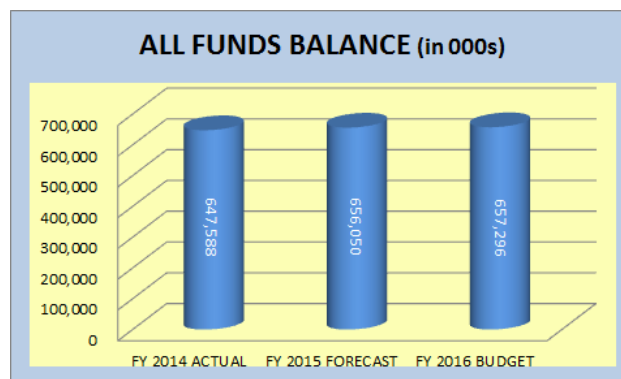
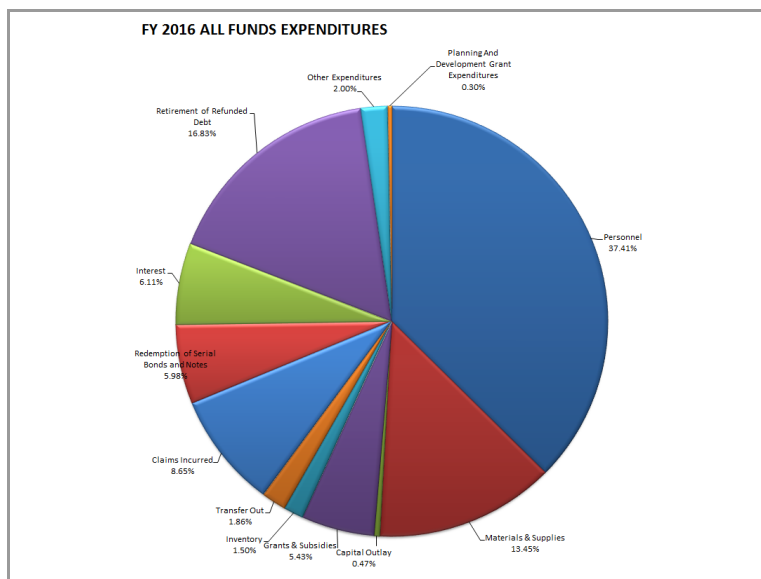
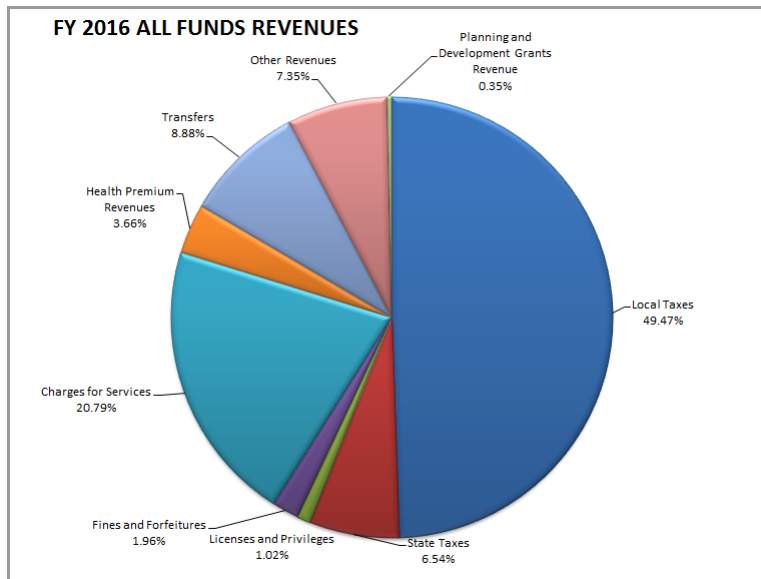

The financial data presented in this section presents the revenues and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the general fund. The forecasted and budget fund balances for each fund and for the collective funds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

