

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 2009, Memphis' assessed value of real property

- 54.52% Residential
- 33.75% Commercial
- 11.18% Industrial
- 0.09% Farm
- 0.45% 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 assessed value of the property and the tax rate. That office also collects the taxes.

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

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.19 \text{ per } \$100 \\ &= \$250 \times \$3.19 = \$797.50 \end{aligned}$$

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 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 at a point in time. Certain properties are exempt such as those owned by government, religious, charitable organizations, 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



LOCAL SALES TAX

Local Option Sales Tax collections are the second largest revenue source for the City. The 9.25% sales tax rate consists of 2.25% local option and 7.0% state sales tax. The local portion is limited to the first \$1,600 of each sale. By state law ½ of the local sales tax must be allocated to schools. The local sales tax rate can be raised by referendum.

STATE SALES TAX

State revenues are distributed from the state to the municipalities by percentage and population as stated in the Tennessee Code Annotated.

LICENSES AND PERMITS

Licenses and Permits fees are collected by the Permits Office as authorized by Ordinance and the County Clerk.

FINES AND FOREITURES

Fines and Forfeitures are collected by the City and County Clerk's Offices, and the Memphis Police Department.

CHARGES FOR SERVICES

Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.

USE OF MONEY

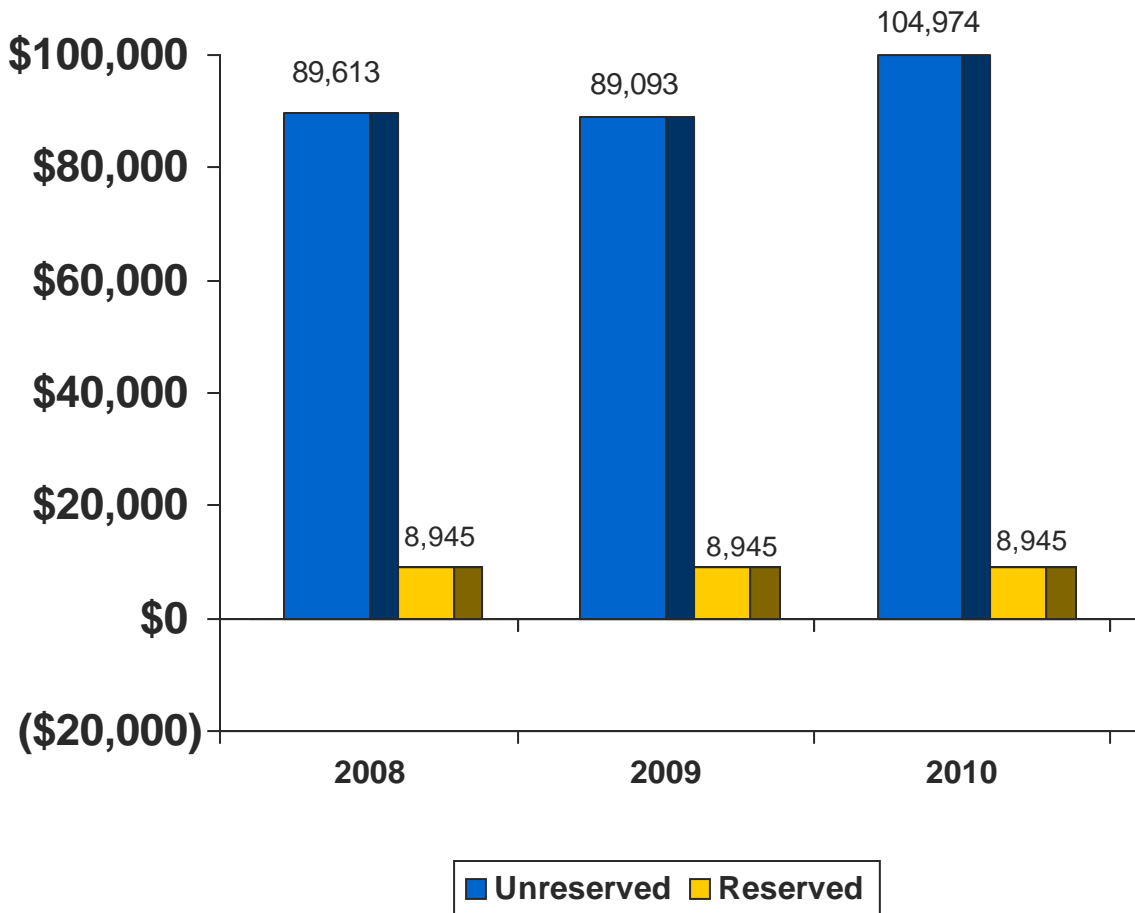
Maximum utilization of City dollars is accomplished by the investment of pooled funds in interest-bearing accounts. The City's Investment Specialists are responsible for such investments and determine which financial instruments provide the highest yield with a time frame commensurate with the City's need for liquidity and scheduled expenditures. In addition, a portion of the interest on investments is derived from funds that are managed by outside money managers.

TRANSFERS IN

Transfers are made from various sources into the General Fund. One source is the State's Municipal Aid Fund. These funds are from gasoline and other fuel revenues that are disbursed throughout the counties and municipalities within the state of Tennessee as stated in Tennessee Code Annotated. Other sources are City Tax Sales, Drug Enforcement and Sewer Fund.

FUND BALANCE

The City of Memphis strives to maintain a general fund balance of 10% of expenditures. Over the last two years the unreserved fund balance has ranged between 6.0% and 16.0%. The City expects to maintain its fiscal policy of 10.0% unreserved fund balance of expenditures.



