

**ORDINANCE # 5398**  
**APPROPRIATION ORDINANCE**

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2011 THROUGH JUNE 30, 2012, 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, 2011 THROUGH JUNE 30, 2012, 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, Enterprise Funds, Internal Service Fund and Fiduciary Fund, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND**  
**GENERAL REVENUES**

<b>LOCAL TAXES</b>	
Ad Valorem Tax- Current	278,106,000
Ad Valorem Tax Prior	780,000
Rec In Lieu Of Taxes - Cont	5,220,500
Prop Taxes Int & Penalty	1,200,000
Bankruptcy Interest & Penalty	170,000
Special Assessment - Prior	130,000
Local Sales Tax	99,000,000
Alcoholic Bev Insp Fee	4,100,000
Beer Sales Tax	15,100,000
Gross Receipts Bus. Tax	12,000,000
Interest Penalties & Commissions	230,000
Business Tax Fees	900,000
Mixed Drink Tax	2,600,000
Bank Excise Tax	792,987
State Appointment TVA	7,800,000
Cable TV Franchise Fees	4,400,000
Miscellaneous Franchise Tax	650,000
Warrants and Levies	200
Miscellaneous Tax Recoveries	2,300,000
MLGW/Williams Pipeline	315,870
<b>TOTAL LOCAL TAXES</b>	<b>435,795,557</b>
 <b>STATE TAXES (LOCAL SHARE)</b>	
State Income Tax	6,000,000
State Sales Tax	46,863,401
Telecommunication Sales Tax	50,000
State Shared Beer Tax	340,000
Alcoholic Beverage Tax	270,504
Spec Petroleum Product Tax	1,479,600
<b>TOTAL STATE TAXES (LOCAL SHARE)</b>	<b>55,003,505</b>

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<b>LICENSES &amp; PRIVILEGES</b>	
Liquor By The Oz License	250,000
Taxi Drivers Licenses	28,200
Gaming Pub Amusement Fees	13,000
Wrecker Permit Fee	9,088
Miscellaneous Permits	70,000
Beer Applications	65,000
Auto-Veh Reg/Inspect Fee	9,200,000
Beer Permits	140,000
<i>TOTAL LICENSES &amp; PRIVILEGES</i>	<u>9,775,288</u>
<b>FINES AND FORFEITURES</b>	
Court Fines	8,900,000
Court Costs	9,140,000
Fines & Forfeitures	100,000
Beer Applications (Fines)	100,000
Arrest Fees	260,000
<i>TOTAL FINES &amp; FORFEITURES</i>	<u>18,500,000</u>
<b>CHARGES FOR SERVICES</b>	
Tax Sales-Attorneys Fee	700,000
MLG & W Rents	2,400
Parking Lots	315,000
<i>TOTAL CHARGES FOR SERVICES</i>	<u>1,017,400</u>
<b>USE OF MONEY</b>	
Interest on Investments	300,000
Net Income/Investors	300,000
State Litigation - Tax Commission	73,151
<i>TOTAL USE OF MONEY</i>	<u>673,151</u>
<b>OTHER REVENUES</b>	23,860,911
<b>TRANSFERS</b>	
In Lieu of Tax-MLG&W	54,470,000
In Lieu of Tax-Sewer Fund	3,874,897
Transfer in Debt Service Fund	20,000,000
Transfer In Mun St Aid Fund	16,811,000
Transfer In Sewer Fund	1,300,000
Transfer In Solid Waste	2,031,000
<i>TOTAL TRANSFERS</i>	<u>98,486,897</u>
<b>TOTAL GENERAL REVENUES/ TRANSFERS IN</b>	<b>643,112,709</b>

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**GENERAL FUND  
DEPARTMENTAL REVENUES**

