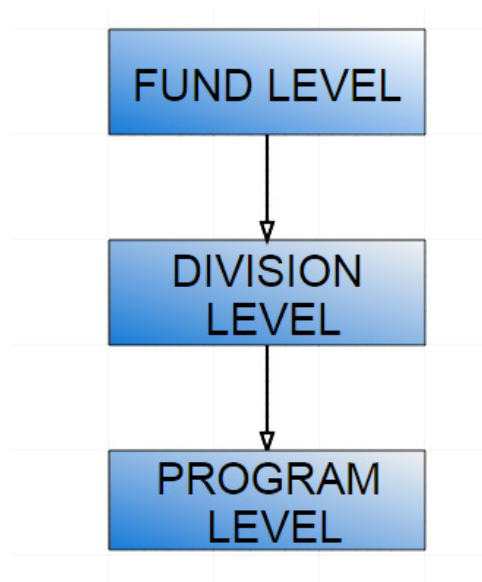


Format and Organization of this Book

As the Table of Contents demonstrates, this book divides budget information into **major sections and sub-sections**, all designated by tabs. The following is a brief description of each section.

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. These levels summarize to the Fund Level. The lowest level of information grouping is the **Program** Level (Legal Level). This grouping 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. The General Fund Allocates 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, 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 titled Other Funds presents the Debt Fund, Enterprise Funds, Fiduciary Funds, Internal Service Funds, and the Special Revenue Funds.

Description of the Major Sections and Sub Sections

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

The **General Fund Revenue** section of the book includes a summary of the General Fund revenues and a detailed listing of all unallocated revenues. Unallocated revenues are revenues that are for the general use of the City of Memphis and not specifically earned through the direct efforts of a City Division. The **General Fund Expenditures** section of the book includes a summary of the General Fund expenditures. The sub sections in this group section provides the information at the **Division Level** and the **Program Level (Legal Level)s**.

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

The information at the **Division Level**:

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 Program Level (Legal Level) entities within the Division.

Services – This section list the activities provided by the Division and required by the public. Some of these are public safety, parks and recreation, public works and court.

Performance Highlights – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented between FY2014 and FY2015 budgets.

Strategic Goals – As Divisions present their budget for the upcoming year, it is important that decision-makers understand the long-term goals and the strategic issues facing the Division.



The information at the **Program Level (Legal Level)**:

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

Key Performance Indicators (KPIs) – KPIs are types of performance measurements. The City uses KPIs as a way to assess the performances of the division and it's Program Level (Legal Level) to evaluate the success of a particular activity or program.

The **Other Funds** section includes funds other than the General Fund. These Funds are self- balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. Other Funds are accounting entities with their own assets, liabilities, equity, revenues, and expenditures, for certain specific activities to accomplish definite objectives. These funds provide major support for the City's operation and are listed below.

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 Fund – The Sewer Fund and the Storm Water Fund represents the City's Enterprise Funds which provide services to the public on a user charge basis.

Sewer Fund – This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the City.

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.

Internal Service Fund – This fund provides services to other divisions of the City on a cost reimbursement basis. Included in the Internal Service Funds are:

Health Insurance Fund - accounts for the City's self-insurance for health benefits for City employees and their dependents.

Unemployment Fund – accounts for unemployment compensation deposited into the City's self-insured plan.

Fleet Management Fund – accounts for the maintenance and repair of all City vehicles and equipment.

Fiduciary Funds – accounts 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 (OPEB) Fund – accounts for the City’s payment of healthcare benefits to retirees and their families. Activity regarding retirees’ post-retirement major medical benefits.

Special Revenue Fund – 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 – Fund accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

Martin Luther King Park Improvement Fund – Maintains the MLK Park.

Hotel/Motel Fund- Funds to support the convention center and tourism.

Municipal State Street Aid – State funds to support the state's system of streets, roads and bridges. Funds represent the local share of tax on motor fuel.

New Memphis Arena- Funds to retire debt of the FedEx forum.