SUMMARY

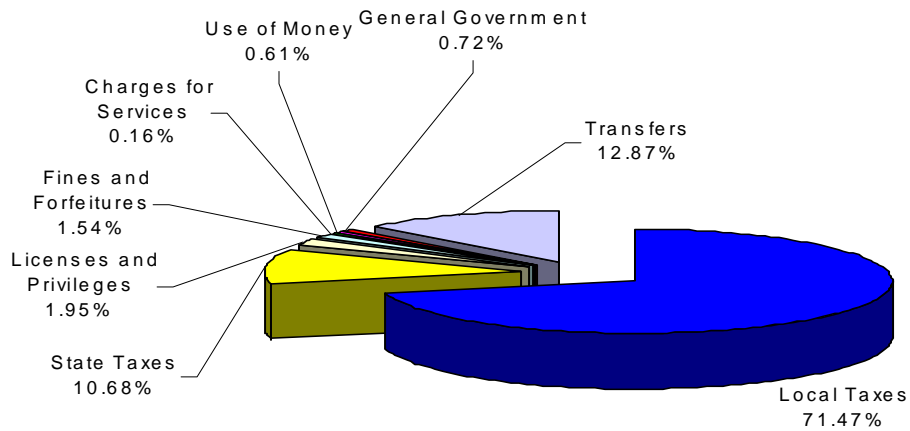
ALL FUND OPERATIONS

BUDGET SUMMARY ALL FUNDS

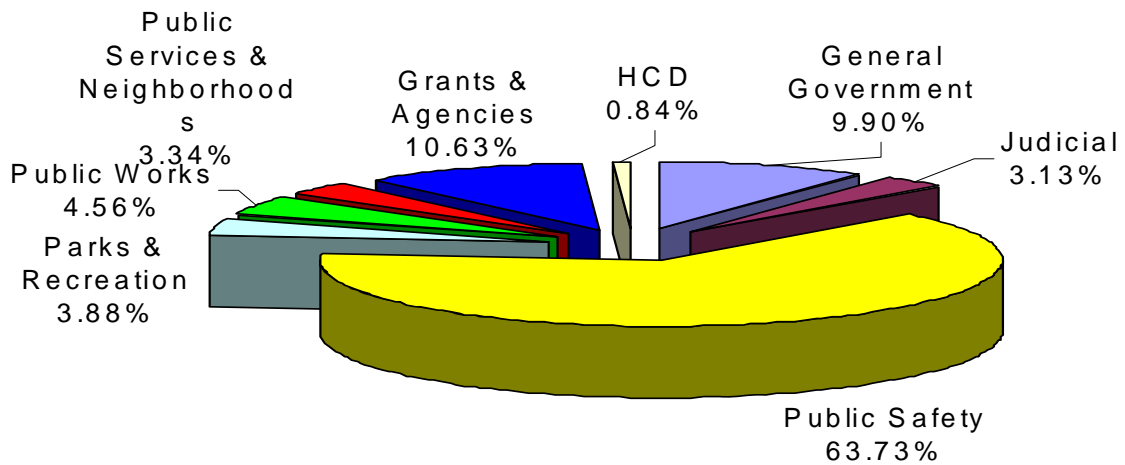
Description	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Revenues				
Local Taxes	445,484,650	487,665,573	490,170,129	492,743,102
State Taxes	67,383,830	66,495,670	61,106,839	61,653,667
Licenses and Privileges	11,354,406	11,250,873	11,250,873	11,250,873
Fines and Forfeitures	9,086,259	8,873,855	8,873,855	8,873,855
Grants	1,686,490	1,293,173	756,246	1,068,869
Charges for Services	226,217,682	250,456,285	259,343,631	265,966,334
Use of Money	7,486,679	8,325,667	5,515,669	7,465,669
Intergovernmental Rev	4,222,685	2,477,423	2,477,423	2,496,839
Other Revenues	8,174,338	11,833,176	11,819,128	10,251,303
Transfers In	191,382,569	94,501,307	99,441,968	89,438,089
Total Revenues	972,479,588	943,173,002	950,755,761	951,208,600
Expenditures				
General Government	153,495,009	183,930,970	190,442,824	182,151,724
Public Safety	319,618,848	347,070,322	344,536,381	357,805,523
Parks & Recreation	26,280,432	26,110,028	26,012,111	22,992,843
Public Works	22,641,145	26,566,290	28,144,176	25,585,522
Solid Waste Management	47,104,435	52,855,967	52,215,884	52,444,884
Sewer Fund	55,469,455	52,319,850	58,871,710	65,872,000
Storm Water Fund	10,668,549	20,857,000	20,457,000	22,271,000
Public Services & Neighborhoods	17,261,806	21,390,013	21,390,013	18,766,778
Housing & Community Development	4,728,608	5,167,148	5,167,148	4,691,213
Judicial	17,744,257	20,694,574	20,694,574	17,551,063
Health Services	13,225,000	13,754,191	13,754,191	5,000,000
Memphis Area Transit Authority (MATA)	14,930,000	17,930,000	17,930,000	17,930,000
Other Grants & Agencies	41,609,460	46,706,155	48,337,537	41,579,453
Debt Service: Principal Retirement	131,700,888	62,284,534	62,284,534	64,938,016
Interest and Other Costs	49,384,659	53,865,172	63,865,172	54,341,871
Total Expenditures	925,862,551	951,502,214	974,103,255	953,921,890
Contribution (Use) of Fund Balance	46,617,037	(8,329,212)	(23,347,494)	(2,713,290)
Fund balance beginning of year	308,910,853	355,527,890	354,172,405	333,876,379
Fund balance end of year	355,527,890	332,180,396	345,843,193	331,163,089



FY2010 REVENUES



FY2010 EXPENDITURES



SUMMARY

GENERAL FUND

Description	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Revenues				
Local Taxes	367,677,323	409,048,979	411,164,167	412,614,167
State Taxes	67,383,830	66,495,670	61,106,839	61,653,667
Licenses and Privileges	11,354,406	11,250,873	11,250,873	11,250,873
Fines and Forfeitures	9,086,259	8,873,855	8,873,855	8,873,855
Grants	168,336	0	0	0
Charges for Services	1,122,914	912,877	912,877	912,877
Use of Money	4,072,227	4,375,667	3,515,669	3,515,669
Other Revenues	4,190,106	4,156,533	4,156,533	4,156,471
Total General Revenues	465,055,401	505,114,454	500,980,813	502,977,579
Transfers	73,442,104	75,687,785	81,724,321	74,322,433
Total Revenues/Transfers	538,497,505	580,802,239	582,705,134	577,300,012
Expenditures				
Personnel	387,261,154	424,540,459	416,535,628	428,870,165
Materials & Supplies	100,062,911	110,958,028	117,942,118	102,738,598
Capital Outlay	1,981,758	2,594,434	2,760,266	2,498,345
Grants & Subsidies	69,028,558	77,722,936	80,462,221	62,393,239
Inventory	15,334	91,675	70,608	91,675
Transfer Out	3,448,599	5,666,003	5,885,784	4,853,041
Total Expenditures	561,798,314	621,573,535	623,656,625	601,445,063
Charges for Services	(37,964,758)	(40,810,947)	(40,431,808)	(40,025,299)
Net City Expenditures	523,833,556	580,762,588	583,224,817	561,419,764
Contribution (Use) of Fund Balance	14,663,949	39,651	(519,683)	15,880,248
Fund balance beginning of year	83,894,181	98,558,130	98,558,130	98,038,447
Fund balance end of year	98,558,130	98,597,781	98,038,447	113,918,695
<i>Staffing Level</i>	<i>6,329.37</i>	<i>6,309.42</i>	<i>6,015.70</i>	<i>6,122.66</i>



SPECIAL REVENUE FUND

Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes.