<b>EXECUTIVE</b>	
Federal Grants	150,000
Local Shared Revenue	303,593
<i>TOTAL EXECUTIVE</i>	<u>453,593</u>
<b>FINANCE</b>	
Rezoning Ordinance Publication Changes	10,000
<i>TOTAL FINANCE</i>	<u>10,000</u>
<b>FIRE</b>	
Anti-Neglect Enforcement Program	200,000
Ambulance Service	18,500,000
Fire-Misc Collections	22,000
International Airport	3,802,196
<i>TOTAL FIRE</i>	<u>22,524,196</u>
<b>POLICE</b>	
Fines & Forfeitures	40,000
DUI BAC Fees	4,500
Sex Offender Registry Fees	49,000
Wrecker & Storage Charges	1,028,920
Tow Fees	1,099,214
Police Special Events	850,000
Sale of Reports	259,060
Officers in the School	1,067,000
Misc Revenue	44,000
Federal Grants	200,000
<i>TOTAL POLICE</i>	<u>4,641,694</u>
<b>PARKS</b>	
Admissions - School Groups	14,000
Admissions - Groups	2,900
Admissions - Museum Workshops	17,800
Admissions - General	269,900
Museum Planetarium Fee	67,000
Senior Citizens Meals	135,000
Concessions	414,200
Golf Car Fees	1,126,000
Pro Shop Sales	107,500
Green Fees	1,850,400
Softball	119,850
Basketball	54,300
Ball Permit	28,750
Class Fees	92,200
Rental Fees	220,135
Day Camp Fees	214,050
After School Camp	7,500
Outside Revenue	1,579,758
St TN Highway Maint Grant	111,372
Local Shared Revenue	332,500
Misc Revenue-Cash Overage/Shortage	27,015
<i>TOTAL PARKS</i>	<u>6,792,130</u>
<b>PUBLIC WORKS</b>	
St TN Highway Maint Grant	486,695
<i>TOTAL PUBLIC WORKS</i>	<u>486,695</u>

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HUMAN RESOURCES	
Gym Fees	15,000
<i>TOTAL HUMAN RESOURCES</i>	<u>15,000</u>
PUBLIC SERVICES	
Dog License	274,965
County Dog License Fee	83,568
Library Fines & Fees	700,000
Weights/Measures Fees	540,000
Fleet/Mobile Fees	170,723
Shelter Fees	181,239
Animal Vaccination	18,234
Local Shared Revenue	654,709
City of Bartlett	1,034,000
Misc Income	50,000
Grant Revenue - Library	16,000
<i>TOTAL PUBLIC SERVICES</i>	<u>3,723,438</u>
GENERAL SERVICES	
Fiber Optic Franchise Tax	466,026
Rent of Land	43,669
Easements and Encroachments	80,383
<i>TOTAL GENERAL SERVICES</i>	<u>590,078</u>
COMMUNITY ENHANCEMENT	
Special Assessment Tax	398,000
St TN Interstate Grant	750,000
<i>TOTAL COMMUNITY ENHANCEMENT</i>	<u>1,148,000</u>
ENGINEERING	
Sidewalk Permits	88,000
Subdivision Plan Insp Fees	385,000
Street Cut Inspection Fee	250,000
Traffic Signals	66,000
Signs-Loading Zones	12,800
Arc Lights	4,000
MLG&W Rent	400
St TN Highway Maint Grant	95,000
Sale of Report	14,363
<i>TOTAL ENGINEERING</i>	<u>915,563</u>
INFORMATION SYSTEMS	800,000
CITY COURT CLERK	
Court Fees	1,824,000
<i>TOTAL CITY COURT CLERK</i>	<u>1,824,000</u>
PLANNING AND DEVELOPMENT	
Landmarks Commission Misc. Revenue	1,546,500
<i>TOTAL PLANNING AND DEVELOPMENT</i>	<u>1,546,500</u>
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b><u>45,470,887</u></b>
<b>TOTAL REVENUES GENERAL FUND</b>	<b><u><u>688,583,596</u></u></b>

