Total Expenditures	\$ 2,978,787	\$ 3,561,285	\$ 2,838,769	\$ 3,983,067
Total Revenues	\$ (3,409,377)	\$ (3,543,149)	\$ (3,662,517)	\$ (3,983,066)
NET EXPENDITURES	\$ (430,590)	\$ 18,136	\$ (823,748)	\$ 1

Authorized Complement	38
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Fire Services • Authorized Complement

FIRE SERVICES • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
ADMINISTRATION		FIRE - TRAINING SERVICES	
ACCOUNTANT ASSOCIATE A	1	ASST OFFICE	1
ADMR FIRE DATA	1	CHIEF BATTALION FIRE	2
ADMR FIRE SVCS	1	CHIEF DIVISION	2
ANALYST DATABASE	2	CHIEF SPEC OPER DEPUTY	1
ANALYST DIVERSITY/CONTRACT	1	LIEUTENANT FIRE	15
ANALYST PERSONNEL FIRE SR	1	SPEC AUDIO VISUAL PROD	1
ASST ADMINISTRATIVE	1	Total Fire - Training Services	22
ASST EXECUTIVE	1		
CHIEF FIRE DEPUTY	1	COMMUNICATIONS	
CHIEF LOGISTICAL SVCS DEPUTY	1	ANALYST DATA	1
CLERK OFFICE SUPPORT	2	ANALYST PERSONNEL FIRE	1
DIRECTOR FIRE DEPUTY	1	COMMANDER WATCH	5
DIRECTOR FIRE SVCS	1	COORD GIS TECH FIRE	1
LIEUTENANT FIRE	2	COORD INFO SYS CAD	1
MGR ENG PROJECT	1	MGR COMMUNICATIONS FIRE	1
SPEC FIRE PAYROLL	2	OPER FIRE ALARM I	6
SUPER ADMIN SUPPORT	1	OPER FIRE ALARM II	6
Total Administration	21	OPER FIRE ALARM III	31
		OPER FIRE ALARM SR	6
		PARAMEDIC QUALITY ASSURANCE	2
		SPEC COMM DATA	2
		Total Communications	63
FIRE SUPPORT SERVICES		FIRE PREVENTION	
CHIEF BATTALION FIRE	1	ASST FIRE PREVENTION	3
COORD OSHA FIRE	2	ASST OFFICE	2
ELECT MNT FIRE	1	CHIEF FIRE INVESTIGATOR	1
MECH AIRMASK MAINT	2	CLERK ACCOUNTING B	1
MECH AIRMASK MAINT LD	1	INSP FIRE	27
MECH MNT FIRE	4	INVESTIGATOR FIRE	9
MGR APPR MASK	1	MARSHAL FIRE	1
REPAIRER FIRE HYDRT	4	MARSHAL FIRE ASST	1
REPAIRER FIRE HYDRT LO	1	MGR FIRE PREVENTION	4
Total Fire Support Services	17	SPEC FIRE EDUCATION	2
		SPEC INVESTIGATIVE PROC B	1
		Total Fire Prevention	52
LOGISTICAL SERVICES		FIRE FIGHTING	
ACCOUNTANT ASSOCIATE A	1	CHIEF BATTALION FIRE	33
CLERK INVETORY CONTROL SR	1	CHIEF DIVISION	6
CREWPERSON	6	DRIVER FIRE	242
MGR LOGISTICAL SVCS	1		
SPEC MATERIAL FIRE	6		
SUPER BUILDING GRDS MNT	1		
SUPER LOGISTICAL SVCS	1		
Total Logistical Services	17		

Fire Services • Authorized Complement

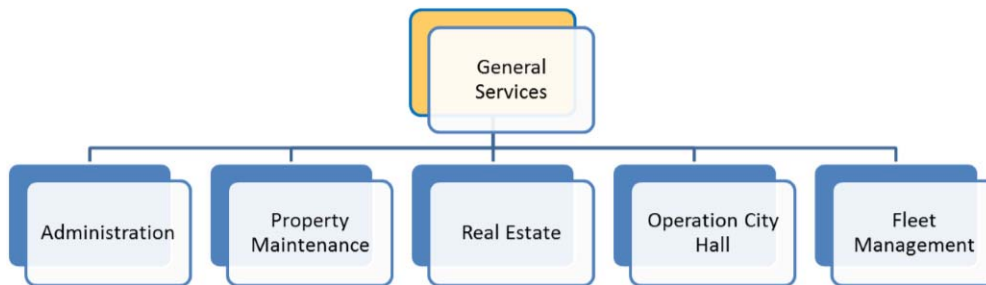
Position Title	Authorized Positions	Position Title	Authorized Positions
LIEUTENANT FIRE	233		
PRIVATE FIRE II	590		
PRIVATE FIRE LEP II	46		
RECRUIT FIRE	35		
Total Fire Fighting	1185		
EMERGENCY MEDICAL SERVICES			
ASST EMA	1		
ASST OFFICE	2		
CHIEF BATTALION EMS	5		
CHIEF DIVISION EMS	1		
CHIEF FIRE EMS DEPUTY	1		
CLERK ACCOUNTING B	1		
CLERK OFFICE SUPPORT	2		
LIEUTENANT EMS	25		
MGR OFFICE EMERGENCY MGMT	1		
OFFICER EMA OPER	7		
PARAMEDIC FIREFIGHTER (inc 10 ISL)	288		
PARAMEDIC FIREFIGHTER LEP	23		
Total Emergency Medical Services	357		
AIRPORT			
CHIEF AIR RESCUE	3		
CHIEF DIVISION	1		
DRIVER FIRE	9		
INSP FIRE	1		
LIEUTENANT FIRE	6		
PARAMEDIC FIREFIGHTER	6		
PRIVATE FIRE II	12		
Total Airport	38		
<u>TOTAL Fire Services</u>	<u>1772</u>		

GENERAL SERVICES

Mission Statement

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

Organization Structure



Services

The Division of General Services works in a number of ways to support the other divisions that make up the City's service and administrative system. General Services ensures that the 300+ city-owned facilities and 400+ structures function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for the City's over 5,000 pieces of rolling stock, handles the sale and acquisition of real property, as well as maintains the City's 18 libraries, police precincts and training academy and over 80 city-owned vacant lots.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 13,851,861	\$ 12,727,848	\$ 12,033,414	\$ 13,691,147
Materials and Supplies	9,987,046	9,905,074	10,583,496	10,435,107
Capital Outlay	329,457	50,000	50,000	85,000
Grants and Subsidies	7,568	0	5,000	0
Transfers Out	0	0	0	0
Total Expenditures	\$ 24,175,934	\$ 22,682,922	\$ 22,671,910	\$ 24,211,254
Total Revenues	\$ (2,156,098)	\$ (1,712,588)	\$ (2,099,010)	\$ (1,862,588)
NET EXPENDITURES	\$ 22,019,836	\$ 20,970,334	\$ 20,572,901	\$ 22,348,666
Authorized Complement				289

General Services • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Easements & Encroachments	\$ 90,780	\$ 75,000	\$ 225,000	\$ 75,000
Fiber Optic Franchise Fees	657,589	600,000	658,706	750,000
Miscellaneous Income	0	0	2,925	0
Miscellaneous Revenue	1,405	0	0	0
Mow to Own Program - Program Fees	2,925	5,850	2,925	5,850
Outside Revenue	16,216	0	9,453	0
P & S Printing	10,800	0	0	0
Recovery Of Prior Year Expense	(684)	0	0	0
Rent Of Land	249,440	31,738	200,000	31,738
Rental Fees	1,127,626	1,000,000	1,000,000	1,000,000
Total Charges for Services	\$ 2,156,098	\$ 1,712,588	\$ 2,099,010	\$ 1,862,588

Performance Highlights

Fleet Maintenance

- Fleet availability over 98%
- Stock parts above 70%
- Reduction in Overtime costs
- Productivity above 100% for total Fleet Ops

Operations of City Hall, Print & Mail and Public Safety Building

- Electric System for Conference Room Scheduling
- Elevator remodelization (2 completed – worked with contractors)
- HR Clinic Project
- City Council Remodel and renovation for office suite and 5th floor committee room
- Marble re-attachment and clean-up
- Fire alarm update (80% complete)
- Dr. Martin Luther King Conference Room (complete in Hall of Mayors)
- City Hall Painting Project (completed – Xpert Painting, MWBE vendor)
- New copiers installed through NovaTech (formerly NovaCopy)
- Print & Mail has additional equipment for larger jobs
- Cooling Tower Repairs
- 170 N Main (Public Safety Building) – major HVAC equipment repair

Property

- Assisted in the completion of the I Am a Man Plaza
- Completed ADA renovations at Raleigh CC and Crenshaw Library
- Replaced electrical service at Ridgeway Fleet Shop
- HVAC replacements at Ed Rice CC, Gaston CC, Glenview CC, Hollywood Library, FS#6, FS#7, FS#8, FS#15, FS#28, FS#31, FS#33, FS#45, FS#46, FS#59
- Re-modeling renovations to Youth Service building
- Mowing and upkeep of 181 City owned vacant lot properties and 55 City Service Center properties

Real Estate

- Assisted with the removal of the Confederate Statue
- Assisted with land acquisitions for the MLK 50 Memorial Plaza and Reflection Park
- Acquired property for Fire Services @ Danny Thomas and Adams Ave. (New Fire Services Headquarters)
- Acquired property to rebuild Fire Station #43
- Located new facility for Police Services-MGU
- Reduced Real Estate's surplus property inventory by selling 11 surplus lots
- Located facilities for WIN (Administrative and Job Service Center)
- New lease for Human Resources- Total Rewards
- New lease for Police Services- Health and Safety

Issues & Trends

The General Services Division focuses on internal support functions that contribute to the overall appearance and functionality of City-owned facilities, property, vehicles and equipment, facilitate preventive maintenance, timely minor repairs, and energy conservation technologies to manage long term costs. We conduct construc-

tion inspections to ensure project completion and warranties are in place. We procure, maintain, and repair City vehicles and equipment as well as provide landscaping. We actively pursue partnerships with other Division and governmental organizations to centralize common services and to enter contracts that benefit city businesses.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
PROPERTY MAINTENANCE					
Property Maintenance: Total number of jobs completed annually	11,126	12449	12476	12000	Government
Property Maintenance: The # of preventative maintenance work orders completed annually	566	673	1044	1100	Government
Property Maintenance: The percentage of priority 1 jobs completed in 24 hours	86.00%	85%	89%	90%	Government
REAL ESTATE					
# of surplus properties sold annually	4	4	11	20	Government
# of easement and encroachment agreements completed annually	56	60	70	75	Government
Revenue generated annually	\$791,386	\$712,588	\$829,345	\$826,025	Government
OPERATION CITY HALL					
# of City Hall work orders completed annually	1,127	Tracking	1,700	1800	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	1,222	Tracking	1211	Tracking	Government
PRINTING/MAIL SERVICES					
# of certified mailings processed	23,045	Tracking	30,519	30,000	Government
# of pieces of regular and presorted mail processed	202,238	Tracking	524,358	524,000	Government
# of print jobs completed annually	735	1,000	1156	1,000	Government
FLEET MANAGEMENT					
Average vehicle repair time (in days)	1.1	1.5	0.75	2	Government
% of fleet available	99%	96%	98%	96%	Government
% of stock parts available	69%	71%	81%	75%	Government

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

**Includes total revenues from encroachments, fiber optics and land rentals.

+Includes newly acquires Fire Shop

General Services • Division Detail

GENERAL SERVICES • DIVISION DETAIL

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 11,988,717	\$ 14,726,898	\$ 12,519,432	\$ 15,849,719
Holiday Salary Full Time	706,266	0	461,765	0
Vacation Leave	905,052	0	618,597	0
Bonus Leave	136,456	0	78,156	0
Sick Leave	599,568	0	589,305	0
Overtime	524,608	861,780	600,001	778,500
Out of Rank Pay	4,215	0	4,520	6,000
Hazardous Duty Pay	1,123	0	15	0
College Incentive Pay	1,039	0	0	0
Longevity Pay	7,571	0	18,979	3,700
Shift Differential	2,950	3,000	2,902	15,000
Retirement Benefits	144,818	183,225	183,225	210,363
Required Special License Pay	(56)	20,000	0	20,000
Pension	719,693	736,084	736,084	464,597
Supplemental Pension	37,832	6,959	16,037	15,991
Social Security	149,207	102,019	57,121	8,089
Pension ADC Funding	1,731,600	1,491,900	1,491,900	2,033,978
Group Life Insurance	38,937	42,866	28,458	46,855
Unemployment	40,560	18,320	18,320	21,120
Medicare	216,570	192,006	192,006	237,949
Long Term Disability	40,855	37,650	36,550	43,889
Health Insurance - Basic	65,202	0	0	0
Health Insurance - Value PPO	25,778	20,622	22,986	0
Health Insurance - Premier	1,500,579	1,177,848	1,203,411	1,174,956
Benefits Adjustments	0	166,384	0	118,122
Health Insurance-Local Plus Plan	386,327	518,587	532,059	691,572
Salaries - Part Time/Temporary	874,347	652,700	652,700	929,200
On the Job Injury	270,786	237,000	215,385	171,500
Payroll Reserve	0	7,000	0	0
Attrition	0	(225,000)	0	(347,545)
Bonus Pay	75,812	0	3,500	0
Expense Recovery - Personnel	(7,344,551)	(8,250,000)	(8,250,000)	(8,802,408)
Total Personnel Services	\$ 13,851,861	\$ 12,727,848	\$ 12,033,414	\$ 13,691,147
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 268,760	\$ 350,000	\$ 500,000	\$ 350,000
Document Reproduction - City	0	2,500	0	2,500
City Storeroom Supplies	5,303	5,500	1,746	5,500
City Shop Charges	1,441,129	469,716	473,732	353,548
City Shop Fuel	264,640	228,170	328,710	166,111

General Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Outside Computer Services	4,991	90,000	90,000	90,000
City Computer Svc Equipment	21,654	23,450	6,393	29,386
Data/Word Process Software	9,406	41,443	69,168	102,726
City Telephone/Communications	24,754	23,800	1,170	2,500
Printing - Outside	23,328	78,584	83,297	78,584
Supplies - Outside	25,206	25,007	22,307	30,007
Word/Processing/Duplicate	0	0	95,573	0
Hand Tools	54,783	65,200	153,949	62,000
Clothing	42,974	49,500	52,371	54,500
Household Supplies	53,315	116,221	150,003	89,721
Safety Equipment	12,322	10,000	12,252	16,000
Medical Supplies	0	400	0	0
Athletic/Recreational Supplies	6,563	10,000	0	0
Outside Postage	400,449	451,200	450,788	476,100
Asphalt Products	2,330	3,000	12,500	25,000
Lumber & Wood Products	4,922	5,000	2,500	5,000
Steel & Iron Products	10,299	1,000	5,000	10,300
Lime Cement & Gravel	309	4,000	2,000	4,000
Chemicals	15,132	51,000	10,000	20,000
Materials and Supplies	1,602,161	1,564,218	1,920,218	1,860,000
Miscellaneous Expense	3,719	10,000	1,860	10,000
Outside Vehicle Repair	3,015	20,000	2,779	5,000
Outside Equipment Repair/Maintenance	251,976	299,229	172,771	299,380
Facilities Structure Repair - Outside	532,535	500,000	501,640	500,000
Horticulture	7,851	0	0	0
Advertising/Publication	258	10,000	5,000	10,000
Outside Phone/Communications	0	0	16,955	23,100
Janitorial Services	293,280	413,862	608,862	425,000
Security	5,024	25,000	11,500	419,000
Seminars/Training/Education	13,714	27,300	16,424	34,300
Fixed Charges	50	0	0	0
Misc Professional Services	1,668,534	1,710,411	1,786,129	1,921,511
Textbooks	50	0	0	0
Travel Expense	4,324	2,000	11,710	2,000
Unreported Travel	980	0	(785)	0
Relocation Expense	497,068	200,000	164,599	125,000
Utilities	1,589,931	1,471,545	1,376,545	1,440,000
Insurance	247,435	327,559	316,066	184,074
Claims	13,038	52,759	43,008	52,759
Lawsuits	0	50,000	0	50,000
Dues/Memberships/Periodicals	2,128	4,500	3,042	7,000
Misc Services and Charges	8,761	162,000	200,000	177,000

General Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Equipment Rental	899,045	1,080,000	1,080,000	1,080,000
Expense Recovery - M & S	(350,749)	(130,000)	(178,285)	(163,500)
Mow to Own - Fee Refunds	350	0	0	0
Total Materials and Supplies	\$ 9,987,046	\$ 9,905,074	\$ 10,583,496	\$ 10,435,107
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 250,000	\$ 0	\$ 0	\$ 0
Equipment	79,457	50,000	50,000	85,000
Total Capital Outlay	\$ 329,457	\$ 50,000	\$ 50,000	\$ 85,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 7,568	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 7,568	\$ 0	\$ 5,000	\$ 0
TRANSFERS OUT				
Oper Tfr Out - Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 24,175,934	\$ 22,682,922	\$ 22,671,910	\$ 24,211,254
LOCAL TAXES				
Fiber Optic Franchise Fees	\$ 657,589	\$ 600,000	\$ 658,706	\$ 750,000
Total Local Taxes	\$ 657,589	\$ 600,000	\$ 658,706	\$ 750,000
CHARGES FOR SERVICES				
Rental Fees	\$ 1,127,626	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Rent Of Land	249,440	31,738	200,000	31,738
Outside Revenue	16,216	0	9,453	0
P & S Printing	10,800	0	0	0
Easements & Encroachments	90,780	75,000	225,000	75,000
Total Charges for Services	\$ 1,494,862	\$ 1,106,738	\$ 1,434,453	\$ 1,106,738
OTHER REVENUES				
Miscellaneous Income	\$ 0	\$ 0	\$ 2,925	\$ 0
Miscellaneous Revenue	1,405	0	0	0
Recovery Of Prior Year Expense	(684)	0	0	0
Mow to Own Program - Program Fees	2,925	5,850	2,925	5,850
Total Other Revenues	\$ 3,646	\$ 5,850	\$ 5,850	\$ 5,850
TOTAL REVENUES	\$ (2,156,098)	\$ (1,712,588)	\$ (2,099,010)	\$ (1,862,588)
NET EXPENDITURES	\$ 22,019,836	\$ 20,970,334	\$ 20,572,901	\$ 22,348,666

Administration

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 652,147	\$ 794,226	\$ 731,974	\$ 1,584,612
Materials and Supplies	185,449	470,323	468,044	533,250
Total Expenditures	\$ 837,595	\$ 1,264,549	\$ 1,200,018	\$ 2,117,863
Total Revenues	\$ 19	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 837,615	\$ 1,264,549	\$ 1,200,018	\$ 2,117,863
Authorized Complement				21

Property Maintenance

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 10,629,677	\$ 8,529,263	\$ 8,233,272	\$ 8,516,454
Materials and Supplies	5,862,846	4,970,718	5,224,187	4,944,288
Capital Outlay	34,000	50,000	47,031	85,000
Grants and Subsidies	7,568	0	(7,568)	0
Total Expenditures	\$ 16,534,091	\$ 13,549,981	\$ 13,496,922	\$ 13,545,742
Total Revenues	\$ (1,334,053)	\$ (1,000,000)	\$ (1,154,327)	\$ (1,000,000)
NET EXPENDITURES	\$ 15,200,038	\$ 12,549,981	\$ 12,342,595	\$ 12,545,742

Authorized Complement	103
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Real Estate

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 355,276	\$ 529,170	\$ 511,127	\$ 436,563
Materials and Supplies	89,388	201,120	262,432	281,691
Total Expenditures	\$ 444,664	\$ 730,290	\$ 773,558	\$ 718,255
Total Revenues	\$ (795,198)	\$ (712,588)	\$ (935,229)	\$ (862,588)
NET EXPENDITURES	\$ (350,534)	\$ 17,702	\$ (161,671)	\$ (144,333)

Authorized Complement

6

Operation City Hall

The Operation of City Hall provides a safe, clean and comfortable environment for employees and visitors to City Hall, and provides timely, efficient, and quality service to employees inside City Hall and the Public Safety Building. Printing/Mail Services provides quality services to all City Government centers and is responsible for city print jobs, inter-office and postal delivery of mail, the administration of the copier contracts, and handles the purchasing of all paper for the city in the most cost-efficient and expeditious manner to meet the needs of the customers.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,596,509	\$ 2,141,357	\$ 1,694,673	\$ 1,959,542
Materials and Supplies	3,847,689	4,262,913	4,628,838	4,675,878
Capital Outlay	295,457	0	2,969	0
Total Expenditures	\$ 5,739,656	\$ 6,404,270	\$ 6,326,479	\$ 6,635,420
Total Revenues	\$ (27,016)	\$ 0	\$ (9,453)	\$ 0
NET EXPENDITURES	\$ 5,712,639	\$ 6,404,270	\$ 6,317,026	\$ 6,635,420
Authorized Complement				26

Fleet Management

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 618,252	\$ 733,831	\$ 862,368	\$ 1,193,975
Materials and Supplies	300	0	(4)	0
Grants and Subsidies	0	0	12,568	0
Total Expenditures	\$ 618,552	\$ 733,831	\$ 874,932	\$ 1,193,975
NET EXPENDITURES	\$ 618,552	\$ 733,831	\$ 874,932	\$ 1,193,975

Authorized Complement	133
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General Services • Authorized Complement

GENERAL SERVICES • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
ADMINISTRATION		SUPER REAL ESTATE	1
ACCOUNTANT ASSOCIATE A	7	TECH REAL ESTATE	1
ANALYST ACCOUNTING	1	Total Real Estate	6
ANALYST DIVERSITY/CONTRACT	1	OPERATION CITY HALL	
ANALYST PROJECT	1	ADMR OPERATION CITY HALL	1
ASST EXECUTIVE	1	ASST BUILDING MNT CH	2
COORD HR GEN SVCS	1	CLERK MAIL DISTRIBUTION BINDERY	3
COORD SAFETY & COMPLIANCE	1	CLERK MAIL DISTRIBUTION BINDERY LD	1
DIRECTOR GENERAL SVCS	1	CREWPERSON	1
DIRECTOR GENERAL SVCS DEPUTY	1	MECH BUILDING MNT CH	5
MGR BUDGET CONTRACT	1	OPER 1ST CL STEAM REF	6
SCHEDULER PLANNER	1	PRINTER	2
SPEC CUST SVC ADMIN	1	SUPER BLDG MNT CITY HALL	2
SUPER BUSINESS AFFAIRS	2	SUPER PRINTING MAIL	1
SUPER SUPPORT SVCS	1	WATCHMAN	2
Total Administration	21	Total Operation City Hall	26
PROPERTY MAINTENANCE		FLEET MANAGEMENT	
ADMR PROPERTY & GROUNDS MAINT	1	ACCOUNTANT ASSOCIATE A	1
ASST CRAFTS	6	ADMR FLEET SVCS	1
CARPENTER MNT	13	ADVISOR SERVICE	13
CREWCHIEF	3	CLERK INVENT CONTROL	3
CREWPERSON SEMISKILLED	1	CLERK INVENTORY CONTROL SR	5
DRIVER TRUCK	15	CREWPERSON	2
ELECT MNT	10	DRIVER FUEL TRUCK	2
FINISHER CONCRETE	2	FOREMAN AUTO MECHANICS	7
FOREMAN GEN PROPERTY MNT	4	MECH HEAVY EQUIP	1
MASON BRICK	2	MECH MASTER	29
MECH AUTO CAD MNT	1	MECH MNT FIRE	17
MECH BUILDING MNT	6	MECH MNT FIRE LO	1
OPER HEAVY EQUIP	3	MECHANIC	23
PAINTER	5	MGR FINANCE FLEET	1
PLUMBER MNT	13	MGR FLEET SVCS	2
ROOFER	3	SUPER APPARATUS MAINT	2
SUPER CRAFT PROP MAINT	5	SUPER FUEL SUPPLIES & INV	1
TECH AC REF SVC	10	TECH AUTOMOTIVE	11
Total Property Maintenance	103	TECH AUTOMOTIVE RESTORATION	7
REAL ESTATE		WELDER MASTER	4
ADMR REAL ESTATE	1	Total Fleet Management	133
AGENT RIGHT OF WAY	1	TOTAL General Services	289
AGENT RIGHT OF WAY SR	2		



GRANTS & AGENCIES

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 5,807	\$ 0	\$ 0	\$ 0
Materials and Supplies	(2,459)	0	0	0
Grants and Subsidies	56,704,108	54,202,024	57,532,592	52,103,188
Expense Recovery	(6,870,433)	(5,031,700)	(5,467,000)	(5,500,000)
Transfers Out	2,402,602	2,739,130	15,073,476	2,626,431
Total Expenditures	\$ 52,239,624	\$ 51,909,452	\$ 67,139,064	\$ 49,229,620
Total Revenues	\$ (3,868,250)	\$ (3,200,000)	\$ (6,500,000)	\$ (4,000,000)
NET EXPENDITURES	\$ 48,371,374	\$ 48,709,452	\$ 60,639,064	\$ 45,229,620
Authorized Complement				0

Grants & Agencies • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Mixed Drink Tax	\$ 3,914,762	\$ 3,200,000	\$ 4,000,000	\$ 4,000,000
Oper Tfr In - State Street Aid	0	0	2,500,000	0
Recovery Of Prior Year Expense	(46,512)	0	0	0
Total Charges for Services	\$ 3,868,250	\$ 3,200,000	\$ 6,500,000	\$ 4,000,000

Grants & Agencies • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,933	\$ 0	\$ 0	\$ 0
Holiday Salary Full Time	548	0	0	0
Pension	247	0	0	0
Medicare	79	0	0	0
Total Personnel Services	\$ 5,807	\$ 0	\$ 0	\$ 0
MATERIALS AND SUPPLIES				
Materials and Supplies	\$ 42	\$ 0	\$ 0	\$ 0
Travel Expense	(2,977)	0	0	0
Unreported Travel	477	0	0	0
Total Materials and Supplies	\$ (2,459)	\$ 0	\$ 0	\$ 0
GRANTS AND SUBSIDIES				
Aging Commisison of the Mid-South	\$ 143,906	\$ 143,906	\$ 143,906	\$ 143,906
Africa In April	70,000	0	0	0
Shelby County Assessor	0	2,400,000	2,249,230	0
Community Initiatives Grants for Non-Profits	1,272,700	2,701,147	2,701,147	3,075,298
Economic Development	77,220	0	0	0
Start Co.	25,000	75,000	75,000	75,000
Memphis Film & Tape Commission	175,000	175,000	175,000	218,000
Homeless Initiative	150,000	0	0	0
Pensioners Insurance	8,817,317	11,016,550	4,830,549	8,373,569
Planning & Development	1,500,000	0	0	0
Memphis River Parks Partnership	2,974,000	2,974,003	2,974,000	2,974,003
Memphis Area Transit Authority	30,920,040	25,920,040	34,420,040	26,670,000
MLGW Citizen's Assistance - Grants	996,044	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	200,000	200,000	200,000	250,000
EDGE	82,026	0	(82,026)	0
Urban Art	150,000	150,000	150,000	150,000
Sickle Cell Center Foundation	50,000	0	0	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	150,000
Black Business Association	200,000	200,000	200,000	300,000
MapSouth Inc.	41,750	0	0	0
Convention Center	2,053,566	2,051,041	2,050,410	2,434,577
WIN Operational	101,322	50,000	50,000	50,000
Innovate Memphis	662,000	387,000	837,000	330,500
Exchange Club	50,000	75,000	75,000	75,000
Life Line to Success	200,000	0	0	0

Grants & Agencies • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Shelby County School Mixed Drink Proceeds	4,183,882	3,200,000	4,000,000	4,000,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
Serenity Recovery Centers	125,000	0	0	0
Christian Brothers University	0	0	0	500,000
Total Grants and Subsidies	\$ 56,704,108	\$ 54,202,024	\$ 57,532,592	\$ 52,103,188
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (6,870,433)	\$ (5,031,700)	\$ (5,467,000)	\$ (5,500,000)
Total Expense Recovery	\$ (6,870,433)	\$ (5,031,700)	\$ (5,467,000)	\$ (5,500,000)
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 0	\$ 0	\$ 2,000,000	\$ 0
Oper Tfr Out - CRA Program	2,402,602	2,739,130	2,977,312	0
Oper Tfr Out - Capital Projects Fund	0	0	7,026,880	0
Oper Tfr Out - OPEB Fund	0	0	3,069,284	2,626,431
Total Transfers Out	\$ 2,402,602	\$ 2,739,130	\$ 15,073,476	\$ 2,626,431
TOTAL EXPENDITURES	\$ 52,239,624	\$ 51,909,452	\$ 67,139,064	\$ 49,229,620
LOCAL TAXES				
Mixed Drink Tax	\$ 3,914,762	\$ 3,200,000	\$ 4,000,000	\$ 4,000,000
Total Local Taxes	\$ 3,914,762	\$ 3,200,000	\$ 4,000,000	\$ 4,000,000
OTHER REVENUES				
Recovery Of Prior Year Expense	\$ (46,512)	\$ 0	\$ 0	\$ 0
Total Other Revenues	\$ (46,512)	\$ 0	\$ 0	\$ 0
TRANSFERS IN				
Oper Tfr In - State Street Aid	\$ 0	\$ 0	\$ 2,500,000	\$ 0
Total Transfers In	\$ 0	\$ 0	\$ 2,500,000	\$ 0
TOTAL REVENUES	\$ (3,868,250)	\$ (3,200,000)	\$ (6,500,000)	\$ (4,000,000)
NET EXPENDITURES	\$ 48,371,374	\$ 48,709,452	\$ 60,639,064	\$ 45,229,620

Grants and Subsidies

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 5,807	\$ 0	\$ 0	\$ 0
Materials and Supplies	0	0	0	0
Grants and Subsidies	56,602,784	54,202,024	57,532,592	52,103,188
Expense Recovery	(6,870,433)	(5,031,700)	(5,467,000)	(5,500,000)
Transfers Out	2,402,602	2,739,130	15,073,476	2,626,431
Total Expenditures	\$ 52,140,760	\$ 51,909,452	\$ 67,139,064	\$ 49,229,620
Total Revenues	\$ (3,868,250)	\$ (3,200,000)	\$ (6,500,000)	\$ (4,000,000)
NET EXPENDITURES	\$ 48,272,510	\$ 48,709,452	\$ 60,639,064	\$ 45,229,620
Authorized Complement				0

GRANTS AND SUBSIDIES - LEGAL LEVEL SUMMARY

Community Initiatives Grants for Non-Profits

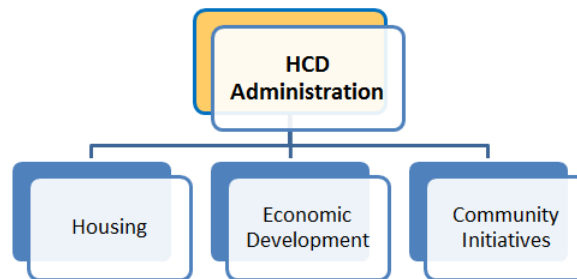
Grantee	Amount Awarded
Academy for Youth Empowerment	\$ 35,000
Africa in April	\$ 75,000
Bloomfield Urban Initiative Inc the Ark Community	\$ 50,000
Blues City Cultural Center	\$ 69,000
Boys and Girls Club of Greater Memphis	\$ 50,000
Caregivers Refresh Center	\$ 15,000
Community Lift	\$ 85,000
Daughters of Zion All Women Bible College	\$ 150,000
Emmanuel Center	\$ 50,000
Feed the Needy	\$ 30,000
Freedom from Unnecessary Negatives (FFUN)	\$ 250,000
Genetics Sports ad Visionaries Inc	\$ 15,000
Girl Scouts Heart of the South	\$ 10,000
Girls Inc	\$ 125,000
Greater Memphis Media	\$ 35,000
Grooming Greatness	\$ 42,500
Ladies in Need Can Survive Inc	\$ 20,000
Leadership Memphis	\$ 50,000
Lifeline to Success	\$ 200,000
Map South	\$ 38,000
Memphis Area Minority Contractors Assoc.	\$ 125,000
Memphis Bears Inc PAL	\$ 100,000
Memphis Grizzlies	\$ 200,000
MIFA	\$ 110,000
National Heritage & Tourism	\$ 15,000
New Ballet Ensemble and School	\$ 35,000
Operation Stand Down Midsouth Inc	\$ 15,000
P.U.R.E.	\$ 83,700
Porter Leath	\$ 5,534
Pyramid Recovery Center	\$ 25,000
Resisting Unappropriated Pressures	\$ 60,000
School Seed Foundation	\$ 40,000
Street Ministries	\$ 50,000
Tech Nine O One	\$ 26,000
The Hospitality Hub of Memphis	\$ 250,000
Tri-Sate Baseball	\$ 20,000
UCAN of Memphis	\$ 95,000
Victims to Victory	\$ 60,564
West TN Veterans Home	\$ 125,000
Women of Concern State of Tennessee	\$ 40,000
Women's Foundation	\$ 100,000
YWCA	\$ 100,000
Grand Total Non - Profits	\$ 3,075,298

HOUSING & COMMUNITY DEVELOPMENT

Mission Statement

To make Memphis a world-class city by facilitating and delivering resources and services that improve the quality of life for every neighbor and neighborhood. To make our City and our neighborhoods strong, healthy, and thriving by providing loans and grants, education and expert advice, and direct and indirect services to our entire community.