Category	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
<u>Revenues</u>				
Charges For Services	48,668,864	52,057,707	52,141,739	52,897,123
Grant Revenue	1,164,869	1,293,173	756,246	1,068,869
Other Revenue	6,230,525	2,680,733	2,666,685	2,610,659
Oper Trf In-General Fund	4,842,366	3,498,779	2,792,272	2,285,620
Total Revenue	60,906,624	59,530,392	58,356,942	58,862,271
<u>Expenditures</u>				
Personnel Services	29,941,680	30,855,801	30,252,536	30,592,394
Materials & Supplies	23,155,460	22,270,083	22,620,565	22,040,516
Grants & Subsidies	3,811,912	605,000	384,050	605,000
Project Cost	131,250	0	175,000	0
Capital Outlay	529,656	566,315	324,540	466,315
Transfer Out	2,420,516	5,211,998	4,608,819	5,153,506
Total Expenditures	59,990,473	59,509,197	58,365,510	58,857,731
Contribution(Use) of Fund Balance	916,151	21,195	(8,568)	4,540
Fund balance beginning of year	(30,768,151)	(29,852,000)	(29,893,193)	(29,830,805)
Fund balance end of year	(29,852,000)	(29,830,805)	(29,901,761)	(29,826,265)
<i>Staffing Level</i>	<i>658.00</i>	<i>658.00</i>	<i>616.00</i>	<i>612.00</i>

DEBT SERVICE

Debt Service Fund is used to account for the accumulation of resources for the payment of long-term debt principal, interest, and related costs.

Category	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Revenues				
Current Property Taxes	74,262,623	74,566,080	74,566,080	76,057,402
Delinquent Property Taxes	2,349,941	2,550,000	2,550,000	2,550,000
In Lieu Of Taxes-Contractual	1,333,229	1,102,200	1,491,568	1,122,000
Hotel-Motel Tax	397,716	398,314	398,314	399,533
Use of Money	2,381,851	2,000,000	2,000,000	2,000,000
Intergovernmental revenue-				
Memphis Shelby County Airport Auth	3,882,894	2,075,930	2,075,930	2,074,268
Memphis Shelby County Port Com	381,249	401,493	401,493	422,571
Other	3,441,814	4,995,910	4,995,910	3,484,173
Total Revenues	88,431,317	88,089,927	88,479,295	88,109,947
Other Sources:				
Transfer in General Fund	1,263,927	4,170,690	5,787,946	4,119,706
Municipal State Aid Fund	3,056,082	2,389,415	2,159,961	1,768,300
Transfer in Golf	0	0	0	0
Transfer in Stadium	0	0	0	0
Transfer in Stormwater Fund	2,300,000	4,412,440	4,412,440	4,412,440
Solid Waste Management Fund	0	1,662,215	1,662,215	1,662,215
Hotel Motel fund	939,938	902,813	902,813	867,375
Capital projects fund (transfer in)	0	0	0	0
Board of Education	1,493,793	1,777,170	0	0
Proceeds Refunding Bonds	0	0	0	0
Total Other Sources	9,053,740	15,314,743	14,925,375	12,830,036
TOTAL REVENUES/OTHER SOURCES	97,485,057	103,404,670	103,404,670	100,939,983

Expenditures



SUMMARY

DEBT SERVICE FUND

Category	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Expenditures				
Redemption serial bonds and notes	42,925,000	62,284,534	62,284,534	64,938,016
Interest	49,015,577	53,353,588	53,353,588	53,991,871
Other	622,247	511,584	511,584	350,000
Operating transfer Out (CIP)	0	0	0	0
Transfer Out (General Fund)	0	0	10,000,000	0
Retirement of Refunded Debt	0	0	0	0
Service Charges	0	0		
Health Department	0	0	0	0
Total Expenditures	92,562,824	116,149,706	126,149,706	119,279,887
Total Expenditures And Other Use	92,562,824	116,149,706	126,149,706	119,279,887
Contribution(Use) of Fund Balance	4,922,233	(12,745,036)	(22,745,036)	(18,339,904)
Fund balance beginning of year	53,793,295	36,183,135	58,715,528	35,970,492
Fund balance end of year	58,715,528	23,438,099	35,970,492	17,630,588



ENTERPRISE

Enterprise Funds account for the acquisition, operations, and maintenance of the City's facilities and services that are entirely or predominately supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Category	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Revenues				
Interest on Investments	1,517,055	1,950,000	0	1,950,000
Charges For Services	72,931,871	73,954,000	79,463,854	86,383,000
Transfers in General Fund		0	0	0
Total Revenue	74,448,926	75,904,000	79,463,854	88,333,000

SUMMARY

ENTERPRISE FUND

Category	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Expenditures				
Personnel Services	21,850,247	25,225,794	23,904,494	26,391,293
Materials & Supplies	18,980,749	26,037,106	26,421,173	28,419,747
Inventory				
Capital Outlay	3,730,198	3,881,040	3,393,016	4,517,540
Expense Recoveries	0	0		0
Transfers Out				
Transfer To Fixed Assets	(1,303,353)	(2,605,000)	(1,811,746)	(3,151,500)
Bond Issue Costs	0	0		
Gross Expenditures	43,257,841	52,538,940	51,906,937	56,177,080
Bond Sale Expense	900	150,000	150,000	150,000
Pension Fees	0	1,000	1,000	1,000
Dividend to General Fund	1,300,000	1,300,000	1,300,000	1,300,000
Cost Allocation - General Fund	1,375,000	1,375,000	1,375,000	1,375,000
MLG&W Billing	260,924	408,000	408,000	408,000
In Lieu of Tax	4,076,275	4,000,000	4,000,000	4,000,000
Materials & Supplies	29,194	160,000	160,000	160,000
Payment on Debt Service	8,741,092	17,216,000	19,453,440	19,780,440
State Loan Principal & Interest	12,692,327	0	0	132,000
Depreciation	584,352	500,000	500,000	500,000
Increase (Decrease) in Net Assets	1,196,213	(4,472,090)	74,333	4,159,480
Compensated Absences	0	0	0	0
Total Expenditures	73,514,118	73,176,850	79,328,710	88,143,000
Contribution (Use) of Fund Balance	934,808	2,727,150	135,144	190,000
Fund balance beginning of year	230,424,089	231,358,897	231,358,897	234,086,047
Fund balance end of year	231,358,897	234,086,047	231,494,041	234,276,047
<i>Staffing Level</i>	<i>435</i>	<i>437</i>	<i>399</i>	<i>437</i>



INTERNAL SERVICE

Internal Service Funds are used to budget for the cost of goods or services provided by one division or service center of other divisions for the City on a cost reimbursement basis.