BUDGET SUMMARY OF ALL FUNDS

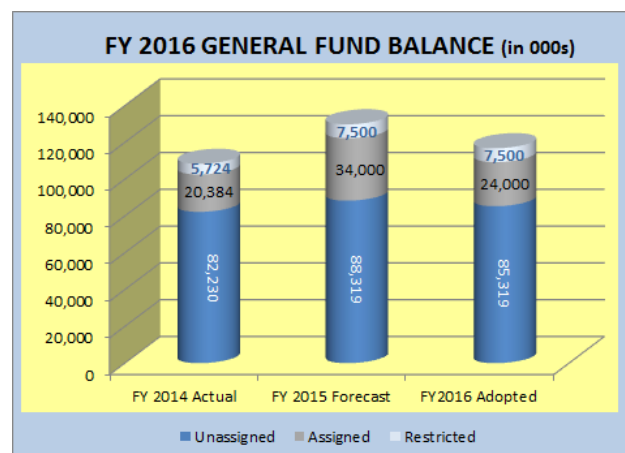
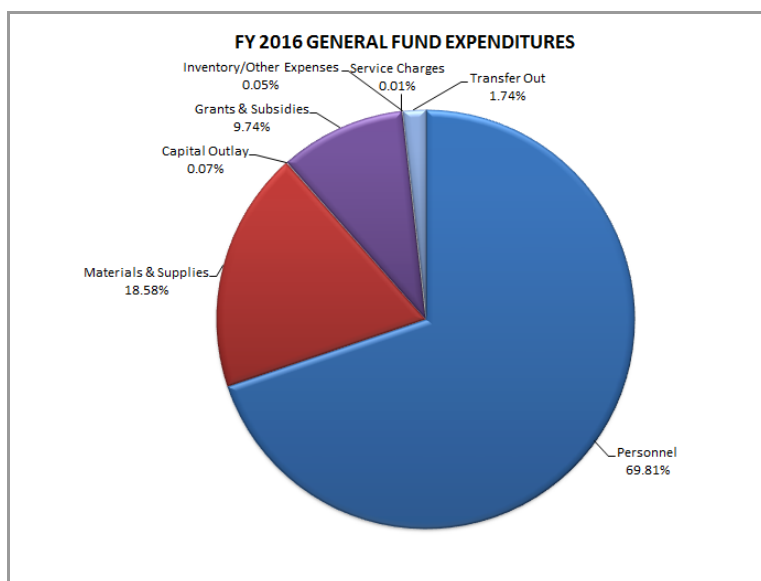
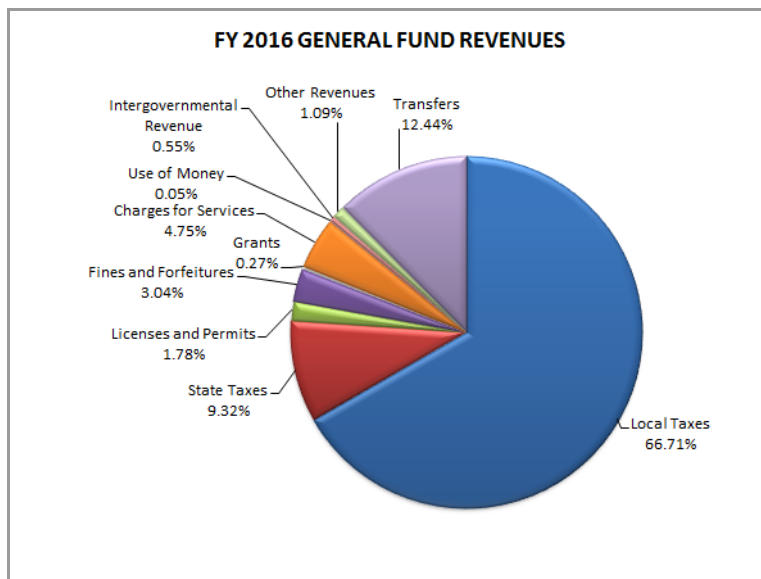
Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
<u>Revenues</u>				
Local Taxes	562,628,304	559,741,994	577,752,229	580,013,582
State Taxes	77,039,323	73,808,300	85,824,049	76,643,300
Issuance of Refunding Debt	345,652,036	0	0	0
Licenses and Permits	12,488,845	12,056,783	12,639,106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





GENERAL FUND

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

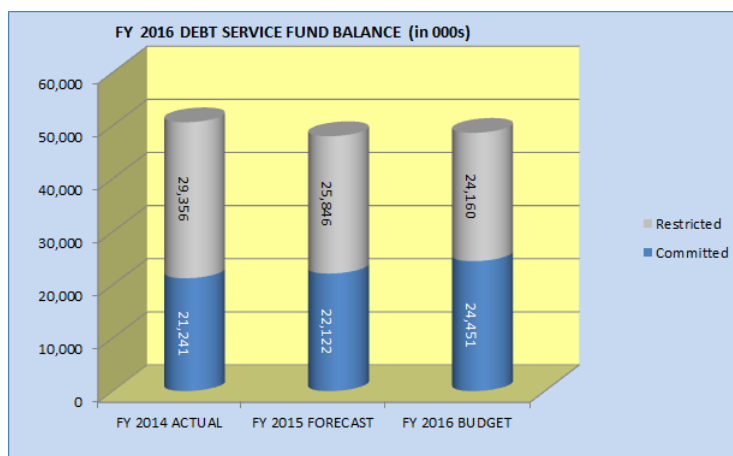
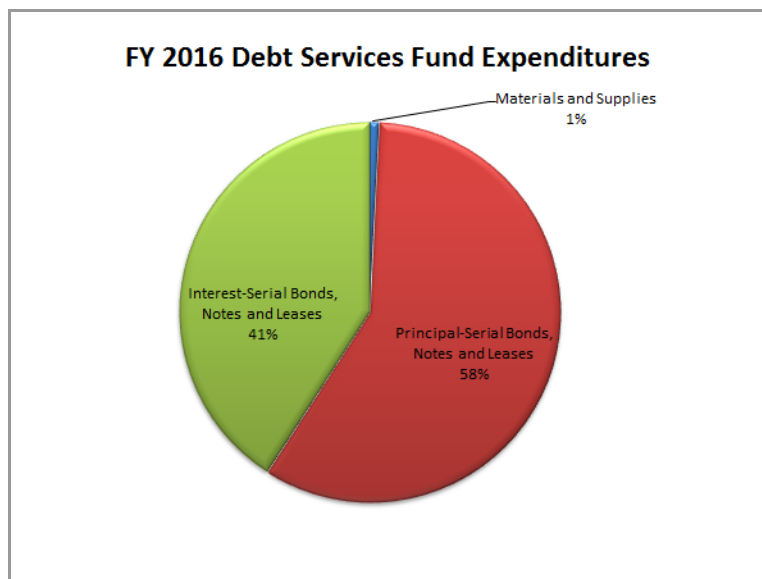
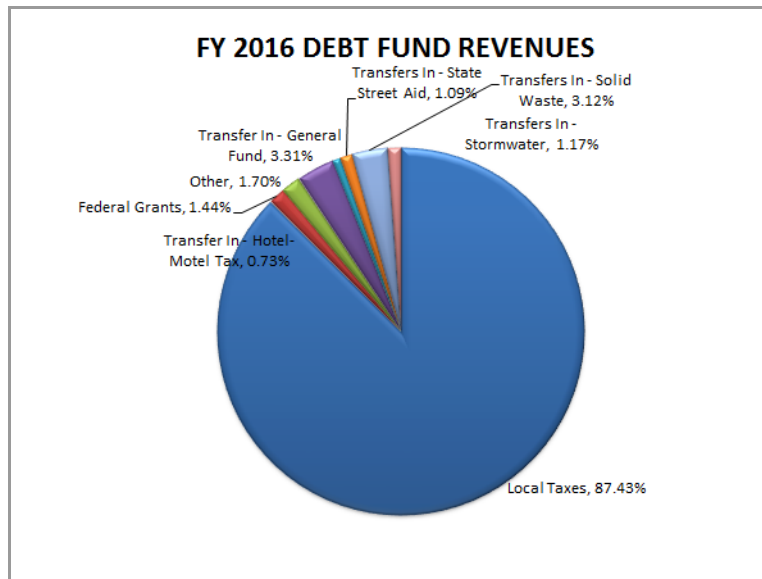