Organization Structure



Services

The Division of Housing and Community Development (HCD) 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 and grants, education and expert advice, and direct and indirect services to our entire community.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 407,444	\$ 302,000	\$ 142,606	\$ 391,229
Materials and Supplies	266,482	186,047	237,335	331,558
Grants and Subsidies	4,116,554	4,059,041	6,416,519	3,809,093
Total Expenditures	\$ 4,790,480	\$ 4,547,088	\$ 6,796,461	\$ 4,531,880
Total Revenues	\$ (299,138)	\$ (129,704)	\$ (256,468)	\$ (129,704)
NET EXPENDITURES	\$ 4,491,342	\$ 4,417,383	\$ 6,539,992	\$ 4,402,176

Authorized Complement	2
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Housing & Community Development • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Bankruptcy Interest & Penalty	\$ 15,180	\$ 0	\$ 6,237	\$ 0
FNMA Service Fees	861	0	2,148	0
Miscellaneous Income	179,780	129,704	129,704	129,704
Outside Revenue	24,868	0	45,104	0
Parking Lots	78,450	0	73,275	0
Total Charges for Services	\$ 299,138	\$ 129,704	\$ 256,468	\$ 129,704

Performance Highlights

- Provide down payment assistance to 22 low-to-moderate income families buying homes within the City limits.
- Provide financial assistance to 9 teachers, 17 public safety workers, and 41 middle income homebuyers who purchased a home within the City limits through the Down Payment Assistance Program.
- In HCD's first year undertaking the Weatherization program, the department received 641 applications, approved 382, audit 72, completed 5, and are in progress on 62.
- Agencies designated as Community Housing Development Organizations (CHDO) opened 12 projects and completed 1 under the Program Year 2016 HOME grant for FY2018.
- Lead Program assessed 133 units resulting in 91 lead hazard findings. The Lead department cleared 91 units of lead hazards in FY2018 (units may initially have had findings occur in the previous Fiscal Year).

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
HOUSING					
Households supported through rental assistance†	660	318	Not yet available	428	Neighborhoods
New units produced†	17	103	Not yet available	25	Neighborhoods
Existing units rehabilitated†	57	130	Not yet available	260	Neighborhoods
Existing units acquired†	80	20	Not yet available	20	Neighborhoods
HOPWA					
Short-term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	267	240	Not yet available	300	Neighborhoods
Tenant-based rental assistance	133	140	Not yet available	175	Neighborhoods
Units provided in permanent housing facilities developed, leased, or operated with HOPWA funds	19	17	Not yet available	26	Neighborhoods
Units provided in transitional short-term housing facilities developed, leased, or operated with HOPWA funds	65	26	Not yet available	75	Neighborhoods

*Actual numbers for Fiscal Year 2018 will be released on September 30, 2018 in the Program Year 2017 CAPER reported to HUD.

†Document will be available at https://memphistn.gov/GOVERNMENT/HOUSING_AND_COMMUNITY_DEVELOPMENT. †

Housing & Community Development • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 184,092	\$ 129,666	\$ 122,518	\$ 135,908
Holiday Salary Full Time	9,930	0	0	0
Vacation Leave	4,169	0	0	0
Bonus Leave	495	0	0	0
Sick Leave	2,209	0	0	0
Retirement Benefits	22,167	0	0	0
Pension	9,430	5,246	5,246	0
Pension ADC Funding	27,600	11,633	11,633	17,508
Group Life Insurance	314	0	5	0
Unemployment	400	80	114	80
Medicare	2,885	1,311	1,788	1,413
Long Term Disability	281	262	366	265
Health Insurance - Basic	553	0	0	0
Health Insurance - Premier	22,369	0	0	0
Benefits Adjustments	0	1,005	0	0
Health Insurance-Local Plus Plan	1,050	0	0	0
Salaries - Part Time/Temporary	118,917	152,796	0	0
On the Job Injury	0	0	937	0
Federal Grant Match - Personnel	0	0	0	236,055
Bonus Pay	583	0	0	0
Total Personnel Services	\$ 407,444	\$ 302,000	\$ 142,606	\$ 391,229
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 0	\$ 0	\$ 0	\$ 5,536
City Shop Fuel	0	0	0	6,002
Outside Computer Services	1,308	0	0	0
City Computer Svc Equipment	0	0	850	0
City Telephone/Communications	557	0	0	0
Supplies - Outside	2,978	895	895	895
Document Reproduction - Outside	355	0	0	0
Medical Supplies	167	0	0	0
Outside Postage	152	0	0	0
Materials and Supplies	188	0	0	0
Advertising/Publication	1,000	169	0	169
Outside Phone/Communications	1,740	0	0	0
Janitorial Services	6,667	0	977	0
Security	19,211	0	14,912	0
Weed Control/Chemical Service	5,952	0	0	0
Seminars/Training/Education	0	2,325	2,325	2,325
Misc Professional Services	1,688	0	2,933	0

Housing & Community Development • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Travel Expense	(221)	0	0	0
Utilities	23,652	0	6,239	0
Insurance	141,211	125,806	133,481	93,090
Claims	3,707	3,539	0	3,539
Lawsuits	34,523	34,523	56,031	34,523
Dues/Memberships/Periodicals	6,795	738	640	738
Misc Services and Charges	14,852	18,052	18,052	18,052
Federal Grant Match - M & S	0	0	0	166,689
Total Materials and Supplies	\$ 266,482	\$ 186,047	\$ 237,335	\$ 331,558
GRANTS AND SUBSIDIES				
Payment To Subgrantees	\$ 44,538	\$ 75,475	\$ 1,004,746	\$ 144,475
Section 108 - Court Square	1,345,842	1,851,487	1,761,540	1,519,270
Business & Economic Development Grants	563,007	0	360,000	0
Community Initiatives Grants for Non-Profits	44,490	0	17,358	0
Community Development Grants	265,548	300,000	300,000	300,000
Homeless Initiative	300,571	232,500	285,500	232,500
Downpayment Assist/City	241,978	192,930	192,930	192,930
RBC Training/Certification Program	1,795	0	0	0
Social Services Administration	131,147	89,537	158,520	89,537
MHA/HCD Community Development Projects	202,599	157,000	1,102,402	157,000
Target Area Small Business Loan Fund	19,935	0	65	0
Middle Income Housing	238,505	500,000	563,346	500,000
Contr Assist Prog/Bonding	4,308	0	0	0
Pyramid - Section 108	712,291	660,112	660,112	673,381
A More Excellent Way	0	0	10,000	0
Total Grants and Subsidies	\$ 4,116,554	\$ 4,059,041	\$ 6,416,519	\$ 3,809,093
TOTAL EXPENDITURES	\$ 4,790,480	\$ 4,547,088	\$ 6,796,461	\$ 4,531,880
LOCAL TAXES				
Bankruptcy Interest & Penalty	\$ 15,180	\$ 0	\$ 6,237	\$ 0
Total Local Taxes	\$ 15,180	\$ 0	\$ 6,237	\$ 0
CHARGES FOR SERVICES				
Parking Lots	\$ 78,450	\$ 0	\$ 73,275	\$ 0
Outside Revenue	24,868	0	45,104	0
Total Charges for Services	\$ 103,318	\$ 0	\$ 118,379	\$ 0

Housing & Community Development • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
OTHER REVENUES				
Miscellaneous Income	\$ 179,780	\$ 129,704	\$ 129,704	\$ 129,704
FNMA Service Fees	861	0	2,148	0
Total Other Revenues	\$ 180,641	\$ 129,704	\$ 131,852	\$ 129,704
TOTAL REVENUES	\$ (299,138)	\$ (129,704)	\$ (256,468)	\$ (129,704)
NET EXPENDITURES	\$ 4,491,342	\$ 4,417,383	\$ 6,539,992	\$ 4,402,176

Housing

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 193,142	\$ 302,000	\$ 142,606	\$ 391,229
Materials and Supplies	46,903	50,296	77,821	228,523
Grants and Subsidies	525,021	768,405	1,771,807	837,405
Total Expenditures	\$ 765,066	\$ 1,120,701	\$ 1,992,234	\$ 1,457,157
Total Revenues	\$ (195,821)	\$ (129,704)	\$ (138,089)	\$ (129,704)
NET EXPENDITURES	\$ 569,245	\$ 990,997	\$ 1,854,145	\$ 1,327,453

Authorized Complement	2
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Economic Development

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Materials and Supplies	\$ 833	\$ 825	\$ 825	\$ 825
Grants and Subsidies	2,621,139	2,511,599	2,781,652	2,192,651
Total Expenditures	\$ 2,621,972	\$ 2,512,424	\$ 2,782,477	\$ 2,193,476
Total Revenues	\$ (103,318)	\$ 0	\$ (118,379)	\$ 0
NET EXPENDITURES	\$ 2,518,654	\$ 2,512,424	\$ 2,664,098	\$ 2,193,476
Authorized Complement				0

Community Initiatives

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Materials and Supplies	\$ 136,988	\$ 134,926	\$ 143,451	\$ 102,210
Grants and Subsidies	964,290	779,037	1,863,060	779,037
Total Expenditures	\$ 1,101,279	\$ 913,963	\$ 2,006,511	\$ 881,247
NET EXPENDITURES	\$ 1,101,279	\$ 913,963	\$ 2,006,511	\$ 881,247
Authorized Complement				0

Renaissance Business Center

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 214,302	\$ 0	\$ 0	\$ 0
Materials and Supplies	81,978	0	15,238	0
Grants and Subsidies	6,104	0	0	0
Total Expenditures	\$ 302,384	\$ 0	\$ 15,238	\$ 0
NET EXPENDITURES				
	\$ 302,384	\$ 0	\$ 15,238	\$ 0
<hr/>				
Authorized Complement				0

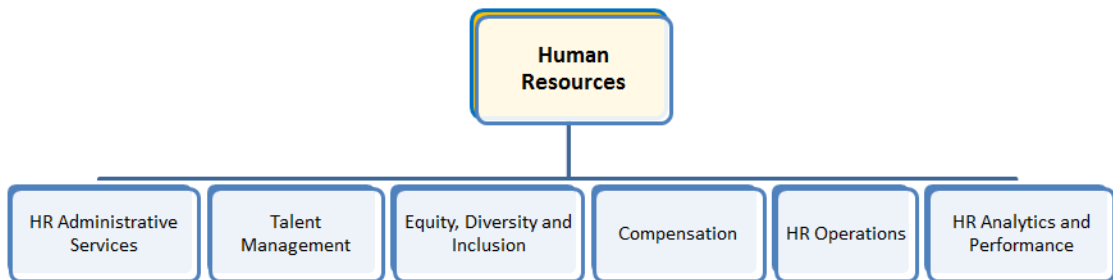


HUMAN RESOURCES

Mission Statement

The mission of the HR Division is to establish a values-driven culture and build a brilliant workforce.

Organization Structure



Services

The Human Resources Division consists of six (6) strategic service areas: HR Administrative Services; Talent Management; Equity, Diversity and Inclusion; Compensation; HR Operations; and HR Analytics and Performance.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 5,118,192	\$ 5,128,207	\$ 4,381,203	\$ 5,488,038
Materials and Supplies	2,867,719	2,029,499	4,531,256	3,090,262
Capital Outlay	80,725	48,000	133,015	75,000
Total Expenditures	\$ 8,066,636	\$ 7,205,706	\$ 9,045,473	\$ 8,653,299
Total Revenues	\$ (53,188)	\$ (155,300)	\$ (114,356)	\$ (126,000)
NET EXPENDITURES	\$ 8,013,447	\$ 7,050,406	\$ 8,931,117	\$ 8,527,299
Authorized Complement				50

Human Resources • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Donated Revenue	\$ 0	\$ 126,500	\$ 55,000	\$ 100,000
Federal Grants - Others	0	28,800	28,800	26,000
Miscellaneous Income	1,250	0	0	0
Miscellaneous Revenue	51,569	0	0	0
Recovery Of Prior Year Expense	370	0	30,556	0
Total Charges for Services	\$ 53,188	\$ 155,300	\$ 114,356	\$ 126,000

Performance Highlights

Innovation

- Oracle HCM Phase I Implementation & Go-live: first and largest Oracle Public Sector implementation in the U.S.
- Leveraged new technology to deliver key outcomes:
 - Radical revamp and optimization of the Police promotional process
 - Improved efficiencies for clerical and newly-launched maintenance proficiency testing

Public Safety

- Hired 169 Police Recruits and 69 Police Service Technicians (PSTs)
- Implemented MPD Retention bonuses (85% take rate)

Equity, Diversity & Inclusion

- 1968 Grant Project: provided 27 retired sanitation workers financial education and grant money

- Launched heritage month commemoration series to recognize and celebrate workforce diversity at City of Memphis

Professional Development

- Graduated 156 employees from the Professional Development Institute (PDI)
- Trained 2,057 employees

Total Rewards

- Began providing voluntary benefits and clinic access to part-time employees
- Improved retirement benefits for more than 1,000 social security employees by introducing a 457(b)-matching program
- Transitioned to new core benefits vendors beginning plan year 2018:
 - Medical – BlueCross BlueShield of Tennessee
 - Dental – MetLife
 - Prescriptions – Express Scripts
- Became the first public-sector employer in the U.S. to offer a student loan reduction program
- Delivered 7% increase in employee health engagement
- Achieved Health Champion designation by the American Diabetes Association
- Named a Healthier Tennessee Workplace by the Governor's Foundation
- Opened three (3) new onsite employee fitness centers:
 - 170 N. Main St.
 - Stiles Plant
 - Maxson Plant

Issues & Trends

For FY19, the HR Division faces numerous challenges, including:

- Workforce planning.
- Intense competition for talent.
- Public Safety recruitment and retention.
- Slow, difficult and manual processes that create barriers to operational efficiency.
- Financial pressure from healthcare costs and pension obligations.
- Employee morale and engagement.

To combat these challenges, the HR division continues to bring an enhanced focus on building an engaged workforce for the City of Memphis. The division's FY19 strategy focuses on attracting and retaining talent, implementing culture change, containing active and retiree health care costs, and building a high-performing HR team.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
ADMINISTRATION					
Overall engagement	74.0%	75.0%	74.0%	78.0%	Government
Turnover: Resignation rate of Full Time employees (%)	3.1%	3.8%	2.7%	3.0%	Government
Police: Resignation rate of commissioned personnel (%)	2.5%	3.0%	2.1%	3.0%	Government
Fire: Resignation rate of commissioned personnel (%)	2.7%	3.0%	2.2%	3.0%	Government
TALENT MANAGEMENT					
Average time to fill active open positions (days)	101.2	90.9	89	90	Government

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Human Resources • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 2,449,456	\$ 3,052,075	\$ 2,594,316	\$ 3,672,753
Holiday Salary Full Time	133,476	0	150,626	0
Vacation Leave	134,496	0	115,621	0
Bonus Leave	26,596	0	46,959	0
Sick Leave	42,587	0	13,975	0
Overtime	9,307	0	5,924	0
Out of Rank Pay	19,190	0	4,110	0
Retirement Benefits	104,359	30,000	103,775	20,000
Pension	154,734	178,594	188,232	80,702
Social Security	17,408	0	23,274	0
Pension ADC Funding	240,000	209,615	209,615	473,131
Group Life Insurance	8,425	10,507	9,218	8,198
Unemployment	6,480	3,040	3,040	3,280
Medicare	43,447	40,721	47,520	47,609
Long Term Disability	6,372	8,270	9,102	9,054
Health Insurance - Retiree Supplemental	1,126,161	0	0	0
Health Insurance - Basic	2,671	0	0	0
Health Insurance - Value PPO	4,082	5,156	2,580	0
Health Insurance - Premier	214,793	155,628	159,415	154,656
Benefits Adjustments	0	34,230	2	31,214
Health Insurance-Local Plus Plan	82,486	106,750	151,968	112,008
Salaries - Part Time/Temporary	282,552	1,328,424	385,000	482,040
On the Job Injury	2,015	5,000	500	600
Tuition Reimbursement - New	237,106	200,000	225,000	193,500
Book Reimbursement - New	5,987	10,000	10,000	6,500
Student Loan Repayment	1,350	200,000	248,659	360,000
Attrition	0	(124,808)	0	0
Bonus Pay	38,640	0	11,403	0
Expense Recovery - Personnel	(275,983)	(324,996)	(338,630)	(167,207)
Total Personnel Services	\$ 5,118,192	\$ 5,128,207	\$ 4,381,203	\$ 5,488,038
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 3,620	\$ 6,230	\$ 6,230	\$ 10,711
City Shop Fuel	456	539	539	371
Outside Computer Services	5,414	6,000	5,684	0
City Computer Svc Equipment	51,078	54,017	73,827	19,600
City Telephone/Communications	25,351	25,910	0	0
Printing - Outside	0	1,834	1,000	0
Supplies - Outside	49,535	61,000	36,550	45,292
Food Expense	0	0	6,771	0

Human Resources • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Clothing	0	5,000	0	0
Outside Postage	115	300	500	0
Materials and Supplies	3,488	5,000	5,657	31,950
Miscellaneous Expense	14,806	12,000	14,224	0
Outside Equipment Repair/Maintenance	480	0	0	0
Medical/Dental/Vetinary	98,739	172,800	304,859	689,300
Advertising/Publication	0	50,000	400,000	209,600
Outside Phone/Communications	0	3,000	30,674	24,780
Seminars/Training/Education	27,040	80,765	38,223	61,735
Misc Professional Services	3,019,295	1,881,572	3,973,452	2,350,890
Rewards and Recognition	55,006	109,450	98,509	89,830
Travel Expense	16,551	36,000	39,349	86,300
Unreported Travel	7,029	0	(1,586)	0
Mileage	1,443	7,600	2,914	4,000
Insurance	9,586	33,508	33,508	27,538
Claims	0	3,000	0	3,000
Lawsuits	35,000	7,276	0	7,276
Dues/Memberships/Periodicals	10,805	13,297	4,809	14,153
Rent	77,845	95,237	95,237	100,515
Misc Services and Charges	2,291	4,000	12,950	7,354
Hotel	2,281	0	0	0
Expense Recovery - M & S	(686,112)	(680,836)	(724,874)	(742,500)
Catering	36,578	35,000	72,249	48,566
Total Materials and Supplies	\$ 2,867,719	\$ 2,029,499	\$ 4,531,256	\$ 3,090,262
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 31,325	\$ 48,000	\$ 133,015	\$ 75,000
Equipment	49,400	0	0	0
Total Capital Outlay	\$ 80,725	\$ 48,000	\$ 133,015	\$ 75,000
TOTAL EXPENDITURES	\$ 8,066,636	\$ 7,205,706	\$ 9,045,473	\$ 8,653,299
FEDERAL GRANTS				
Federal Grants - Others	\$ 0	\$ 28,800	\$ 28,800	\$ 26,000
Total Federal Grants	\$ 0	\$ 28,800	\$ 28,800	\$ 26,000
OTHER REVENUES				
Miscellaneous Income	\$ 1,250	\$ 0	\$ 0	\$ 0
Donated Revenue	0	126,500	55,000	100,000
Miscellaneous Revenue	51,569	0	0	0
Recovery Of Prior Year Expense	370	0	30,556	0

Human Resources • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total Other Revenues	\$ 53,188	\$ 126,500	\$ 85,556	\$ 100,000
TOTAL REVENUES	\$ (53,188)	\$ (155,300)	\$ (114,356)	\$ (126,000)
NET EXPENDITURES	\$ 8,013,447	\$ 7,050,406	\$ 8,931,117	\$ 8,527,299

HUMAN RESOURCES • DIVISION DETAIL

HR Administration Services

Spearheads strategic human capital initiatives for the City with a focus on attracting, developing, equipping and retaining an engaged workforce. Administers HR team to execute on enterprise-wide HR initiatives.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 234,838	\$ 234,041	\$ 221,315	\$ 222,902
Materials and Supplies	155,127	203,553	182,281	99,390
Capital Outlay	0	0	1,108	70,000
Total Expenditures	\$ 389,966	\$ 437,594	\$ 404,703	\$ 392,292
Total Revenues	\$ (377)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 389,588	\$ 437,594	\$ 404,703	\$ 392,292
Authorized Complement				2

Talent Management

Oversees the recruiting and retention of top talent for public safety with emphasis on talent acquisition, training, development and promotional assessments.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,754,197	\$ 2,619,937	\$ 2,041,893	\$ 2,593,835
Materials and Supplies	1,780,327	1,347,092	2,933,174	2,195,991
Capital Outlay	49,400	20,000	131,907	0
Total Expenditures	\$ 3,583,924	\$ 3,987,029	\$ 5,106,974	\$ 4,789,826
Total Revenues	\$ (109)	\$ 0	\$ (25,386)	\$ 0
NET EXPENDITURES	\$ 3,583,815	\$ 3,987,029	\$ 5,081,588	\$ 4,789,826
Authorized Complement				20

Compensation

Develops and administers effective compensation strategies and programs to support the City's recruiting and retention efforts.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 838,825	\$ 453,904	\$ 453,903	\$ 494,981
Materials and Supplies	21,709	32,010	32,978	24,080
Total Expenditures	\$ 860,534	\$ 485,914	\$ 486,881	\$ 519,061
Total Revenues	\$ 0	\$ 0	\$ (3,277)	\$ 0
NET EXPENDITURES	\$ 860,534	\$ 485,914	\$ 483,604	\$ 519,061
Authorized Complement				5

Equity, Diversity and Inclusion

Creates initiatives and programs to establish a fair and inclusive work environment to support Memphis' diverse workforce and community. This team develops internal employee resource group programming, maintains policies, facilitates labor discussions, and provides external outreach to best serve the City.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 415,563	\$ 548,822	\$ 535,794	\$ 993,642
Materials and Supplies	281,750	243,950	215,735	404,320
Capital Outlay	4,061	3,000	0	5,000
Total Expenditures	\$ 701,374	\$ 795,772	\$ 751,529	\$ 1,402,963
Total Revenues	\$ (49,105)	\$ (155,300)	\$ (83,800)	\$ (126,000)
NET EXPENDITURES	\$ 652,269	\$ 640,472	\$ 667,729	\$ 1,276,963
Authorized Complement				10

Health Insurance Fund

The City's portion of Post 65 retiree supplemental health care plan.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,126,161	\$ 0	\$ 0	\$ 0
Materials and Supplies	2,131	0	191	0
Total Expenditures	\$ 1,128,292	\$ 0	\$ 191	\$ 0
NET EXPENDITURES				
	\$ 1,128,292	\$ 0	\$ 191	\$ 0
Authorized Complement				0

Workplace, Wellness, Safety and Compliance

Provides safety and wellness resources to employees and managers to eliminate the occurrence of occupational injuries and hazardous exposure. Responsible for developing, designing, implementing and administering OJI, drug-testing and wellness programs to promote employee health and productivity.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 456,541	\$ 440,189	\$ 274,669	\$ 0
Materials and Supplies	544,653	(250,064)	573,362	0
Capital Outlay	4,790	25,000	0	0
Total Expenditures	\$ 1,005,984	\$ 215,124	\$ 848,031	\$ 0
Total Revenues	\$ (3,597)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 1,002,387	\$ 215,124	\$ 848,031	\$ 0
Authorized Complement				0

HR Information Systems

HR Information Systems (HRIS) is responsible for the HR technology strategy and implementation for the City of Memphis, with a particular focus on HR ERP platform, Applicant Tracking, Learning Management and Time and Attendance systems.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 171,462	\$ 0	\$ 0	\$ 0
Materials and Supplies	46,996	0	8,001	0
Capital Outlay	22,474	0	0	0
Total Expenditures	\$ 240,931	\$ 0	\$ 8,001	\$ 0
Total Revenues	\$ 0	\$ 0	\$ (1,892)	\$ 0
NET EXPENDITURES	\$ 240,931	\$ 0	\$ 6,108	\$ 0
Authorized Complement				0

HR Operations

Supports business partners and other division partners by developing and integrating the best practices to increase efficiency and effectiveness of the HR Division. The HR Operations team guides and advises other divisions in the areas of finance processes and procedures, technology solutions and internal communications and employee engagement strategies.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 120,445	\$ 605,165	\$ 649,247	\$ 938,250
Materials and Supplies	30,216	254,579	169,093	132,380
Capital Outlay	0	0	0	0
Total Expenditures	\$ 150,661	\$ 859,744	\$ 818,339	\$ 1,070,631
NET EXPENDITURES	\$ 150,661	\$ 859,744	\$ 818,339	\$ 1,070,631
Authorized Complement				11

HR Analytics and Performance

Administers employee performance management programs; tracks HR metrics, analyze workforce utilization and trends to drive automation and maximize efficiency.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 160	\$ 226,149	\$ 204,381	\$ 244,427
Materials and Supplies	4,810	198,380	416,443	234,100
Total Expenditures	\$ 4,970	\$ 424,529	\$ 620,824	\$ 478,527
NET EXPENDITURES	\$ 4,970	\$ 424,529	\$ 620,824	\$ 478,527

Authorized Complement	2
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Human Resources • Authorized Complement

HUMAN RESOURCES • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
HR ADMINISTRATION SERVICES		HR OPERATIONS	
ASST EXECUTIVE	1	ANALYST ENGAGEMENT & BRAND	1
CHIEF HUMAN RESOURCES OFFICER	1	ANALYST HR SOLUTIONS	2
Total HR Administration Services	<u>2</u>	COORD ENGAGEMENT & BRAND	1
TALENT MANAGEMENT		COORD HR FINANCE	1
COORD ASSESSMENT	3	COORD HR SOLUTIONS	1
COORD EMPLOYEE DEVELOPMENT	1	MGR HR OPERATIONS	1
COORD HR PROJECT III	1	SPEC DATA MGMT SR	2
COORD PUBLIC SAFETY PROG	1	SUPER DATA MGMT	1
COORD PUBLIC SAFETY RECRUITMENT	4	SUPER HR SOLUTIONS	1
MGR ORGANIZATIONAL DEVELOPMENT	1	Total HR Operations	<u>11</u>
OFFICER TALENT MANAGEMENT	1	HR ANALYTICS AND PERFORMANCE	
RECRUITER	2	COORD PERFORMANCE REVIEW	1
SPEC CONTINGENT HIRING ADMIN	1	MGR HR ANALYTICS PERF SR	1
SPEC LEARNING	1	Total HR Analytics and Performance	<u>2</u>
SUPER LEARNING TALENT MGMT	1	TOTAL Human Resources	
SUPER PUBLIC SAFETY TALENT	1		<u>50</u>
SUPER RECRUITMENT TALENT MGMT	1		
SUPER TESTING TALENT MGMT	1		
Total Talent Management	<u>20</u>		
COMPENSATION			
COORD COMPENSATION	3		
COORD COMPENSATION LEAD	1		
MGR COMPENSATION	1		
Total Compensation	<u>5</u>		
EQUITY, DIVERSITY AND INCLUSION			
COORD DIVERSITY & INCLUSION	1		
COORD DRUGFREE WORKPLACE	1		
COORD HUMAN RESOURCES	1		
COORD OJI	1		
COORD SAFETY AND INJURY PREVENTION	1		
COORD VISTA	1		
MGR HR BUSINESS PARTNER SR	1		
MGR LABOR	1		
MGR WORKPLACE COMPLIANCE	1		
OFFICER EDI AND SAFETY	1		
Total Equity, Diversity and Inclusion	<u>10</u>		

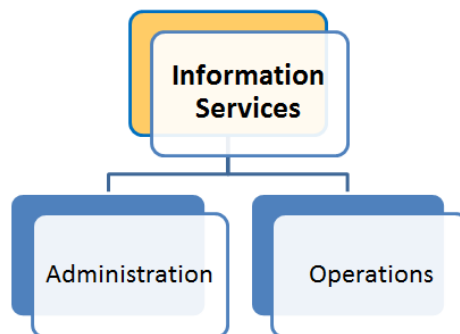


INFORMATION SYSTEMS

Mission Statement

The mission of the Information Services Department is to enable the City of Memphis to quickly and easily serve the citizens of Memphis.