Drug Enforcement Fund – Funds from seized properties that support the drug enforcement cost.

The **Strategic Planning** section details the City’s Four-Year Financial Plan for the General Fund. This is merely a projection and it does not represent what will be adopted and approved by Council for that year. Budgets are approved one year at a time.

The **Appendix** section provides statistical information and includes the Community Profile and Glossary.

Identifies the specific **division** being summarized

Division Summary – At a Glance

CITY ATTORNEY DIVISION SUMMARY

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,057,174	4,388,175	4,467,784	4,801,290
Materials and Supplies	7,099,979	5,195,937	6,420,259	4,939,238
Total Expenditures	11,157,153	9,584,112	10,888,042	9,740,529
Program Revenues	(218,538)	0	(500,153)	0
Net Expenditures	10,938,615	9,584,112	10,387,889	9,740,529
Authorized Complement				57

An Operating Budget **summary table** is located at the beginning of each division summary page. This summary table summarizes the division's 2yrs prior FY year actuals, prior FY Adopted and Forecasted, and current FY Adopted amounts. In addition, it provides the Authorized Complement number for the division.

Mission

Each division summary page includes the division's **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.

Structure

The mission statement is followed by the Structure of the Division. This chart provides the reader with knowledge of each **Program Level (Legal Level)** located within the division.



Services

The City Attorney's Office defends and prosecutes litigation on behalf of the City in all lawsuits filed in all courts, agencies or commissions. It provides advice and counsel on municipal processes to ensure compliance with the City Charter, State and Federal laws. It provides legal research, opinions, and advice to all divisions of the City government. It provides advice and counsel regarding ordinances, resolutions, agreements, contracts and other legal documents. The Claims Office receives, investigates, processes and resolves third-party claims filed against the City of Memphis and tracks and monitors lawsuits filed against the City and recovers claims on behalf of the City. The Risk Management Department identifies, plans, implements, and monitors exposures to losses in order to alleviate or reduce the amount paid which ultimately preserves and protects the City's financial assets. The Office of Grants Compliance provides comprehensive oversight of all City grants to ensure compliance and the proper administration of federal, state and private grant funds, identifies grant opportunities and provides assistance to all city divisions with the processing of grant applications. 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 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 Services portion of the summary page outlines all the specific areas in which the division operates within the City of Memphis Government Structure and the **Services that are provided to the Citizens of Memphis and all of the City Government divisions.**

Division Summary – At a Glance

CITY ATTORNEY

DIVISION SUMMARY

the administrative office for both the Alcohol Commission and the Transportation Commission. 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.

FY2013 Performance Highlights

- Claims reached its goal of investigating and closing claims within 25 days of their filing.
- Successfully completed quarterly training for City employees for FY2013.
- Reviewed and provided insurance requirements to City contracts within 10 days.
- Assisted the divisions of Public Works and Finance with the successful appeal of FEMA proposed de-obligated funding in the amount of \$1.9 million.
- Office of Grants Compliance created and maintains a centralized electronic repository with copies of key grant documents to assist with audits and monitoring reviews from outside agencies.
- Office of Grants Compliance received above satisfactory or satisfactory compliance rating for 100% scheduled site visits by grantor agencies.
- Office of Grants Compliance conducted five (5) training workshops on grants administration, compliance, reimbursements and close-out procedures with grant liaisons representing all City divisions

FY2014 Strategic Goals

- Work with each grant liaison to reconcile all outstanding receivables for each reimbursable grant
- Maintain internal controls implemented within each division to ensure grants compliance
- Streamline grants application and funding process
- Conduct quarterly grants compliance and grants administration workshops

The Performance Highlights section provides the reader with information on the **division prior FY highlights and accomplishments.**

The Strategic Goals section is provided to give information on the **potential accomplishments for the current FY and the division’s target goals.**



Division Summary – At a Glance

CITY ATTORNEY

DIVISION SUMMARY

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Property Insurance Recoveries	(208,893)	0	0	0
Miscellaneous Income	(9,645)	0	0	0
Recovery Of Prior Year Expense	0	0	(153)	0
Oper Tfr In - Midtown Corridor	0	0	(400,000)	0
Oper Tfr In - Beale Street	0	0	(100,000)	0
Total Charges for Services	(218,538)	0	(500,153)	0

The Charges for Services summary table is located after each division's Performance Highlights and Strategic Goals. This table is the summary of 2yrs prior FY Actual revenues received, prior FY Adopted and Forecasted revenues, and current FY expected revenues related to charges for services provided by the division.