DEBT SERVICE

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

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

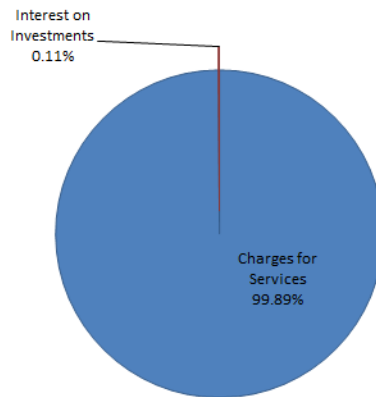




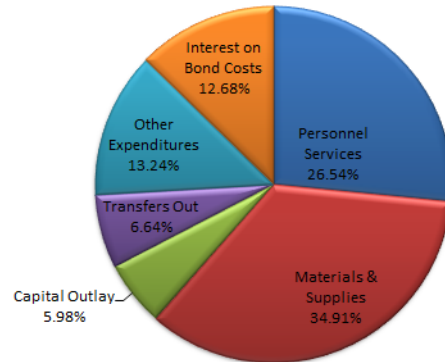
ENTERPRISE*(Sewer Fund and Storm Water Fund)*

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

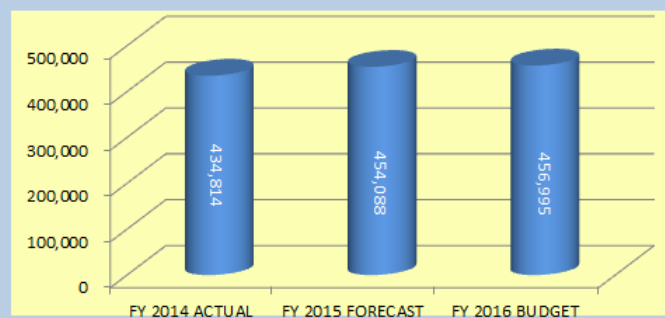
FY 2016 ENTERPRISE FUND REVENUES



FY 2016 ENTERPRISE FUND EXPENDITURES



FY 2016 ENTERPRISE FUND (in 000s)

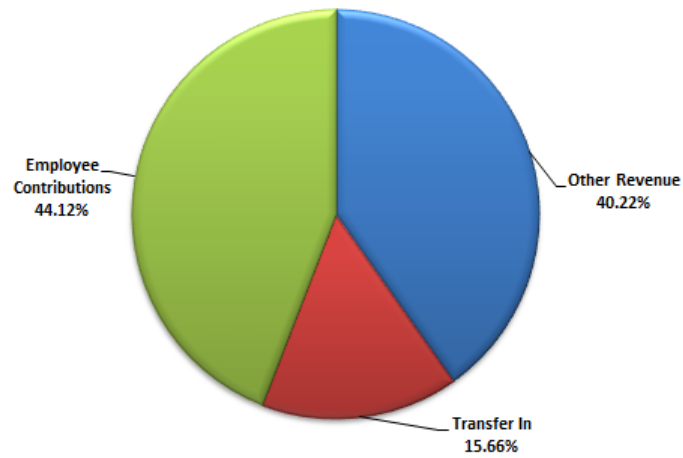


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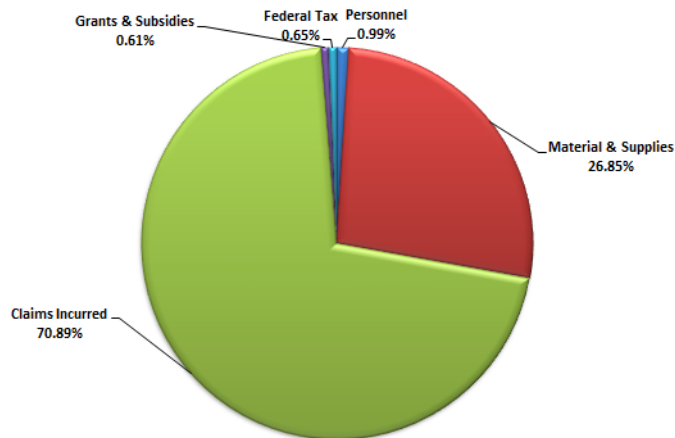
Other Post Employment Funds (OPEB)

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

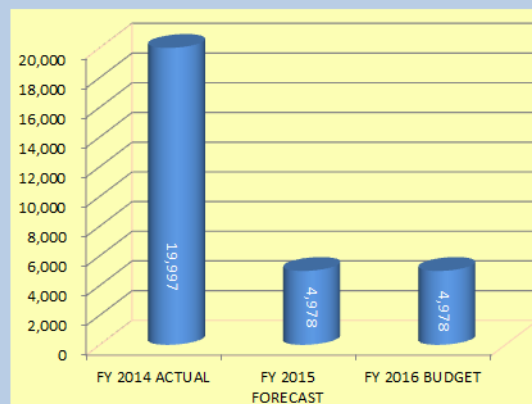
FY 2016 OPEB FUND REVENUES



FY 2016 OPEB FUND EXPENSES



FY 2016 OPEB FUND BALANCE (in 000s)