Organization Structure



Services

The Office of Information Services is committed to providing technology-based solutions that enable city government to connect with and better serve the constituents of the City of Memphis in ways that improve quality of every experience with the City of Memphis.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,628,725	\$ 1,925,646	\$ 1,815,813	\$ 2,945,781
Materials and Supplies	19,750,366	19,932,092	25,993,740	18,317,386
Total Expenditures	\$ 21,379,092	\$ 21,857,738	\$ 27,809,552	\$ 21,263,168
Total Revenues	\$ (119,733)	\$ (50,000)	\$ (458,554)	\$ (60,000)
NET EXPENDITURES	\$ 21,259,359	\$ 21,807,738	\$ 27,350,998	\$ 21,203,168

Authorized Complement	21
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Information Systems • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Local Shared Revenue	\$ 120,080	\$ 50,000	\$ 118,195	\$ 60,000
Recovery Of Prior Year Expense	(347)	0	340,359	0
Total Charges for Services	\$ 119,733	\$ 50,000	\$ 458,554	\$ 60,000

Performance Highlights

- Completed implementation of Oracle HCM Phase I for Human Resources.
- Completed replacement of 500 obsolete desktop workstations.
- Completed replacement of 80 obsolete laptops.
- Completed memory upgrade of 375 desktops.
- A GIS end-to-end Work Order Management System has been launched and deployed to 60 plus vendors and the Grounds Services Personnel. The solution addresses all 311 service requests for grass cutting as well as scheduled maintenance cuts in real-time integration with Oracle CRM. The solution provides Grounds Services Management personnel a variety of analytical dashboards and reports to gain more insight into operations and encourages process improvement.
- In support of the MPD applicant promotion process, the Application team developed a tool to replace the old process for uploading and storing applicants' PDF files. The new approach is web-based and is much cleaner not limiting the process to any file types. Phase 1 contains a SQL back-end allowing for storage of records and custom reporting and allows the administrator to invoke custom time periods based on rank. The customer reported that this enhancement alone is estimated to save 560 hours per year.

Issues & Trends

- Moving Systems to Cloud.
- Updating to Office 365.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
ADMINISTRATION					
Ensure invoice payment within 10 business days	New measure	New measure	New Measure	99% ⁰	Government
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for information technology spend	41%	40%	40%	40%	Government
Network availability	New measure	New measure	New Measure	99%	Government
Server availability	New measure	New measure	New Measure	98%	Government
Enterprise Oracle E-Business Suite Availability	99%	99%	99%	99%	Government
Critical Applications Availability	99%	99%	98%	98%	Government
Internet Circuit Availability	99%	99%	100%	99%	Government

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Information Systems • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,144,598	\$ 1,640,090	\$ 1,300,000	\$ 1,629,095
Holiday Salary Full Time	54,235	0	70,000	0
Vacation Leave	73,477	0	75,000	0
Bonus Leave	15,231	0	15,000	0
Sick Leave	28,310	0	40,000	0
Retirement Benefits	0	0	2,190	0
Pension	77,349	84,316	84,316	38,734
Social Security	0	0	107	0
Pension ADC Funding	92,400	59,153	59,153	209,863
Group Life Insurance	2,806	4,737	3,528	3,990
Unemployment	2,800	1,440	1,440	1,440
Medicare	18,318	22,759	20,016	23,697
Long Term Disability	3,379	4,322	6,548	4,128
Health Insurance - Premier	92,993	81,309	116,736	108,540
Benefits Adjustments	0	16,161	0	0
Health Insurance-Local Plus Plan	6,626	11,360	10,979	10,344
Salaries - Part Time/Temporary	0	0	10,000	915,950
Bonus Pay	16,203	0	800	0
Total Personnel Services	\$ 1,628,725	\$ 1,925,646	\$ 1,815,813	\$ 2,945,781
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 1,147	\$ 314	\$ 494	\$ 671
City Shop Fuel	520	542	332	434
City Computer Svc Equipment	1,262,008	1,900,000	3,000,000	1,500,000
Data/Word Process Software	1,543,673	0	133,217	0
Pers Computer Software	0	1,658,585	1,450,000	2,000,000
Supplies - Outside	10,852	16,000	30,000	40,000
Outside Postage	0	500	500	1,000
Advertising/Publication	510	0	0	1,000
Outside Phone/Communications	2,371,147	2,500,000	2,500,000	2,500,000
Seminars/Training/Education	5,070	136,000	156,000	100,000
Misc Professional Services	15,734,269	14,623,702	19,798,000	13,231,758
Travel Expense	5,877	10,000	10,000	20,000
Unreported Travel	(405)	0	0	0
Insurance	35,854	30,483	30,483	24,740
Dues/Memberships/Periodicals	570	1,000	1,000	1,500
Rent	300,687	344,966	373,713	364,532
Misc Services and Charges	5,826	10,000	10,000	45,900
Expense Recovery - Telephones	(742,121)	(700,000)	(800,000)	(804,149)
Expense Recovery - M & S	(785,119)	(600,000)	(700,000)	(710,000)

Information Systems • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total Materials and Supplies	\$ 19,750,366	\$ 19,932,092	\$ 25,993,740	\$ 18,317,386
TOTAL EXPENDITURES	\$ 21,379,092	\$ 21,857,738	\$ 27,809,552	\$ 21,263,168
OTHER REVENUES				
Local Shared Revenue	\$ 120,080	\$ 50,000	\$ 118,195	\$ 60,000
Recovery Of Prior Year Expense	(347)	0	340,359	0
Total Other Revenues	\$ 119,733	\$ 50,000	\$ 458,554	\$ 60,000
TOTAL REVENUES	\$ (119,733)	\$ (50,000)	\$ (458,554)	\$ (60,000)
NET EXPENDITURES	\$ 21,259,359	\$ 21,807,738	\$ 27,350,998	\$ 21,203,168

INFORMATION SYSTEMS • DIVISION DETAIL

Information Services

Information Services administrates and governs the City's use of technologies

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 1,628,725	\$ 1,925,646	\$ 1,815,813	\$ 2,182,209
Materials and Supplies	19,750,366	19,932,092	25,993,740	11,299,868
Total Expenditures	\$ 21,379,092	\$ 21,857,738	\$ 27,809,552	\$ 13,482,077
Total Revenues	\$ (119,733)	\$ (50,000)	\$ (458,554)	\$ (60,000)
NET EXPENDITURES	\$ 21,259,359	\$ 21,807,738	\$ 27,350,998	\$ 13,422,077
Authorized Complement				13

Info Sys Operations

Information Systems Operations ensures proper functioning of the City’s technology through capable support.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 763,573
Materials and Supplies	0	0	0	7,017,518
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 7,781,091
NET EXPENDITURES				
	\$ 0	\$ 0	\$ 0	\$ 7,781,091
Authorized Complement				8

Information Systems • Authorized Complement

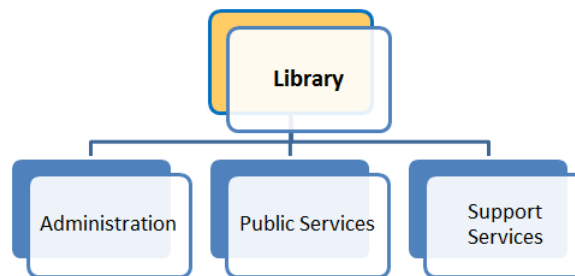
Position Title	Authorized Positions	Position Title	Authorized Positions
INFORMATION SERVICES			
ADMR BUDGET CONTRACT	1		
ANALYST PROCUREMENT IT	4		
ASST EXECUTIVE	1		
COORD INFORMATION TECH	1		
OFFICER CHIEF INFO	1		
OFFICER CHIEF INFO DEPUTY	1		
OFFICER INFORMATION TECH	3		
SPEC COMPLIANCE IT	1		
Total Information Services	13		
INFO SYS OPERATIONS			
ADMR GIS PROGRAM	1		
ANALYST INFO SECURITY	2		
ANALYST TELECOMMUNICATIONS	1		
ANALYST TELECOMMUNICATIONS SR	1		
COORD GIS TECHNICAL	1		
COORD TECHNOLOGY SVCS	1		
OFFICER INFO SECURITY	1		
Total Info Sys Operations	8		
<u>TOTAL Information Systems</u>	<u>21</u>		

LIBRARY SERVICES

Mission Statement

Memphis Public Libraries satisfies the need to know by helping customers connect, learn, and grow.

Organization Structure



Services

Memphis Public Libraries (MPL) serves people across eighteen branch locations. Established in 1893, MPL continues to be one of the highest demanded public services in the City of Memphis. MPL takes pride in its identity as a source for providing equal access to a broad selection of print, music, film, technology, and activities for all ages. MPL facilities, resources, special programs, and training opportunities are vital to Memphis' advancement in literacy, early childhood development, educational achievement, cultural enrichment, workforce readiness, community development and lifelong learning.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 13,941,953	\$ 14,630,224	\$ 14,284,649	\$ 15,648,321
Materials and Supplies	4,223,079	5,210,634	5,122,239	5,246,596
Grants and Subsidies	20,710	0	5,000	0
Service Charges	8,827	12,500	9,504	12,500
Transfers Out	0	800,000	800,000	1,089,783
Total Expenditures	\$ 18,194,568	\$ 20,653,358	\$ 20,221,392	\$ 21,997,200
Total Revenues	\$ (2,174,071)	\$ (1,826,000)	\$ (1,559,166)	\$ (1,826,000)
NET EXPENDITURES	\$ 16,020,497	\$ 18,827,358	\$ 18,662,226	\$ 20,171,200
Authorized Complement				285

Library Services • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
City of Bartlett	\$ 1,317,679	\$ 1,034,000	\$ 1,034,000	\$ 1,034,000
Grant Revenue - Library	71,457	17,000	39,688	17,000
Library Fines & Fees	409,787	400,000	349,029	400,000
Local Shared Revenue	375,000	375,000	375,000	375,000
Misc. Library Revenue	0	0	1,907	0
Recovery Of Prior Year Expense	148	0	(240,458)	0
Total Charges for Services	\$ 2,174,071	\$ 1,826,000	\$ 1,559,166	\$ 1,826,000

Performance Highlights

- Participation of over 24,000 youth in programs for school aged children and teens on Science, Technology, Engineering, Arts, and Math (STEAM).
- Participation of over 20,000 youth in programs that support literacy skill development such as Babies & Books Toddler Story Time and International Story Time.
- Activated six early literacy centers "Discover READ: An Interactive Literacy Space for Families" at Cherokee, Frayser, Gaston Park, Hollywood, Parkway Village, and South Libraries.
- Distributed 3,300 student library cards in partnerships established with Shelby County Schools and charter schools.

Issues & Trends

The Library offered 6,000 programs focused on workforce development, STEAM (Science, Technology, Engineering, Arts, Mathematics), economic development, job/career, and grade-level reading through the summer with Explore Memphis. The Library ensures that all Memphians have access to technology to build 21st century skills, increase knowledge in human capital development, and provides a range of literacy education in areas such as music and personal finance.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
LIBRARY SERVICES					
# of customers who access library services in person and remotely	2,550,551	3,000,000	2,120,783	2,500,000	Neighborhoods
# of customers who use LINC/2-1-1 to connect with information and services	62,308	70,000	56,069	60,000	Government
# of customers who attend programs that support job searching, career development, and entrepreneurship	9,559	10,000	6,144	10,000	Economy
# of customers who attend other types of cultural and life-long learning programs	36,395	30,000	37,544	40,000	Neighborhoods
# of community outreach events that support literacy, educational growth, and job/career/business development	239	400	165	400	Economy
# of youth participating in programs that support literacy skill development	25,385	25,000	17,275	20,000	Youth
# of youth participating in programs that support STEAM skill development	13,892	15,000	20,148	20,000	Youth
# of youth participating in the summer Explore Memphis Program	25,122	30,000	25,934	30,000	Youth

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Library Services • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 7,771,342	\$ 9,983,073	\$ 9,257,299	\$ 10,082,903
Holiday Salary Full Time	453,683	0	0	0
Vacation Leave	506,513	0	0	0
Bonus Leave	69,060	0	0	0
Sick Leave	268,152	0	0	0
Overtime	427	0	0	0
Out of Rank Pay	786	0	0	0
Retirement Benefits	155,028	150,000	122,480	150,000
Pension	373,425	568,749	568,749	265,188
Social Security	21,407	0	33,978	0
Pension ADC Funding	2,252,400	1,794,266	1,794,266	1,298,898
Group Life Insurance	16,464	23,263	19,303	20,167
Unemployment	41,040	20,960	20,960	21,040
Medicare	125,148	135,129	135,129	148,306
Long Term Disability	23,887	28,001	28,001	28,419
Health Insurance - Basic	61,295	0	0	0
Health Insurance - Value PPO	57,007	87,645	301,340	0
Health Insurance - Premier	972,386	940,702	752,852	973,968
Benefits Adjustments	0	109,456	0	904,265
Health Insurance-Local Plus Plan	237,503	398,980	482,703	465,168
Salaries - Part Time/Temporary	309,689	875,000	718,218	1,275,000
On the Job Injury	26,123	15,000	46,658	15,000
Attrition	0	(500,000)	0	0
Bonus Pay	199,188	0	2,713	0
Total Personnel Services	\$ 13,941,953	\$ 14,630,224	\$ 14,284,649	\$ 15,648,321
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 25,696	\$ 29,540	\$ 26,993	\$ 23,770
City Shop Fuel	13,889	18,088	18,528	18,653
City Computer Svc Equipment	2,280	4,900	4,900	4,900
City Telephone/Communications	16,792	15,000	15,000	15,000
Printing - Outside	0	2,270	2,270	2,270
Supplies - Outside	130,719	164,346	164,346	214,346
Household Supplies	42,717	49,000	45,000	49,000
Outside Postage	13,292	15,000	15,000	15,000
Materials and Supplies	1,577	50,000	50,000	50,000
Library Books	1,117,761	1,290,501	1,291,035	1,290,501
Tower Lease Expense - Library	34,152	46,208	27,709	46,208
WYPL Arkansas Tower Expense - Library	25,449	30,000	27,661	30,000
Outside Equipment Repair/Maintenance	23,024	47,828	47,828	72,828
Facilities Structure Repair - Outside	137,343	242,043	236,043	242,043

Library Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Outside Phone/Communications	0	0	15,421	0
Janitorial Services	466,254	700,010	700,010	700,010
Security	834,745	900,000	900,000	900,000
Seminars/Training/Education	0	2,500	2,500	2,500
Misc Professional Services	104,349	95,263	123,901	120,263
Travel Expense	4,336	5,000	5,000	5,000
Unreported Travel	885	0	0	0
Mileage	5,712	12,000	8,405	12,000
Utilities	1,054,227	1,305,792	1,068,305	1,305,792
Insurance	137,510	158,345	155,360	99,512
Dues/Memberships/Periodicals	11,343	14,500	18,867	14,500
Misc Services and Charges	19,029	12,500	152,157	12,500
Total Materials and Supplies	\$ 4,223,079	\$ 5,210,634	\$ 5,122,239	\$ 5,246,596
GRANTS AND SUBSIDIES				
Death Benefits	\$ 20,710	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 20,710	\$ 0	\$ 5,000	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 8,827	\$ 12,500	\$ 9,504	\$ 12,500
Total Service Charges	\$ 8,827	\$ 12,500	\$ 9,504	\$ 12,500
TRANSFERS OUT				
Oper Tfr Out - Library Retirement Fund	\$ 0	\$ 800,000	\$ 800,000	\$ 1,089,783
Total Transfers Out	\$ 0	\$ 800,000	\$ 800,000	\$ 1,089,783
TOTAL EXPENDITURES	\$ 18,194,568	\$ 20,653,358	\$ 20,221,392	\$ 21,997,200
FINES AND FORFEITURES				
Library Fines & Fees	\$ 409,787	\$ 400,000	\$ 349,029	\$ 400,000
Total Fines and Forfeitures	\$ 409,787	\$ 400,000	\$ 349,029	\$ 400,000
OTHER REVENUES				
Local Shared Revenue	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
City of Bartlett	1,317,679	1,034,000	1,034,000	1,034,000
Grant Revenue - Library	71,457	17,000	39,688	17,000
Misc. Library Revenue	0	0	1,907	0
Recovery Of Prior Year Expense	148	0	(240,458)	0
Total Other Revenues	\$ 1,764,285	\$ 1,426,000	\$ 1,210,137	\$ 1,426,000
TOTAL REVENUES	\$ (2,174,071)	\$ (1,826,000)	\$ (1,559,166)	\$ (1,826,000)
NET EXPENDITURES	\$ 16,020,497	\$ 18,827,358	\$ 18,662,226	\$ 20,171,200

Library Services

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 13,930,501	\$ 14,630,224	\$ 14,258,686	\$ 15,648,321
Materials and Supplies	4,223,079	5,210,634	5,122,239	5,246,596
Grants and Subsidies	20,710	0	5,000	0
Service Charges	8,827	12,500	9,504	12,500
Transfers Out	0	800,000	800,000	1,089,783
Total Expenditures	\$ 18,183,116	\$ 20,653,358	\$ 20,195,428	\$ 21,997,200
Total Revenues	\$ (2,174,071)	\$ (1,826,000)	\$ (1,559,166)	\$ (1,826,000)
NET EXPENDITURES	\$ 16,009,045	\$ 18,827,358	\$ 18,636,262	\$ 20,171,200
Authorized Complement				285

Library Services • Authorized Complement

LIBRARY SERVICES • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
LIBRARY SERVICES		MGR CATALOGUING	1
ADMR LIBRARY SUPPORT SVCS	1	MGR CIRC SVCS	1
ANALYST HR	1	MGR COLLECTION DEV	1
ASST CIRCULATION	45	MGR DIGITAL PROJECTS	1
ASST EVENT SCHEDULING	1	MGR FACILITIES	1
ASST EXECUTIVE	1	MGR FINANCE LIBRARY	1
ASST LIBRARY CATALOGUING	2	MGR IT SUPPORT	1
ASST LIBRARY CUSTOMER SVC	56	MGR LIBRARY AGENCY I	5
ASST LIBRARY IR	4	MGR LIBRARY AGENCY II	3
CLERK ACCOUNTING A LIBRARY	1	MGR LIBRARY AGENCY III	5
CLERK ACQUISITION SR	3	MGR LIBRARY AGENCY IV	6
CLERK DELIVERY & DIST	14	MGR LIBRARY MATERIAL SVC	1
CLERK ITEM CONTROL SR	4	MGR LINC 211 DEPARTMENT	1
CLERK LIBRARY DELIVERY	5	MGR PUBLIC SVCS CENTRAL	1
CLERK LIBRARY DEPT	3	MGR REGIONAL LIBRARY	2
CLERK SERIALS SR	1	MGR STAFF DEVELOPMENT	1
CLERK SORTING ROOM	1	MGR TEEN LAB DEPARTMENT	1
CLERK STANDING ORDER	1	MGR VIRTUAL DIGITAL BRANCH	1
COORD BROADCAST ENG	1	PROCESSOR LIBRARY MATERIAL	4
COORD BROADCAST PROGRAM	1	PRODUCER EDITING GRAPHICS	2
COORD COMMUNITY ENGAGEMENT	1	SPEC CATALOGING	1
COORD EDUCATIONAL LIAISON	1	SPEC CUST SVC ADMIN	1
COORD HR LIBRARY	1	SPEC LIBRARY PROGRAMMING	1
COORD INTEGRATED LIBRARY SYS	1	SUPER CIRC ILL II	1
COORD LIBRARY ADULT SVCS	1	SUPER CIRCULATION	13
COORD LIBRARY CHILDREN SVCS	1	SUPER PAGE OPERATIONS	2
COORD LIBRARY RECRUITMENT	1	SUPER PUBLIC SVCS	6
COORD LIBRARY TEEN SVC	1	TECH BROADCAST PRODUCTION	2
COORD LIBRARY WEBSITE	1	TECH COPIER	1
COORD VOLUNTEER	1	TECH LIBRARY BUILDING MNT	3
DIRECTOR COMM OUTREACH-SPEC PROJ ASST	1	TD (ISL)	7
DIRECTOR LIBRARY	1	Total Library Services	<u>285</u>
DIRECTOR LIBRARY DEPUTY	1	<u>TOTAL Library Services</u>	<u>285</u>
DIRECTOR STRATEGIC PARTNERSHIPS ASST	1		
HELPER BUILDING MNT	1		
KEEPER LIBRARY STOREROOM	1		
LIBRARIAN	28		
LIBRARIAN COLLECTION DEV	2		
LIBRARIAN CUSTOMER SVC	12		
MGR ACQUISITIONS	1		
MGR BARTLETT BRANCH SR	1		
MGR BROADCAST	1		

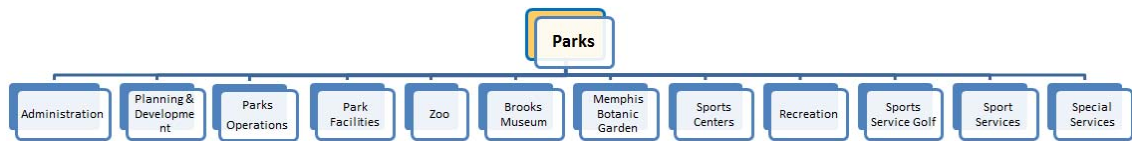


PARKS

Mission Statement

To initiate strategically sound, positive programming and policies that will meet and exceed citizen expectations. To improve the overall quality of service delivered to our citizens. To promote a healthy community and youth character development by providing diverse leisure activities and protecting community resources

Organization Structure



Services

The Division of Parks and Neighborhoods supports an active civic culture reflective of the diversity of the community's voices. The Division provides an array of services for people of all ages, supporting their engagement in health and wellness, lifelong learning and leisure and recreational activities through its system of parks and green spaces, community and recreation centers, museums and entertainment venues, and sports facilities.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 13,798,151	\$ 17,380,982	\$ 16,465,255	\$ 18,412,974
Materials and Supplies	15,540,636	17,913,184	18,890,512	18,520,352
Capital Outlay	10,658	12,000	12,000	12,000
Grants and Subsidies	253,177	0	0	0
Inventory	375,269	379,591	573,569	379,591
Service Charges	61,628	55,716	55,716	55,716
Transfers Out	40,215	360,730	360,732	360,730
Total Expenditures	\$ 30,079,734	\$ 36,102,204	\$ 36,357,784	\$ 37,741,364
Total Revenues	\$ (5,201,768)	\$ (7,822,723)	\$ (7,648,893)	\$ (7,309,038)
NET EXPENDITURES	\$ 24,877,967	\$ 28,279,481	\$ 28,708,892	\$ 30,432,327

Authorized Complement

208

Parks • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Admissions - General	\$ 214	\$ 0	\$ 0	\$ 0
After School Camp	1,100	2,100	1,500	1,500
Ballfield Permit	19,709	18,000	18,000	18,000
Basketball	4,800	0	0	0
Cash Overage/Shortage	1,593	0	627	0
Class Fees	45,770	47,310	56,906	42,250
Concessions	546,346	2,149,152	1,690,541	1,796,672
Corporate Sponsorship	75,000	70,000	75,000	75,000
Day Camp Fees	3,008	260,200	89,948	0
Donated Revenue	0	0	858	0
Food Service Revenue	(230)	0	0	0
Football	800	0	0	0
Golf Car Fees	1,034,411	1,149,500	1,149,500	1,149,500
Green Fees	1,436,503	1,702,996	1,653,134	1,702,996
Local Shared Revenue	79,352	50,000	45,000	45,000
Miscellaneous Income	509,675	501,326	627,181	332,020
Outside Revenue	0	125,295	286,333	184,086
Parking	73,719	527,497	536,409	522,409
Pro Shop Sales	134,905	137,300	137,300	137,300

Parks • Charges for Services Summary *(continued)*

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Recovery Of Prior Year Expense	(423)	0	1,334	0
Rental Fees	1,088,576	979,047	1,176,322	1,199,305
Senior Citizen's Meals	58,204	75,000	75,000	75,000
Softball	88,735	28,000	28,000	28,000
Total Charges for Services	\$ 5,201,768	\$ 7,822,723	\$ 7,648,893	\$ 7,309,038

Performance Highlights

- Launched Play your Park program providing supervised summer activities for youth at 20 neighborhood parks.
- Negotiated the selection of Memphis as one of eight cities in the newly-formed professional football league, the Alliance of American Football, which will bring professional football back to the Liberty Bowl Memorial Stadium in Spring 2019.
- Implemented GIS-based app to manage park maintenance workflow and inventory park components.
- Enrolled over 2,200 youth in summer camp 2018 at 25 community center locations, with a redesigned literacy component developed in partnership with Literacy Mid-South.
- Provided over 100K Title One school students with free educational programs at the Pink Palace Family of Museums.

Issues & Trends

The Division of Parks & Neighborhoods continues to focus on meeting citizens' expectations for service delivery, quality customer service, diverse programming, and well-managed facilities. Issues impacting the performance of the Division include deferred maintenance and aging infrastructure; lack of comprehensive technology solutions to facilitate the distribution of information to the public and streamline processes such as registration; and concerns about public safety in neighborhood facilities. The Division continues to focus its efforts to expand quality programmatic opportunities for young people. There is increased demand for expanded hours of operations at community and senior centers, activation of community-based park programs, and additional recreational amenities at the neighborhood level.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
PARK FACILITIES					
Ticketed museum experiences (#)	482,096	471,330	451,192	470,717	Neighborhoods
Youth who visit the museum through ticketed school groups (#)	180,355	166,541	170,249	168,576	Youth
Customer satisfaction for Planetarium, Guest Services, and Nature Center (Scale of 0-5)	4.93	4.91	4.94	4.91	Neighborhoods
Customer satisfaction of teachers (Scale of 0-5)	4.88	4.88	4.82	4.88	Youth
ZOO					
Maintain accreditation from the American Zoo Association	Accreditation	Accreditation	Accreditation	Accreditation	Government
Visitors - total (#)	1,218,432	1,096,650	1,099,111	1,081,700	Neighborhoods
Visitors - complimentary (#)	144,185	†132,100	125,404	126,300	Neighborhoods
Visitors - school groups	88,952	†79,100	87,949	79,100	Neighborhoods
BROOKS MUSEUM					
Total visits (#)	68,000	75,000	42,858	60,000	Neighborhoods
Ticketed visits (#)	19,750	20,000	10,426	20,000	Neighborhoods
Complimentary visits (#)	38,000	45,000	32,432	40,000	Neighborhoods
Youth who visit the museum as part of complementary school groups (#)	10,250	12,000	7,500	10,000	Youth
RECREATION					
Community center attendance (#)	1,825,700	1,900,600	1,133,777	1,200,000	Neighborhoods
Swim lessons provided (#)	716	880	1,126	1,300	Youth
Youth participation in summer camp (#)	2,100	2,000	2,325	2,325	Youth
Youth participation in athletics (#)	41,288	43,000	42,718	44,000	Youth
Skinner Center attendance (#)	42,743	42,000	41,763	43,000	Neighborhoods
Senior center attendance (#)	130,139	184,000	146,672	184,000	Neighborhoods
GOLF					
Starts by Memphians (#)	139,975	145,000	125,130	145,000	Neighborhoods
Complimentary starts (#)	2,905	4,000	2,346	4,000	Neighborhoods
PARK OPERATIONS					
% of City's total parks (162) mowed in 18 days or less	N/A**	N/A**	25%	90%	Neighborhoods
% of safety repairs completed within 2 days	N/A**	N/A**	60%	90%	Neighborhoods

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

**Park Operations moved from General Services to Parks at the beginning of FY18.

Parks • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 5,168,535	\$ 8,773,529	\$ 7,201,656	\$ 9,001,684
Holiday Salary Full Time	310,004	0	0	0
Vacation Leave	376,609	0	0	0
Bonus Leave	44,896	0	0	0
Sick Leave	302,428	0	0	0
Overtime	7,216	175,710	85,000	175,710
Out of Rank Pay	42,478	26,300	68,839	26,300
Hazardous Duty Pay	0	0	729	0
Longevity Pay	1,907	0	3,254	0
Shift Differential	1,855	1,700	1,900	1,700
Retirement Benefits	196,341	67,149	160,001	65,200
Pension	279,783	331,809	331,808	177,029
Supplemental Pension	23,726	52,031	25,641	48,829
Social Security	336,011	67,514	429,487	67,514
Pension ADC Funding	945,600	1,423,574	1,423,574	1,161,921
Group Life Insurance	14,713	25,264	9,162	20,571
Unemployment	26,960	15,040	15,040	14,000
Medicare	150,121	179,508	86,694	189,233
Long Term Disability	22,000	23,448	16,197	22,503
Health Insurance - Basic	35,108	0	0	0
Health Insurance - Value PPO	21,052	36,089	36,090	0
Health Insurance - Premier	639,006	761,853	1,026,809	637,224
Benefits Adjustments	0	69,230	0	675,440
Health Insurance-Local Plus Plan	245,075	526,972	361,598	477,756
Salaries - Part Time/Temporary	4,433,956	4,904,446	5,117,457	5,908,671
On the Job Injury	142,578	98,000	64,069	98,000
Attrition	0	(121,873)	0	(300,000)
Bonus Pay	84,775	0	250	0
Expense Recovery - Personnel	(54,584)	(56,310)	0	(56,310)
Total Personnel Services	\$ 13,798,151	\$ 17,380,982	\$ 16,465,255	\$ 18,412,974
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ 325	\$ 7,150	\$ 1,385	\$ 7,150
Facility Repair & Carpentry	37,441	44,315	74,249	44,565
City Shop Charges	134,163	1,239,501	1,239,501	1,046,166
City Shop Fuel	133,194	327,863	204,995	401,948
City Computer Svc Equipment	10,893	23,885	24,085	23,885
City Telephone/Communications	22,859	39,151	31,475	38,901
Printing - Outside	9,845	26,450	26,233	27,730
Supplies - Outside	172,236	94,895	83,323	197,895