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**GENERAL FUND  
EXPENDITURE BUDGET**

<b>EXECUTIVE</b>	
Mayor's Office	1,126,281
Chief Administrative Office	328,095
Auditing	967,584
Mayor's Citizen Service Center	334,361
Youth Services/Community Affairs	1,806,202
Emergency Operations Center	637,919
<i>TOTAL EXECUTIVE</i>	<u>5,200,442</u>
<b>FINANCE</b>	
Administration	375,830
Financial Management	1,625,929
Purchasing	686,086
Budget	461,503
Debt & Investment Management	176,381
City Treasurer	1,404,478
Financial & Strategic Planning Office	189,353
<i>TOTAL FINANCE</i>	<u>4,919,560</u>
<b>FIRE</b>	
Administration	2,032,490
Apparatus Maintenance\Hydrant Repair	7,038,994
Logistical Services	1,805,430
Training	2,677,378
Communications	4,734,573
Fire Prevention/Public Education	5,175,334
Firefighting	92,431,054
EMS	32,921,061
Airport	3,673,263
<i>TOTAL FIRE</i>	<u>152,489,577</u>
<b>POLICE</b>	
Executive Administration	31,298,447
Support Services	27,394,657
Precincts	115,081,010
Investigative Services	28,594,102
Special Operations	23,830,784
<i>TOTAL POLICE</i>	<u>226,199,000</u>
<b>PARKS</b>	
Administration	576,788
Planning & Development	138,911
Park Operations	5,378,209
Park Facilities	3,148,425
Zoo	1,790,873
Brooks Museum	614,460
Memphis Botanic Gardens	521,058
Fairgrounds/Stadium	1,882,308
Recreation	8,344,625
Golf	4,334,617
<i>TOTAL PARKS</i>	<u>26,730,274</u>

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PUBLIC WORKS	
Administration	806,639
Street Maintenance	5,178,068
Street Lighting	12,195,000
<i>TOTAL PUBLIC WORKS</i>	<u>18,179,707</u>
HUMAN RESOURCES	
Administration/EAP	859,685
Health, Wellness & Benefits	584,075
Recruitment & Selection	3,780,098
Compensation/Records Administration	773,929
Labor Relations/EEO	317,855
Academy of Learning & Development	514,054
<i>TOTAL HUMAN RESOURCES</i>	<u>6,829,696</u>
PUBLIC SERVICES & NEIGHBORHOODS	
Administration	545,234
Special Services	1,873,643
Animal Shelter	2,951,001
Vehicle Inspection	2,491,887
Memphis/Shelby County Music Commission	210,495
Memphis Public Libraries	16,252,395
<i>TOTAL PUBLIC SERVICES &amp; NEIGHBORHOODS</i>	<u>24,324,655</u>
GENERAL SERVICES	
Administration	576,223
Property Maintenance	6,291,790
Real Estate	358,549
Operation Of City Hall	2,139,386
Printing/Mail Services	1,938,035
<i>TOTAL GENERAL SERVICES</i>	<u>11,303,983</u>
HOUSING & COMMUNITY DEVELOPMENT	
Housing	310,940
Economic Development	4,272,596
Community Initiatives	934,062
Business Development Center	306,950
<i>TOTAL HOUSING &amp; COMMUNITY DEVELOPMENT</i>	<u>5,824,548</u>
COMMUNITY ENHANCEMENT	
Administration	567,583
Community Enhancement	7,728,513
<i>TOTAL COMMUNITY ENHANCEMENT</i>	<u>8,296,096</u>
CITY ATTORNEY	13,129,398
ENGINEERING	
Engineering Design & Administration	2,270,061
Signs And Markings	2,446,879
Traffic Signal Maintenance	2,556,001
<i>TOTAL ENGINEERING</i>	<u>7,272,941</u>
INFORMATION SYSTEMS	17,209,462