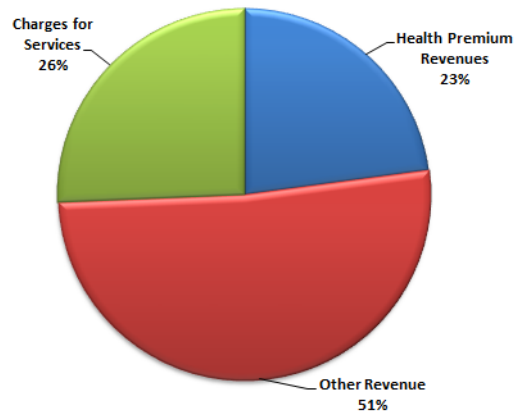


INTERNAL SERVICE

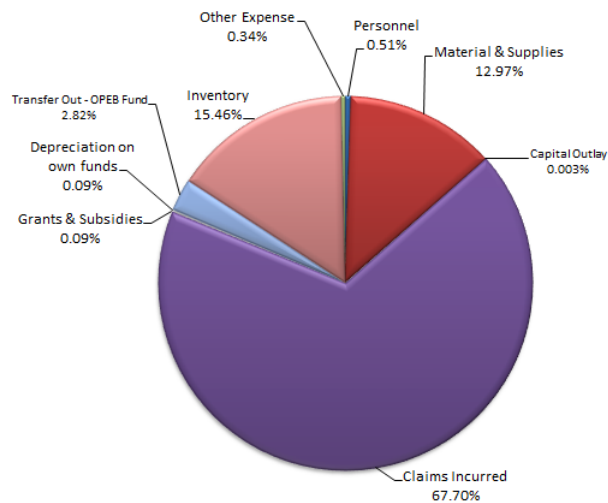
Fleet, Health Care and Unemployment

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

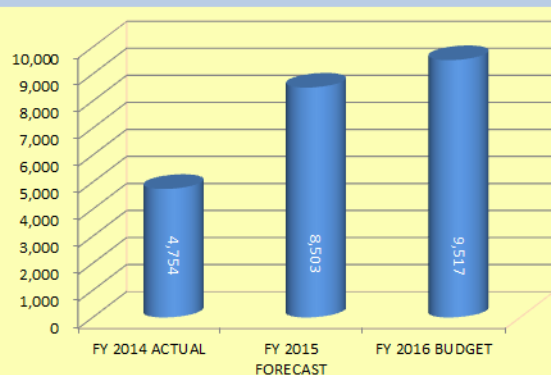
FY 2016 INTERNAL SERVICE FUND REVENUES



FY 2016 INTERNAL SERVICES EXPENSES



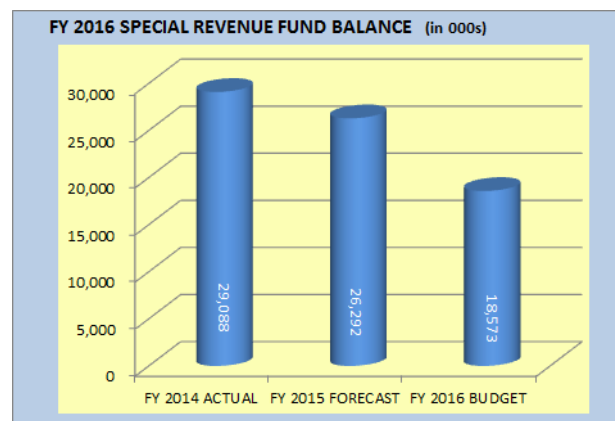
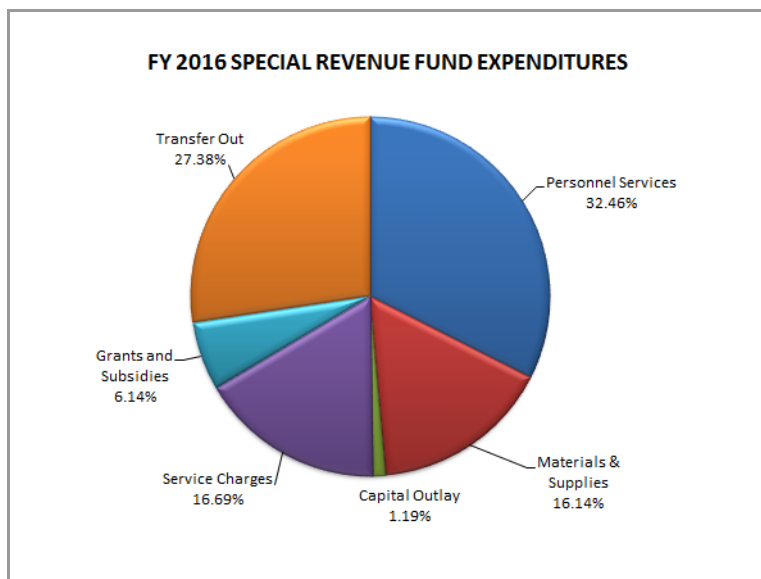
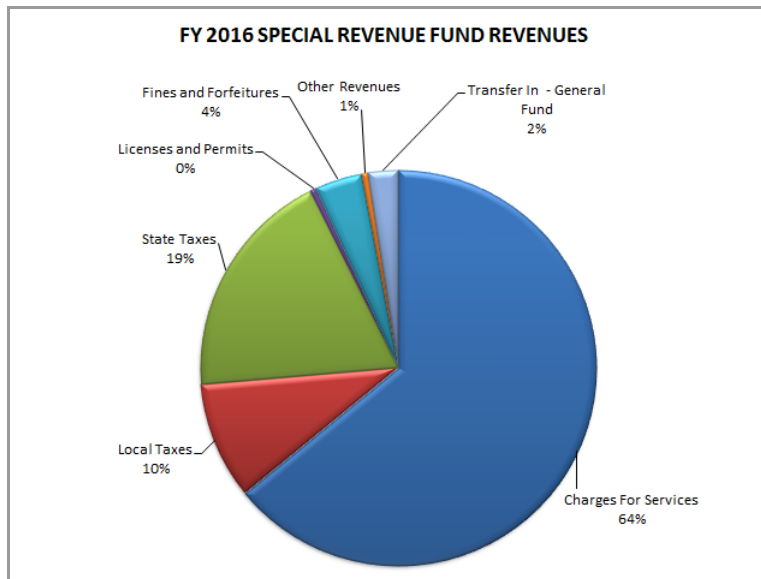
FY 2016 INTERNAL SERVICE FUND BALANCE
(in 000s)