Parks • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Food Expense	90,594	112,000	62,000	112,000
Hand Tools	0	10,200	10,200	10,200
Clothing	20,964	42,330	36,668	44,130
Household Supplies	64,588	265,698	211,420	265,698
Safety Equipment	1,441	7,500	7,500	7,500
Drafting/Photo Supplies	409	5,500	5,500	5,500
Medical Supplies	(56)	0	0	0
Athletic/Recreational Supplies	87,849	83,300	432,405	183,300
Outside Postage	1,589	1,800	2,300	1,800
Asphalt Products	0	3,000	3,000	3,000
Lumber & Wood Products	3,570	11,500	7,000	11,500
Paints Oils & Glass	421	2,000	2,000	2,000
Steel & Iron Products	0	30,000	30,000	30,000
Lime Cement & Gravel	(1,101)	4,000	4,000	4,000
Chemicals	157,143	241,036	131,212	241,036
Materials and Supplies	126,693	189,955	154,545	189,955
Miscellaneous Expense	11,662	33,478	23,407	33,478
Tower Lease Expense - Library	0	0	0	0
Outside Vehicle Repair	180	20,000	20,000	20,000
Outside Equipment Repair/Maintenance	264,324	354,986	305,187	397,904
Facilities Structure Repair - Outside	0	1,000	1,000	1,000
Horticulture	0	10,000	10,000	10,000
Advertising/Publication	0	0	6,000	6,000
Outside Phone/Communications	0	0	9,776	801
Janitorial Services	4,900	0	596	0
Security	427,712	436,416	366,418	568,416
Total Quality Management	0	0	4	0
Seminars/Training/Education	10,703	19,500	17,600	21,500
Misc Professional Services	4,399,418	5,552,065	6,073,493	5,460,502
Technical Services	65	0	0	0
Travel Expense	1,548	16,500	13,500	16,500
Unreported Travel	46	0	0	0
Mileage	615	2,250	589	2,250
Utilities	4,409,616	3,725,803	4,321,326	4,450,312
Sewer Fees	1,539,377	1,331,580	1,431,580	1,331,580
Insurance	881,583	955,550	932,964	659,908
Claims	18,000	45,000	35,000	45,000
Lawsuits	22,003	118,455	118,455	118,455
Dues/Memberships/Periodicals	21,826	25,153	22,924	25,153
Rent	35,719	38,850	38,850	38,850
Misc Services and Charges	1,290,496	1,312,528	1,312,246	1,311,842
Minor Equipment	6,230	25,800	2,354	25,800

Parks • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Equipment Rental	1,119,554	1,075,243	1,042,250	1,075,243
Total Materials and Supplies	\$ 15,540,636	\$ 17,913,184	\$ 18,890,512	\$ 18,520,352
CAPITAL OUTLAY				
Equipment	\$ 10,658	\$ 12,000	\$ 12,000	\$ 12,000
Total Capital Outlay	\$ 10,658	\$ 12,000	\$ 12,000	\$ 12,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 3,177	\$ 0	\$ 0	\$ 0
Botanic Gardens Foundation	250,000	0	0	0
Total Grants and Subsidies	\$ 253,177	\$ 0	\$ 0	\$ 0
INVENTORY				
Inventory Purchases	\$ 133,439	\$ 117,793	\$ 190,715	\$ 117,793
Food Inventory	241,830	261,798	382,854	261,798
Total Inventory	\$ 375,269	\$ 379,591	\$ 573,569	\$ 379,591
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 61,628	\$ 55,716	\$ 55,716	\$ 55,716
Total Service Charges	\$ 61,628	\$ 55,716	\$ 55,716	\$ 55,716
TRANSFERS OUT				
Oper Tfr Out - Debt Service Fund	\$ 40,215	\$ 360,730	\$ 360,732	\$ 360,730
Total Transfers Out	\$ 40,215	\$ 360,730	\$ 360,732	\$ 360,730
TOTAL EXPENDITURES	\$ 30,079,734	\$ 36,102,204	\$ 36,357,784	\$ 37,741,364
CHARGES FOR SERVICES				
Admissions - General	\$ 214	\$ 0	\$ 0	\$ 0
Parking	73,719	527,497	536,409	522,409
Senior Citizen's Meals	58,204	75,000	75,000	75,000
Concessions	546,346	2,149,152	1,690,541	1,796,672
Golf Car Fees	1,034,411	1,149,500	1,149,500	1,149,500
Pro Shop Sales	134,905	137,300	137,300	137,300
Green Fees	1,436,503	1,702,996	1,653,134	1,702,996
Softball	88,735	28,000	28,000	28,000
Basketball	4,800	0	0	0
Football	800	0	0	0
Ballfield Permit	19,709	18,000	18,000	18,000
Class Fees	45,770	47,310	56,906	42,250

Parks • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Rental Fees	1,088,576	979,047	1,176,322	1,199,305
Day Camp Fees	3,008	260,200	89,948	0
Food Service Revenue	(230)	0	0	0
After School Camp	1,100	2,100	1,500	1,500
Outside Revenue	0	125,295	286,333	184,086
Total Charges for Services	\$ 4,536,571	\$ 7,201,397	\$ 6,898,892	\$ 6,857,018
OTHER REVENUES				
Local Shared Revenue	\$ 79,352	\$ 50,000	\$ 45,000	\$ 45,000
Miscellaneous Income	509,675	501,326	627,181	332,020
Cash Overage/Shortage	1,593	0	627	0
Donated Revenue	0	0	858	0
Corporate Sponsorship	75,000	70,000	75,000	75,000
Recovery Of Prior Year Expense	(423)	0	1,334	0
Total Other Revenues	\$ 665,197	\$ 621,326	\$ 750,001	\$ 452,020
TOTAL REVENUES	\$ (5,201,768)	\$ (7,822,723)	\$ (7,648,893)	\$ (7,309,038)
NET EXPENDITURES	\$ 24,877,967	\$ 28,279,481	\$ 28,708,892	\$ 30,432,327

Administration

Parks & Neighborhoods Administration maximizes and coordinates administrative support for the Division's service centers to enhance efficient and effective delivery of services.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 769,916	\$ 907,066	\$ 672,781	\$ 860,191
Materials and Supplies	659,429	579,818	722,252	608,530
Total Expenditures	\$ 1,429,345	\$ 1,486,884	\$ 1,395,033	\$ 1,468,721
Total Revenues	\$ (12,106)	\$ (28,000)	\$ (40,604)	\$ (28,000)
NET EXPENDITURES	\$ 1,417,239	\$ 1,458,884	\$ 1,354,429	\$ 1,440,721
Authorized Complement				11

Planning & Development

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 180,039	\$ 209,112	\$ 274,530	\$ 219,495
Materials and Supplies	15,097	19,404	19,773	19,404
Total Expenditures	\$ 195,136	\$ 228,516	\$ 294,303	\$ 238,899
NET EXPENDITURES	\$ 195,136	\$ 228,516	\$ 294,303	\$ 238,899

Authorized Complement	3
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Bluff City Classics

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Materials and Supplies	\$ 1,441	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 1,441	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 1,441	\$ 0	\$ 0	\$ 0
Authorized Complement				
				0

Park Operations

Provides maintenance and operating support for Memphis parks and green spaces, including playgrounds, walking trails and sports fields.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 3,520	\$ 3,808,243	\$ 3,369,593	\$ 3,516,012
Materials and Supplies	51	2,606,241	2,473,668	2,402,843
Total Expenditures	\$ 3,571	\$ 6,414,484	\$ 5,843,261	\$ 5,918,855
Total Revenues	\$ 423	\$ (131,000)	\$ (131,000)	\$ (131,000)
NET EXPENDITURES	\$ 3,994	\$ 6,283,483	\$ 5,712,261	\$ 5,787,854
Authorized Complement				51

Park Facilities

Inspires visitors to discover human cultures, history and the humanities, the natural world, technology, and the universe at the Pink Palace, 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. The Park Facilities are supported through public/private partnership with the Memphis Museums, Inc. (MMI).

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 2,148,896	\$ 2,152,613	\$ 1,970,306	\$ 2,133,202
Materials and Supplies	1,357,293	1,459,677	1,413,565	1,418,038
Grants and Subsidies	3,177	0	0	0
Total Expenditures	\$ 3,509,366	\$ 3,612,290	\$ 3,383,871	\$ 3,551,240
Total Revenues	\$ (214)	\$ 0	\$ (955)	\$ 0
NET EXPENDITURES	\$ 3,509,152	\$ 3,612,290	\$ 3,382,916	\$ 3,551,240
Authorized Complement				28

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 Memphis Zoological Society.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 48,745	\$ 0	\$ 0	\$ 0
Materials and Supplies	3,795,223	2,984,554	3,810,823	3,636,325
Total Expenditures	\$ 3,843,968	\$ 2,984,554	\$ 3,810,823	\$ 3,636,325
NET EXPENDITURES	\$ 3,843,968	\$ 2,984,554	\$ 3,810,823	\$ 3,636,325
Authorized Complement				0

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. Our vision is to transform lives through the power of art. The Museum is operated through a public/private partnership with the Memphis Brooks Museum of Art, Inc.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Materials and Supplies	\$ 621,448	\$ 571,448	\$ 600,444	\$ 621,448
Total Expenditures	\$ 621,448	\$ 571,448	\$ 600,444	\$ 621,448
NET EXPENDITURES	\$ 621,448	\$ 571,448	\$ 600,444	\$ 621,448
Authorized Complement				0

Memphis Botanic Garden

The Memphis Botanic Garden is dedicated to be 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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 197,690	\$ 209,803	\$ 185,937	\$ 164,664
Materials and Supplies	363,557	342,598	403,055	404,464
Grants and Subsidies	250,000	0	0	0
Total Expenditures	\$ 811,247	\$ 552,401	\$ 588,993	\$ 569,129
NET EXPENDITURES	\$ 811,247	\$ 552,401	\$ 588,993	\$ 569,129
Authorized Complement				3

Sports Centers

Parks Sports Centers facilitates sports and entertainment events at the Liberty Bowl Memorial Stadium and Fairgrounds for all citizens of Memphis and the Mid-South.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Materials and Supplies	\$ 2,918,435	\$ 3,599,715	\$ 4,157,099	\$ 3,344,106
Transfers Out	40,215	360,730	360,732	360,730
Total Expenditures	\$ 2,958,650	\$ 3,960,445	\$ 4,517,831	\$ 3,704,836
Total Revenues	\$ (1,703,645)	\$ (3,547,991)	\$ (3,588,209)	\$ (3,311,666)
NET EXPENDITURES	\$ 1,255,005	\$ 412,454	\$ 929,623	\$ 393,171
Authorized Complement				0

Recreation

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 7,550,301	\$ 6,726,785	\$ 7,052,335	\$ 7,956,483
Materials and Supplies	3,709,157	2,690,484	2,977,724	2,967,063
Capital Outlay	10,658	12,000	12,000	12,000
Total Expenditures	\$ 11,270,115	\$ 9,429,268	\$ 10,042,058	\$ 10,935,546
Total Revenues	\$ (415,324)	\$ (616,050)	\$ (429,790)	\$ (337,750)
NET EXPENDITURES	\$ 10,854,791	\$ 8,813,218	\$ 9,612,268	\$ 10,597,796
Authorized Complement				90

Sports Services - Golf

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 2,601,076	\$ 2,479,095	\$ 2,023,581	\$ 2,655,706
Materials and Supplies	2,083,659	2,178,003	1,661,788	2,174,299
Inventory	375,269	379,591	573,569	379,591
Service Charges	61,628	55,716	55,716	55,716
Total Expenditures	\$ 5,121,631	\$ 5,092,404	\$ 4,314,654	\$ 5,265,311
Total Revenues	\$ (3,070,902)	\$ (3,440,325)	\$ (3,384,383)	\$ (3,440,325)
NET EXPENDITURES	\$ 2,050,729	\$ 1,652,079	\$ 930,271	\$ 1,824,986

Authorized Complement	17
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Sports Services

Provides aquatic and other sport recreational activities that enhance the quality of life through exercise and involvement.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 400	\$ 888,265	\$ 913,024	\$ 907,221
Materials and Supplies	2,230	881,244	650,322	923,832
Total Expenditures	\$ 2,630	\$ 1,769,510	\$ 1,563,346	\$ 1,831,053
Total Revenues	\$ 0	\$ (59,357)	\$ (73,953)	\$ (60,297)
NET EXPENDITURES	\$ 2,630	\$ 1,710,153	\$ 1,489,393	\$ 1,770,756
Authorized Complement				5

Special Services

Second Chance Programs provide training, advocacy, capacity building and technical assistance to a diverse group of citizens.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 295,151	\$ 0	\$ 0	\$ 0
Materials and Supplies	13,616	0	0	0
Total Expenditures	\$ 308,766	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 308,766	\$ 0	\$ 0	\$ 0
Authorized Complement				0

Parks • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
ADMINISTRATION		CREWPERSON	3
ASST EXECUTIVE	1	CURATOR BACKYARD WILDLIFE CTR	1
CLERK OFFICE SUPPORT	1	DIRECTOR MUSEUM	1
COORD ADMIN BUDGET	1	FOREMAN GROUNDS MNT	2
DIRECTOR PARKS & NEIGHBORHOODS	1	MGR BUSINESS AFFAIRS	1
DIRECTOR PARKS & NEIGHBORHOODS DEPUTY	1	MGR COLLECTIONS	1
MGR ADMIN SVCS PARKS	1	MGR EDUCATION	1
MGR PARKS BUSINESS OPS	1	MGR EXHIBITS GRAPHICS	1
SPEC CUST SVC ADMIN	1	MGR HISTORIC PROPERTIES	1
SPEC GRANT ADMIN	1	MGR LICHTERMAN NATURE CTR	1
SUPER HR PARKS	1	MGR SCHOOL TEACHER SVCS	1
SUPER PAYROLL ACCOUNTING	1	RECEPTIONIST	1
Total Administration	11	REGISTRAR MUSEUM	1
PLANNING & DEVELOPMENT		SPEC EXHIBITS MEDIA	1
ADMR PLANNING DEV	1	SUPER BOX OFFICE	1
ANALYST PLANNING MAPPING	1	SUPER EXHIBIT GRAPHIC SVCS	1
ARCHITECT LANDSCAPE	1	SUPER OPERATIONS LNC	1
Total Planning & Development	3	SUPER PLANETARIUM	1
PARK OPERATIONS		TEACHER NATURALIST CF	1
CLERK ACCOUNTING A	1	Total Park Facilities	28
CREWCHIEF	6	MEMPHIS BOTANIC GARDEN	
DRIVER TRUCK	27	BOTANIST BOTANICAL CTR	1
FOREMAN GROUNDS MNT	1	CREWCHIEF	1
FOREMAN ZONE MNT	6	SUPER BOTANTICAL GRDNS	1
HORICULTURIST	1	Total Memphis Botanic Garden	3
MECH MNT	4	RECREATION	
MGR PARK MAINTENANCE	1	ADMR SENIOR SVCS	1
OPER HEAVY EQUIP	1	ADMR YOUTH & FAMILY PROGRAMS	1
SUPER BUSINESS AFFAIRS	1	CLERK ACCOUNTING B	1
TRIMMER TREE	2	COOK	3
Total Park Operations	51	CUSTODIAN	27
PARK FACILITIES		DIRECTOR COMMUNITY CTR	31
ADMR PROGRAMS	1	DIRECTOR COMMUNITY CTR ASST	21
CLERK ACCOUNTING B	1	MGR RECREATION PROG	3
CLERK PAYROLL A	1	SPEC ATHLETIC	1
CONSERVATOR	1	SPEC RECREATION ADMINISTRATIVE	1
COORD EXHIBITS GRAPHIC SVCS	1	Total Recreation	90
COORD FACILITIES	1		

Parks • Authorized Complement

PARKS • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SPORTS SERVICES - GOLF			
ADMR GOLF ENTERPRISE	1		
ANALYST ACCOUNTING	1		
FOREMAN GOLF COURSE MNT	6		
FOREMAN TURF	1		
MGR FACILITY GOLF	8		
Total Sports Services - Golf	<u>17</u>		
SPORTS SERVICES			
MGR AQUATIC	1		
MGR ATHLETICS	1		
SPEC ATHLETIC	2		
SUPER AQUATIC	1		
Total Sports Services	<u>5</u>		
		<u>TOTAL Parks</u>	<u>208</u>

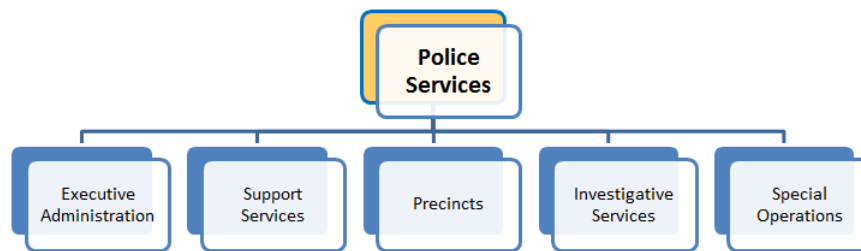


POLICE SERVICES

Mission Statement

The Memphis Police Department's mission and vision is to create and maintain an environment of public safety for the Citizens of the City of Memphis. The 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's primary responsibility is to provide law enforcement services to the City of Memphis. The Division serves the citizens of the City of Memphis by performing law enforcement functions in a professional manner. The Division'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, as well as vigorously enforcing traffic laws.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 230,655,696	\$ 227,905,536	\$ 228,355,168	\$ 228,840,528
Materials and Supplies	25,428,654	26,558,364	31,900,080	29,280,744
Capital Outlay	2,654	548,794	823,764	500,150
Grants and Subsidies	242,513	150,000	150,245	150,000
Service Charges	10,955	0	0	0
Transfers Out	4,625,588	4,366,095	4,365,780	4,366,095
Total Expenditures	\$ 260,966,064	\$ 259,528,800	\$ 265,595,040	\$ 263,137,520
Total Revenues	\$ (7,260,583)	\$ (3,713,414)	\$ (5,692,797)	\$ (3,055,314)
NET EXPENDITURES	\$ 253,705,482	\$ 255,815,387	\$ 259,902,244	\$ 260,082,207

Authorized Complement

2792

Police Services • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Cash Overage/Shortage	\$ 89	\$ 30	\$ 0	\$ 30
Donations for Rape Kits	33	0	0	0
DUI BAC Fees	1,867	2,400	208	2,400
Federal Grants - Others	236,853	300,000	200,000	300,000
Fines & Forfeitures	18,242	20,000	7,734	20,000
Local Shared Revenue	1,317,633	1,007,056	1,007,056	35,956
Miscellaneous Income	0	5,000	0	5,000
Miscellaneous Revenue	186,134	59,868	74,061	59,868
Oper Tfr In - Metro Alarm	1,641,372	100,000	271,048	430,000
Police Special Events	221,579	250,000	600,000	250,000
Recovery Of Prior Year Expense	1,740,130	0	1,524,558	0
Sale Of Reports	429,773	259,060	267,835	259,060
Seizures	73,420	100,000	47,297	100,000
Sex Offender Registry Fees	93,400	110,000	93,000	93,000
Tow Fees	789,582	1,000,000	900,000	1,000,000
Wrecker & Storage Charges	510,475	500,000	700,000	500,000
Total Charges for Services	\$ 7,260,583	\$ 3,713,414	\$ 5,692,797	\$ 3,055,314

Performance Highlights

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

- Graduated 85 MPD Police Officers from the 123rd Basic Recruit Session and 84 MPD Officers from the 124th Basic Recruit Class. The 125th Basic Recruit class began March 19, 2018 with 71 recruits. The class is scheduled to graduate in August 2018.
- Completed 3 Police Service Technician sessions (PST) graduating 66 PSTs. PSTs operate out of the Traffic Division and investigate motor vehicle crashes as well as assist with traffic control at special events. PSTs eventually become police officers.

The **Real Time Crime Center** reports the following highlights for the fiscal year:

- Fully executed contract number 34572 for replacement of the county-wide Radio System to Motorola.
- 64 new cars have been outfitted with In-Car video.
- Increased deployed Body Worn Cameras from 900 to 1,582.
- Hired a full-time Information Technology Manager.
- Continued project of GPS bracelets for sexual assault offenders and domestic violence offenders. 373 GPS devices are actively being monitored and over 1677 people cycled through the program.
- Increased the number of Sentinel cameras deployed throughout the city to over 1,700. This included cameras donated by several homeowner associations throughout the City. Deployed 210 cameras as part of the Sentinel Camera Project Phase II.
- Technology Innovation for Public Safety (TIPS) grant program provided funding for 10 License Plate Readers (LPR) to be added to the existing fleet within seven of the nine precincts. Also added through the grant were 10 fixed, pole mounted LPRs and 10 Gunshot Recognition cameras (GSR).

Grants Office reports the following accomplishments:

- Managed open/active grants totaling over \$12,000,000.
- Port Security Grant for \$775,000 funded a police/fire boat for patrolling the Mississippi River and other security systems.
- Received Sexual Assault Kit Initiative (SAKI) grant for \$1,071,394 to support victim advocacy, investigations and prosecution efforts.

Investigative Services reports the following accomplishments:

- Homicide investigators cleared 108 out of 169 homicides during FY18. This brings the clearance rate to 64%, placing the bureau's clearance rate above the national average. MPD investigators performed at a high level exceeding an established goal and remaining above the national average for homicide clearance rate.
- Sex Crimes Bureau reports the following accomplishments for sexual assault kits: 809 SAKS shipped to laboratories for testing, 2,533 SAKS returned from laboratories, and 82 requests for indictments submitted.

Organized Crime Unit reports the following accomplishments:

- **Operation Cocaine Cowboy II**- In August 2017, members of the Organized Crime Unit conducted Operation Cocaine Cowboy II. During the investigation, OCU detectives indicted thirty-six (36) individ-

uals who conspired to distribute cocaine and other illicit drugs throughout the city of Memphis. The investigation concluded with the listed seizure results:

- 45.8 grams of Crack Cocaine
 - 7.2 grams of Powder Cocaine
 - 513.2 grams of Marijuana
 - 146.83 grams of MDMA (Ecstasy)
 - 34.28 grams of Methamphetamine
 - 0.7 grams of Heroin
 - 11.5 Xanax pills
 - 315.8 grams of Codeine
 - 7 Hydrocodone pills
 - 5 Methadone pills
 - 6 Firearms
 - 2 Stolen ATVs
 - 12 Vehicles
 - \$7,737.22 in US currency
- **Operation Drug-Free Community** – Members of the Memphis Police Department’s Organized Crime Unit conducted an eleven month investigation on (20) individuals responsible for the distribution of crack cocaine, heroin, and methamphetamine. In August 2017, Detectives indicted twenty (20) defendants for (58) chargeable offenses related to the sell and distribution of crack cocaine, heroin, and methamphetamine. Of the twenty (20) defendants, four (4) of the defendants are documented members of the Crips, Vice Lords, and Gangster Disciples street gang. The investigation concluded with the listed seizure results:
 - (40.0) grams of heroin
 - (10.0) grams of marijuana
 - (4) oxycodone pills
 - (3) ecstasy pills
 - (1) Kimber .45 caliber handgun
 - Seized (2) vehicles and \$3,470.00 in cash
 - **Operation Dixie Homes Murda Squad** – In 2017, the Memphis Police Department’s Organized Crime Unit identified an increase in Opioids and Heroin related overdoses throughout the Midtown and Medical District. Members of the Organized Crime Unit conducted an extensive drug investigation identifying several gang members who were selling heroin and opiates throughout the community. In December 2017, after a nine month investigation, 25 individuals were indicted for conspiracy, money laundering, felony drug possession, and weapons violations. Several of these individuals are associated with the Memphis street gang known as the “The Dixie Homes Murda Squad”. Since the operation in December the Organized Crime Unit has documented no overdose investigations in the Medical District. The investigations concluded with the listed seizure results:
 - Approximately (2 ½) kilograms of heroin

- (2) ounces of powdered cocaine
 - Approximately (1) ounce of marijuana
 - Five (5) firearms
 - Seized approximately (11) vehicles
 - Approximately \$200,000 dollars in cash
- **Multi-Agency Gang Unit Nuisance Closures** – In March 2018, the Multi-Agency Gang Unit conducted two (2) Nuisance Closures at 829 and 834 Crockett. Both locations were problematic homes within the North Memphis area.
 - **Crime Education** – November 2017- May 2018 D.A.R.E./ G.R.E.A.T. Fall/Spring Culmination Program
 - D.A.R.E. had 25 Elementary schools to include 1932 students in the Fall/Spring session.
 - G.R.E.A.T. Instructed 15 middle schools to include 1770 students during the Fall/Spring session.
 - (4) G.R.E.A.T. Summer Camps interacting with approximately 100 children ages 11-14 years of age.
 - D.A.R.E./G.R.E.A.T conducted 17 presentations; speaking with approximately 6700 children, parents, teachers, and citizens.
 - **MGU Presentations 2017** – From July 2017 until May of 2018, MGU detectives were responsible for over 75 presentations. Some highlights were Girls Rock (held at World Overcomers Church, attendances 1100 girls), Melrose High School Youth Empowerment (Students from every Shelby County School, attendance, 1000 students), Whitehaven High School Youth Empowerment (600 students), Hillcrest High School Youth Empowerment (200 students).

Uniform Patrol is the most visible portion of the Memphis Police Department and reports the following accomplishments

- The Uniform Patrol Division is the foundation of the Memphis Police Department. The Men and Women assigned to the Uniform Patrol perform the most visible and recognizable functions for the MPD. Uniform Patrol exists to serve the citizens of Memphis with valor and professionalism, while working to improve public safety, strengthen community partnerships and enhance overall quality of life of the citizens of the City of Memphis.
- Answered and self-initiated approximately 1,000,000 calls for service and investigations.
- Partnered with DAG Office and Juvenile Court to place Community Prosecutors and Juvenile Court Probation Officers in Old Allen Station and Tillman Station.

Communications reports the following accomplishments

- Processed 1,609,745 phone calls.
- By June 2017 94.2% of 911 calls were answered within 20 seconds.
- \$9,000,000 renovation of secondary dispatch completed; funded by 911 District.

Administrative Services reports the following accomplishments

- Conducted Promotions at every rank (Sergeants, Lieutenants, Majors, and Lt. Colonels).
- Moved Police Headquarters to the newly renovated J Donnelly Hill City of Memphis Public Safety Building at 170 North Main after 35 years at 201 Poplar.

- Distributed over \$140,000 in Neighborhood Watch Crime Prevention Grants (NWCPG) to Neighborhood Watch Groups. This brings total grants awarded since the inception to \$237,000 to 99 Neighborhood watch groups.

Issues & Trends

The Memphis Police Department is a multidimensional agency and one of the most progressive police departments in the nation. The City of Memphis has witnessed the presence of gangs and an increase in violence. Fortunately, our community and civic leaders are assisting to solve this problem. It is the primary objective of the Memphis Police Department to work with the community to reduce crime.