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CITY COUNCIL	1,537,715
CITY COURT JUDGES	609,486
CITY COURT CLERK	3,313,718
RED LIGHT CAMERA	<u>1,365,066</u>
	<u>4,678,784</u>
GRANTS & AGENCIES	
Black Business Association	200,000
Chamber Foundation	1,350,000
Coliseum	150,000
Convention Center	1,000,000
Delta Commission on Aging	143,906
Economic Development	3,000,000
Elections	1,075,000
Facility Management Program Expense	1,545,000
Family Safety Center	100,000
Launch Memphis	25,000
MATA	16,930,000
Memphis Film & Tape	150,000
MLGW Citizen Assistant	1,000,000
Pensioners Insurance	28,451,500
Planning & Development	2,000,000
Pyramid	500,000
Rightsizing Budget Cost	1,300,000
Riverfront Development	2,373,859
Shelby County	6,646,149
Shelby County Assessor	414,129
Transfer Out - Board of Education	55,237,285
Transfer Out- CRA Program	2,102,988
Transfer Out- Storm Water Fund	232,820
Transfer Out- Misc Grants Fund	33,200
Transfer Out- Unemployment Funds	400,000
Administrative Expenses	174,608
Urban Art	<u>130,000</u>
<i>TOTAL GRANTS &amp; AGENCIES</i>	<u>126,665,444</u>
<b>TOTAL EXPENDITURES / TRANSFERS GENERAL FUND</b>	<b>661,400,768</b>
CONTRIBUTION TO FUND BALANCE	<u>27,182,828</u>
	<u><u><b>688,583,596</b></u></u>

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**2. SPECIAL REVENUE FUNDS**

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND  
REVENUE BUDGET

Hotel/Motel Tax	3,400,000
Transfer from New Memphis Arena Fund	965,000
<b>TOTAL REVENUES</b>	<b>4,365,000</b>

EXPENDITURE BUDGET

Convention/Visitor's Bureau	2,213,571
Transfer to New Memphis Arena Fund	965,000
Transfer To Debt Service Fund	1,186,429
<b>TOTAL EXPENDITURES</b>	<b>4,365,000</b>

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

MUNICIPAL STATE AID FUND  
REVENUE BUDGET

State Three Cent Tax	3,846,000
State One Cent Tax	2,062,300
State Gas Tax	12,671,000
<b>TOTAL REVENUES</b>	<b>18,579,300</b>

EXPENDITURE BUDGET

Operating Transfer Out To General Fund	16,811,000
Operating Transfer Out To Debt Service Fund	1,768,300
<b>TOTAL EXPENDITURES</b>	<b>18,579,300</b>

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND  
REVENUE BUDGET

Local Taxes	965,000
State Shared Revenues	12,000,000
Transfer From Hotel Motel Fund	965,000
Transfer From MLGW	2,500,000
<b>TOTAL REVENUES</b>	<b>16,430,000</b>

EXPENDITURE BUDGET

Sports Authority	2,500,000
Shelby County	12,000,000
Transfer To Hotel Motel Fund	965,000
Contribution to Fund Balance	965,000
<b>TOTAL EXPENDITURES</b>	<b>16,430,000</b>

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D. METRO ALARM FUND

METRO ALARM FUND  
REVENUE BUDGET

Alarm Revenue		402,355
<i>TOTAL REVENUE</i>		402,355

EXPENDITURE BUDGET

Alarm Operating Expenses		402,355
<i>TOTAL EXPENDITURES</i>		402,355

E. ZOO GRANT

ZOO GRANT  
REVENUE BUDGET

Contribution from Fund Balance		95,000
<i>TOTAL REVENUE</i>		95,000

EXPENDITURE BUDGET

Zoo Grant Expenses		95,000
<i>TOTAL EXPENDITURES</i>		95,000

F. MLK PARK IMPROVEMENTS

MLK PARK IMPROVEMENTS  
REVENUE BUDGET

MLK Park Improvements Revenue		140,446
Contributed from Fund Balance		124,340
<i>TOTAL REVENUE</i>		264,786

