

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.

Finance

Metro Alarm Fund revenues and expenditures.

Other Funds

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Electronic Traffic Citations Fund

Parks Special Service Fund

Revenues and expenditures for the above listed funds.

Police Services

Drug Enforcement Fund revenues and expenditures.

Special Revenue Funds Summary

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	4,312,921	2,935,748	5,354,230
Local Taxes	17,245,237	18,693,594	21,433,154	19,291,286
State Taxes	17,841,088	0	16,400,000	16,400,000
Licenses and Permits	415,093	457,692	475,560	591,180
Fines and Forfeitures	3,452,431	2,333,000	2,573,358	3,091,715
Charges for Services	56,156,444	56,030,988	56,757,380	56,194,656
Use of Money and Property	133,382	4,065	94,372	4,065
Federal Grants	133,251	150,000	817,525	100,000
State Grants	124,192	155,000	291,785	267,500
Other Revenues	2,112,116	26,886	3,388,178	87,161
Transfers In	7,387,791	3,787,564	1,366,517	9,717,200
Total Revenues	\$ (105,001,029)	\$ (85,951,712)	\$ (106,533,576)	\$ (111,098,992)
Personnel Services	28,012,266	28,483,400	27,776,660	29,104,718
Materials and Supplies	27,568,725	14,388,878	26,958,914	27,870,356
Capital Outlay	1,658,946	1,071,000	3,204,521	1,584,000
Grants and Subsidies	10,488,391	12,496,072	9,998,572	10,512,000
Service Charges	16,205,397	15,250,000	17,730,428	17,311,104
Transfers Out	18,009,324	13,207,831	20,528,822	21,035,100
Contributed to Fund Balance	0	1,054,530	0	3,681,715
Total Expenditures	\$ 101,943,049	\$ 85,951,712	\$ 106,197,920	\$ 111,098,992
Net Expenditures	\$ (3,057,980)	\$ 0	\$ (335,656)	\$ 0

Authorized Complement

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Park Special Service Fund

PARK SPECIAL SERVICE FUND

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Local Taxes	154,778	162,687	162,687	162,687
Use of Money and Property	11,563	4,065	0	4,065
Total Revenues	\$ (166,341)	\$ (166,752)	\$ (162,687)	\$ (166,752)
Materials and Supplies	166,341	166,752	162,687	166,752
Total Expenditures	\$ 166,341	\$ 166,751	\$ 162,687	\$ 166,752
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Authorized Complement				0

Solid Waste Management Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	2,695,121	400,000	4,515,630
Local Taxes	170,177	113,789	150,511	120,000
Charges for Services	56,156,444	56,030,988	56,757,380	56,194,656
Use of Money and Property	60,562	0	49,537	0
Federal Grants	0	0	753,836	0
State Grants	124,192	155,000	291,785	267,500
Other Revenues	2,021,753	18,000	3,290,756	24,000
Total Revenues	\$ (58,533,128)	\$ (59,012,896)	\$ (61,693,804)	\$ (61,121,784)
Personnel Services	26,437,676	26,810,480	26,260,484	27,397,586
Materials and Supplies	9,379,466	11,898,668	10,422,506	10,740,095
Capital Outlay	1,593,837	500,000	2,649,137	1,120,000
Grants and Subsidies	52,682	0	2,500	0
Service Charges	16,205,397	15,250,000	17,730,428	17,311,104
Transfers Out	5,130,687	4,553,750	4,628,750	4,553,000
Total Expenditures	\$ 58,799,744	\$ 59,012,896	\$ 61,693,804	\$ 61,121,784
Net Expenditures	\$ 266,616	\$ 0	\$ 0	\$ 0

Authorized Complement

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Metro Alarm Fund

METRO ALARM FUND

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	0	1,789,982	0
Licenses and Permits	415,093	457,692	475,560	591,180
Use of Money and Property	8,946	0	528	0
Other Revenues	16,401	8,886	2,602	8,886
Total Revenues	\$ (440,440)	\$ (466,578)	\$ (2,268,673)	\$ (600,066)
Personnel Services	272,386	281,920	214,116	316,132
Materials and Supplies	212,252	184,659	413,184	183,934
Grants and Subsidies	3,466	0	0	0
Transfers Out	0	0	1,641,372	100,000
Total Expenditures	\$ 488,104	\$ 466,578	\$ 2,268,673	\$ 600,066
Net Expenditures	\$ 47,664	\$ 0	\$ 0	\$ 0