Category	FY 2008 Actual	FY 2009 Budget	FY 2009 Forecast	FY 2010 Adopted
Revenues				
Charges For Services	110,902,179	123,531,701	126,825,161	125,773,334
Planned Use of Fund Balance	0	0	0	0
Total Revenues	110,902,179	123,531,701	126,825,161	125,773,334
Expenditures				
Personal Services	8,771,866	12,039,062	11,111,884	12,661,750
Supplies/Services	6,094,021	7,612,220	8,279,192	9,278,364
Inventory	17,855,614	13,901,023	19,435,368	17,470,826
Capital	304,227	897,452	781,720	275,452
Project Costs	0	0	0	0
Transfer to Fixed Assets	(188,830)	(629,000)	(656,768)	(148,000)
Expense Recoveries	0	0	0	0
Claims Incurred	83,502,820	88,083,116	88,083,116	86,683,116
Total Expenditures	116,339,718	121,903,873	127,034,512	126,221,508
Operating Income (Loss)	(5,437,539)	1,627,828	(209,351)	(448,174)
Fund balance beginning of year	7,107,237	1,669,698	1,669,698	3,297,526
Fund balance end of year	1,669,698	3,297,526	1,460,347	2,849,352
<i>Staffing Level</i>	<i>194</i>	<i>194</i>	<i>173</i>	<i>194</i>

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, 2009 THROUGH JUNE 30, 2010, 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, 2009 THROUGH JUNE 30, 2010, 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, and Enterprise Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND
GENERAL REVENUES**

LOCAL TAXES	
Ad Valorem Tax- Current	253,387,184
Ad Valorem Tax Prior	6,488,540
Rec In Lieu Of Taxes - Cont	5,143,361
Prop Taxes Int & Penalty	6,759,000
Bankruptcy Interest & Penalty	500
Special Assessment - Prior	93,570
Local Sales Tax	95,764,000
Alcoholic Bev Insp Fee	3,989,513
Beer Sales Tax	15,474,000
Gross Receipts Bus. Tax	9,162,639
Interest Penalties & Commissions	222,337
Mixed Drink Tax	2,553,797
Bank Excise Tax	792,987
State Appointment TVA	6,000,000
Cable TV Franchise Fees	4,165,105
Miscellaneous Franchise Tax	436,969
Warrants and Levies	1,766
Miscellaneous Tax Recoveries	1,863,899
MLGW/Williams Pipeline	315,000
TOTAL LOCAL TAXES	412,614,167

STATE TAXES (LOCAL SHARE)

State Income Tax	12,600,000
State Sales Tax	46,832,509
Telecommunication Sales Tax	114,778
State Shared Beer Tax	370,912
Alcoholic Beverage Tax	247,056
Spec Petroleum Product Tax	1,488,412
TOTAL STATE TAXES (LOCAL SHARE)	61,653,667

LICENSES & PRIVILEGES

Liquor By The Oz License	270,405
Taxi Drivers Licenses	28,217
Gaming Pub Amusement Fees	20,957
Wrecker Permit Fee	9,088
Miscellaneous Permits	81,783
Beer Applications	83,431
Auto-Veh Reg/Inspect Fee	10,593,112
Beer Permits	163,880
TOTAL LICENSES & PRIVILEGES	11,250,873

FINES AND FORFEITURES

Court Fines	4,621,660
Court Costs	3,732,321
Fines & Forfeitures-Drugs	160,585
Beer Applications (Fines)	79,548
Arrest Fees	279,741
TOTAL FINES & FORFEITURES	8,873,855

CHARGES FOR SERVICES

Tax Sales-Attorneys Fee	595,477
MLG & W Parking	2,400
Parking Lots	315,000
TOTAL CHARGES FOR SERVICES	912,877

USE OF MONEY

Interest on Investments	3,439,990
Net Income/Investors	2,528
State Litigation - Tax Commission	73,151
TOTAL USE OF MONEY	3,515,669

OTHER REVENUES	4,156,471
TRANSFERS	
In Lieu of Tax-MLG&W	52,336,536
In Lieu of Tax-Sewer Fund	3,874,897
Transfer from Mun St Aid Fund	16,811,000
Contribution from Sewer Fund	1,300,000
Transfer In Tax Sales	
<i>TOTAL TRANSFERS</i>	<u>74,322,433</u>
TOTAL GENERAL REVENUES/ TRANSFERS IN	577,300,012

**GENERAL FUND
DEPARTMENTAL REVENUES**

EXECUTIVE	
Federal Grants	123,882
Local Shared Revenue	414,322
<i>TOTAL EXECUTIVE</i>	<u>538,204</u>
FINANCE	
Rezoning Ordinance Publication Changes	6,000
<i>TOTAL FINANCE</i>	<u>6,000</u>
FIRE	
Anti-Neglect Enforcement Program	240,000
Ambulance Service	15,500,000
Fire-Misc Collections	31,000
Local Shared Revenue	20,000
International Airport	3,802,196
<i>TOTAL FIRE</i>	<u>19,593,196</u>
POLICE	
Fines & Forfeitures	45,000
DUI BAC Fees	4,000
Sex Offender Registry Fees	48,790
911 Emergency Services	292,545
Police Special Events	825,000
Sale of Reports	6,000
Officers in the School	914,000
Local Shared Revenue	0
Misc Revenue	29,000

Federal Grants	247,600
<i>TOTAL POLICE</i>	<u>2,411,935</u>

PARKS

Admissions - School Groups	14,000
Admissions - Groups	2,900
Admissions - Museum Workshops	17,800
Admissions - General	269,867
Museum Planetarium Fee	67,000
Senior Citizens Meals	135,000
Concessions	437,400
Golf Car Fees	1,081,000
Pro Shop Sales	118,500
Green Fees	1,850,000
Softball	67,250
Basketball	20,250
Ball Permit	12,400
Class Fees	92,200
Rental Fees	305,535
Day Camp Fees	214,050
After School Camp	7,500
Outside Revenue	1,666,320
St TN Highway Maint Grant	111,372
Local Shared Revenue	192,000
Misc Revenue	27,500
<i>TOTAL PARKS</i>	<u>6,709,844</u>