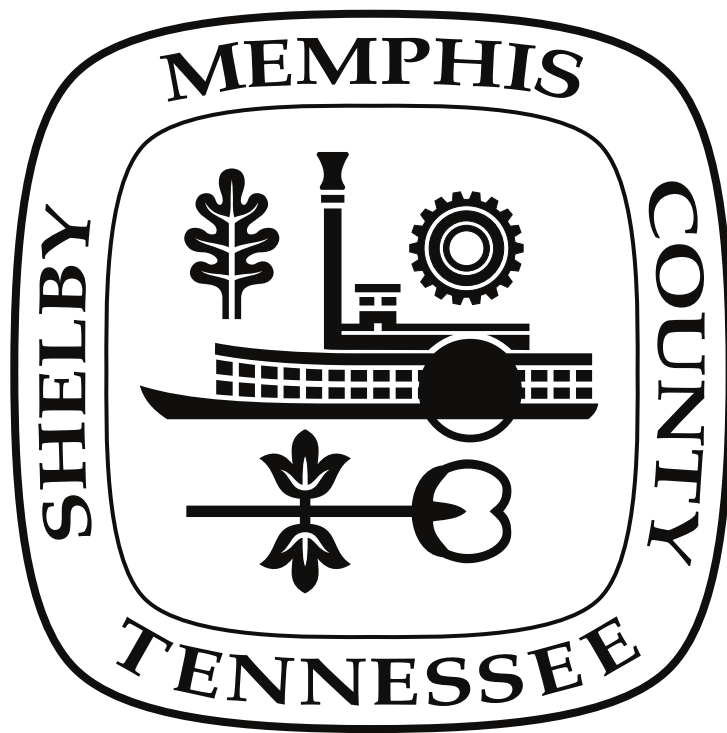


SPECIAL REVENUE

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

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





PROPERTY TAX REVENUES

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

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

In 2013 Memphis' assessed value of real property

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

Assessment Percentage of Appraisal

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

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

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

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

To calculate the property tax bill, the assessed value is divided by \$100 and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$3.40, the calculation is:

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

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

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

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

Historical property tax rates are displayed in the table below.

HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Debt Service	Capital Pay Go	Total Rate
1979	1980	1.740800	1.519200	0.476100	0.0000	3.74
1980	1981	1.720000	1.060000	0.290000	0.0000	3.07
1981	1982	2.000000	1.140000	0.410000	0.0000	3.55
1982	1983	2.080000	1.140000	0.450000	0.0000	3.67
1983	1984	1.680000	1.000000	0.450000	0.0000	3.13
1984	1985	1.680000	1.000000	0.450000	0.0000	3.13
1985	1986	1.830000	1.030000	0.450000	0.0000	3.31
1986	1987	1.909800	1.030000	0.370200	0.0000	3.31
1987	1988	1.896660	1.030000	0.383340	0.0000	3.31
1988	1989	1.588270	1.090000	0.631730	0.0000	3.31
1989	1990	1.662870	1.030000	0.617130	0.0000	3.31
1990	1991	1.620490	1.030000	0.659510	0.0000	3.31
1991	1992	1.094100	0.665655	0.386900	0.0000	2.15
1992	1993	1.304296	0.804955	0.566704	0.0000	2.68
1993	1994	1.610611	0.967537	0.596990	0.0000	3.18
1994	1995	1.672400	0.967538	0.535200	0.0000	3.18
1995	1996	1.672400	0.967538	0.535200	0.0000	3.18
1996	1997	1.672400	0.967538	0.535200	0.0000	3.18
1997	1998	1.672400	0.967538	0.535200	0.0000	3.18
1998	1999	1.376300	0.840675	0.548800	0.0000	2.77
1999	2000	1.376300	0.840675	0.548800	0.0000	2.77
2000	2001	1.751000	0.894900	0.724100	0.0000	3.37
2001	2002	1.678500	0.857800	0.694100	0.0000	3.23
2002	2003	1.675300	0.857800	0.694100	0.0032	3.23
2003	2004	1.675300	0.857800	0.694100	0.0032	3.23
2004	2005	1.675300	0.857800	0.694100	0.0032	3.23
2005	2006	1.908800	0.827100	0.694100	0.0032	3.43
2006	2007	1.908800	0.827100	0.694100	0.0032	3.43
2007	2008	1.908800	0.827100	0.694100	0.0032	3.43
2008	2009	2.342700	0.190000	0.714100	0.0032	3.25
2009	2010	2.291700	0.186800	0.714100	0.0031	3.19
2010	2011	2.291700	0.186800	0.714100	0.0031	3.19
2011	2012	2.471700	0.000000	0.714100	0.0031	3.19
2012	2013	2.291700	0.100000	0.715200	0.0031	3.11
2013	2014	2.487400	0.000000	0.909300	0.0033	3.40
2014	2015	2.312500	0.000000	1.084200	0.0033	3.40
2015	2016	2.312500	0.000000	1.084200	0.0033	3.40



ORDINANCE NO. 5166
APPROPRIATION ORDINANCE
(Adopted with Council Amendments)

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2015 THROUGH JUNE 30, 2016, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2015 THROUGH JUNE 30, 2016, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

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

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated. The General Fund includes the incorporation of the MLK Park Improvement expenditures, formerly accounted for in the MLK Park Fund, which is hereby dissolved with this action.