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Hotel/Motel Occupancy Tax Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Local Taxes	10,726,386	10,996,072	13,761,335	11,650,000
Transfers In	3,693,896	1,366,517	1,366,517	4,858,600
Total Revenues	\$ (14,420,281)	\$ (12,362,589)	\$ (15,127,852)	\$ (16,508,600)
Grants and Subsidies	7,932,243	7,496,072	7,496,072	8,012,000
Transfers Out	3,722,546	4,866,517	7,631,780	4,896,600
Contributed to Fund Balance	0	0	0	3,600,000
Total Expenditures	\$ 11,654,789	\$ 12,362,589	\$ 15,127,852	\$ 16,508,600
Net Expenditures	\$ (2,765,492)	\$ 0	\$ 0	\$ 0

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State Street Aid Fund

STATE STREET AID FUND

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
State Taxes	17,841,088	0	16,400,000	16,400,000
Total Revenues	\$ (17,841,088)	\$ 0	\$ (16,400,000)	\$ (16,400,000)
Materials and Supplies	16,072,788	0	14,631,700	14,631,700
Transfers Out	1,768,300	0	1,768,300	1,768,300
Total Expenditures	\$ 17,841,088	\$ 0	\$ 16,400,000	\$ 16,400,000
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Authorized Complement				0

New Memphis Arena Special Revenue Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Local Taxes	6,193,896	7,421,047	7,358,621	7,358,600
Transfers In	3,693,896	2,421,047	0	4,858,600
Total Revenues	\$ (9,887,791)	\$ (9,842,094)	\$ (7,358,621)	\$ (12,217,200)
Grants and Subsidies	2,500,000	5,000,000	2,500,000	2,500,000
Transfers Out	7,387,791	3,787,564	4,858,621	9,717,200
Contributed to Fund Balance	0	1,054,530	0	0
Total Expenditures	\$ 9,887,791	\$ 9,842,094	\$ 7,358,621	\$ 12,217,200
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 0

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Drug Enforcement Fund

DRUG ENFORCEMENT FUND

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	1,617,800	745,766	838,600
Fines and Forfeitures	3,292,432	2,333,000	2,241,643	2,760,000
Use of Money and Property	52,310	0	44,307	0
Federal Grants	133,251	150,000	63,689	100,000
Other Revenues	73,963	0	94,819	54,275
Total Revenues	\$ (3,551,955)	\$ (4,100,800)	\$ (3,190,224)	\$ (3,752,875)
Personnel Services	1,302,204	1,391,000	1,302,058	1,391,000
Materials and Supplies	1,737,878	2,138,800	1,328,837	1,897,875
Capital Outlay	65,109	571,000	555,384	464,000
Total Expenditures	\$ 3,105,191	\$ 4,100,800	\$ 3,186,279	\$ 3,752,875
Net Expenditures	\$ (446,764)	\$ 0	\$ (3,945)	\$ 0
Authorized Complement				0

Electronic Traffic Citations Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Fines and Forfeitures	160,000	0	331,715	331,715
Total Revenues	\$ (160,000)	\$ 0	\$ (331,715)	\$ (331,715)
Materials and Supplies	0	0	0	250,000
Contributed to Fund Balance	0	0	0	81,715
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 331,715
Net Expenditures	\$ (160,000)	\$ 0	\$ (331,715)	\$ 0

Authorized Complement	0
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Special Revenue Funds • Authorized Complement

SPECIAL REVENUE FUNDS • AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
ZOO GRANT		SUPER COLLECTION SW	15
CURATOR ZOO ASST	1	SUPER DISPOSAL SP WASTE	1
ZOOKEEPER	3	SUPER HEAVY EQUIP	1
ZOOKEEPER CAT COUNTRY	1	SUPER NIGHT COLLECTION SW	1
Total Zoo Grant	5	SUPER TRANSFER STATION	1
SOLID WASTE MANAGEMENT		SUPER ZONE SANITATION	1
ACCOUNTANT ASSOCIATE A	1	TECH DISPOSAL	2
ADMR RECYCLING	1	TECH TRANSFER STATION	1
ADMR SOLID WASTE OPER	1	Total Solid Waste Management	515
ASST ADMINISTRATIVE	1	CITY TREASURER	
CLERK ACCOUNTING B	1	ADMR METRO ALARM	1
CLERK OFFICE SUPPORT B	13	CLERK ACCOUNTING A	1
COORD FLEET MAINT	1	COORD METRO ALARM	1
CREWCHIEF SOLID WASTE	127	SPEC ALARM DATA	1
CREWPERSON SOLID WASTE	205	SPEC ALARM BILLING	1
DIRECTOR SOLID WASTE DEPUTY	1	Total City Treasurer	5
DISPATCHER	1		
DRIVER TRACTOR TRAILER	20	TOTAL	520
DRIVER TRUCK SOLID WASTE	59		
FOREMAN GROUNDS MNT	2		
FOREMAN SOLID WASTE	2		
INSP SERVICE FEE	2		
INSP SERVICE FEE 170801 00005	1		
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	12		
REP RECYCLING	1		
SPEC HEALTH SAFETY	1		
SUPER CART CENTRAL	1		
SUPER CLERICAL OPER	2		