Key Performance Indicators

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
EXECUTIVE ADMINISTRATION					
% of police recruits who completed academy training	89%	75%	81%	75%	Public Safety
Turnover (% of sworn officers who voluntarily left the force)	7%	5%	4%	5%	Public Safety
% of exit interviews completed	New Measure	50%	81%	90%	Public Safety
SUPPORT SERVICES					
% of incoming calls answered within 20 seconds	77%	90%	94%	95%	Public Safety
% of patrol officers trained as fingerprint technicians	13%	20%	13%	20%	Public Safety
Number of Crime Stoppers tips that result in arrests	361	350	291	350	Public Safety
PRECINCTS					
Part I violent crime rate (incidents per 100,000 population)	1,456	1% decrease	1,328	1% decrease	Public Safety
Part I violent crime incidents (#)	9,547	Tracking	8,666	Tracking	Public Safety
Part I property crime rate (incidents per 100,000 population)	5,983	1% decrease	5,975	1% decrease	Public Safety
Part I property crime incidents (#)	39,237	Tracking	38,997	Tracking	Public Safety
Total Part I crime incidents (#)	48,784	Tracking	47,663	Tracking	Public Safety
Number of arrests of youth gun offenders (age 16-24)	1,068	1,100	1,047	1,100	Public Safety
Number of city-wide gun recoveries	2,927	3,000	3,162	3,000	Public Safety
INVESTIGATIVE SERVICES					
Clearance rates for violent Blue Crush crimes	37%	35%	31%	33%	Public Safety
Clearance rates for property-related Blue Crush crimes	12%	10%	10%	12%	Public Safety
SPECIAL OPERATIONS					
Number of traffic and DUI saturations conducted	343	360	144	300	Public Safety
Number of community awareness/education programs conducted by C.O.P.	1111	1,200	1,167	1,200	Public Safety

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Police Services • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 115,907,544	\$ 152,851,776	\$ 113,554,984	\$ 144,604,160
Holiday Salary Full Time	601,386	0	1,006,944	0
Vacation Leave	8,478,380	0	10,744,880	0
Bonus Leave	1,258,283	0	1,423,176	0
Sick Leave	6,790,152	0	7,116,764	0
Overtime	27,302,572	19,700,548	25,700,736	21,200,514
Holiday Fire/Police	6,076,674	6,074,061	6,028,937	6,390,672
Out of Rank Pay	746,831	817,444	807,048	823,031
Hazardous Duty Pay	280,461	289,991	270,372	287,216
College Incentive Pay	4,036,241	4,070,977	4,047,425	4,044,973
Longevity Pay	1,236,464	1,263,687	1,247,347	1,207,797
Shift Differential	638,822	744,193	603,055	725,881
Retirement Benefits	3,185,652	2,895,548	2,633,980	2,656,677
Job Incentive	616	0	9,992	0
Pension	8,844,699	8,202,188	9,290,317	5,224,581
Supplemental Pension	16,247	17,803	15,506	16,567
Social Security	192,009	49,043	177,743	49,043
Pension ADC Funding	15,600,000	14,820,322	14,820,322	18,628,170
Group Life Insurance	343,331	431,125	351,812	365,827
Unemployment	384,320	188,240	305,609	193,280
Medicare	2,457,516	1,989,284	2,525,852	2,169,852
Long Term Disability	343,891	396,585	462,373	406,484
Health Insurance - Basic	917,642	0	1,639,893	0
Health Insurance - Value PPO	138,157	150,296	242,046	0
Health Insurance - Premier	15,435,307	15,012,822	14,138,919	12,526,632
Benefits Adjustments	0	4,710,319	0	3,398,131
Health Insurance-Local Plus Plan	3,641,484	3,840,436	5,144,649	5,544,756
Salaries - Part Time/Temporary	2,338,703	2,461,062	2,173,597	2,273,431
On the Job Injury	1,577,248	1,526,051	1,860,799	1,993,390
Payroll Reserve	0	100	100	100
Attrition	0	(14,485,360)	0	(5,775,630)
Bonus Pay	2,022,623	0	123,000	0
Expense Recovery - Personnel	(137,553)	(113,000)	(113,000)	(115,000)
Total Personnel Services	\$ 230,655,696	\$ 227,905,536	\$ 228,355,168	\$ 228,840,528
MATERIALS AND SUPPLIES				
City Hall Printing	\$ (8,062)	\$ 0	\$ 0	\$ 0
City Storeroom Supplies	5,150	2,000	2,065	2,000
Facility Repair & Carpentry	38,758	72,636	152,199	68,793
City Shop Charges	4,411,874	4,246,986	4,247,986	4,354,286

Police Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
City Shop Fuel	2,828,421	3,573,363	3,606,780	3,221,230
Outside Computer Services	3,338,656	3,433,220	4,813,965	4,197,537
City Computer Svc Equipment	25,138	383,789	461,678	28,000
Data/Word Processing Equipment	1,851	20,000	106,770	64,900
Data/Word Process Software	960,739	2,058,782	2,143,370	1,010,197
City Telephone/Communications	1,575	30,012	2,596	30,000
Printing - Outside	75,404	50,000	49,991	47,500
Supplies - Outside	371,974	378,291	355,887	396,141
Word/Processing/Duplicate	86	0	0	0
Clothing	1,003,545	1,104,344	999,759	1,114,029
Ammunition & Explosives	433,872	400,000	400,000	500,000
Safety Equipment	398,520	643,950	643,950	930,415
Drafting/Photo Supplies	3,512	17,012	18,891	17,000
Medical Supplies	0	0	0	66,000
Outside Postage	44,699	31,100	33,679	32,500
Asphalt Products	986	0	0	0
Materials and Supplies	554,984	591,607	604,247	668,236
Miscellaneous Expense	2,432	0	5,210	4,200
Operation Police Canine	88,418	59,000	59,000	60,000
Operation Police DUI Unit	42,720	15,000	67,955	75,000
Operation Police Traffic Unit	77,765	70,000	70,467	100,000
Operation Police Mounted	61,161	63,292	66,017	50,000
Operation Police TACT	120,979	115,000	115,539	315,000
Operation Police Aircraft	402,523	565,669	565,669	565,669
Outside Vehicle Repair	132,863	62,780	65,988	46,280
Outside Equipment Repair/Maintenance	39,557	103,000	104,742	123,000
Special Investigations	26,134	40,000	1,621,140	200,000
Legal Services/Court Cost	548	0	0	0
Medical/Dental/Vetinary	450	30,000	0	30,000
Advertising/Publication	422,452	30,000	34,218	38,000
Outside Phone/Communications	750,431	849,600	937,391	950,000
Janitorial Services	357,937	122,119	373,395	393,495
Security	0	300,000	300,000	300,000
Weed Control/Chemical Service	3,845	68,200	250	68,200
Total Quality Management	0	0	375	0
Seminars/Training/Education	128,758	65,000	42,734	134,000
Fixed Charges	1,411,915	1,250,000	1,294,532	1,251,100
Misc Professional Services	1,317,196	1,345,130	1,231,440	1,828,489
Travel Expense	265,881	208,808	218,820	336,808
Unreported Travel	(26,782)	0	3,327	0
Outside Fuel	538	1,264	1,051	1,264
Mileage	617	0	97	0

Police Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Utilities	1,168,836	1,057,064	1,068,316	1,087,064
Insurance	372,697	333,720	335,183	278,275
Claims	303,242	500,000	500,000	500,000
Lawsuits	2,791,942	1,500,000	3,000,000	3,000,000
Dues/Memberships/Periodicals	8,400	6,000	6,117	6,000
Rent	1,486,326	1,146,708	1,158,683	1,305,468
Misc Services and Charges	760,837	1,229,346	1,434,317	1,100,096
Fire Loss	4,321	0	0	0
Capital Lease Interest	102	0	0	0
Expense Recovery - M & S	(1,588,068)	(1,615,427)	(1,425,704)	(1,615,427)
Total Materials and Supplies	\$ 25,428,654	\$ 26,558,364	\$ 31,900,080	\$ 29,280,744
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 0	\$ 56,100	\$ 27,200	\$ 83,900
Computers	2,654	85,000	85,000	6,000
Equipment	0	407,694	711,564	408,000
Capital Outlay - Expense	0	0	0	2,250
Total Capital Outlay	\$ 2,654	\$ 548,794	\$ 823,764	\$ 500,150
GRANTS AND SUBSIDIES				
Community Initiatives Grants for Non-Profits	\$ 195,032	\$ 150,000	\$ 150,000	\$ 150,000
Death Benefits	47,481	0	245	0
Total Grants and Subsidies	\$ 242,513	\$ 150,000	\$ 150,245	\$ 150,000
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 10,955	\$ 0	\$ 0	\$ 0
Total Service Charges	\$ 10,955	\$ 0	\$ 0	\$ 0
TRANSFERS OUT				
Oper Tfr Out - Debt Service Fund	\$ 4,625,588	\$ 4,366,095	\$ 4,365,780	\$ 4,366,095
Total Transfers Out	\$ 4,625,588	\$ 4,366,095	\$ 4,365,780	\$ 4,366,095
TOTAL EXPENDITURES	\$ 260,966,064	\$ 259,528,800	\$ 265,595,040	\$ 263,137,520
FINES AND FORFEITURES				
Fines & Forfeitures	\$ 18,242	\$ 20,000	\$ 7,734	\$ 20,000
Seizures	73,420	100,000	47,297	100,000
DUI BAC Fees	1,867	2,400	208	2,400
Sex Offender Registry Fees	93,400	110,000	93,000	93,000
Total Fines and Forfeitures	\$ 186,929	\$ 232,400	\$ 148,239	\$ 215,400

Police Services • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
CHARGES FOR SERVICES				
Wrecker & Storage Charges	\$ 510,475	\$ 500,000	\$ 700,000	\$ 500,000
Police Special Events	221,579	250,000	600,000	250,000
Tow Fees	789,582	1,000,000	900,000	1,000,000
Total Charges for Services	\$ 1,521,636	\$ 1,750,000	\$ 2,200,000	\$ 1,750,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 236,853	\$ 300,000	\$ 200,000	\$ 300,000
Total Federal Grants	\$ 236,853	\$ 300,000	\$ 200,000	\$ 300,000
OTHER REVENUES				
Sale Of Reports	\$ 429,773	\$ 259,060	\$ 267,835	\$ 259,060
Local Shared Revenue	1,317,633	1,007,056	1,007,056	35,956
Miscellaneous Income	0	5,000	0	5,000
Cash Overage/Shortage	89	30	0	30
Donations for Rape Kits	33	0	0	0
Miscellaneous Revenue	186,134	59,868	74,061	59,868
Recovery Of Prior Year Expense	1,740,130	0	1,524,558	0
Total Other Revenues	\$ 3,673,792	\$ 1,331,014	\$ 2,873,510	\$ 359,914
TRANSFERS IN				
Oper Tfr In - Metro Alarm	\$ 1,641,372	\$ 100,000	\$ 271,048	\$ 430,000
Total Transfers In	\$ 1,641,372	\$ 100,000	\$ 271,048	\$ 430,000
TOTAL REVENUES	\$ (7,260,583)	\$ (3,713,414)	\$ (5,692,797)	\$ (3,055,314)
NET EXPENDITURES	\$ 253,705,482	\$ 255,815,387	\$ 259,902,244	\$ 260,082,207

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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 30,118,122	\$ 32,626,586	\$ 32,592,714	\$ 30,018,546
Materials and Supplies	6,258,449	4,950,409	6,424,737	7,517,166
Total Expenditures	\$ 36,376,572	\$ 37,576,996	\$ 39,017,452	\$ 37,535,712
Total Revenues	\$ (1,483,870)	\$ (367,974)	\$ (782,966)	\$ (367,974)
NET EXPENDITURES	\$ 34,892,702	\$ 37,209,022	\$ 38,234,486	\$ 37,167,738
Authorized Complement				429

Support Services

Support Services provides efficient and effective customer service to meet the Fiscal and Human Resource needs of the Memphis Police Department.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 22,012,498	\$ 24,315,410	\$ 22,599,062	\$ 23,163,092
Materials and Supplies	8,989,831	11,045,469	12,842,756	10,879,063
Capital Outlay	2,654	521,594	796,564	442,900
Grants and Subsidies	31,795	0	5,000	0
Service Charges	10,955	0	0	0
Transfers Out	4,625,588	4,366,095	4,365,780	4,366,095
Total Expenditures	\$ 35,673,324	\$ 40,248,568	\$ 40,609,160	\$ 38,851,148
Total Revenues	\$ (1,770,276)	\$ (1,259,060)	\$ (1,276,266)	\$ (287,960)
NET EXPENDITURES	\$ 33,903,048	\$ 38,989,508	\$ 39,332,894	\$ 38,563,188
Authorized Complement				325

Precincts

The Uniform Patrol Division is the foundation of the Memphis Police Department. The Men and Women assigned to the Uniform Patrol perform the most visible and recognizable functions for the MPD. Uniform Patrol exists 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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 133,704,200	\$ 129,186,568	\$ 130,706,184	\$ 132,294,080
Materials and Supplies	5,791,447	6,107,157	6,354,903	6,092,716
Capital Outlay	0	27,200	27,200	57,250
Grants and Subsidies	105,719	150,000	145,245	150,000
Total Expenditures	\$ 139,601,360	\$ 135,470,928	\$ 137,233,536	\$ 138,594,048
Total Revenues	\$ (2,124,276)	\$ (357,950)	\$ (1,633,840)	\$ (687,950)
NET EXPENDITURES	\$ 137,477,085	\$ 135,112,978	\$ 135,599,696	\$ 137,906,098
Authorized Complement				1513

Investigative Services

Investigative Services is tasked with investigating criminal activity as well as follow up on reports generated by Uniform Patrol. Investigative Services fully embraces the Memphis Police Department's community policing philosophy and supports the MPD's goal to reduce crime. Detectives assigned to Investigative Services attend neighborhood meetings, patrol briefings and canvass neighborhoods of serious criminal activity to enhance internal and external collaboration.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 24,193,116	\$ 21,969,148	\$ 21,812,370	\$ 22,160,804
Materials and Supplies	2,212,721	2,157,009	3,917,803	2,317,767
Grants and Subsidies	5,000	0	0	0
Total Expenditures	\$ 26,410,836	\$ 24,126,156	\$ 25,730,172	\$ 24,478,570
Total Revenues	\$ (1,630,160)	\$ (1,710,030)	\$ (1,760,384)	\$ (1,693,030)
NET EXPENDITURES	\$ 24,780,676	\$ 22,416,126	\$ 23,969,788	\$ 22,785,540
Authorized Complement				258

Special Operations

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 20,627,766	\$ 19,807,826	\$ 20,644,842	\$ 21,204,006
Materials and Supplies	2,176,156	2,298,319	2,359,882	2,474,033
Grants and Subsidies	100,000	0	0	0
Total Expenditures	\$ 22,903,922	\$ 22,106,146	\$ 23,004,724	\$ 23,678,040
Total Revenues	\$ (252,002)	\$ (18,400)	\$ (239,341)	\$ (18,400)
NET EXPENDITURES	\$ 22,651,920	\$ 22,087,746	\$ 22,765,383	\$ 23,659,640
Authorized Complement				267

Police Services • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
EXECUTIVE ADMINISTRATION		ATTENDANT PROPERTY ROOM	18
ANALYST CRIME	1	CHIEF POLICE INFO TECH DEPUTY	1
ASST ADMINISTRATIVE	6	CLERK GENERAL B	1
ASST EXECUTIVE	1	CLERK OFFICE SUPPORT	16
ASST OFFICE	3	COORD FLEET & FACILITIES	1
CHIEF POLICE SVCS DEPUTY	6	DISPATCHER POLICE RADIO	145
CLERK OFFICE SUPPORT	7	INSTALLER COMM SAFETY EQUIP	4
COLONEL LIEUTENANT	9	LIEUTENANT POLICE	8
COLONEL POLICE	2	MAJOR	3
COORD TRAINING PSYCH	1	MGR COMMUNICATIONS POLICE	1
DIRECTOR POLICE SVCS	1	MGR CRIME ANALYSIS	1
DIRECTOR POLICE SVCS DEPUTY	1	MGR EMERGENCY COMMUNICATIONS	3
GUNSMITH FIREARMS INST	1	MGR EMERGENCY QA	1
LIEUTENANT POLICE	25	MGR EMERGENCY TECHNOLOGY	1
MAJOR	3	MGR POLICE FINANCE	1
MGR GRANTS POLICE	1	MGR POLICE INFO TECH	1
MGR SUPPORT SVCS POLICE	1	MGR RADIO MAINT	1
NURSE OCCUPATIONAL HEALTH	1	OFFICER POLICE II	26
OFFICER POLICE II	190	OPER DIGITAL PRESS	1
OFFICER POLICE LEP II	1	SERGEANT	4
RECRUIT POLICE	105	SPEC POLICE PAYROLL	7
SERGEANT	41	SPEC PROCUREMENT	1
SPEC GRANT ADMIN	2	SUPER CENTRAL RECORDS	1
SUPER GRANTS	1	SUPER FLEET MAINT	1
TECH POLICE SERVICE	3	SUPER MATERIAL PUB	1
TECH POLICE SERVICE	14	SUPER PHOTO GRAPHIC ARTS	1
TRANSCRIPTIONIST	2	SUPER POLICE PAYROLL	1
Total Executive Administration	429	SUPER POLICE PERSONNEL	1
SUPPORT SERVICES		SUPER PROPERTY EVID SHIFT	6
ACCOUNTANT ASSOCIATE A	1	SUPER RADIO DISPATCH	15
ADMR DATABASE POLICE	1	SUPER RADIO MAINT	3
ADMR EMERGENCY COMMUNICATIONS	1	TECH PHOTO LAB	2
ANALYST CRIME	5	TECH POLICE RADIO	8
ANALYST CRIME SR	4	TECH POLICE RADIO LO	1
ANALYST FINANCIAL POLICE SR	3	TECH POLICE SERVICE	2
ANALYST PERSONNEL POLICE	2	TECH POLICE SERVICE	3
ANALYST PERSONNEL POLICE SR	1	Total Support Services	325
ANALYST POLICE VIDEO	10	PRECINCTS	
ANALYST PROGRAMMER	1	ASST OFFICE	9
ANALYST SYSTEM SOFTWARE LD	2	CLERK INVENTORY CONTROL SR	18
ANALYST PHOTO LAB	1	CLERK OFFICE SUPPORT	25
ARTIST COMPOSITE	1	COLONEL LIEUTENANT	11

Police Services • Authorized Complement

POLICE SERVICES • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
COLONEL POLICE	10	SPECIAL OPERATIONS	
LIEUTENANT POLICE	130	ASST OFFICE	1
MAJOR	27	CLERK OFFICE SUPPORT	3
MGR NEIGHBORHOOD WATCH PROG	1	COLONEL LIEUTENANT	1
OFFICER POLICE II	1006	COLONEL POLICE	1
OFFICER POLICE II PROB	196	COORD SCHOOL CROSSING GUARD	1
OFFICER POLICE LEP II	5	LIEUTENANT POLICE	27
OFFICER POLICE TACT	2	LIEUTENANT POLICE TACT	3
SERGEANT	62	MAJOR	5
SPEC CUST SVC ADMIN	1	MAJOR TACT	1
SUPER ARREST DATA ENTRY	1	MECH HELICOPTER LEAD	1
SUPER CLERICAL OPER	6	OFFICER POLICE II	88
TECH PARKING ENFORCEMENT	1	OFFICER POLICE TACT	21
TRANSCRIPTIONIST	2	PILOT HELICOPTER	5
Total Precincts	<u>1513</u>	SERGEANT	26
INVESTIGATIVE SERVICES		SUPER AVIATION SHOP	1
ANALYST CRIME	1	TECH POLICE SERVICE	82
ASST OFFICE	2	Total Special Operations	<u>267</u>
CLERK OFFICE SUPPORT	5	<u>TOTAL Police Services</u>	<u>2792</u>
COLONEL LIEUTENANT	3		
COLONEL POLICE	1		
COUNSELOR FAMILY TROUBLE CTR	2		
CRIMINALIST	1		
EXAMINER LATENT PRINT	5		
LIEUTENANT POLICE	26		
MAJOR	9		
MGR VEHICLE STORAGE OPER	1		
MGR VEHICLE STORAGE SVC	1		
OFFICER POLICE II	27		
REP VEHICLE STORAGE SVC	23		
SERGEANT	140		
SPEC INVESTIGATIVE PROC A	1		
SPEC INVESTIGATIVE PROC B	1		
SUPER SHIFT AUCTION LEAD	2		
SUPER VEHICLE STORAGE SVC	4		
TRANSCRIPTIONIST	3		
Total Investigative Services	<u>258</u>		

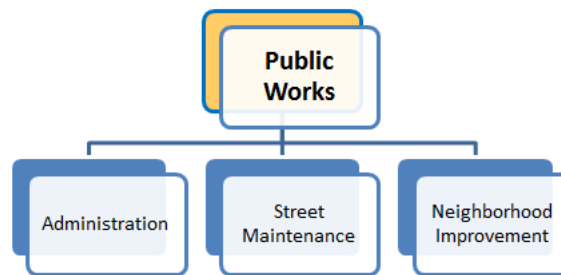


PUBLIC WORKS

Mission Statement

Our mission is to provide excellent customer service to our community and its citizens. Through innovative, efficient and sustainable best practices assuring accountability as well as transparency in all that we do. To be responsive and communicative to those we serve. To ensure and create a culture of safety that is second to none. To be recognized as an organization that represents the very best of our profession.

Organization Structure



Services

Services provided by the Division of Public Works are instrumental in the City's system for addressing environmental, public health, and local transportation issues. Public Works manages the maintenance of streets with services including asphalt paving, pothole and cut/patch repair, and the removal of snow and ice from bridges and streets. The Division also works to promote cleaner and greener communities, while working to eliminate blight through education and the enforcement of codes and ordinances.

Solid Waste Management Fund – The Division provides residents with a weekly collection of garbage, recyclables, and trash, maintaining an emphasis on recycling all possible materials to reduce landfill costs and produce revenue from household recyclables and compost from yard waste.

Sewer Fund – The Division operates and maintains the City's wastewater collection and treatment system (which includes two treatment plants) and is responsible for protecting the city from flooding and ensuring reduction of pollution from urban runoff.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 9,560,252	\$ 10,481,670	\$ 9,988,606	\$ 11,747,746
Materials and Supplies	9,056,992	11,028,692	13,401,914	10,178,150
Capital Outlay	(2,318)	120,000	120,000	270,000
Grants and Subsidies	505,358	0	2,863,843	0
Expense Recovery	(5,223,583)	(5,800,000)	(5,800,000)	(6,350,000)
Total Expenditures	\$ 13,896,701	\$ 15,830,362	\$ 20,574,362	\$ 15,845,896
Total Revenues	\$ (2,293,083)	\$ (2,651,962)	\$ (2,575,567)	\$ (3,684,118)
NET EXPENDITURES	\$ 11,603,618	\$ 13,178,400	\$ 17,998,795	\$ 12,161,778

Authorized Complement

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Public Works • Charges for Services Summary

Account	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Anti-Neglect Enforcement Program	\$ 182,107	\$ 200,000	\$ 200,000	\$ 1,158,659
Oper Tfr In - Sewer Operating/CIP	0	0	0	437,164
Oper Tfr In - Solid Waste Fund	0	0	0	1,065,177
Oper Tfr In - Storm Water	150,000	0	0	106,518
Recovery Of Prior Year Expense	4	0	0	0
Special Assessment Tax	403,448	398,000	271,205	398,000
St TN Highway Maint Grant	720,505	735,362	735,362	0
St TN Interstate	781,469	800,000	800,000	0
Utility Warranty Program	0	500,000	500,000	500,000
Vacant Property Registration Fee	55,550	18,600	69,000	18,600
Total Charges for Services	\$ 2,293,083	\$ 2,651,962	\$ 2,575,567	\$ 3,684,118

Performance Highlights

- Filled over 40,000 potholes.
- Street Maintenance is working to transition from paper service request to a full electronic system.
- Implemented an inspection program so that every inlet in the City of Memphis is inspected within a 3 years' period.
- Implemented an electronic data collection system for documenting street sweeping activity.

- Awarded a \$225,000 grant from the KRESGE Foundation to "Plant the Parkways". 255 volunteers planted 455 trees along the 8.5 miles of the Parkway System.
- Adopt A Park program expanded with 39 parks and 6 community centers adopted by neighborhoods, churches, schools and civic organizations.
- Distributed red zinnia seed packets and redbud seedlings to citizens to plant in commemoration of Dr. King. MCB coordinated 18 service projects for MLK Days of Service utilizing 500 volunteers.
- Awarded a \$20,000 grant from TDOT in support of the City of Memphis Clean City/Litter Signage and Driver Education video.
- Inspected/Resolved more than 30,000 overgrown grass/weeds complaints.
- Responded to more than 22,000 property code complaints.
- Demolished more than 300 property units.
- Boarded and Secured more than 300 properties.
- Registered more than 400 properties under the City's Vacant Property Registration Ordinance.

Solid Waste Management Fund

- Completed delivery of 96 Gallon Recycling Carts to all residential customers.
- Provided oversight for two Superfund sites, providing protection of human health and the environment.
- Monitored cameras at various dumpsites across the City resulting in multiple criminal prosecutions and restitution to the City.
- Performed more than 2,000 clean-ups of approximately 250 active dumpsites.
- Removed over 8,000 signs placed illegally in public rights-of-way.
- Diverted more than 140,000 tons of yard waste from Class I and Class III landfills.
- Processed approximately 44,000 cubic yards of brush and tree limbs into approximately 10,000 cubic yards of single hammer mulch to be sold to nurseries to generate revenue.

Sewer Fund

- Investigated 465 storm water pollution discharge sites by the end of FY 2018.
- Earned \$84,276 because of energy savings contract with TVA/EnerNOC.
- Continued sanitary sewer assessment in accordance with USEPA, DOJ and City of Memphis Consent Decree ahead of established schedule. Assessed approximately 226 miles of sanitary sewer in FY 2019.
- Completed construction of \$6.4 Wolf River Interceptor siphon crossing .
- Completed construction of \$5.3 96-inch Wolf River Interceptor interstate crossing.
- Treated 52 billion gallons of wastewater.
- Inspected and cleaned 433 miles of sanitary sewer mainline.

Issues & Trends

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 tech-

nology 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 is also working to implement 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 has implemented a new strategy for increased enforcement of litter and ordinances by creating a new service center to be housed under Neighborhood Improvement called, Environmental Enforcement. Funding for operations will be provided at no cost to the General Fund. Operation cost will be managed via program fines and fees plus reimbursement from Solid Waste Management and Storm Water Funds. Neighborhood Improvement will also issue grant funds for the Neighborhood Stabilization Program where-by Habitat for Humanity has agreed to administer a program like their Aging in Place (AIP) Program for minor home repairs. The program will be open to senior citizens who live within the city limits who have cases brought to Environmental Court by City of Memphis Code Enforcement but do not have the financial means to make the necessary repairs. A recommendation will be made by the Environmental Court Judge along with approval and authorization by the City of Memphis.

Solid Waste Management Fund

A key issue in FY2019 is for the Solid Waste Management Department to finalize and implement a new service delivery model, focusing on improved curbside trash services. The established funding structure and service delivery model is not capable of handling the volume of waste generated in line with customer demand. To address mounting customer frustration associated with timeliness of curbside trash collections, the department will present a service delivery change, with supporting fee structure, to Council during the first quarter of FY2019. Recycling continues to be a major initiative, with the department is expanding its education components to improve participation and reduce contamination.

Sewer Fund

The Division is continuing upgrades at the TE Maxson (South) Waste Water Treatment Plant to provide sufficient capacity to serve future residential and industrial growth. Two of five phases are being implemented and the upgrades will take 4 years to complete and will increase capacity to 90 MGD. Another improvement being implemented is the addition of a disinfection process to both WWTP's prior to discharge. This improvement is needed to comply with new regulatory requirements. The MC Stiles (North) Waste Water Treatment Plant will begin disinfection prior to discharge in FY19. The Division started a master planning project for a sustainable biosolids management plan at both wastewater treatment plants. The Division is in year 5 of the Consent Decree which requires assessment and rehabilitation of the entire 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

Performance Indicator	FY17 Actual	FY18 Goal	FY18 Actual*	FY19 Goal	Category
STREET MAINTENANCE					
Repaving cycle (years)	33.4	33	26	30	Neighborhoods
Street repairs performed annually (#)	9,918	5,000	13,609	10,000	Neighborhoods
Quantity of litter removed from right of way (yards)	14,440	15,000	14,710	15,000	Neighborhoods
Average time to fill potholes in response to citizen request (days)	3.67	4.8	4.28	4.3	Neighborhoods
NEIGHBORHOOD IMPROVEMENT					
Average time to first notice of violation	2.1 days	3 days	6.4 days	5 days	Neighborhoods
Average time to bring grass/weeds violations into compliance for unoccupied properties	18.3 days	18 days	15.5 days	18 days	Neighborhoods
SOLID WASTE					
% of garbage pickups completed as scheduled	99.90%	99.90%	99.90%	99.90%	Neighborhoods
% of recycling pickups completed as scheduled	99.90%	99.90%	99.90%	99.90%	Neighborhoods
Average days to pick up missed garbage in response to citizen request	6.27	7	6.27	6	Neighborhoods
Average days to pick up missed recycling in response to citizen request	9.45	7	9.45	7	Neighborhoods

* Some figures are approximate. In these cases, the reporting for FY18 was not complete before production of the budget book.

Public Works • Division Detail

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 6,184,486	\$ 8,979,642	\$ 8,273,675	\$ 8,864,628
Holiday Salary Full Time	368,524	0	173,142	0
Vacation Leave	491,549	0	251,240	0
Bonus Leave	55,534	0	26,530	0
Sick Leave	418,827	0	255,056	0
Overtime	296,985	82,000	314,693	169,200
Out of Rank Pay	50,363	52,400	52,400	47,400
Hazardous Duty Pay	0	740	700	740
College Incentive Pay	2,695	3,504	3,504	0
Longevity Pay	3,645	0	5,184	5,650
Shift Differential	2,653	6,447	6,447	6,447
Retirement Benefits	68,493	172,679	172,679	116,679
Job Incentive	0	50,000	38,000	50,000
Required Special License Pay	2,400	32,950	32,950	32,950
Pension	299,771	334,731	334,731	186,818
Supplemental Pension	47,772	49,212	49,212	48,374
Social Security	170,707	175,160	188,791	175,160
Pension ADC Funding	1,120,800	1,429,090	1,429,090	1,141,958
Group Life Insurance	21,186	27,750	27,750	27,491
Unemployment	28,400	14,240	14,240	14,160
Medicare	116,370	116,351	116,351	125,210
Long Term Disability	19,668	22,588	22,588	22,872
Health Insurance - Basic	20,928	0	0	0
Health Insurance - Value PPO	12,030	20,622	21,912	0
Health Insurance - Premier	792,883	684,042	684,041	751,212
Benefits Adjustments	0	87,993	0	285,376
Health Insurance-Local Plus Plan	293,487	510,643	511,074	415,752
Salaries - Part Time/Temporary	738,050	787,145	787,145	2,380,236
On the Job Injury	82,254	37,000	164,365	37,000
Attrition	0	(742,246)	(742,246)	(722,746)
Bonus Pay	44,875	0	3,600	35,000
Expense Recovery - Personnel	(2,195,083)	(2,453,013)	(3,230,238)	(2,469,821)
Total Personnel Services	\$ 9,560,252	\$ 10,481,670	\$ 9,988,606	\$ 11,747,746
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ 1,037	\$ 700	\$ 700	\$ 500
Facility Repair & Carpentry	4,986	12,000	12,000	12,000
City Shop Charges	809,282	773,294	776,644	747,455
City Shop Fuel	284,271	348,867	348,867	413,451
City Computer Svc Equipment	13,670	24,272	34,593	55,315

Public Works • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
City Telephone/Communications	198,668	113,360	82,330	0
Printing - Outside	1,892	8,364	8,364	8,364
Supplies - Outside	47,268	51,148	53,261	58,448
Hand Tools	1,315	400	400	400
Clothing	17,916	38,081	38,931	46,081
Household Supplies	15,030	23,967	23,967	23,967
Safety Equipment	43,019	42,500	42,500	20,500
Drafting/Photo Supplies	0	872	872	872
Outside Postage	53,883	101,465	101,584	113,760
Asphalt Products	3,400,146	5,056,250	5,056,250	5,056,250
Lumber & Wood Products	547	5,000	5,000	5,000
Paints Oils & Glass	0	1,000	1,000	1,000
Pipe Fittings & Castings	0	50,000	50,000	50,000
Lime Cement & Gravel	3,633	55,000	55,000	55,000
Chemicals	0	6,426	6,635	6,426
Materials and Supplies	177,855	204,712	208,500	308,212
Outside Vehicle Repair	73,082	80,000	80,000	56,992
Outside Equipment Repair/Maintenance	281,260	126,000	126,000	75,943
Facilities Structure Repair - Outside	38,112	25,000	25,000	25,000
Advertising/Publication	1,750	25,000	25,000	25,000
Outside Phone/Communications	0	50	115,845	124,360
Entertainment	182	0	0	0
Janitorial Services	0	1,050	1,050	1,050
Security	1,152	1,500	1,500	2,000
Weed Control/Chemical Service	11,455	116,000	116,000	116,000
Total Quality Management	0	300	300	300
Seminars/Training/Education	4,538	22,400	22,400	30,400
Misc Professional Services	5,229,954	5,582,868	8,109,884	4,568,349
Travel Expense	7,399	11,473	11,473	13,783
Unreported Travel	659	310	0	0
Outside Fuel	17,498	11,606	11,606	11,606
Mileage	7	1,000	1,000	500
Utilities	429,110	445,600	445,600	453,933
Demolitions	2,599,460	2,450,000	2,450,000	2,450,000
Insurance	62,429	287,387	287,387	286,849
Claims	90,409	210,122	211,112	210,122
Lawsuits	185,467	264,748	426,748	264,748
Dues/Memberships/Periodicals	1,928	6,000	6,000	6,500
Rent	0	7,200	0	7,200
Misc Services and Charges	1,830	4,000	4,000	4,000
Minor Equipment	31,546	37,650	37,500	41,765
Expense Recovery - M & S	(5,086,653)	(5,606,250)	(6,020,890)	(5,581,250)