GENERAL FUND
GENERAL REVENUES

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

OPERATING BUDGET ORDINANCE

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

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

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

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



OPERATING BUDGET ORDINANCE

CHARGES FOR SERVICES

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

USE OF MONEY

Interest on Investments	115,000
Net Income/Investors	100,000
State Litigation Tax Commission	120,000
TOTAL USE OF MONEY	335,000

FEDERAL GRANTS

Federal Grants - Others	117,197
TOTAL FEDERAL GRANTS	117,197

STATE GRANTS

St TN Highway Maint Grant	830,362
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OPERATING BUDGET ORDINANCE

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

INTERGOVERNMENTAL REVENUES

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

OTHER REVENUES

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

TRANSFERS IN

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

General Fund Revenues	644,771,441
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Use of General Fund Balance	13,283,727
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TOTAL GENERAL REVENUES	658,055,168
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GENERAL FUND EXPENDITURE BUDGET

EXECUTIVE

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



OPERATING BUDGET ORDINANCE

311 Call Center	384,011
Office of Youth Services and Community Affairs	3,549,373
Equal Business Opportunity & Development	667,845
Intergovernmental Affairs	623,257
Ethics Office	200,000
TOTAL EXECUTIVE	8,332,284
 FINANCE	
Administration	489,522
Financial Accounting	1,798,072
Purchasing	803,675
Budget	525,791
Debt & Investment Management	177,666
City Treasurer	1,344,506
Financial & Strategic Planning Office	268,034
TOTAL FINANCE	5,407,266
 FIRE	
Administration	3,557,270
Apparatus Maintenance	9,058,343
Logistical Services	1,922,958
Training	3,220,957
Communications	5,981,891
Fire Prevention	5,576,539
Firefighting	99,084,411
EMS	40,984,887
Airport	3,501,525
TOTAL FIRE	172,888,781
 POLICE	
Executive Administration	31,709,278
Administrative Services	36,331,060
Uniform Patrol/Precincts	138,588,147
Investigative Services	21,848,140
Special Operations	22,000,153
TOTAL POLICE	250,476,778
 PARKS AND NEIGHBORHOODS	
Administration	2,048,280
Planning & Development	245,769
Park Facilities	3,527,757
Zoo	3,171,017
Brooks Museum	571,448
Memphis Botanic Gardens	546,025
Fairgrounds/Stadium	2,321,563
Recreation	10,148,452
Golf	4,808,374
Special Services	1,618,102



OPERATING BUDGET ORDINANCE

Animal Shelter	3,892,637
Libraries	18,789,392
Neighborhood Watch	34,857
TOTAL PARKS & NEIGHBORHOODS	51,723,673

PUBLIC WORKS	
Administration	996,577
Street Maintenance	8,993,389
Neighborhood Improvements	12,451,525
TOTAL PUBLIC WORKS	22,441,491

HUMAN RESOURCES	
Administration	506,083
Recruitment & Selection	2,946,934
Compensation/Records Administration	930,650
Labor Relations	452,826
Office of Talent Development	1,255,452
Workplace Safety & Compliance	987,712
TOTAL HUMAN RESOURCES	7,079,657

GENERAL SERVICES	
Administration	896,870
Property Maintenance	10,085,580
Real Estate	510,961
Operation Of City Hall	6,183,157
Park Operations	6,377,472
Fleet Management	(25,611)
TOTAL GENERAL SERVICES	24,028,429

HOUSING & COMMUNITY DEVELOPMENT	
Housing	672,042
Economic Development	2,545,476
Community Initiatives	949,372
Business Development Center	319,382
TOTAL HOUSING & COMMUNITY DEVELOPMENT	4,486,272

CITY ATTORNEY	9,963,823
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ENGINEERING	
Administration	4,664,632
Signs & Markings	2,832,734
Signal Maintenance	3,049,543
TOTAL ENGINEERING	10,546,909

INFORMATION SYSTEMS	17,903,828
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CITY COUNCIL	1,537,391
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OPERATING BUDGET ORDINANCE

CITY COURT JUDGES	641,534
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CITY COURT CLERK

City Court Clerk	3,518,687
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Red Light Camera	3,673,389
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TOTAL CITY COURT CLERK	7,192,076
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GRANTS & AGENCIES

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

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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

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

MUNICIPAL STATE AID FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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



OPERATING BUDGET ORDINANCE

D. METRO ALARM FUND

METRO ALARM FUND REVENUE BUDGET

Alarm Revenue	439,037
TOTAL REVENUE	439,037

EXPENDITURE BUDGET

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

E. SOLID WASTE MANAGEMENT FUND

SOLID WASTE MANAGEMENT FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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

F. DRUG ENFORCEMENT FUND

DRUG ENFORCEMENT REVENUE BUDGET

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



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

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

G. Park Special Service Fund

PARK SPECIAL SERVICE REVENUE BUDGET

Local Sales Tax	166,752
TOTAL REVENUE	166,752

EXPENDITURE BUDGET

Materials and Supplies	166,752
TOTAL EXPENDITURES	166,752

3. DEBT SERVICE FUND

The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.

DEBT SERVICE FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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



OPERATING BUDGET ORDINANCE

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

4. ENTERPRISE FUNDS

A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.

SEWER FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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

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

STORM WATER FUND REVENUE BUDGET

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



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

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

5. INTERNAL SERVICE FUND

HEALTHCARE REVENUE BUDGET

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

EXPENDITURE BUDGET

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

UNEMPLOYMENT FUND REVENUE BUDGET

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

EXPENDITURE BUDGET

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

FLEET MANAGEMENT FUND REVENUE BUDGET

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



OPERATING BUDGET ORDINANCE

EXPENDITURE BUDGET

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

6. FIDUCIARY FUND

OTHER POST EMPLOYMENT BENEFITS (OPEB) ADDITIONS

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

DEDUCTIONS

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

SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year, July 1, 2015, through June 30, 2016, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2015, through June 30, 2016, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

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

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



OPERATING BUDGET ORDINANCE

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

SECTION 6. BE IT FURTHER ORDAINED that for Fiscal Year 2016 that the salary of the Chief Administrative Officer for the City of Memphis and the salaries of the Division Directors, City Court Judges, and City Court Clerk shall be increased by the percentage granted to general City employees as a wage increase.