PUBLIC WORKS

St TN Highway Maint Grant	486,695
<i>TOTAL PUBLIC WORKS</i>	<u>486,695</u>

HUMAN RESOURCES

Gym Fees	10,000
<i>TOTAL HUMAN RESOURCES</i>	<u>10,000</u>

PUBLIC SERVICES

Dog License	274,965
County Dog License Fee	83,568
Library Fines & Fees	850,000
Weights/Measures Fees	200,000

Fleet/Mobile Fees	
Shelter Fees	181,239
Animal Vaccination	18,234
State Grants - Library	50,000
State Reimbursements	
Local Shared Revenue	654,709
City of Bartlett	950,000
Misc Income	48,800
Donated Revenue	1,200
Grant Revenue - Library	16,000
<i>TOTAL PUBLIC SERVICES</i>	<u>3,328,715</u>
GENERAL SERVICES	
Wrecker & Storage Charges	1,028,920
Tow Fees	1,099,214
Rent of Land	39,168
Easements and Encroachments	86,383
Fiber Optic Franchise Tax	447,962
<i>TOTAL GENERAL SERVICES</i>	<u>2,701,647</u>
COMMUNITY ENHANCEMENT	
Special Assessment Tax	398,000
St TN Interstate Grant	540,000
<i>TOTAL COMMUNITY ENHANCEMENT</i>	<u>938,000</u>
ENGINEERING	
Subdivision Plan Insp Fees	385,000
Street Cut Inspection Fee	250,000
Signs-Loading Zones	12,800
Arc Lights	4,000
Sale of Reports	2,363
Traffic Signals	66,000
Parking Meters	580,000
MLG&W Rent	400
St TN Highway Maint Grant	95,000
Sidewalk Permits	88,000
<i>TOTAL ENGINEERING</i>	<u>1,483,563</u>
CITY COURT CLERK	
Court Fees	1,810,000
Sale of Reports	6,000
<i>TOTAL CITY COURT CLERK</i>	<u>1,816,000</u>

PLANNING AND DEVELOPMENT	
Landmarks Commission Misc. Revenue	1,500
<i>TOTAL PLANNING AND DEVELOPMENT</i>	<u>1,500</u>
TOTAL DEPARTMENTAL REVENUES	40,025,299
TOTAL REVENUES GENERAL FUND	<u><u>617,325,311</u></u>

**GENERAL FUND
EXPENDITURE BUDGET**

EXECUTIVE	
Mayor's Office	1,105,298
Chief Administrative Office	568,182
Auditing	917,960
Mayor's Citizen Service Center	344,472
Youth Services/Community Affairs	3,368,243
Emergency Operations Center	796,820
Information Services	18,074,837
<i>TOTAL EXECUTIVE</i>	<u>25,175,812</u>
FINANCE	
Administration	445,307
Financial Management	1,655,251
Purchasing	681,838
Budget	892,038
Debt & Investment Management	113,165
City Treasurer	1,307,910
<i>TOTAL FINANCE</i>	<u>5,095,509</u>
FIRE	
Administration	2,211,470
Apparatus Maintenance\Hydrant Repair	6,888,341
Logistical Services	1,893,386
Training	3,304,452
Communications	6,364,006
Fire Prevention/Public Education	5,419,773
Firefighting	103,924,295
EVS	26,760,958
Airport	<u>3,605,769</u>

<i>TOTAL FIRE</i>	160,372,450
POLICE	
Executive Administration	35,779,394
Support Services	24,602,633
Precincts	113,159,728
Investigative Services	22,725,575
Special Operations	23,170,874
<i>TOTAL POLICE</i>	<u>219,438,204</u>
PARKS	
Administration	606,238
Planning & Development	174,399
Park Operations	5,768,631
Park Facilities	3,976,117
Zoo	1,599,755
Memphis Botanic Gardens	599,544
Fairgrounds/Stadium	1,928,236
Recreation	8,734,328
Golf	5,080,888
<i>TOTAL PARKS</i>	<u>28,468,136</u>
PUBLIC WORKS	
Administration	800,276
Street Maintenance	6,362,756
Street Lighting	11,158,647
<i>TOTAL PUBLIC WORKS</i>	<u>18,321,679</u>
HUMAN RESOURCES	
Administration/EAP	2,081,620
Benefits	14,996
Employment	1,603,205
Compensation/Records Administration	915,878
Labor Relations	377,978
Quality & Professional Development	397,386
Testing & Recruitment	2,947,331
<i>TOTAL HUMAN RESOURCES</i>	<u>8,338,394</u>
PUBLIC SERVICES & NEIGHBORHOODS	
Administration	424,920

Special Services	528,594
Animal Shelter	2,253,437
Sexual Assault Center	125,000
Vehicle Inspection	1,649,651
Memphis/Shelby County Music Commission	203,603
Memphis Public Libraries	16,910,288
<i>TOTAL PUBLIC SERVICES & NEIGHBORHOODS</i>	<u>22,095,493</u>
GENERAL SERVICES	
Administration	673,887
Property Maintenance	6,135,510
Real Estate	260,495
Operation Of City Hall	1,733,404
Impound Lot	2,819,299
<i>TOTAL GENERAL SERVICES</i>	<u>11,622,595</u>
HOUSING & COMMUNITY DEVELOPMENT	
Housing	303,205
Economic Development	3,300,038
Community Initiatives	785,705
Business Development Center	302,265
<i>TOTAL HOUSING & COMMUNITY DEVELOPMENT</i>	<u>4,691,213</u>
COMMUNITY ENHANCEMENT	
Administration	405,560
Community Enhancement	7,481,983
<i>TOTAL COMMUNITY ENHANCEMENT</i>	<u>7,887,543</u>
CITY ATTORNEY	14,948,233
ENGINEERING	
Engineering Administration	4,002,809
Signs And Markings	2,682,928
Traffic Signal Maintenance	2,548,364
<i>TOTAL ENGINEERING</i>	<u>9,234,101</u>
CITY COUNCIL	1,647,563
CITY COURT JUDGES	611,596