Public Works • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Total Materials and Supplies	\$ 9,056,992	\$ 11,028,692	\$ 13,401,914	\$ 10,178,150
CAPITAL OUTLAY				
Furniture/Furnishings	\$ (2,721)	\$ 120,000	\$ 120,000	\$ 220,000
Equipment	403	0	0	50,000
Total Capital Outlay	\$ (2,318)	\$ 120,000	\$ 120,000	\$ 270,000
GRANTS AND SUBSIDIES				
Expense Recovery - Grants	\$ 0	\$ 0	\$ 150,000	\$ 0
Death Benefits	5,358	0	(5,358)	0
Professional Services	500,000	0	300,000	0
Sanitation Grants Disbursement	0	0	2,419,200	0
Total Grants and Subsidies	\$ 505,358	\$ 0	\$ 2,863,843	\$ 0
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (5,223,583)	\$ (5,800,000)	\$ (5,800,000)	\$ (6,350,000)
Total Expense Recovery	\$ (5,223,583)	\$ (5,800,000)	\$ (5,800,000)	\$ (6,350,000)
TOTAL EXPENDITURES	\$ 13,896,701	\$ 15,830,362	\$ 20,574,362	\$ 15,845,896
LOCAL TAXES				
Special Assessment Tax	\$ 403,448	\$ 398,000	\$ 271,205	\$ 398,000
Total Local Taxes	\$ 403,448	\$ 398,000	\$ 271,205	\$ 398,000
FINES AND FORFEITURES				
Vacant Property Registration Fee	\$ 55,550	\$ 18,600	\$ 69,000	\$ 18,600
Total Fines and Forfeitures	\$ 55,550	\$ 18,600	\$ 69,000	\$ 18,600
STATE GRANTS				
St TN Highway Maint Grant	\$ 720,505	\$ 735,362	\$ 735,362	\$ 0
St TN Interstate	781,469	800,000	800,000	0
Total State Grants	\$ 1,501,974	\$ 1,535,362	\$ 1,535,362	\$ 0
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 182,107	\$ 200,000	\$ 200,000	\$ 1,158,659
Utility Warranty Program	0	500,000	500,000	500,000
Recovery Of Prior Year Expense	4	0	0	0
Total Other Revenues	\$ 182,111	\$ 700,000	\$ 700,000	\$ 1,658,659

Public Works • Division Detail *(continued)*

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
TRANSFERS IN				
Oper Tfr In - Solid Waste Fund	\$ 0	\$ 0	\$ 0	\$ 1,065,177
Oper Tfr In - Sewer Operating/CIP	0	0	0	437,164
Oper Tfr In - Storm Water	150,000	0	0	106,518
Total Transfers In	\$ 150,000	\$ 0	\$ 0	\$ 1,608,859
TOTAL REVENUES	\$ (2,293,083)	\$ (2,651,962)	\$ (2,575,567)	\$ (3,684,118)
NET EXPENDITURES	\$ 11,603,618	\$ 13,178,400	\$ 17,998,795	\$ 12,161,778

Administration

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

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 149,550	\$ 235,422	\$ 229,237	\$ 134,986
Materials and Supplies	434,477	856,679	1,030,489	908,566
Grants and Subsidies	0	0	2,419,200	0
Total Expenditures	\$ 584,027	\$ 1,092,101	\$ 3,678,927	\$ 1,043,552
Total Revenues	\$ (720,505)	\$ (1,235,362)	\$ (1,235,362)	\$ (937,164)
NET EXPENDITURES	\$ (136,478)	\$ (143,261)	\$ 2,443,565	\$ 106,388
Authorized Complement				12

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.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 4,564,728	\$ 4,757,688	\$ 4,297,599	\$ 4,669,420
Materials and Supplies	3,298,574	4,221,636	6,320,039	3,643,487
Grants and Subsidies	62,500	0	50,000	0
Expense Recovery	(3,720,329)	(3,770,000)	(3,770,000)	(4,125,000)
Total Expenditures	\$ 4,205,472	\$ 5,209,324	\$ 6,897,638	\$ 4,187,907
Total Revenues	\$ (781,468)	\$ (800,000)	\$ (800,000)	\$ 0
NET EXPENDITURES	\$ 3,424,004	\$ 4,409,324	\$ 6,097,638	\$ 4,187,907
Authorized Complement				108

Street Lighting

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Materials and Supplies	\$ 217	\$ 0	\$ 0	\$ 0
Expense Recovery	(104)	0	0	0
Total Expenditures	\$ 113	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 113	\$ 0	\$ 0	\$ 0
Authorized Complement				0

Neighborhood Improvements

Neighborhood Improvement focuses on improving the quality of life for the citizens of Memphis through a constant effort to beautify the city and eradicate blight. This department supports community cleanliness by providing weed control, enforcement of housing/commercial codes of ordinance and providing educational efforts while maintaining safety, health and environmental standards for the community and the citizens of Memphis.

Operating Budget

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
EXPENDITURES				
Personnel Services	\$ 4,845,975	\$ 5,488,560	\$ 5,461,771	\$ 6,943,341
Materials and Supplies	5,311,377	5,950,378	6,051,385	5,626,097
Capital Outlay	(2,318)	120,000	120,000	270,000
Grants and Subsidies	442,858	0	394,643	0
Expense Recovery	(1,503,149)	(2,030,000)	(2,030,000)	(2,225,000)
Total Expenditures	\$ 9,094,742	\$ 9,528,937	\$ 9,997,798	\$ 10,614,437
Total Revenues	\$ (791,109)	\$ (616,600)	\$ (540,205)	\$ (2,746,954)
NET EXPENDITURES	\$ 8,303,633	\$ 8,912,337	\$ 9,457,593	\$ 7,867,483
Authorized Complement				92

Public Works • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
ADMINISTRATION		NEIGHBORHOOD IMPROVEMENTS	
ACCOUNTANT DIVISIONAL	1	ACCOUNTANT ASSOCIATE A	2
ADMR FINANCE/PERSONNEL	1	ADMR NEIGHBORHOOD IMPROV	1
ANALYST DATABASE LD	1	ASST ADMINISTRATIVE	1
ANALYST DIVERSITY/CONTRACT	1	CLERK OFFICE SUPPORT	2
ANALYST PERSONNEL PW	2	COORD COURT HOUSING INSP	1
ANALYST PERSONNEL PW SR	1	COORD EDUCATION	1
ASST EXECUTIVE	1	COORD INFO TECH NI	1
COORD QUALITY PROGRAM	1	COORD PROGRAM CB	1
DIRECTOR PUBLIC WORKS	1	CREWPERSON	1
SPEC CUST SVC ADMIN	1	DIRECTOR NEIGHBORHOOD IMPROV DEP- UTY	1
SUPER PAYROLL PERSONNEL	1	FOREMAN GROUNDS MNT	1
Total Administration	<u>12</u>	INSP CODE ENFORCEMENT	41
STREET MAINTENANCE		INSP COMMERCIAL BUILDING	4
ADMR STREET MAINT	1	INVESTIGATOR CODE ENFORCEMENT	2
ANALYST DATABASE	1	MGR 25 SQ PROG	1
CLERK INVENT CONTROL	1	MGR CITY BEAUTIFUL	1
CLERK OFFICE SUPPORT	1	MGR CODE ENFORCEMENT OPER	2
COORD ENG STREET MNT	1	MGR ENVIRONMENTAL ENFORCEMENT (ISL)	1
CREWPERSON	8	MGR SUPPORT SVCS	1
CREWPERSON SEMISKILLED	17	OPER DATA ENTRY A	2
DISPATCHER	1	PARALEGAL NI	1
FOREMAN MNT PUB WKS	8	PARALEGAL NI (ISL)	1
FOREMAN POTHOLE CREW	1	SCHEDULER PLANNER	1
FOREMAN RIGHT OF WAY MAINT	3	SPEC COMPLIANCE	6
GREASER	1	SPEC CONDEMNATION	1
HELPER MECH HEAVY EQUIP	1	SUPER ANTINEGLECT	1
MECH HEAVY EQUIP	1	SUPER BUSINESS AFFAIRS	1
MECH MNT	1	SUPER CODE ENFORCEMENT	5
MGR STREET MAINT	2	SUPER CONDEMNATION	1
OPER ASPHALT PLANT	2	SUPER DATA TRANSCRIBER	1
OPER EQUIPMENT	25	SUPER HORTICULTURE	1
OPER HEAVY EQUIP	11	SUPER OFFICE CD	2
OPER SPECIAL EQUIP	7	SUPPER ENVIRONMENTAL ENFORCEMENT (ISL)	2
SCREWMAN ASPHALT LUTE	6	OFFICER ENVIRON ENFRORCEMENT (ISL)	15
SUPER ASPHALT PLANT	1	Total Neighborhood Improvements	<u>107</u>
SUPER RECORDS INVENTORY	1		
SUPER RIGHT OF WAY MAINT	2		
SUPER SHIFT PUB WKS	3		
TECH AUTOMOTIVE	1		
Total Street Maintenance	<u>108</u>	<u>TOTAL Public Works</u>	<u>227</u>

DEBT SERVICE FUND

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

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 and Procedures manual. The City does, however, utilize commercial paper proceeds as a source of interim construction financing for projects contained in the City's CIP Budget. Commercial paper has proven to be a low cost source of funds for the City.

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

Moody's Investors Service Inc., 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 assigned by Fitch Ratings, Inc. applies only 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 of such ratings will be maintained for any given period of time or that it will not be revised or withdrawn entirely by the Rating Agencies if, in the judgment of the respective Rating Agency, circumstances so warrant.

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

Debt Service Fund

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
REVENUES AND OTHER SOURCES				
Current Property Taxes	\$115,942,849	\$116,000,000	\$119,000,000	\$122,038,300
Delinquent Property Taxes	\$1,569,005	\$1,500,000	\$1,500,000	\$1,500,000
Sale of Delinquent Property Taxes	\$2,826,772	\$3,000,000	\$2,200,000	\$2,200,000
Local Option Sales Tax	\$8,197,006	\$8,500,000	\$8,647,020	\$8,645,000
In Lieu Of Taxes - Contractual	\$1,337,542	\$1,964,678	\$1,964,678	\$1,964,678
Tourism Development Zone	—	—	—	\$4,507,242
State Taxes	\$17,490,648	\$17,500,000	\$16,770,859	\$17,106,275
Use of Money	\$390,709	\$145,000	\$527,000	\$527,000
Federal Grants	\$2,377,111	\$2,327,146	\$3,245,815	\$2,298,523
Other	\$4,122,367	\$2,002,535	\$1,940,895	\$1,857,536
Issuance of Refunding Debt	\$175,785,458	—	\$150,000,000	—
Transfers In - Hotel - Motel Tax	—	—	—	\$6,685,804
Transfers In - State Street Aid	\$2,063,016	\$1,768,300	\$1,768,300	\$1,768,300
Transfers In - New Memphis Arena	\$4,858,620	\$4,858,600	\$4,418,866	—
Transfers In - Solid Waste	\$4,128,723	\$4,553,000	\$4,553,000	\$5,000,000
Transfers In - Storm water	\$1,893,502	\$3,739,477	\$3,739,476	\$1,845,975
Transfers In - GF	\$4,371,087	\$4,726,825	\$4,726,825	\$4,726,825
Transfers In - Grant Funds	\$194,496	—	\$171,198	—
Total Revenues	\$347,548,911	\$172,585,561	\$325,173,932	\$182,671,458
EXPENDITURES AND OTHER USES				
Principal - Serial Bonds, Notes and Leases	\$96,214,039	\$97,237,864	\$98,092,863	\$105,588,425
Interest - Serial Bonds, Notes and Leases	\$65,050,631	\$62,994,156	\$60,274,827	\$67,351,888
Bond Issue Cost	\$1,662,479	—	\$286,344	—
Other (M&S & Svr. Chrg.)	\$1,105,570	\$1,252,390	\$1,252,390	\$1,252,390
Retirement of Refunded Debt	\$195,829,835	—	\$150,000,000	—
Transfers Out - General Fund	—	—	—	\$3,500,000
Net Audit Adjustments	\$143,011	—	—	—
Total Expenditures	\$360,005,565	\$161,484,410	\$309,906,424	\$177,692,703
Increase (Decrease) in Net Assets	(\$12,456,654)	\$11,101,151	\$15,267,508	\$4,978,755
Authorized Complement				0
NET INCOME (REVENUE - EXPENSE)	\$ (12,456,654)	\$ 11,101,151	\$ 15,267,508	\$ 4,978,755
Fund balance beginning of year	\$ 61,254,835	\$ 48,798,180	\$ 48,798,180	\$ 64,065,688
Fund balance end of year	\$ 48,798,180	\$ 59,899,331	\$ 64,065,688	\$ 69,044,443

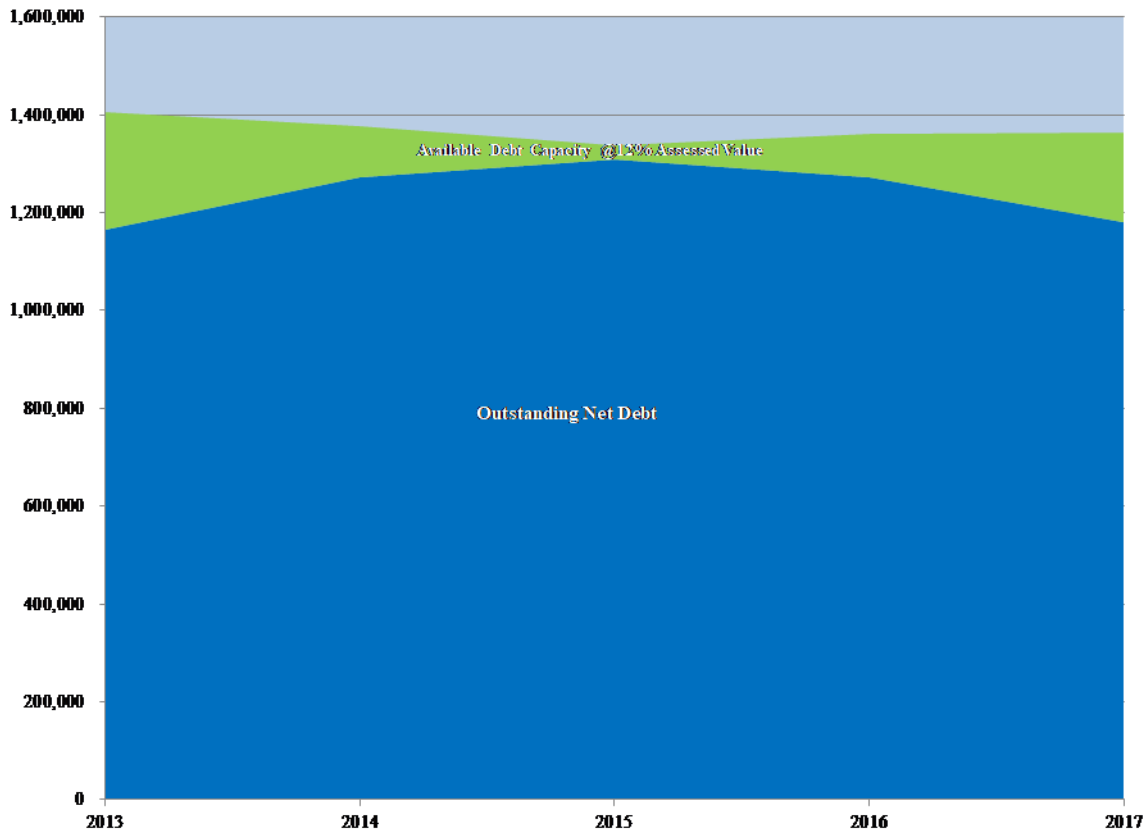
* Revenues do not reflect contribution from Fund Balance.

* Expenditures do not include contribution to Fund Balance

Debt Service Fund Overview

It has been the City’s past practice to issue general obligation bonds on an annual basis to support ongoing and new capital projects initiated by the City. In relationship to the City’s Debt Affordability Targets that are outlined in the City’s Debt Policy, the City shall conduct its finances so that the amount of general obligation (“GO”) debt outstanding does not exceed 12% of the City’s taxable assessed valuation. The chart below demonstrates the debt capacity.

**Debt Capacity Based on City Debt Policy
(In Thousands)**



	2013	2014	2015	2016	2017
Maximum Debt @ 12% - City Policy	\$ 1,406,468	\$ 1,378,018	\$ 1,337,070	\$ 1,361,518	\$ 1,364,952
Less: Total Net Debt Outstanding	1,163,755	1,271,320	1,308,289	1,273,105	1,179,577
Excess Debt Capacity	\$ 242,713	\$ 106,698	\$ 28,781	\$ 88,413	\$ 185,375

Source: CAFR 2017

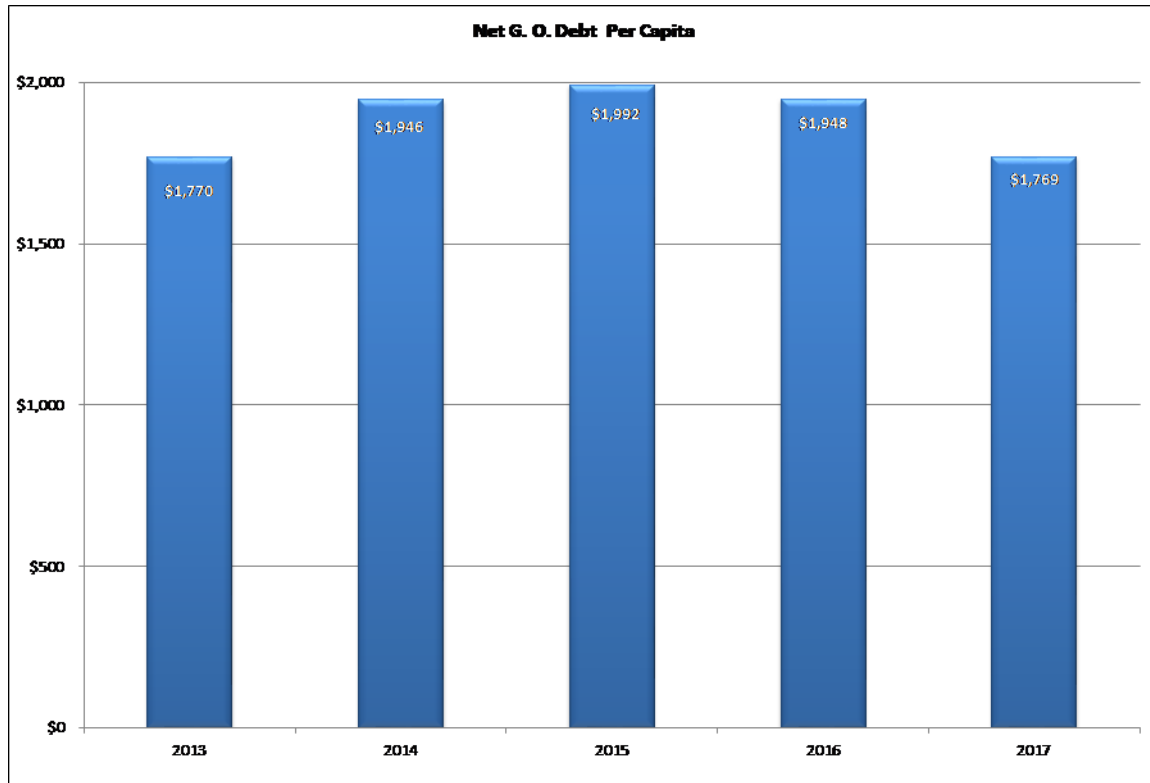
Debt Ratio Trends

Debt Ratio Trends
LAST FIVE FISCAL YEARS

	2013	2014	2015	2016	2017
Estimated Population	657,457	653,450	656,861	653,480	666,723
Appraised Value of Property ⁽¹⁾	\$ 37,757,901	\$ 36,455,804	\$ 35,448,458	\$ 35,955,987	\$ 36,080,187
Assessed Value Valuation of Property ⁽¹⁾	11,720,563	11,483,484	11,142,251	11,345,981	11,374,600
Total G. O. Debt	\$ 1,163,755	\$ 1,271,320	\$ 1,228,825	\$ 1,199,950	\$ 1,119,035
Bond Premiums			79,464	73,155	60,542
Net Debt	\$ 1,163,755	\$ 1,271,320	\$ 1,308,289	\$ 1,273,105	\$ 1,179,577
Net G. O. Debt per Capita					
Total Debt	\$ 1,770	\$ 1,946	\$ 1,992	\$ 1,948	\$ 1,769
Net Debt	1,770	1,946	1,992	1,948	1,769
Net G. O. Debt to Appraised Value					
Total Debt	3.08%	3.49%	3.69%	3.54%	3.27%
Net Debt	3.08%	3.49%	3.69%	3.54%	3.27%
Net G. O. Debt to Assessed Value					
Total Debt	9.93%	11.07%	11.74%	11.22%	10.37%
Net Debt	9.93%	11.07%	11.74%	11.22%	10.37%

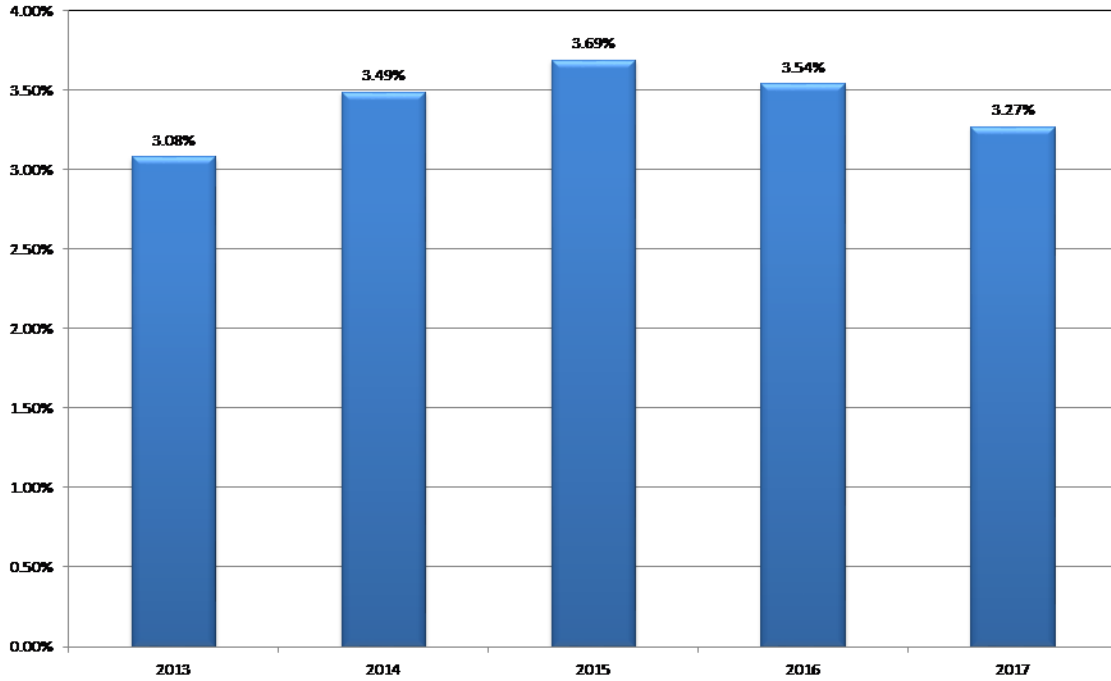
⁽¹⁾ In thousands of dollars.

Source: 2017 CAFR

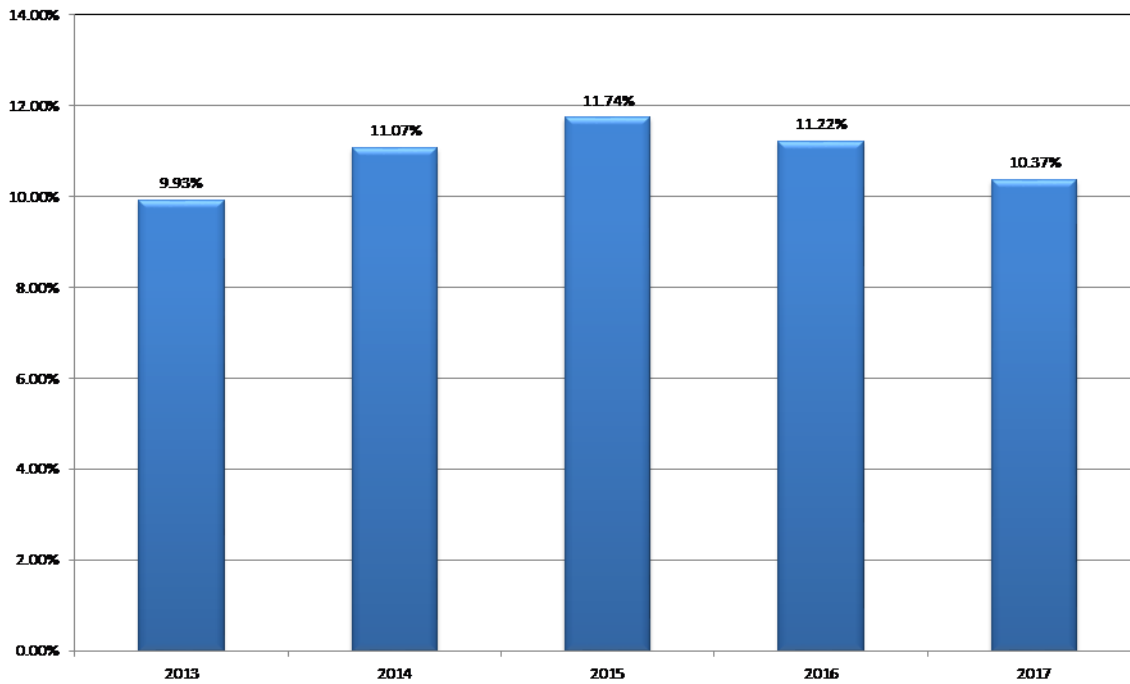


Net G.O. to Appraised/Assessed Value

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, 2018 (UNAUDITED)

Appropriation Obligations Debt	Outstanding	Final Maturity
\$2,142,850 EDGE Qualified Energy Conservation Bond, Series 2017	\$1,607,138	1/5/2021
\$40,975,000 Memphis and Shelby Co. Port Commission Dev. Revenue Bonds, Series 2011(1)	\$16,807,500	4/1/2036
\$15,416,204 Solid Waste Lease, 2014	\$4,736,953	12/11/2019
\$2,000,000 Solid Waste Lease, 2016	\$1,215,944	4/22/2021
\$36,215,000 TDZ Revenue Refunding Bonds, Series 2017A (Federally Taxable)	\$27,440,000	11/1/2021
\$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)	\$34,300,000	11/1/2024
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	\$14,985,000	2/1/2029
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)	\$4,115,000	2/1/2030
\$1,585,450 CCRFC Convention Center Improvement Bonds, Series 2015	\$634,180	1/5/2020
\$1,561,500 CCRFC Convention Center Improvement Bonds, Series 2016	\$780,750	1/5/2020
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	\$5,821,200	1/5/2025
\$2,015,300 CCRFC Qualified Energy Conservation Bonds, Series 2015B	\$1,410,710	1/5/2025
\$340,700 CCRFC Qualified Energy Conservation Bonds, Series 2015C	\$238,490	1/5/2025
Total	\$206,217,865	

(1) The obligation of the City and the County to support the payment of debt service on the Port Commission bonds is apportioned on an equal basis (i.e. 50% by the City and 50% by the County). Such amount represents the City's portion.