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

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

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

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

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



OPERATING BUDGET ORDINANCE

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

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

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

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

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

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

Myron Lowery, Chairperson

Attest: Shirley Ford, Comptroller

THE FOREGOING ORDINANCE

5587 PASSED

1st Reading 5-5-15

2nd Reading 5-19-15

3rd Reading 6-23-15

Approved: Myron Lowery
Chairman of Council

Date Signed: 7/7/15

Approved: [Signature]
Mayor, City of Memphis

Date Signed: 7/9/15

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

Valerie C. Snipes
Comptroller





Authorized Complement Discussion

Authorized Complement is the total number of positions approved for a division. All authorized positions are funded, however funding is reduced by the average vacancy rate for the respective division to arrive at the final budget level for personnel.

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

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

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

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

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

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

AUTHORIZED COMPLEMENT

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



2016 Capital Improvement Budget Process

The Fiscal Years 2016-2020 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. For program purposes the City defines a capital improvement as a major improvement or acquisition costing over \$50,000 that will last 10 years or more. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

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

Preparing the Capital Improvement Program requires identifying the various sources of revenue for projects such as general obligation bonds, federal grants, state grants, private funds and Capital Pay As You Go. Each project must be evaluated as to its impact including the operational budgetary impact.

The CIP process begins in October with the submission of projects by each Division to the CIP committee. The CIP Committee is comprised of various Division representatives of the City's operations. The CIP Committee evaluates, scores and ranks projects by priority. Projects are ranked using various criteria such as the amount of funds available, importance to the overall mission of the Division, and strategic priorities of the City. Projects with the highest priority receive the available funding. The budget plan is reviewed by the City's bond counsel and the Mayor, who will adjust final priorities. Any final adjustments are then incorporated. The final proposed CIP budget is presented to the City Council in April.

Adoption of the CIP budget by the City Council allows for the allocation of funds for the first year of the program. The **Capital Improvement Budget** is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. The City attempts to budget annual G. O. Bonds specifically at an average of \$65.0 million per year. Specific language on how to appropriate and spend construction funds is contained in the CIP resolution. Projects allocated in previous years' Capital Budgets, that have been delayed, may be reprogrammed, according to the priorities of the administration for spending in the new plan.

Financing the Capital Improvement Program

The City's proposed Capital Budget is \$188.9 million in total allocations for FY 2016. Listed below are our major sources for Capital Funding.

Long Term Debt

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

Federal Grants / State Grants

Federal and State grants represent \$22.0 million or 11.66% of the revenue in the FY 2016 Capital Budget. The majority of these Federal funds are for MATA projects and Public Works projects that qualify for Federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds.

Capital Pay-Go's

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

CAPITAL IMPROVEMENT PROGRAM

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

Capital Improvement Budget Highlights

Spending that aligns with current priorities is focused on projects that enhance the City's economic development strategy, projects that leverage federal or private funding, projects mandated by law, and projects that maintain existing facilities. The FY2016 CIP Budget places a strong emphasis on road paving as the administration has included \$14.8 million in GO Bond funding in the capital budget.

Highlights of other priorities are:

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

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

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

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

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

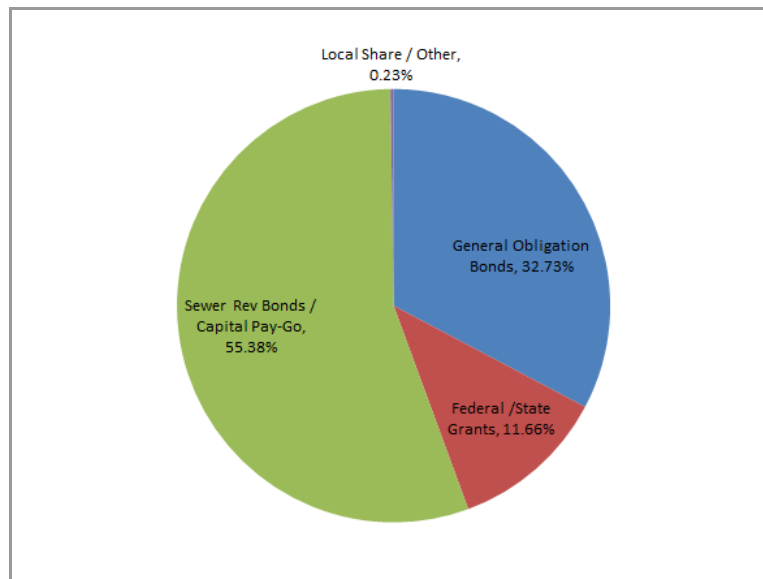
The Engineering Division - Funding is included for replacement of traffic signals and transportation improvements.

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

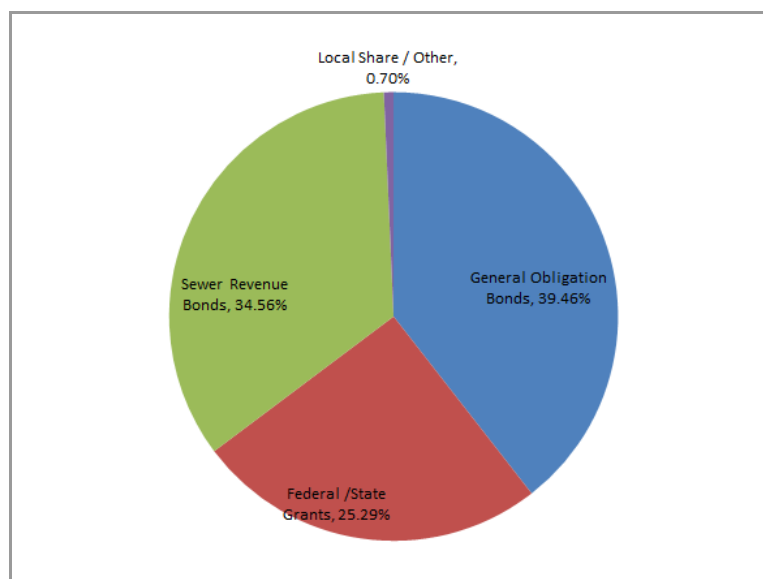
The Memphis Area Transit Authority - This budget is heavily leveraged by Federal and State funding. This year's budget includes, repairs to the trolley system and infrastructure and also includes the purchase of rail vehicles.