EXPENDITURE BUDGET

MLK Park Improvements Expenses		264,786
<i>TOTAL EXPENDITURES</i>		264,786

G. SOLID WASTE MANAGEMENT FUND

SOLID WASTE MANAGEMENT FUND  
REVENUE BUDGET

Solid Waste Disposal Fee		58,532,262
Sanitation Inspection Fee		620,140
Waste Reduction Grant		73,000
Recycling Proceeds		100,000
<i>TOTAL REVENUES</i>		59,325,402

EXPENDITURE BUDGET

Solid Waste Management Expenses		57,995,044
Contribution To Fund Balance		1,330,358
<i>TOTAL EXPENDITURES</i>		59,325,402

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H. PLANNING & DEVELOPMENT

PLANNING & DEVELOPMENT  
REVENUE BUDGET

Depot Redevelopment Agency	78,328
Industrial Dev Board	600,000
Neighborhood Planning/CRA	521,734
CRA/Projects	5,046,867
Tree Bank	33,469
<b>TOTAL REVENUE</b>	<b>6,280,398</b>

EXPENDITURE BUDGET

Depot Redevelopment Agency	78,328
Industrial Dev Board	600,000
Neighborhood Planning/CRA	521,734
CRA/Projects	5,046,867
Tree Bank	33,469
<b>TOTAL EXPENDITURE</b>	<b>6,280,398</b>

**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	77,213,461
Delinquent Property Tax	1,550,000
Local Option Sales Tax	7,000,000
In Lieu of Taxes- Contractual	1,100,000
Hotel-Motel Tax	402,270
Use of Money	65,000
Intergovernmental Rev.	4,658,428
Other Revenues	1,302,921
Municipal State Aid Fund	1,768,300
Transfer in General Fund	4,042,448
Solid Waste Management Fund	4,062,215
Transfer in Storm Water Management Fund	4,412,440
Hotel/Motel Fund	1,186,430
Proceeds From Refunding Bonds	75,400,000
Contribution From Fund Balance	8,825,221
<b>TOTAL REVENUES / TRANSFERS IN</b>	<b>192,989,134</b>

EXPENDITURE BUDGET

Redemption of serial bonds and notes	36,475,078
Interest	58,777,056
Other	315,000
Transfer to Sewer Fund	272,000
Transfer to Port Commission Fund	1,750,000
Transfer to General Fund	20,000,000
Retirement of Refunded Note	75,400,000
<b>TOTAL EXPENDITURES / TRANSFERS OUT</b>	<b>192,989,134</b>

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**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	100,918,000
Sewer Connection Fees	300,000
Sewer Special Connections	100,000
Rents	32,000
Other Revenues	150,000
Subdivision Development Fees	500,000
Interest on Investments	1,000,000
<b>TOTAL REVENUES</b>	<b>103,000,000</b>

EXPENDITURE BUDGET

Environmental Inspection & Preventive Maintenance	5,752,657
T E Maxson Treatment Plant	14,761,631
Maynard Stiles Treatment Plant	14,987,636
Lift Stations	1,233,799
Environmental Administration	4,082,165
Environmental Maintenance	10,158,059
Sanitary Sewer Design	916,417
Dividend To General Fund	1,300,000
Cost Allocation- General Fund	1,075,000
Materials & Supplies	110,000
Pension Fees	1,000
Bond Sale	150,000
In Lieu of Tax	4,000,000
Payment of Debt Service	16,834,000
State Loan & Principal & Interest	141,000
Increase (Decrease) in Net Assets	27,496,636
<b>TOTAL EXPENDITURES</b>	<b>103,000,000</b>

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	24,275,500
Open Transfer In - General Fund	232,820
Fines & Forfeitures	5,000
<b>TOTAL REVENUES</b>	<b>24,513,320</b>