CITY COURT CLERK	3,807,234
GRANTS & AGENCIES	
Board of Equalization	173,865
LeMoyne-Owen College	
Coliseum	200,000
Convention Center	
Death Benefits	345,100
Delta Commission on Aging	143,906
Memphis Child Advocacy Center	100,000
Elections	75,000
Health Services	5,000,000
Landmarks Commission	226,701
MATA	17,930,000
MLGW Citizen Assistant	1,000,000
Memphis Film & Tape	150,000
Pensioners Insurance	18,170,673
Planning & Development	1,550,000
Pyramid	200,000
Riverfront Development	2,213,920
Shelby County	7,681,705
Shelby County Assessor	454,238
Transfer Out- Storm Water Fund	452,000
Transfer Out	700,000
Transfer Out- CRA Program	1,300,000
Memphis ED	1,350,000
Black Business Association	150,000
Urban Art	122,200
<i>TOTAL GRANTS & AGENCIES</i>	<u>59,689,308</u>
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	601,445,063
CONTRIBUTION TO FUND BALANCE	<u>15,880,248</u>
	<u>617,325,311</u>

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND
REVENUE BUDGET

Hotel/Motel Tax	3,106,184
Transfer from New Memphis Arena Fund	786,830
<i>TOTAL REVENUES</i>	<u>3,893,014</u>

EXPENDITURE BUDGET

Convention/Visitor's Bureau	2,238,809
Transfer to New Memphis Arena Fund	786,830
Transfer To Debt Service Fund	867,375
<i>TOTAL EXPENDITURES</i>	<u>3,893,014</u>

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

MUNICIPAL STATE AID FUND
REVENUE BUDGET

	1,768,300
State Gas Tax	16,811,000
<i>TOTAL REVENUES</i>	<u>18,579,300</u>

EXPENDITURE BUDGET

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

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND
REVENUE BUDGET

Local Taxes	787,748
State Shared Revenues	9,897,382
Transfer From Hotel Motel Fund	786,830
Transfer From MLGW	2,500,000
<i>TOTAL REVENUES</i>	<u>13,971,960</u>

EXPENDITURE BUDGET

Grants and Subsidies - Sports Authority	12,398,300
Transfer To Hotel Motel Fund	786,830

Contribution to Fund Balance	786,830
<i>TOTAL EXPENDITURES</i>	13,971,960

D. METRO ALARM FUND

METRO ALARM FUND
REVENUE BUDGET

Alarm Revenue	526,873
<i>TOTAL REVENUE</i>	526,873

EXPENDITURE BUDGET

Alarm Operating Expenses	356,651
Contribution to Fund Balance	170,222
<i>TOTAL EXPENDITURES</i>	526,873

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	131,000
Contributed from Fund Balance	70,682
<i>TOTAL REVENUE</i>	201,682

EXPENDITURE BUDGET

MLK Park Improvements Expenses	<u>201,682</u>
<i>TOTAL EXPENDITURES</i>	201,682

G. SOLID WASTE MANAGEMENT FUND

**SOLID WASTE MANAGEMENT FUND
REVENUE BUDGET**

Solid Waste Disposal Fee	50,280,000
SWM Inspection	624,000
SW Reduction	125,000
Recycling Proceeds	125,000
Contribution From Fund Balance	<u>1,290,884</u>
<i>TOTAL REVENUES</i>	52,444,884

EXPENDITURE BUDGET

Solid Waste Management Expenses	<u>52,444,884</u>
<i>TOTAL EXPENDITURES</i>	52,444,884

H. PLANNING & DEVELOPMENT

**PLANNING & DEVELOPMENT
REVENUE BUDGET**

Depot Redevelopment Agency	107,235
Industrial Dev Board	600,000
Neighborhood Planning/CRA	490,561
CRA/Projects	3,618,849
Tree Bank	<u>5,000</u>
<i>TOTAL REVENUE</i>	4,821,645

EXPENDITURE BUDGET

Depot Redevelopment Agency	107,235
Industrial Dev Board	600,000
Neighborhood Planning/CRA	490,561
CRA/Projects	3,618,849
Tree Bank	<u>5,000</u>
<i>TOTAL EXPENDITURE</i>	4,821,645



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	76,057,402
Delinquent Property Tax	2,550,000
In Lieu of Taxes- Contractual	1,122,000
Hotel-Motel Tax	399,533
Use of Money	2,000,000
Intergovernmental Rev.- Airport	2,074,268
Intergovernmental Rev.- Port Com	422,571
Other Revenues	3,484,173
Transfer in General Fund	4,346,561
Municipal State Aid Fund	1,768,300
Transfer from CRA Program	0
Transfer from Solid Waste Management Fund	1,662,215
Transfer from Storm Water Management Fund	4,412,440
Transfer from Hotel/Motel Fund	867,375
Transfer from Board of Education-Reimbursement	0
Contribution from Fund Balance	18,113,049
TOTAL REVENUES / TRANSFERS IN	119,279,887

EXPENDITURE BUDGET

Redemption of serial bonds and notes	64,938,016
Interest	53,991,871
Materials & Supplies	
Transfer to General Fund	350,000
Other	0
TOTAL EXPENDITURES / TRANSFERS OUT	119,279,887

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	63,550,000
Sewer Connection Fees	225,000
Sewer Special Connections	60,000
Rents	32,000
Subdivision Development Fees	150,000
Interest on Investments	1,950,000
TOTAL REVENUES	65,967,000

EXPENDITURE BUDGET

Environmental Inspection & Preventive Maintenance	5,255,481
T E Maxson Treatment Plant	14,233,329
Maynard Stiles Treatment Plant	13,951,918
Lift Stations	1,205,366
Environmental Administration	1,589,498
Environmental Maintenance	5,938,993
Sanitary Sewer Design	1,074,997
Dividend To General Fund	1,300,000
Cost Allocation- General Fund	1,075,000
In Lieu of Tax	4,000,000
Materials & Supplies	110,000
Payment of Debt Service	15,368,000
Pension Fees	1,000
Bond Sale Expense	150,000
State Loan & Principal & Interest	132,000
Increase (Decrease) in Net Assets	581,418
TOTAL EXPENDITURES	65,967,000

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	21,909,000
Open Transfer In - General Fund	452,000
Fines & Forfeitures	5,000
TOTAL REVENUES	22,366,000

EXPENDITURE BUDGET

PW/Drain Maintenance	5,679,318
PW/ Heavy Equipment Services	2,195,276
PW/ Flood Control	1,335,401
PW/Storm Water	1,235,693
GS/ Street Sweeping	0
CE/ Street Sweeping	2,312,819
ENG/ Drainage Design	358,991
Cost Allocation- General Fund	300,000
MLGW/Billing	408,000
Materials & Supplies	50,000
Depreciation	500,000
Transfer Out - Debt Service	4,412,440
Increase (Decrease) in Net Assets	3,578,062
TOTAL EXPENDITURES	22,366,000

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, 2009, through June 30, 2010, 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, 2009, through June 30, 2010, 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.