Division Summary – At a Glance

CITY ATTORNEY

Each Program Level (Legal Level) summary includes the **description of the legal level being summarized.**

CITY ATTORNEY

Each division summary includes summary page(s) of all of the **Program Levels (legal levels)** in the division

Description

The Office of the City Attorney is committed to providing advice, opinions, claims 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 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	4,057,174	4,388,175	4,467,784	4,801,290
Materials and Supplies	7,099,979	5,195,937	6,420,259	4,939,238
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Program Revenues	(218,538)	0	(500,153)	0
Net Expenditures	10,938,615	9,584,112	10,387,889	9,740,529
Authorized Complement				57

Each program level (legal level) includes the operating budget after the description. This summary table summarizes the program level's 2yrs prior FY year actuals, prior FY Adopted and Forecasted, and current FY Adopted amounts. In addition, it provides the Authorized Comp. number for the program level.

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
# of blight and code enforcement (other) lawsuits closed annually	0	207	Tracking Only	Create
# of Interns/externs serving a City Internship through the Law Division (exclusive of other City Intern programs)†	23	31	25	Advance
# of formal opinions issued annually	21	12	Tracking Only	Advance

Each program level (legal level) summary will include a Key Performance Indicators (KPI) table. This table gives **descriptions of the Performance Metrics that are pertinent to the success/performance of the program level and division.** In the **Fy2016 Goal** column, "tracking" indicates a KPI is being measured each year to determine usage and budget impact. In the "Priority" column the indicators reflect which of the City's overarching priorities are impacted.

Division Summary – At a Glance

CITY ATTORNEY		AUTHORIZED COMPLEMENT	
Position Title	Authorized Positions	Position Title	Authorized Positions
<i>City Attorney</i>			
ADMR CONTRACT	1		
ADMR PERMITS LICENSES	1		
AGENT CLAIMS	1		
ANALYST CLAIMS	2		
ANALYST LOSS CONTROL	1		
ANALYST PERMITS LICENSES LD	1		
ANALYST RISK MGMT	1		
ASST ADMINISTRATIVE	1		
ATTORNEY ASST CITY A	4		
ATTORNEY ASST CITY AA	3		
ATTORNEY ASST COMPLIANCE AA	1		
ATTORNEY ASST HCD AA	1		
ATTORNEY CITY	1		
ATTORNEY CITY ASST SR	6		
ATTORNEY CITY DEPUTY	1		
ATTORNEY COLLECTIONS	1		
ATTORNEY PROSECUTOR AA	3		
ATTORNEY PROSECUTOR CHIEF	1		
ATTORNEY STAFF	4		
ATTORNEY STAFF SR	1		
CLERK GENERAL APP A	3		
CLERK SENIOR LAW	1		
COORD GRANTS	2		
COORD LEGAL ADMIN	1		
INVESTIGATOR LEGAL	1		
MGR GRANTS	1		
MGR LEGAL ADMIN	1		
MGR RISK	1		
OFFICER CHIEF ETHICS	1		
PARALEGAL	4		
SECRETARY	3		
SPEC COMMUNICATIONS REC RET	1		
SUPER GRANT COMPLIANCE	1		
Total City Attorney	57		
TOTAL CITY ATTORNEY	57		

The last summary on each of the division's summary pages is the Authorized Complement (AC) summary. This summarizes and details each of the approved AC positions in each of the division's program levels (legal levels) and provides the total AC count for the division.