EXPENDITURE BUDGET

PW/Drain Maintenance	6,693,386
PW/ Heavy Equipment Services	2,576,976
PW/ Flood Control	1,368,695
PW/Storm Water	1,261,178
CE/ Street Sweeping	2,416,749
ENG/ Drainage Design	273,008
Cost Allocation- General Fund	300,000
MLGW Billing	485,510
Materials & Supplies	50,000
Depreciation	1,049,073
Transfer Out - Debt Service	4,412,440
Increase (Decrease) in Net Assets	3,626,305
<b>TOTAL EXPENDITURES</b>	<b>24,513,320</b>

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**5. INTERNAL SERVICE FUND**

HEALTHCARE  
REVENUE BUDGET

Employer Contributions	56,249,641
Employee Contributions	18,197,526
Other (Medicare Part D/Interest)	130,000
Increase/(Decreases) in Net Assets	10,183,778
<b>TOTAL REVENUES</b>	<b>84,760,945</b>

EXPENDITURE BUDGET

Personnel	447,506
Materials & Supplies	4,643,015
Claims Incurred	73,515,000
Transfer Out	6,152,174
Other	3,250
<b>TOTAL EXPENDITURES</b>	<b>84,760,945</b>

**6. FIDUCIARY FUND**

OTHER POST EMPLOYMENT BENEFITS (OPEB)  
ADDITIONS

Employer	30,288,268
Members	9,798,668
Medicare Part D	1,000,000
Transfer In	6,152,174
Interest on Investments	70,000
<b>TOTAL ADDITIONS</b>	<b>47,309,110</b>

DEDUCTIONS

Benefits	39,585,000
Administrative Expenses	2,722,360
Medicare Buy-backs	5,000,000
Other	1,750
<b>TOTAL DEDUCTIONS</b>	<b>47,309,110</b>

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, 2011, through June 30, 2012, 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, 2011, through June 30, 2012, 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.

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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 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 7. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2011 through June 30, 2012, 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 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. Any transfer of appropriations between Programs shall be made only upon the authorization by ordinance or resolution of the Council.

SECTION 8. BE IT FURTHER ORDAINED, that at the end of the fiscal year which is fixed as June 30, the City Comptroller be authorized to transfer funds as necessary in order that budgeted appropriations not be exceeded in each Program and that the transfer of funds shall not result in an increase in the total Fiscal Year 2012 budget.

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.

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 reappropriation 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 all laws, ordinances, resolutions, orders, contracts, agreements, and other instruments of the City of Memphis, in effect on the date of the passage of this ordinance, which are inconsistent with the provisions of this ordinance, are hereby repealed.

**ORDINANCE # 5398**  
**APPROPRIATION ORDINANCE**

SECTION 15. BE IT FURTHER ORDAINED that the administration is directed to study the feasibility and legality of levying an occupational privilege tax and submit its findings to the Memphis City Council by January 2012.

SECTION 16. BE IT FURTHER ORDAINED that the administration is directed to study the feasibility of revising its parking fees and structure of service delivery by January 2012.

SECTION 17. BE IT FURTHER ORDAINED that the administration shall evaluate the consolidation of Parks, Community Enhancement and Public Services Divisions by November 2011.

SECTION 18. BE IT FURTHER ORDAINED that the administration will evaluate the pension plan in order to address unfunded pension and OPEB liabilities. (See Attached Resolution, Page 3, Section 1)

SECTION 19. BE IT FURTHER ORDAINED that the organization structure will change whereby the Executive Division will transfer two (2) legal levels (OYS and Human Services & Community Affairs) to the Public Services Division. Whereas, the reporting structure changes will be budget neutral.

SECTION 20. 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, one-twelfth (1/12) of 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

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Myron Lowery, Chairperson

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Attest: Patrice Thomas, Comptroller