Appropriation Obligations Debt
 OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
 AS OF JUNE 30, 2018 (UNAUDITED)

General Obligation Bonds	Outstanding	Final Maturity
\$309,255,000 Gen. Imp. Bonds, Series 2018	\$309,255,000	6/1/2048
\$69,885,000 Gen. Imp. Bonds, Series 2016	\$66,135,000	5/1/2041
\$67,845,000 Gen. Imp. Bonds, Series 2015C	\$67,845,000	4/1/2045
\$54,390,000 Gen. Imp. Refg Bonds, Series, 2015B (Taxable)	\$54,390,000	4/1/2025
\$76,820,000 Gen. Imp. Refg Bonds, Series, 2015A	\$76,820,000	4/1/2026
\$208,230,000 Gen. Imp. Refg Bonds, Series 2014B	\$186,625,000	4/1/2044
\$103,955,000 Gen. Imp. Refg Bonds, Series 2014A	\$91,350,000	11/1/2025
\$5,145,000 Gen. Imp. Bonds, Series 2012B	\$2,140,000	4/1/2024
\$93,595,000 Gen. Imp. & Refg Bonds, Series 2012A	\$86,680,000	4/1/2042
\$86,190,000 Gen. Imp. Bonds, Series 2011	\$72,530,000	5/1/2036
\$11,160,000 Gen. Imp. Bonds, Series 2010F (RZEDB)	\$11,160,000	7/1/2034
\$55,295,000 Gen. Imp. & Refg Bonds, Series 2010E (Federally Taxable)	\$20,375,000	7/1/2018
\$121,205,000 Gen. Imp. & Refg Bonds, Series 2010D	\$121,205,000	7/1/2023
\$62,550,000 Gen. Imp. Bonds, Series 2010 C (Direct Pay BABs)	\$62,550,000	7/1/2032
\$39,950,000 Gen. Imp. Bonds, Series 2010B (Direct Pay BABs)	\$39,950,000	5/1/2030
\$27,880,000 Gen. Imp. Bonds, Series 2010A	\$6,825,000	5/1/2021
\$76,025,000 Gen. Imp. Bonds, Series 2009	\$5,750,000	4/1/2024
\$115,635,000 Gen. Imp. & Refg Bonds, Series 2005B	\$28,125,000	10/1/2018
\$166,880,000 Gen. Imp. & Refg Bonds, Series 2005	\$37,730,000	10/1/2019
Total	\$1,347,440,000	
Commercial Paper	\$0	

General Obligation Bonds Debt Service Schedule
AS OF JUNE 30, 2018 (UNAUDITED)

DEBT SERVICE FUND

Period Ending	Principal	Interest	Debt Service	Percentage Retired
6/30/2019	\$85,785,000	\$60,965,988	\$146,750,988	
6/30/2020	\$87,210,000	\$56,043,336	\$143,253,336	
6/30/2021	\$87,120,000	\$52,637,565	\$139,757,565	
6/30/2022	\$87,860,000	\$48,393,024	\$136,253,024	
6/30/2023	\$88,845,000	\$43,787,927	\$132,632,927	32%
6/30/2024	\$89,500,000	\$39,633,658	\$129,133,658	
6/30/2025	\$91,105,000	\$36,483,400	\$127,588,400	
6/30/2026	\$89,900,000	\$32,605,258	\$122,505,258	
6/30/2027	\$30,955,000	\$28,320,881	\$59,275,881	
6/30/2028	\$32,325,000	\$26,784,160	\$59,109,160	57%
6/30/2029	\$33,725,000	\$25,178,707	\$58,903,707	
6/30/2030	\$35,215,000	\$23,496,491	\$58,711,491	
6/30/2031	\$31,290,000	\$21,810,685	\$53,100,685	
6/30/2032	\$32,585,000	\$20,409,185	\$52,994,185	
6/30/2033	\$33,970,000	\$18,910,510	\$52,880,510	70%
6/30/2034	\$35,055,000	\$17,386,043	\$52,441,043	
6/30/2035	\$36,515,000	\$15,782,324	\$52,297,324	
6/30/2036	\$32,115,000	\$14,325,695	\$46,440,695	
6/30/2037	\$28,690,000	\$12,980,064	\$41,670,064	
6/30/2038	\$29,860,000	\$11,812,976	\$41,672,976	82%
6/30/2039	\$31,075,000	\$10,590,010	\$41,665,010	
6/30/2040	\$32,350,000	\$9,305,019	\$41,655,019	
6/30/2041	\$33,715,000	\$7,952,081	\$41,667,081	
6/30/2042	\$30,940,000	\$6,492,313	\$37,432,313	
6/30/2043	\$31,520,000	\$5,122,138	\$36,642,138	93%
6/30/2044	\$29,460,000	\$3,723,313	\$33,183,313	
6/30/2045	\$17,660,000	\$2,400,250	\$20,060,250	
6/30/2046	\$13,165,000	\$1,643,800	\$14,808,800	
6/30/2047	\$13,690,000	\$1,117,200	\$14,807,200	
6/30/2048	\$14,240,000	\$569,600	\$14,809,600	100%
Total	\$1,347,440,000	\$656,663,598	\$2,004,103,598	



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>



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 charges. The City periodically determines whether the revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. All activities necessary to provide services are budgeted for in these funds:

Sewer Fund

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

Storm Water Fund

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

Enterprise Funds • Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
Revenues				
Charges for Services	\$123,133,600	\$136,881,800	\$135,468,262	\$149,835,040
Fines Forfeitures	\$10,300	\$511,000	\$265,680	\$2,800
Use of Money	\$275,305	—	\$211,956	—
Federal Grant	\$562,441	\$1,500,000	\$22,423,224	—
State Grant	—	—	\$402,941	—
Dividend on Interest	\$128,544	—	\$43,049	—
Gain (Loss) on Investment	(\$26,464)	—	\$50,392	—
Other Revenue	\$618,573	\$157,122	\$158,413	\$167,893
Gain (Loss) on Sale of Assets	\$3,313	—	\$893	—
Transfers In	\$359,679	—	—	—
Capital Contributions	\$1,133,290	—	—	—
Total Revenues	\$126,198,584	\$139,049,922	\$159,024,810	\$150,005,733
Expenses				
Personnel Services	\$29,944,090	\$32,360,797	\$33,854,439	\$34,358,829
Materials & Supplies	\$42,886,156	\$45,740,786	\$39,713,833	\$56,053,186
Capital Outlay	\$215,518	\$7,175,540	\$5,002,099	\$8,651,540
Grants & Subsidies	\$31,693	—	\$171	—
Investment Fees	\$4,472	—	\$1,119	—
Interest	\$4,503,882	\$5,120,000	\$7,490,221	\$5,120,000
Service Charges	\$9,800	—	\$8,623	—
Transfers Out	\$9,340,001	\$10,539,477	\$10,567,052	\$9,189,657
Depreciation on Own Funds	\$15,315,991	\$16,941,635	\$17,660,042	\$17,788,640
Misc. Expense	\$10,870	—	—	—
Net Audit Adjustments	(\$21,972,139)	—	—	—
Total Expenses	\$80,290,333	\$117,878,235	\$114,297,599	\$131,161,852
Increase (Decrease) in Net Assets	\$45,908,251	\$21,171,687	\$44,727,211	\$18,843,881

Authorized Complement

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Sewer Treatment & Collection - Operating Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Capital Contributions	\$ 1,133,290	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	400	501,000	265,400	2,000
Charges for Services	98,725,592	110,731,800	111,082,960	123,685,040
Use of Money and Property	233,747	0	169,306	0
Federal Grants	547,162	0	20,923,224	0
Other Revenues	362,923	157,122	110,018	167,893
Dividend and Interest on Investment	128,544	0	43,049	0
Gain (Loss) on Investments	(26,464)	0	50,392	0
Gain (Loss) on Sale of Assets	3,313	0	893	0
Total Revenues	\$ 101,108,512	\$ 111,389,920	\$ 132,645,240	\$ 123,854,936
Personnel Services	20,565,604	21,404,860	23,061,034	23,386,036
Materials and Supplies	38,509,000	39,400,736	33,660,772	49,452,508
Capital Outlay	176,020	6,131,000	4,152,441	7,370,000
Grants and Subsidies	16,864	0	0	0
Investment Fees	4,472	0	1,119	0
Interest	4,203,882	5,120,000	7,363,411	5,120,000
Service Charges	9,800	0	8,623	0
Transfers Out	7,296,499	6,800,000	6,800,000	7,237,164
Depreciation on Own Funds	13,007,766	15,015,055	15,015,055	15,370,800
Net Audit Adjustment	(14,103,543)	0	0	0
Total Expenditures	\$ 69,686,364	\$ 93,393,598	\$ 90,062,455	\$ 107,936,508
NET EXPENDITURES	\$ 31,422,148	\$ 17,996,324	\$ 42,582,788	\$ 15,918,425

Authorized Complement	347
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NET INCOME (REVENUE - EXPENSE)	\$31,422,148	\$17,996,324	\$42,582,787	\$15,918,425
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Fund balance beginning of year	\$357,726,045	\$389,148,193	\$389,148,193	\$431,730,980
Fund balance end of year	\$389,148,193	\$407,144,517	\$431,730,980	\$447,649,406

* Revenues do not reflect contribution from Fund Balance.

* Expenditures do not include contribution to Fund Balance

Storm Water Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Fines and Forfeitures	\$ 9,900	\$ 10,000	\$ 280	\$ 800
Charges for Services	24,408,006	26,150,000	24,385,302	26,150,000
Use of Money and Property	41,558	0	42,650	0
Federal Grants	15,279	1,500,000	1,500,000	0
State Grants	0	0	402,941	0
Other Revenues	255,650	0	48,395	0
Transfers In	359,679	0	0	0
Total Revenues	\$ 25,090,072	\$ 27,660,000	\$ 26,379,568	\$ 26,150,800
Personnel Services	9,378,485	10,955,937	10,793,404	10,972,795
Materials and Supplies	4,377,156	6,340,048	6,053,062	6,600,677
Capital Outlay	39,498	1,044,540	849,658	1,281,540
Grants and Subsidies	14,829	0	171	0
Interest	300,000	0	126,810	0
Transfers Out	2,043,502	3,739,477	3,767,052	1,952,493
Depreciation on Own Funds	2,308,225	2,404,635	4,954,902	2,417,840
Misc Expense	10,870	0	0	0
Net Audit Adjustments	(7,868,596)	0	0	0
Total Expenditures	\$ 10,603,969	\$ 24,484,637	\$ 24,235,144	\$ 23,225,344
NET EXPENDITURES	\$ 14,486,103	\$ 3,175,363	\$ 2,144,424	\$ 2,925,456

Authorized Complement

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NET INCOME (REVENUE - EXPENSE)

\$14,486,103

\$3,175,363

\$2,144,424

\$2,925,456

Fund balance beginning of year	\$79,354,742	\$93,840,846	\$93,840,846	\$95,985,270
Fund balance end of year	\$93,840,846	\$97,016,209	\$95,985,270	\$98,910,726

* Revenues do not reflect contribution from Fund Balance.

* Expenditures do not include contribution to Fund Balance

Enterprise Funds • Authorized Complement

ENTERPRISE FUNDS • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
SEWER FUND		MGR INDUSTRIAL MONITORING	1
ADMR ENGINEERING	1	MGR LIFT FLOOD MNT	1
ADMR ENTERPRISE FUND (ISL)	1	MGR SUPPORT SVCS ENV	1
ADMR ENVIRON COMPLIANCE	1	MGR WTP	2
ADMR ENVIRON CONST ADMIN	2	MGR WTP MNT	2
ADMR ENVIRONMENTAL SR	1	MGR WTP PROCESSING	2
ADMR WASTE COLLECT FAC	1	OPER EQUIPMENT	1
ADMR WTP FACILITIES	1	OPER HEAVY EQUIP	21
AIDE POLLUTION CONTROL	13	OPER MECHANICAL	17
ANALYST DATABASE	2	OPER MECHANICAL (ISL)	1
ANALYST LAB	6	OPER STOPPAGE SEWER	12
ASST OFFICE	2	OPER WASTE TREAT I	5
CHEMIST QUALITY CONTROL	1	OPER WASTE TREAT II	14
CHEMIST WTP	1	PAINTER	3
CLERK INVENTORY CONTROL SR	3	PIPELAYER	26
CLERK OFFICE SUPPORT	5	SCHEDULER PLANNER	3
COORD FLEET MAINT	1	SPEC ENVIRONMENTAL BILLING	2
CREWPERSON SEMISKILLED	19	SPREADER SLUDGE	2
CUSTODIAN	1	SUPER ENVIRON PROJECT	1
DISPATCHER	6	SUPER OM SHIFT	5
DRIVER TRACTOR TRAILER	3	SUPER SEWER CONSTRUCTION	1
ELECT MNT WTP	6	SUPER SEWER INSPECTION	1
ENG DESIGNER ENVIRONMENTAL A	1	SUPER SHIFT PUB WKS	9
ENG DESIGNER ENVIRONMENTAL AA	1	SUPER WTP OPERATIONS	2
ENGINEER ENVIRONMENTAL	6	TECH CONTROL WTP	6
ENGINEER ENVIRONMENTAL (ISL)	1	TECH CONTROL WTP (ISL)	1
ENGINEER STATIONARY I	3	TECH INDUSTRIAL PRETREAT	3
ENGINEER STATIONARY II	1	TRAINEE WASTE WATER TREATMENT	8
FINISHER CONCRETE	2	WORKER CONCRETE	5
FOREMAN GEN STATIONARY ENG	1	Total Sewer Fund	336
FOREMAN GEN WTP E I	2	SEWER FUND - ENG	
FOREMAN GEN WTP MECH	7	ASST OFFICE	1
FOREMAN SEWER MNT	7	ENG DESIGNER	1
HELPER MAINTENANCE	7	ENGINEER DESIGN	2
INSP POLLUTION CONTROL	17	ENGINEER DESIGN SENIOR	1
MECH HEAVY EQUIP	4	INSP ZONE CONSTRUCTION	4
MECH MNT WTP I	21	TECH ENGINEERING AA	2
MECH MNT WTP I (ISL)	1	Total Sewer Fund - Eng	11
MECH MNT WTP II	13	STORM WATER MANAGEMENT	
MECH SHOP	2	ADMR DRAIN MAINT	1
MGR ENVIRONMENTAL INSPECTION	1	ADMR MAINTENANCE SR	1
MGR ENVIRONMENTAL MNT	1		
MGR ENVIRONMENTAL PROJECTS (ISL)	2		

Enterprise Funds • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
AIDE POLLUTION CONTROL	2	TECH ENVIRONMENTAL	5
ANALYST DATABASE	2	WORKER CONCRETE	10
ASST ADMINISTRATIVE	1	Total Storm Water Management	<u>178</u>
CLERK INVENT CONTROL	2		
CLERK INVENTORY CONTROL SR	1	STORM WATER MANAGEMENT - ENG	
CLERK OFFICE SUPPORT	1	AIDE ENGINEERING	1
COORD DRAIN MAINT ENGINEERING	1	CHIEF SURVEYOR PARTY	1
COORD STORMWATER PROJ	4	ENG DESIGNER	1
CREWPERSON SEMISKILLED	17	ENGINEER DESIGN SENIOR	2
DISPATCHER	2	INSP ZONE CONSTRUCTION	4
DRIVER TRACTOR TRAILER	3	OPER SURVEY INST	1
ENGINEER STATIONARY I	4	SPEC CUST SVC ADMIN	1
ENGINEER STATIONARY II	3	TECH ENGINEERING AA	1
FINISHER CONCRETE	1	Total Storm Water Management - Eng	<u>12</u>
FOREMAN GEN STATIONARY ENG	1		
FOREMAN HEAVY EQUIP MAINT	1		
FOREMAN MNT PUB WKS	12		
GREASER	2		
HELPER MAINTENANCE	6		
INSP POLLUTION CONTROL	2		
INSP SAFETY	1		
MASON BRICK	3		
MECH HEAVY EQUIP	6		
MECH HEAVY EQUIP LD	1		
MECH MASTER	3		
MECH SHOP	1		
MGR DRAIN MAINT	1		
MGR ENVIRON PROJECT	1		
MGR HEAVY EQUIP MAINT	1		
MGR HEAVY EQUIP SVCS	1		
MGR STORMWATER PROG	1		
MGR SUPPORT SVCS	1		
OPER EQUIPMENT	14		
OPER HEAVY EQUIP	12		
OPER STOPPAGE SEWER	2		
OPER SWEEPER	20		
PIPELAYER	12		
SCHEDULER PLANNER	4		
SUPER HEAVY EQUIP	1		
SUPER RECORDS INVENTORY	1		
SUPER SHIFT PUB WKS	5		
SUPER ZONE HEAVY EQUIP	1		
		<u>TOTAL</u>	<u>537</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to other divisions for the City on a cost reimbursement basis. Included in the Internal Service Funds are:

Health Insurance

This fund accounts for the City's self-insurance for health benefits for City employees, and their dependents. The impact of rising health care across the nation has contributed to the rise of health care benefits locally. Costs for the Health Insurance Service Center traditionally increase because of rise in national health care costs.

Unemployment

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

Fleet Management

This fund accounts for the maintenance and repair of all City vehicles and equipment, except Fire Services and Public Works Heavy equipment. Vehicle Maintenance continues to be cost effective while providing maintenance and repairs.

Internal Service Funds • Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
REVENUES				
Health Premium Revenues	\$22,574,787	\$22,765,948	\$18,511,440	\$18,474,243
Charges for Services	\$21,272,963	\$23,872,507	\$22,444,310	\$27,344,231
Use of Money	\$171,246	\$583	\$146,601	—
Other Revenue	\$54,540,938	\$55,732,271	\$56,312,330	\$63,772,084
Total Revenues	\$98,559,934	\$102,371,309	\$97,414,681	\$109,590,558
EXPENSES				
Personnel	\$847,188	\$4,377,172	\$2,852,308	\$5,046,815
Material & Supplies	\$13,518,302	\$15,698,245	\$15,517,656	\$17,277,203
Capital Outlay	\$44,091	—	—	\$463,453
Federal Tax	\$393,907	\$52,051	—	\$35,000
Claims Incurred	\$61,960,390	\$67,249,967	\$64,424,111	\$74,172,000
Grants & Subsidies	\$97,603	\$98,000	\$97,251	\$98,400
Inventory	\$10,826,380	\$12,489,952	\$11,574,683	\$14,204,925
Depreciation on own funds	\$3,620	\$96,100	\$33,202	\$96,100
Transfer Out	\$6,800,000	\$7,699,012	\$7,699,012	\$4,175,749
Net Audit Adjustments	(\$30,131)	—	—	—
Total Expenses	\$94,461,349	\$107,760,499	\$102,198,223	\$115,569,645
Increase (Decrease) in Net Assets	\$4,098,593	(\$5,389,190)	(\$4,783,542)	(\$5,979,087)

Authorized Complement

8

Health Insurance Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Use of Money and Property	143,267	0	114,380	0
Other Revenues	54,541,124	55,732,272	56,312,332	63,772,084
Employee Contributions	21,568,788	22,261,148	18,007,280	17,907,682
Total Revenues	\$ 76,253,184	\$ 77,993,342	\$ 74,319,612	\$ 81,679,766
Personnel Services	847,188	4,377,173	2,852,308	5,046,816
Materials and Supplies	3,857,416	5,417,434	5,628,618	4,628,450
Capital Outlay	0	0	0	69,000
Grants and Subsidies	402,867	150,051	97,251	98,400
Claims Incurred	61,692,564	67,049,968	64,292,788	73,972,000
Federal Tax	88,642	0	0	35,000
Transfers Out	6,800,000	6,699,012	6,699,012	3,875,749
Net Audit Adjustments	(626,338)	0	0	0
Total Expenditures	\$ 73,062,339	\$ 83,693,632	\$ 79,569,976	\$ 87,725,416
NET EXPENDITURES	\$ 3,190,845	\$ (5,700,216)	\$ (5,135,988)	\$ (6,045,647)

Authorized Complement	8
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NET INCOME (REVENUE - EXPENSE)	\$3,190,845	(\$5,700,216)	(\$5,135,988)	(6,045,647)
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Fund balance beginning of year	\$13,938,696	\$17,129,541	\$17,129,541	\$11,993,553
Fund balance end of year	\$17,129,541	\$11,429,325	\$11,993,553	5,947,906

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

Unemployment Compensation Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Use of Money and Property	9,195	0	15,415	0
Employer Contributions	1,006,000	504,800	504,160	566,560
Total Revenues	\$ 1,015,195	\$ 504,800	\$ 519,575	\$ 566,560
Claims Incurred	267,825	200,000	131,321	200,000
Transfers Out	0	1,000,000	1,000,000	300,000
Net Audit Adjustments	505,035	0	0	0
Total Expenditures	\$ 772,860	\$ 1,200,000	\$ 1,131,321	\$ 500,000
NET EXPENDITURES	\$ 242,335	\$ (695,200)	\$ (611,746)	\$ 66,560
Authorized Complement				0
NET INCOME (REVENUE - EXPENSE)	\$242,335	(\$695,200)	(\$611,746)	\$66,560
Fund balance beginning of year	\$1,506,785	\$1,749,120	\$1,749,120	\$1,137,374
Fund balance end of year	\$1,749,120	\$1,053,920	\$1,137,374	\$1,203,934

* Revenues do not reflect contribution from Fund Balance.

* Expenditures do not include contribution to Fund Balance

Fleet Management Fund

FLEET MANAGEMENT FUND

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Charges for Services	\$ 21,272,964	\$ 23,872,506	\$ 22,444,310	\$ 27,344,232
Use of Money and Property	18,784	583	16,806	0
Other Revenues	(190)	0	0	0
Total Revenues	\$ 21,291,558	\$ 23,873,090	\$ 22,461,116	\$ 27,344,232
Materials and Supplies	9,660,887	10,280,813	9,889,039	12,648,753
Capital Outlay	44,091	0	0	394,453
Inventory	10,826,380	12,489,952	11,574,683	14,204,925
Depreciation on Own Funds	3,620	96,100	33,202	96,100
Net Audit Adjustments	91,172	0	0	0
Total Expenditures	\$ 20,626,150	\$ 22,866,865	\$ 21,496,924	\$ 27,344,230
NET EXPENDITURES	\$ 665,408	\$ 1,006,225	\$ 964,192	\$ (2)

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$665,408	\$1,006,225	\$964,192	\$0
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Fund balance beginning of year	\$3,560,152	\$4,225,560	\$4,225,560	\$5,189,752
Fund balance end of year	\$4,225,560	\$5,231,785	\$5,189,752	\$5,189,752

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

Internal Service Funds • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
HEALTH INSURANCE FUND			
ANALYST BENEFITS	3		
COORD WELLNESS	1		
MGR BENEFITS	1		
MGR WORKPLACE WELLNESS AND SAFETY SR	1		
OFFICER TOTAL REWARDS	1		
SPEC CUST SVC BENEFITS	1		
Total Health Insurance Fund	<u>8</u>		
	<u>TOTAL</u>		<u>8</u>

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 governmental 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

This fund accounts for the retirement benefits for the employees of the Library System.

Fiduciary Funds • Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
REVENUES				
Other Revenue	\$11,043,011	\$11,016,550	\$6,104,016	\$10,097,569
Transfer In	\$6,800,000	\$6,699,012	\$10,568,297	\$7,591,963
Health Premium Revenues	\$6,488,418	\$2,179,983	\$2,017,267	\$1,880,183
Interest on Investments	\$1,316,878	—	\$361,448	—
Gain (Loss) on Investments	\$4,247,853	—	\$3,627,095	—
Gain (Loss) on Sale of Asset	\$1,098,185	—	\$23,546	—
Total Revenue	\$30,994,345	19,895,545	\$22,701,669	\$19,569,715
EXPENSES				
Personnel	\$1,031,535	\$7,893,293	\$6,102,888	\$9,188,663
Material & Supplies	\$2,776,746	\$1,563,806	\$1,418,099	\$331,052
Claims Incurred	\$22,689,374	\$10,090,007	\$10,079,560	\$9,688,000
Pension Benefits	\$3,924,098	—	\$1,980,674	—
Grants and Subsidies	\$337,687	\$360,000	\$360,000	\$360,000
Misc. Expense	\$3,868	—	\$7,789	—
Federal Tax	\$62,588	\$8,474	—	\$2,000
Investment Fees	\$29,340	—	\$23,958	—
Net Audit Adjustments	868,343	—	—	—
Total Expenses	\$31,723,581	\$19,915,580	\$19,972,968	\$19,569,715
Increase (Decrease) in Net Assets	(\$729,236)	\$20,035	(\$2,728,701)	\$0

Authorized Complement

4

Other Post Employment Benefit Trust Fund

OTHER POST EMPLOYMENT BENEFIT TRUST FUND

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Other Revenues	10,946,596	11,016,549	6,104,016	10,097,569
Transfers In	6,800,000	6,699,012	9,768,296	6,502,180
Dividend and Interest on Investment	60,159	0	19,012	0
Employee Contributions	5,531,018	2,179,983	1,899,571	1,880,183
Gain (Loss) on Investments	226,680	0	152,983	0
Gain (Loss) on Sale of Assets	2,212	0	0	0
Total Revenues	\$ 23,566,666	\$ 19,895,545	\$ 17,943,878	\$ 18,479,932
Personnel Services	1,031,535	7,893,294	6,102,889	8,098,880
Materials and Supplies	2,696,181	1,563,806	1,401,232	331,052
Grants and Subsidies	378,936	368,474	360,000	360,000
Claims Incurred	22,689,376	10,090,007	10,079,560	9,688,000
Investment Fees	786	0	198	0
Federal Tax	21,339	0	0	2,000
Net Audit Adjustments	(5,043)	0	0	0
Total Expenditures	\$ 26,813,110	\$ 19,915,580	\$ 17,943,878	\$ 18,479,932
NET EXPENDITURES	\$ (3,246,444)	\$ (20,035)	\$ 0	\$ 0

Authorized Complement	4
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NET INCOME (REVENUE - EXPENSE)	(\$3,246,444)	(\$20,035)	\$0	\$0
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Fund balance beginning of year	\$6,450,070	\$3,203,626	\$3,203,626	\$3,203,626
Fund balance end of year	\$3,203,626	\$3,183,591	\$3,203,626	\$3,203,626

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

Library Retirement System Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Other Revenues	\$ 96,415	\$ 0	\$ 0	\$ 0
Transfers In	0	0	800,000	1,089,783
Dividend and Interest on Investment	1,256,720	0	342,436	0
Employee Contributions	133,705	0	58,848	0
Employer Contributions	823,694	0	58,848	0
Gain (Loss) on Investments	4,021,173	0	3,474,112	0
Gain (Loss) on Sale of Assets	1,095,972	0	23,546	0
Total Revenues	\$ 7,427,679	\$ 0	\$ 4,757,791	\$ 1,089,783
Personnel Services	0	0	0	1,089,783
Materials and Supplies	80,565	0	16,867	0
Miscellaneous Expense	3,868	0	7,789	0
Investment Fees	28,554	0	23,760	0
Pension Benefits	3,924,098	0	1,980,674	0
Net Audit Adjustments	873,386	0	0	0
Total Expenditures	\$ 4,910,471	\$ 0	\$ 2,029,090	\$ 1,089,783
NET EXPENDITURES	\$ 2,517,208	\$ 0	\$ 2,728,701	\$ 0

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$2,517,208	\$0	\$2,728,701	\$0
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Fund balance beginning of year	\$54,274,583	\$56,791,791	\$56,791,791	\$59,520,492
Fund balance end of year	\$56,791,791	\$56,791,791	\$59,520,492	\$59,520,492

* Revenues do not reflect contribution from Fund Balance.

Fiduciary Funds • Authorized Complement

FIDUCIARY FUNDS • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
HEALTH INSURANCE FUND			
COORD LEAVE	1		
SPEC BENEFITS	1		
SPEC BENEFITS SUPPORT SVCS	1		
SUPER RETIREMENT AND BENEFITS	1		
Total Health Insurance Fund	<u>4</u>		
<u>TOTAL</u>	<u>4</u>		



STRATEGIC PLANNING

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

Five Year Projection

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
PERSONNEL SERVICES					
Full-Time Salaries	\$ 323,975,328	\$ 323,975,328	\$ 323,975,328	\$ 323,975,328	\$ 323,975,328
Overtime	28,736,450	28,736,450	28,736,450	28,736,450	28,736,450
Holiday Fire/Police	10,972,882	10,972,882	10,972,882	10,972,882	10,972,882
Out of Rank Pay	2,268,488	2,268,488	2,268,488	2,268,488	2,268,488
Hazardous Duty Pay	571,656	571,656	571,656	571,656	571,656
College Incentive Pay	6,298,114	6,298,114	6,298,114	6,298,114	6,298,114
Longevity Pay	2,051,873	2,051,873	2,051,873	2,051,873	2,051,873
Shift Differential	796,388	796,388	796,388	796,388	796,388
Bonus Days	2,190,000	2,190,000	2,190,000	2,190,000	2,190,000
Retirement Benefits	4,152,549	4,152,549	4,152,549	4,152,549	4,152,549
Job Incentive	1,038,400	1,038,400	1,038,400	1,038,400	1,038,400
Required Special License Pay	52,950	52,950	52,950	52,950	52,950
Pension	11,279,705	11,279,705	11,279,705	11,279,705	11,279,705
Supplemental Pension	134,523	134,523	134,523	134,523	134,523
Social Security	316,313	316,313	316,313	316,313	316,313
Pension ADC Funding	41,660,836	41,660,836	41,660,836	41,660,836	41,660,836
Group Life Insurance	850,236	850,236	850,236	850,236	850,236
Unemployment	442,640	442,640	442,640	442,640	442,640
Medicare	4,967,282	4,967,282	4,967,282	4,967,282	4,967,282
Long Term Disability	918,509	918,509	918,509	918,509	918,509
Health Insurance - Premier	27,039,924	27,039,924	27,039,924	27,039,924	27,039,924
Benefits Adjustments	7,393,261	7,393,261	7,393,261	7,393,261	7,393,261
Health Insurance-Local Plus Plan	14,498,316	14,498,316	14,498,316	14,498,316	14,498,316
Salaries - Part Time/Temporary	17,230,252	17,230,252	17,230,252	17,230,252	17,230,252
On the Job Injury	3,662,250	3,662,250	3,662,250	3,662,250	3,662,250
Tuition Reimbursement - New	193,500	193,500	193,500	193,500	193,500
Book Reimbursement - New	6,500	6,500	6,500	6,500	6,500
Student Loan Repayment	360,000	360,000	360,000	360,000	360,000
Payroll Reserve	100	100	100	100	100
Federal Grant Match - Personnel	236,055	236,055	236,055	236,055	236,055
Attrition	(8,084,595)	(8,084,595)	(8,084,595)	(8,084,595)	(8,084,595)
Bonus Pay	35,000	35,000	35,000	35,000	35,000
Expense Recovery - Personnel	(13,741,433)	(13,741,433)	(13,741,433)	(13,741,433)	(13,741,433)
Total Personnel Services	\$ 492,504,256	\$ 492,504,256	\$ 492,504,256	\$ 492,504,256	\$ 492,504,256
MATERIALS AND SUPPLIES					
City Hall Printing	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
City Hall Postage	1,000	1,000	1,000	1,000	1,000
Document Reproduction - City	2,500	2,500	2,500	2,500	2,500
City Storeroom Supplies	19,790	19,790	19,790	19,790	19,790
Facility Repair & Carpentry	170,358	170,358	170,358	170,358	170,358

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
City Shop Charges	10,016,606	10,016,606	10,016,606	10,016,606	10,016,606
Info Sys Phone/Communication	3,374	3,374	3,374	3,374	3,374
City Shop Fuel	6,035,687	6,035,687	6,035,687	6,035,687	6,035,687
Outside Computer Services	4,302,726	4,302,726	4,302,726	4,302,726	4,302,726
City Computer Svc Equipment	1,903,341	2,408,341	2,529,091	2,667,961	2,827,661
Data/Word Processing Equipment	65,100	65,100	65,100	65,100	65,100
Data/Word Process Software	1,122,923	1,122,923	1,122,923	1,122,923	1,122,923
Pers Computer Software	2,006,600	1,665,185	1,665,185	1,665,185	1,665,185
City Telephone/Communications	419,860	419,860	419,860	419,860	419,860
Printing - Outside	271,433	271,433	271,433	271,433	271,433
Supplies - Outside	1,452,449	1,452,449	1,452,449	1,452,449	1,452,449
Food Expense	112,000	112,000	112,000	112,000	112,000
Hand Tools	112,480	112,480	112,480	112,480	112,480
Document Reproduction - Outside	2,058	2,058	2,058	2,058	2,058
Clothing	1,983,258	1,983,258	1,983,258	1,983,258	1,983,258
Household Supplies	848,986	848,986	848,986	848,986	848,986
Ammunition & Explosives	500,500	500,500	500,500	500,500	500,500
Safety Equipment	1,198,780	1,198,780	1,198,780	1,198,780	1,198,780
Drafting/Photo Supplies	34,122	34,122	34,122	34,122	34,122
Medical Supplies	2,602,566	2,602,566	2,602,566	2,602,566	2,602,566
Athletic/Recreational Supplies	184,300	184,300	184,300	184,300	184,300
Outside Postage	790,825	790,825	790,825	790,825	790,825
Asphalt Products	5,084,250	5,084,250	5,084,250	5,084,250	5,084,250
Lumber & Wood Products	30,000	30,000	30,000	30,000	30,000
Paints Oils & Glass	411,000	411,000	411,000	411,000	411,000
Steel & Iron Products	192,000	192,000	192,000	192,000	192,000
Pipe Fittings & Castings	279,000	279,000	279,000	279,000	279,000
Lime Cement & Gravel	70,000	70,000	70,000	70,000	70,000
Chemicals	267,462	267,462	267,462	267,462	267,462
Materials and Supplies	3,762,454	3,762,454	3,762,454	3,762,454	3,762,454
Miscellaneous Expense	119,853	119,853	119,853	119,853	119,853
Library Books	1,290,501	1,290,501	1,290,501	1,290,501	1,290,501
Tower Lease Expense - Library	46,208	46,208	46,208	46,208	46,208
WYPL Arkansas Tower Expense - Library	30,000	30,000	30,000	30,000	30,000
Operation Police Canine	60,000	60,000	60,000	60,000	60,000
Operation Police DUI Unit	75,000	75,000	75,000	75,000	75,000
Operation Police Traffic Unit	100,000	100,000	100,000	100,000	100,000
Operation Police Mounted	50,000	50,000	50,000	50,000	50,000
Operation Police TACT	315,000	315,000	315,000	315,000	315,000
Maintenance Traffic Signal System	200,000	200,000	200,000	200,000	200,000
Operation Police Aircraft	565,669	565,669	565,669	565,669	565,669
Outside Vehicle Repair	385,942	385,942	385,942	385,942	385,942
Outside Equipment Repair/Maintenance	2,203,324	2,203,324	2,203,324	2,203,324	2,203,324