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 2010 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, 2009 through June 30, 2010, 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 9. 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 2010 budget.

SECTION 10. 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 11. 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, but appropriations may be made during any year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such year.

SECTION 12. 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 13. 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 14. 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 15. 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.

Myron Lowery, Chairperson

Attest: Patrice Thomas, Comptroller



SUMMARY

AUTHORIZED COMPLIMENT

	FY 2008 Actual	FY 2009 Authorized	FY 2010 Adopted
GENERAL FUND			
Executive			
Mayor's Office	12	12	11
Chief Administrative Office	5	5	5
Auditing	11	11	10
Mayor's Citizen Service Center	9	9	7
Youth Services/Community Affairs	7	7	7
Emergency Operations Center	14	14	14
Information Services	43	43	39
Total Executive	101	101	93
Finance			
Administration	3	3	3
Prevailing Wage Office	2	2	2
Accounting	13	13	13
Accounts Payable	11	11	8
Payroll	7	7	7
Records Management	5	5	5
Purchasing	13	13	12
Budget Office	11	11	11
Debt/Investment Management	4	4	4
Operations/Collections	23	23	23
Permits	0	0	0
Total Finance	92	92	88
Fire Services			
Administration	24	24	27
Apparatus Maintenance	20	20	15
Logistical Services	19	19	18
Training	33	25	26
Communications	68	66	66
Fire Prevention	65	65	65
Fire Fighting	1333	1305	1305
Emergency Medical Services	323	308	308
Airport	44	44	44
Total Fire Services	1929	1876	1874
Police Services			
Administration	97	89	92
Crime Prevention	0	0	0



SUMMARY

AUTHORIZED COMPLIMENT

	FY 2008	FY 2009	FY 2010
	Actual	Authorized	Adopted
Vice & Narcotics	168	163	167
Inspectional Services	29	30	29
Training Academy	253	120	274
Research & Development	13	11	11
Support Services	11	8	10
Communication Services	193	225	184
Financial Services	12	12	12
Personnel Services	8	8	8
Information Technology	7	7	7
Property & Evidence	42	0	40
Real Time Crime Center	16	0	16
Precincts	1471	1487	1438
Investigative Services	293	280	287
Special Operations	135	131	133
Traffic Bureau	185	184	183
Total Police Services	2933	2755	2891
Park Services			
Administration	8	8	8
Planning & Development	5	5	4
Park Operations	78	78	69
Pink Palace	24	24	22
Historic Homes	1	3	3
Lichterman Nature Center	9	8	7
Memphis Botanic Garden	7	7	7
Fairgrounds/Stadium	0	1	0
Adult Athletics	0	0	0
Senior Centers	16	16	15
Ewing Children's Theatre/Hobby Center	0	0	0
Skinner Center	3	4	3
Athletics	4	3	4
Recreation Operations	3	3	3
Community Centers	83	79	89
Indoor Aquatics Facilities	2	2	2
Golf	21	21	25
Total Park Services	264	262	261
Public Works			
Administration	14	14	14
Street Maintenance	148	148	126
Total Public Works	162	162	140



SUMMARY

AUTHORIZED COMPLIMENT

	FY 2008 Actual	FY 2009 Authorized	FY 2010 Adopted
Human Resources			
Administration	5	5	5
Employee Special Services	3	3	3
Benefits Administration	2	2	2
Employment	12	12	16
Compensation/Records Administration	16	16	15
Labor Relations	4	4	4
Quality & Professional Development	4	4	3
Testing & Recruitment	6	6	6
Total Human Resources	52	52	54
Public Services			
Administration	4	4	4
Special Services	0	0	0
Multi-Cultural & Religious Affairs	3	3	2
Center for Neighborhoods	0	0	0
Second Chance	4	4	4
Civilian Law Enforcement Board	2	1	2
Emergency Operations Center	0	0	0
Animal Services	45	45	41
Sexual Assault Center	8	7	1
Motor Vehicle Inspections	33	33	32
Music	1	1	2
Libraries	320	320	273
Total Public Services	420	418	361
General Services			
Administration	8	8	8
Property Maintenance	94	96	94
Real Estate	7	7	6
Operation City Hall	16	17	15
Grounds Maintenance	0	0	0
City Beautiful	0	0	0
Impound Lot	36	38	34
Total General Services	161	166	157
HCD			
Code Enforcement	0	0	0
Housing	2	2	2
Renaissance Development Center	3	3	3
Total HCD	5	5	5

SUMMARY

AUTHORIZED COMPLIMENT

	FY 2008 Actual	FY 2009 Authorized	FY 2010 Adopted
Community Enhancement			
Administration	3	3	3
Grounds Maintenance	46	46	46
City Beautiful	4	4	4
Systematic Code Enforcement	75	75	77
Street Sweeping	0	0	0
Total Community Enhancement	128	128	130
City Attorney			
City Attorney's Office	40	41	36
Claims	7	12	7
Contract Compliance	3	2	5
Intergovernmental Relations	2	6	2
Risk Management	3	3	3
Permits/Grants	6	6	6
Grants Compliance	4	0	4
Health & Safety	5	0	5
Total City Attorney	70	70	68
City Engineering			
Civil Design & Administration	20	20	19
Survey	16	16	15
Mapping & Property	3	3	3
Construction Inspections	22	22	22
Traffic Engineering	19	19	19
Building Design & Construction	9	9	9
Signs & Markings	30	30	29
Signal Maintenance	33	33	30
Total City Engineering	152	152	146
City Council			
City Council	26	26	26
Total City Council	26	26	26
City Court Judges			
City Court Judges	5	5	5
Total City Court Judges	5	5	5
City Court Clerk			
City Court Clerk	66	66	66
Total City Court Clerk	66	66	66
GENERAL FUND TOTAL	6566	6336	6365



SUMMARY

AUTHORIZED COMPLIMENT

SPECIAL REVENUE FUND

Metro Alarm Fund	5	5	5
Solid Waste Management Fund	653	653	610
SPECIAL REVENUE FUND TOTAL	658	658	615

ENTERPRISE FUNDS

Sewer Treatment & Collection - Operating Fund	290	290	290
Storm Water Fund	147	147	147
ENTERPRISE FUNDS TOTAL	437	437	437