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

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



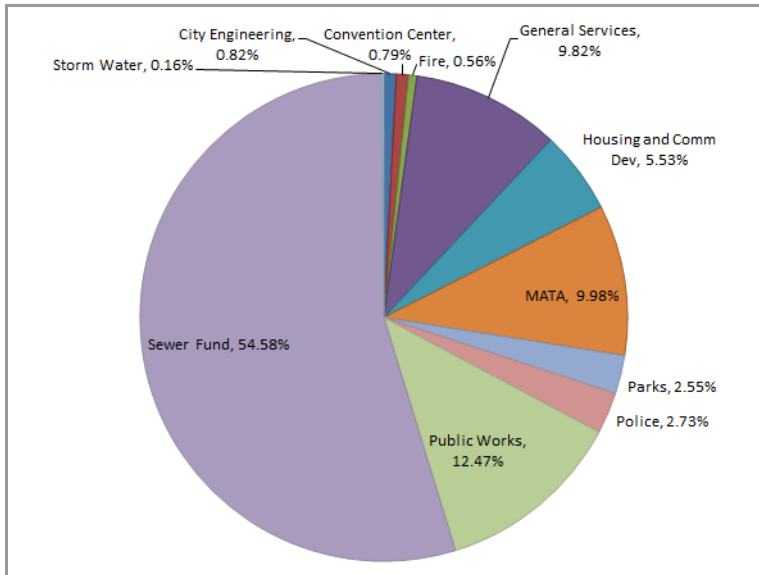
FY 2016 Budget



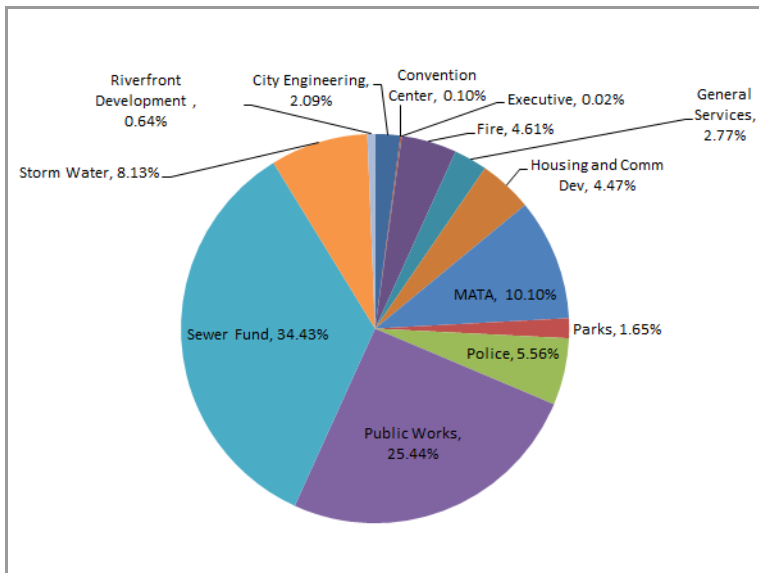
FY 2016 - 2020 Programs

Includes Reprogrammed Allocation

FY 2016 - 2020
CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY GOES



FY 2016 Budget



FY 2016 - 2020 Programs
Includes Reprogrammed Allocation

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

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impacting the operational cost result from the issuance of General Obligation (G.O.) Bonds. The property tax rate finances the debt fund, which pays the debt service. As debt increases, larger portions of property tax revenue is assigned to debt, and therefore, reduces resources for operating costs.

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

Division: General Services

Project Name: Walter Simmons/Overton Park Relocation

Project Number: GS01026

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

G.O. Funding: \$6.0m

Debt Service Impact: \$75.0k

Operating Budget Impact: \$250k

Division: Housing and Community Development

Project Name: MHA-Foote Cleaborn Future Hope

Project Number: CD01034

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

G.O. Funding: \$1.5m

Debt Service Impact: \$18.8k

Operating Budget Impact: None

Project Name: Mason Village

Project Number: CD02011

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

G.O. Funding: \$2.0m

Debt Service Impact: \$25.0k

Operating Budget Impact: None

CAPITAL IMPROVEMENT PROGRAM

Division: Memphis Area Transit Authority (MATA)

Project Name: Rail Vehicles

Project Number: GA03026

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

G.O. Funding: \$2.3m

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

Division: Police

Project Name: In-Car Video/GPS

Project Number: PS04022

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

G.O. Funding: \$3.0m

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

Division: Public Works

Project Name: Asphalt/Paving

Project Number: PW01272

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

G.O. Funding: \$14.8m

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



Public Works Division – Sewer Fund

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

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

Project Name: Rehab Existing Sewers**Project Number: SW02001**

This project provides funds for the repair, rehabilitation or replacement of portions of the existing sewer collection and treatment system as needed. Any reprogrammed dollars for A&E, Land Acquisition, and Construction for FY16 will be funded by Capital Pay Go Sewer.

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

Project Name: Sewer Assessment and Rehab**Project Number: SW05001**

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

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

Project Name: South Plant Expansion**Project Number: SW02033**

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

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

Project Name: Stiles Plant Modification**Project Number: SW04009**

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

G.O. Funding: None

Debt Service Impact: None
Operating Budget Impact: None

CAPITAL IMPROVEMENT PROGRAM

Project Name: Covered Anaerobic Lagoon**Project Number: SW02011**

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

G.O. Funding: None

Debt Service Impact: None

Operating Budget Impact: None



CAPITAL IMPROVEMENT PROGRAM

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



CAPITAL IMPROVEMENT PROGRAM

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

PARKS & NEIGHBORHOODS

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

POLICE

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

PUBLIC WORKS

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



CAPITAL IMPROVEMENT PROGRAM

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

RIVERFRONT DEVELOPMENT CORPORATION

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

STORM WATER

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

SEWER

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

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