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
Facilities Structure Repair - Outside	768,043	768,043	768,043	768,043	768,043
Horticulture	10,000	10,000	10,000	10,000	10,000
Internal Repairs and Maintenance	405,737	405,737	405,737	405,737	405,737
Special Investigations	200,000	200,000	200,000	200,000	200,000
Legal Services/Court Cost	4,354,685	4,354,685	4,354,685	4,354,685	4,354,685
Medical/Dental/Veterinary	754,300	754,300	754,300	754,300	754,300
Legal Contingency	150,000	150,000	150,000	150,000	150,000
Accounting/Auditing/Cons	379,149	379,149	379,149	379,149	379,149
Advertising/Publication	729,006	729,006	729,006	729,006	729,006
Outside Phone/Communications	3,705,231	3,705,231	3,705,231	3,705,231	3,705,231
Janitorial Services	1,587,555	1,587,555	1,587,555	1,587,555	1,587,555
Security	2,242,035	2,242,035	2,242,035	2,242,035	2,242,035
Photography	650	650	650	650	650
Weed Control/Chemical Service	184,200	184,200	184,200	184,200	184,200
Total Quality Management	300	300	300	300	300
Seminars/Training/Education	754,614	754,614	754,614	754,614	754,614
Fixed Charges	1,286,620	1,286,620	1,286,620	1,286,620	1,286,620
Misc Professional Services	42,820,532	46,177,476	46,177,476	46,177,476	46,177,476
Employee Activities	5,000	5,000	5,000	5,000	5,000
Rewards and Recognition	90,330	90,330	90,330	90,330	90,330
Staff Development	1,000	1,000	1,000	1,000	1,000
Textbooks	103,000	103,000	103,000	103,000	103,000
Travel Expense	831,180	841,180	841,180	841,180	841,180
Unreported Travel	1,350	1,350	1,350	1,350	1,350
Relocation Expense	125,000	125,000	125,000	125,000	125,000
Outside Fuel	42,000	42,000	42,000	42,000	42,000
Mileage	267,751	267,751	267,751	267,751	267,751
Utilities	10,774,754	10,774,754	10,774,754	10,774,754	10,774,754
Sewer Fees	1,331,580	1,331,580	1,331,580	1,331,580	1,331,580
Demolitions	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000
Insurance	5,483,425	5,483,425	5,483,425	5,483,425	5,483,425
Claims	1,155,252	1,155,252	1,155,252	1,155,252	1,155,252
Lawsuits	4,328,776	4,328,776	4,328,776	4,328,776	4,328,776
Hospitality	5,301	5,301	5,301	5,301	5,301
Dues/Memberships/Periodicals	292,317	295,817	295,817	295,817	295,817
Rent	2,313,266	2,313,266	2,313,266	2,313,266	2,313,266
Radio Trunking Lease	2,000	2,000	2,000	2,000	2,000
Misc Services and Charges	3,161,139	3,165,239	3,165,239	3,165,239	3,165,239
Urban Art Maintenance	35,000	35,000	35,000	35,000	35,000
Minor Equipment	110,565	110,565	110,565	110,565	110,565
Equipment Rental	2,155,243	2,155,243	2,155,243	2,155,243	2,155,243
Expense Recovery - Telephones	(804,149)	(804,149)	(804,149)	(804,149)	(804,149)
Expense Recovery - M & S	(12,398,785)	(12,398,785)	(12,398,785)	(12,398,785)	(12,398,785)

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
Federal Grant Match - M & S	166,689	166,689	166,689	166,689	166,689
Catering	58,566	58,566	58,566	58,566	58,566
Total Materials and Supplies	\$ 134,471,488	\$ 138,009,616	\$ 138,130,368	\$ 138,269,232	\$ 138,428,928
CAPITAL OUTLAY					
Furniture/Furnishings	\$ 439,400	\$ 439,400	\$ 439,400	\$ 439,400	\$ 439,400
Computers	6,000	6,000	6,000	6,000	6,000
Prod/Constr/Maint Equipment	44,000	44,000	44,000	44,000	44,000
Equipment	676,000	676,000	676,000	676,000	676,000
Capital Outlay - Expense	2,250	2,250	2,250	2,250	2,250
Total Capital Outlay	\$ 1,167,650	\$ 1,167,650	\$ 1,167,650	\$ 1,167,650	\$ 1,167,650
GRANTS AND SUBSIDIES					
Payment To Subgrantees	\$ 144,475	\$ 144,475	\$ 144,475	\$ 144,475	\$ 144,475
Aging Comission of the Mid-South	143,906	143,906	143,906	143,906	143,906
MIFA General Assistance	669,218	669,218	669,218	669,218	669,218
Section 108 - Court Square	1,519,270	1,519,270	1,519,270	1,519,270	1,519,270
Community Initiatives Grants for Non-Profits	3,225,298	3,225,298	3,225,298	3,225,298	3,225,298
Community Development Grants	300,000	300,000	300,000	300,000	300,000
Start Co.	75,000	75,000	75,000	75,000	75,000
Memphis Film & Tape Commission	218,000	218,000	218,000	218,000	218,000
Homeless Initiative	232,500	232,500	232,500	232,500	232,500
Pensioners Insurance	8,373,569	8,373,569	8,373,569	8,373,569	8,373,569
Downpayment Assist/City	192,930	192,930	192,930	192,930	192,930
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Memphis River Parks Partnership	2,974,003	2,974,003	2,974,003	2,974,003	2,974,003
Memphis Area Transit Authority	26,670,000	26,670,000	26,670,000	26,670,000	26,670,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	250,000	250,000	250,000	250,000	250,000
RBC Training/Certification Program	4,650	4,650	4,650	4,650	4,650
EDGE	3,680,000	3,680,000	3,680,000	3,680,000	3,680,000
Social Services Administration	89,537	89,537	89,537	89,537	89,537
MHA/HCD Community Development Projects	157,000	157,000	157,000	157,000	157,000
Urban Art	150,000	150,000	150,000	150,000	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	150,000	150,000
Middle Income Housing	500,000	500,000	500,000	500,000	500,000
Contr Assist Prog/Bonding	4,650	4,650	4,650	4,650	4,650
Black Business Association	300,000	300,000	300,000	300,000	300,000
Pyramid - Section 108	673,381	673,381	673,381	673,381	673,381
Convention Center	2,434,577	2,434,577	2,434,577	2,434,577	2,434,577
Professional Services	150,000	150,000	150,000	150,000	150,000

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
WIN Operational	50,000	50,000	50,000	50,000	50,000
Ambassador's Fellowship Pay	2,181,173	2,181,173	2,181,173	2,181,173	2,181,173
Innovate Memphis	330,500	330,500	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	75,000	75,000
Shelby County School Mixed Drink Proceeds	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335	1,333,335
Christian Brothers University	500,000	500,000	500,000	500,000	500,000
Total Grants and Subsidies	\$ 64,251,972	\$ 64,251,972	\$ 64,251,972	\$ 64,251,972	\$ 64,251,972
INVENTORY					
Inventory Purchases	\$ 117,793	\$ 117,793	\$ 117,793	\$ 117,793	\$ 117,793
Food Inventory	261,798	261,798	261,798	261,798	261,798
Total Inventory	\$ 379,591	\$ 379,591	\$ 379,591	\$ 379,591	\$ 379,591
EXPENSE RECOVERY					
Expense Recovery - State Street Aid	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)
Total Expense Recovery	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)
SERVICE CHARGES					
Credit Card Fees - Expense	\$ 137,372	\$ 137,372	\$ 137,372	\$ 137,372	\$ 137,372
Total Service Charges	\$ 137,372	\$ 137,372	\$ 137,372	\$ 137,372	\$ 137,372
TRANSFERS OUT					
Oper Tfr Out - Debt Service Fund	\$ 4,726,825	\$ 4,726,825	\$ 4,726,825	\$ 4,726,825	\$ 4,726,825
Oper Tfr Out - Library Retirement Fund	1,089,783	1,089,783	1,089,783	1,089,783	1,089,783
Oper Tfr Out - OPEB Fund	2,626,431	2,626,431	2,626,431	2,626,431	2,626,431
Total Transfers Out	\$ 8,443,039	\$ 8,443,039	\$ 8,443,039	\$ 8,443,039	\$ 8,443,039
TOTAL EXPENDITURES	\$ 685,320,064	\$ 688,858,176	\$ 688,978,944	\$ 689,117,824	\$ 689,277,504
LOCAL TAXES					
Ad Valorem Tax - Current	\$ 259,190,160	\$ 261,782,064	\$ 264,399,888	\$ 267,043,888	\$ 269,714,336
Ad Valorem Tax - Current Sale of Receivables	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Ad Valorem Tax Prior	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000
PILOT's	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Property Taxes Interest & Penalty	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Bankruptcy Interest & Penalty	170,000	170,000	170,000	170,000	170,000
Interest & Penalty - Sale of Tax Rec	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Special Assessment Tax	598,000	598,000	598,000	598,000	598,000
Local Sales Tax	113,000,000	114,130,000	115,271,296	116,424,016	117,588,256
Tourism Development Zone Local Sales	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
Alcoholic Beverage Inspection Fee	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beer Sales Tax	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000
Gross Rec Business Tax	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
"Interest, Penalties & Commission"	200,000	200,000	200,000	200,000	200,000
Business Tax Fees	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Mixed Drink Tax	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Excise Tax	954,000	954,000	954,000	954,000	954,000
State Apportionment TVA	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
Franchise Tax - Telephone	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Cable TV Franchise Fees	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
Fiber Optic Franchise Fees	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Misc Franchise Tax	850,000	850,000	850,000	850,000	850,000
Misc Tax Recoveries	500,000	500,000	500,000	500,000	500,000
MLGW Pipeline	267,765	267,765	267,765	267,765	267,765
Total Local Taxes	\$ 461,829,920	\$ 465,551,840	\$ 469,310,944	\$ 473,107,680	\$ 476,942,368
STATE TAXES					
State Income Tax	\$ 5,500,000	\$ 2,500,000	\$ 0	\$ 0	\$ 0
State Sales Tax	56,000,000	56,000,000	56,000,000	56,000,000	56,000,000
Telecommunication Sales Tax	45,000	45,000	45,000	45,000	45,000
State Shared Beer Tax	315,000	315,000	315,000	315,000	315,000
Alcoholic BeverageTax	360,000	360,000	360,000	360,000	360,000
Spec Petroleum Product Tax	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Total State Taxes	\$ 63,520,000	\$ 60,520,000	\$ 58,020,000	\$ 58,020,000	\$ 58,020,000
LICENSES AND PERMITS					
Liquor By Ounce License	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000
Taxi Drivers License	20,500	20,500	20,500	20,500	20,500
Gaming Pub Amus Perm Fee	15,000	15,000	15,000	15,000	15,000
Wrecker Permit Fee	16,000	16,000	16,000	16,000	16,000
Misc Permits	70,000	70,000	70,000	70,000	70,000
Beer Application	60,000	60,000	60,000	60,000	60,000
Auto Registration Fee	12,900,000	12,900,000	12,900,000	12,900,000	12,900,000
Dog License	274,965	274,965	274,965	274,965	274,965
County Dog License Fee	100,000	100,000	100,000	100,000	100,000
Beer Permit Privilege Tax	140,000	140,000	140,000	140,000	140,000
Sidewalk Permit Fees	88,000	88,000	88,000	88,000	88,000
Total Licenses and Permits	\$ 13,899,465	\$ 13,899,465	\$ 13,899,465	\$ 13,899,465	\$ 13,899,465
FINES AND FORFEITURES					
Court Fees	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000
Court Costs	5,750,000	5,750,000	5,750,000	5,750,000	5,750,000

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
Fines & Forfeitures	3,095,000	3,095,000	3,095,000	3,095,000	3,095,000
Seizures	100,000	100,000	100,000	100,000	100,000
Beer Board Fines	100,000	100,000	100,000	100,000	100,000
Library Fines & Fees	400,000	400,000	400,000	400,000	400,000
Delinquent Collection Fees	100,000	100,000	100,000	100,000	100,000
Vacant Property Registration Fee	18,600	18,600	18,600	18,600	18,600
Arrest Fees	125,000	125,000	125,000	125,000	125,000
DUI BAC Fees	2,400	2,400	2,400	2,400	2,400
Sex Offender Registry Fees	93,000	93,000	93,000	93,000	93,000
Total Fines and Forfeitures	\$ 14,534,000	\$ 14,534,000	\$ 14,534,000	\$ 14,534,000	\$ 14,534,000

CHARGES FOR SERVICES

Tax Sales Attorney Fees	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Subdivision Plan Inspection Fee	90,000	90,000	90,000	90,000	90,000
Street Cut Inspection Fee	250,000	250,000	250,000	250,000	250,000
Traffic Signals	200,000	200,000	200,000	200,000	200,000
Parking Meters	850,000	850,000	850,000	850,000	850,000
Signs-Loading Zones	15,000	15,000	15,000	15,000	15,000
Arc Lights	4,000	4,000	4,000	4,000	4,000
Wrecker & Storage Charges	500,000	500,000	500,000	500,000	500,000
Shelter Fees	200,000	200,000	200,000	200,000	200,000
Ambulance Service	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000
Parking	522,409	522,409	522,409	522,409	522,409
Senior Citizen's Meals	75,000	75,000	75,000	75,000	75,000
Concessions	1,796,672	1,796,672	1,796,672	1,796,672	1,796,672
Golf Car Fees	1,149,500	1,149,500	1,149,500	1,149,500	1,149,500
Pro Shop Sales	137,300	137,300	137,300	137,300	137,300
Green Fees	1,702,996	1,702,996	1,702,996	1,702,996	1,702,996
Softball	28,000	28,000	28,000	28,000	28,000
Ballfield Permit	18,000	18,000	18,000	18,000	18,000
Class Fees	42,250	42,250	42,250	42,250	42,250
Rental Fees	2,199,305	2,199,305	2,199,305	2,199,305	2,199,305
MLG&W Rent	2,400	2,400	2,400	2,400	2,400
Rent Of Land	31,738	31,738	31,738	31,738	31,738
Police Special Events	250,000	250,000	250,000	250,000	250,000
After School Camp	1,500	1,500	1,500	1,500	1,500
Parking Lots	315,000	315,000	315,000	315,000	315,000
Outside Revenue	184,086	184,086	184,086	184,086	184,086
Tow Fees	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Easements & Encroachments	75,000	75,000	75,000	75,000	75,000
Total Charges for Services	\$ 34,165,156	\$ 34,165,156	\$ 34,165,156	\$ 34,165,156	\$ 34,165,156

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
USE OF MONEY AND PROPERTY					
Interest on Investments	\$ 800,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Net Income/Investors	100,000	100,000	100,000	100,000	100,000
State Litigation Tax Commission	120,000	120,000	120,000	120,000	120,000
Total Use of Money and Property	\$ 1,020,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000
FEDERAL GRANTS					
Federal Grants - Others	\$ 2,990,090	\$ 2,990,090	\$ 2,990,090	\$ 2,990,090	\$ 2,990,090
Total Federal Grants	\$ 2,990,090	\$ 2,990,090	\$ 2,990,090	\$ 2,990,090	\$ 2,990,090
STATE GRANTS					
St TN Highway Maint Grant	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Total State Grants	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
INTERGOVERNMENTAL REVENUES					
International Airport	\$ 3,983,066	\$ 3,983,066	\$ 3,983,066	\$ 3,983,066	\$ 3,983,066
MATA	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Intergovernmental Revenues	\$ 9,983,066	\$ 9,983,066	\$ 9,983,066	\$ 9,983,066	\$ 9,983,066
OTHER REVENUES					
Anti-Neglect Enforcement Program	\$ 1,158,659	\$ 1,158,659	\$ 1,158,659	\$ 1,158,659	\$ 1,158,659
Property Insurance Recoveries	267,998	267,998	267,998	267,998	267,998
Rezoning Ordinance Publication Fees	10,000	10,000	10,000	10,000	10,000
Sale Of Reports	285,423	285,423	285,423	285,423	285,423
Local Shared Revenue	515,956	515,956	515,956	515,956	515,956
City of Bartlett	1,034,000	1,034,000	1,034,000	1,034,000	1,034,000
Utility Warranty Program	500,000	500,000	500,000	500,000	500,000
Miscellaneous Income	566,724	566,724	566,724	566,724	566,724
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000
Miscellaneous Auctions	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Fire - Misc Collections	20,000	20,000	20,000	20,000	20,000
Cash Overage/Shortage	30	30	30	30	30
Donated Revenue	165,000	165,000	165,000	165,000	165,000
Corporate Sponsorship	75,000	75,000	75,000	75,000	75,000
Grant Revenue - Library	17,000	17,000	17,000	17,000	17,000
Miscellaneous Revenue	59,868	59,868	59,868	59,868	59,868
Recovery Of Prior Year Expense	200,000	200,000	200,000	200,000	200,000
Mow to Own Program - Program Fees	5,850	5,850	5,850	5,850	5,850
Total Other Revenues	\$ 7,556,508	\$ 7,556,508	\$ 7,556,508	\$ 7,556,508	\$ 7,556,508

Five Year Projection *(continued)*

Expenditure Types	FY 2019 Adopted	FY2020 Projection	FY2021 Projection	FY2022 Projection	FY2023 Projection
TRANSFERS IN					
In Lieu Of Taxes-MLGW	\$ 63,000,000	\$ 63,000,000	\$ 63,000,000	\$ 63,000,000	\$ 63,000,000
In Lieu Of Taxes-Sewer	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Oper Tfr In - Solid Waste Fund	1,065,177	1,065,177	1,065,177	1,065,177	1,065,177
Oper Tfr In - Misc Grants Fund	30,000	30,000	30,000	30,000	30,000
Oper Tfr In - Hotel/Motel Fund	38,000	38,000	38,000	38,000	38,000
Oper Tfr In - Debt Service Fund	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Oper Tfr In - Sewer Operating/CIP	1,737,164	1,737,164	1,737,164	1,737,164	1,737,164
Oper Tfr In - Metro Alarm	450,000	450,000	450,000	450,000	450,000
Oper Tfr In - Storm Water	106,518	106,518	106,518	106,518	106,518
Oper Tfr In - Unemployment Fund	300,000	300,000	300,000	300,000	300,000
Total Transfers In	\$ 75,726,856	\$ 75,726,856	\$ 75,726,856	\$ 75,726,856	\$ 75,726,856
TOTAL REVENUES	\$ (685,320,064)	\$ (686,341,952)	\$ (687,601,088)	\$ (691,397,824)	\$ (695,232,512)
NET EXPENDITURES	\$ 0	\$ 2,516,224	\$ 1,377,856	\$ (2,280,000)	\$ (5,955,008)

APPENDIX

This Appendix includes a Glossary of terms and acronyms that are used throughout this book.

Glossary & Acronyms

A

AAM. American Association of Museums

AED. Automatic External Defibrillator

ADA. American Disabilities Act

AaLS. Advanced Life Support

APCO. Association of Public Safety Communications Officials

ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

ALCOHOL COMMISSION. Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

ALLOCATION. Planned expenditures and funding sources approved in the CIP for specific projects.

ANTI-NEGLECT ORDINANCE. An ordinance which requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

APPROPRIATION. A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ATTRITION. Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

AUDIT. An official inspection of an individual's or organization's accounts, typically by an independent body.

AUTHORIZED COMPLEMENT. Total number of positions that a division may fill. Due to attrition they may not be funded for the full fiscal year.

B

BALANCED BUDGET. A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BDC. Business Development Center

BLS. Basic Life Support

BOND. A fixed income investment in which an investor loans money to government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

BUDGET. An annual financial plan to allocate resources in order to achieve the City's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

C

CAFR. Comprehensive Annual Financial Report. A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the City.

CCE. Construction Code Enforcement

CDBG. Community Development Block Grant
The U.S. Department of Housing and Urban Development provides CDBG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate-income residents of the City.

CDC. Centers for Disease Control

CE. Continuing Education

CFS. Calls for Service

CIP. Capital Improvement Program. Adopted plan of public improvements, scheduled on a priority basis, for the current fiscal year and the succeeding four years, including estimated costs and funding sources.

C.L.E. Continuing Legal Education Credits

CLERB. Citizens' Law Enforcement Review Board

CO-ACT. Community Action. Mini-precincts based within the community.

CSFP. Commodity Supplemental Food Program

CAPITAL IMPROVEMENT BUDGET. The first fiscal year allocations of CIP and reprogrammed allocations from prior year's CIP.

CAPITAL REPLACEMENT BUDGET. Adopted program for replacement of vehicles and equipment.

CHARGES FOR SERVICES. Fees received from fee-based public services.

CITIZENS POLICE ACADEMY. Training session that citizens can attend so they will have a better understanding of policing.

COMMUNITY BASED POLICING. A cooperative effort and communication between citizens and police officers in order to keep their community safe.

COUNTY ASSESSOR. Appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

COUNTY TRUSTEE. State constitutional office, the banker, principal tax collector, and revenue agent for all of Shelby County Government.

D

DOT. Department of Transportation. Agency designated to oversee all areas of transportation.

DRA. Depot Redevelopment Agency

DRS. Department of Regional Services

DEBT SERVICE FUND. Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DIVISION. A major unit of the City designated by the type of service provided.

DEPRECIATION. The decrease in the value of physical assets due to use and passage of time.

DEBT SERVICE. The payments of principal and interest on loans, notes, and bonds.

DOWN PAYMENT ASSISTANCE. Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

E

E.A.P. Employee Assistance Program. Program to assist employees with medical, mental, or personal problems.

EEOC. Equal Employment Opportunity Commission

EMD. Emergency Medical Dispatching. A system where fire dispatchers are trained and certified to give life saving instructions to citizens who call and request ambulance service.

EMS. Emergency Medical Services

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

EMT. Emergency Medical Technician. Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

ESL. English as a second language

ECONOMIC DEVELOPMENT LOANS. Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses. The City will lend 20% or a maximum of \$250,000 for each business.

ENTERPRISE FUNDS. Funds are used to account for the acquisition, operation and maintenance of the City's facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENSE RECOVERIES. Funds that are paid to a division after work is performed for another City division.

F

FA. False Alarms

FEMA. Federal Emergency Management Association

FF. Fire Fighter

FHA. Federal Housing Authority
Provides low interest loans for homebuyers.

FIDUCIARY FUND. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

FIRE Act. Fire Investment and Response Enhancement Act.

FLSA. Fair Labor Standards Act. A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

FMLA. Family and Medical Leave Act. An Act which states that eligible employees shall be entitled to a total of 12 work weeks of leave during any 12-month period of time for health-related reasons for the employee or their family.

FMZ. Fire Management Zone

FTE. Full Time Equivalent

FISCAL YEAR. A period of consecutive months designated as the budget year. The City's fiscal year is from July 1 to June 30.

FUNDED STAFF LEVEL. Number of full-time positions funded in the budget.

G

GFOA. Government Finance Officers Association. The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906.

GMAQ. Greater Memphis Association for Quality

G.O. BONDS. General Obligation Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

G.R.E.A.T. Gang Resistance Education and Training Federal grant received by the Police Division.

GENERAL FUND. The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GOALS AND OBJECTIVES. Service center defined measurable activities to be completed within the current budget.

GOLF SURCHARGE. User fees collected to pay for the maintenance of the City's golf courses.

GOVERNMENTAL FUND. This is where the bread-and-butter services can be found—police, fire, social services, sanitation, and so on. There are five types of governmental funds:

- The **General fund** is a government's basic operating fund and accounts for everything not accounted for in another fund.
- **Special revenue funds** are intended to be used to report specific revenue sources that are limited to being used for a purpose, such as transportation aid.
- **Debt service funds** account for the repayment of debt. If a government is accumulating resources for making debt service payments, it should report them in a debt service fund.
- **Capital projects funds** account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.
- **Permanent funds** account for resources that cannot be expended, but must be held in perpetuity. Generally,

these resources are invested and a government may spend the earnings, often for a purpose specified by the provider of the resources.

H

Haz Mat. Hazardous Materials

HCD. Housing and Community Development
A division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

HUD. Housing and Urban Development

I

ICS. Incident Command System

IN SERVICE TRAINING. State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of course work each year.

INTERNAL SERVICE FUNDS. Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

L

LEPC. Local Emergency Planning Committee

LEGAL LEVEL. The numbered organizational level at which an operating budget has been adopted by Council.

LOCAL SHARED REVENUE. Revenue received from Shelby County Government.

LOUDERMILL. Supreme Court decision that stated when termination is considered as an end result, the following procedures must be used:

- (a.) The employee's division will investigate the facts of the matter.
- (b.) The employee will be given notice of the charges and an opportunity to be heard by the employee's division director.
- (c.) Termination for just cause can then occur, if warranted.

M

MAJOR FUND. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for

all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MBOC. Minority Business Opportunity Committee

MCVB. Memphis Convention & Visitor's Bureau

M.F.D. Memphis Fire Department

M.H.A. Memphis Housing Authority

MMI. Memphis Museums, Inc.

MOU. Memorandum of Understanding

M.P.A. Memphis Police Association

M.P.D. Memphis Police Department

M/WBE. Minority/Women Business Enterprise

MATA. Memphis Area Transit Authority. MATA has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

MLG&W. Memphis Light, Gas and Water. City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee. MLG&W is managed by its President and a five member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.

MEMPHIS POLL. Annual survey where Memphis citizens can address a variety of public issues such as neighborhood concerns, crime, police, fire, public works, taxes and services, economic development, and recreation.

MODIFIED ACCRUAL ACCOUNTING. Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

N

NASA. National Aeronautics and Space Administration

NFPA. National Fire Protection Association
An organization devoted to the promotion of fire safety and awareness.

NON-MAJOR FUND. Non-major funds should be reported in the aggregate in a separate column. Internal service funds also should be reported in the aggregate in a separate column on the proprietary fund statements.

NP/CRA. Neighborhood Planning/Community Redevelopment Agency

NPDES. National Pollutant Discharge Elimination System. Federal law requires the City to apply for a permit, which indicates approval, for the drainage system design and the monitoring of the system.

NYSC. National Youth Sports Coach Association

NEIGHBORHOOD WATCH. A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

O

OJI. On The Job Injury

OON. Office of Nursing

OSHA. Occupational Safety and Health Administration
Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

P

PART 1 CRIMES/OFFENSES. Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

PERFORMANCE-BASED-BUDGETING. A budgeting method that ties future allocations of resources to past performance.

PERFORMANCE MEASURES. Data collected to determine how well a service center is achieving its goals and objectives.

PILOT. Pay In Lieu of Taxes

PM. Preventative Maintenance

POLICE SUB-STATION. Geographic sub-division of a precinct.

PPO/POS. Preferred Provider Organization/ Point of Service

PRECINCT. Geographic sub-division of the Police Division.

PROPERTY TAX RATE. The property tax rate is set by an ordinance. The Proposed FY 2019 tax rate is \$3.195986 on each \$100 of assessed value of each species of taxable property within the City. The taxes are apportioned as follows: Board of Education of the Memphis City Schools \$0.000000; Pre-K \$0.010000; General Purposes of the City of Memphis \$2.163984; Debt Service of the City of Memphis \$1.018900; Capital Pay-Go \$0.003102.

PROPRIETARY FUND. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves.

PST's. Police Service Technicians. Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

R

REPROGRAMMED. CIP allocations which have not been appropriated that are carried forward to the next fiscal year.

RESERVE OFFICERS. Citizens trained by the Police Division, who work 20 hours a month and serve in an officer capacity when full time officers are not available.

S

SCBA. Self Contained Breathing Apparatus Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

SCCB. Shelby County Conservation Board Parks legal level responsible for the maintenance of parks in Shelby County and Orgill Golf Course. Costs are reimbursed by Shelby County Government.

SLM. Spanish Language Materials

SOP. Standard Operating Procedure Guidelines set by the service center

SERVICE CENTER. A sub-unit or cost center of a division.

SKYBOXES. Provide luxurious accommodations for spectators at Liberty Bowl Memorial Stadium events.

SPECIAL OPERATIONS RESPONSE TEAM (SORT). The SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/rope rescue. These specialized skills provide this group of dedicated firefighters with the expertise to combat impossible odds to protect individuals from harm.

SPECIAL REVENUE FUND. Used to account for the proceeds of specific revenue sources (other than

expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STEP. Solid Waste Management. Public Works legal level responsible for the collection, disposal, and recycling of solid waste.

T

TCA. Tennessee Code Annotated

TCP. Traffic Control Plan

TN-TF1. Tennessee Task Force 1

T.Q.S. Total Quality Service

T.V.A. Tennessee Valley Authority

TELE-SERVE. A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces call volume and response times.

TRUNKED RADIO SYSTEM. A radio system that will provide unlimited frequencies and in emergency situations various City agencies can communicate with each other.

U

UCA. Uniform Certification Agency

UNION ARTICLES OF AGREEMENT. A negotiated agreement between the City and bargaining units regarding policies and procedures.

V

VFC. Vaccines for Children

W

WIC. Women, Infants and Children

WMD. Weapons of Mass Destruction

W.O. Work Order



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