INTERNAL SERVICE FUNDS

Health Insurance Fund	12	12	12
Printing & Mail Fund	13	13	13
Fleet Management Fund	177	181	180
INTERNAL SERVICE FUNDS TOTAL	202	206	205

TOTAL AUTHORIZED COMPLEMENT	7863	7637	7622
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SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
Community Enhancement					
1 CD01068	Anti-Blight Initiative	0	5,000,000	14,000,000	19,000,000
	Total Community Enhancement	0	5,000,000	14,000,000	19,000,000
City Engineer					
1 EN01004	Traffic Signals	0	800,000	4,298,000	5,098,000
2 EN01003	Urban Art	0	425,000	2,000,000	2,425,000
3 EN01026	Medical CTR Streetscape New Allen/Ridgemont Traff	0	346,000	4,750,000	5,096,000
4 EN01019	Sg	0	-	450,000	450,000
5 EN01022	Nucor Steel Fast Track	0	3,810,000	0	3,810,000
6 EN01023	Riviana Fast Track	0	2,000,000	0	2,000,000
7 EN01007	Traffic Calming Devices	0	600,000	0	600,000
	Total Engineering	0	7,981,000	11,498,000	19,479,000
Fire					
1 FS04001	Personal Protective Equip	0	850,000	3,753,000	4,603,000
2 FS02001	Fire Station Repair	615360	2,142,000	27,514,000	30,271,360
3 FS03001	Replace Pumpers	0	1,320,000	5,830,000	7,150,000
4 FS03002	Replace Aerial Trucks	0	810,000	3,577,000	4,387,000
5 FS04010	Major Medical Equipment	0	700,000	2,331,000	3,031,000
6 FS02014	Fire Station #57	0	650,000	0	650,000
7 FS02010	Relocate Station #22	0	600,000	0	600,000
8 FS02019	Highway 64 Fire Station Replacement of Rescue	0	0	8,704,000	8,704,000
9 FS04009	Trucks	0	0	2,067,000	2,067,000
10 FS02020	Southwind Fire Station	0	0	8,254,000	8,254,000
11 FS02011	Replace Fire Station #43	0	0	6,584,000	6,584,000
12 FS02013	Replace Fire Station #24	0	0	6,334,000	6,334,000
13 FS02015	Replace Fire Headquarters	0	0	9,350,000	9,350,000
14 FS01002	AV & Training Upgrades	0	0	400,000	400,000
15 FS02018	Countrywood, Eads, Berryhill	400000	0	7,116,000	7,516,000
16 FS02022	Fire Prevention Facility	0	0	800,000	800,000
17 FS02021	Pidgeon Industrial Park FS	0	0	600,000	600,000
FS03011	Capital Acquisition	0	1,665,000	7,570,000	9,235,000
	Total Fire Services	1,015,360	8,737,000	100,784,000	110,536,360



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
General Services					
1 GS01010	ADA Facility Compliance Major Modif/Improv to	0	2,586,000	7,400,000	9,986,000
2 GS01007	Property	0	3,391,000	12,000,000	15,391,000
3 GS01001	City Hall Improvements	2183000	680,000	2,900,000	5,763,000
4 GS01003	City-Wide Energy Modification MHA Vehicle Shop	0	59,000	400,000	459,000
5 GS01024	Acquisition	0	55,000	0	55,000
6 GS01017	Automated Fuel System VSC W/Precinct Shop	0	0	400,000	400,000
7 GS01018	Relocation	0	0	11,599,000	11,599,000
8 GS01019	VSC St. Jude Shop Relocation Capital Acquisition-	0	0	44,800,000	44,800,000
9 GS0210I	Engineering Capital Acquisition-Fire	0	805,100	0	805,100
10 GS0210B	Services Capital Acquisition-Police	0	752,000	0	752,000
11 GS0210C	Services	0	3,855,000	0	3,855,000
12 GS0210D	Capital Acquisition-Parks Capital Acquisition-Public	0	800,800	0	800,800
13 GS0210E	Works Capital Acquisition-	0	676,800	0	676,800
14 GS0210H	Community Enhanc Capital Acquisition-Public	0	608,000	0	608,000
15 GS0210G	Services Capital Acquisition-General	0	61,000	0	61,000
GS0210F	Services	0	218,000	0	218,000
Total General Services		2,183,000	14,547,700	79,499,000	96,229,700
HCD					
1 CD01079	Uptown Redevelopment	0	6,500,000	0	6,500,000
2 CD01033	MHA-Dixie Homes	0	2,500,000	2,300,000	4,800,000
3 CD01080	Pyramid Acquisition	0	3,200,000	0	3,200,000
Total HCD		0	12,200,000	2,300,000	14,500,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
<i>Information Systems</i>		0		0	0
1 IS01007	Replace Obsclete Equipment	0	1,200,000	4,500,000	5,700,000
2 IS01059	Traffic Signs Inventory Cap	0	1,000,000	700,000	1,700,000
3 IS01066	Disaster Recovery Strategy	0	1,500,000	0	1,500,000
4 IS01060	CAD & Mbbile Data Terminals	0	2,000,000	7,000,000	9,000,000
5 IS01062	Telephone Systems Upgrade	0	250,000	2,550,000	2,800,000
6 IS01052	Log Management System	0	1,590,000	0	1,590,000
7 IS01055	Radio Maint. Infrast. Upgrade	0	250,000	250,000	500,000
8 IS01061	Oracle Release 12 Upgrade	0	1,500,000	0	1,500,000
IS01063	Capital Acquistion	0	250,000	0	250,000
Total Information Systems		0	9,540,000	15,000,000	24,540,000

MATA

MATA-Preventive					
1 GA03018	Maintenance	0	13,125,000	42,874,000	55,999,000
2 GA03004	MATA-Transfer Centers	0	0	850,000	850,000
3 GA03011	MATA-Paratransit Bus	0	4,160,000	6,120,000	10,280,000
4 GA03022	MATA-Adv Public Transp System	1200000	2,500,000	3,800,000	7,500,000
5 GA03003	MATA-Radio System Replace	2100000	0	0	2,100,000
6 GA03001	MATA-Service Vehicles	0	60,000	0	60,000
7 GA03007	MATA-Bus Replacement	0	3,300,000	21,320,000	24,620,000
8 GA03023	MATA-Operations/Maint Facility	0	320,000	44,500,000	44,820,000
9 GA03021	MATA-Regional Rail Plan	0	0	45,000,000	45,000,000
Total MATA		3,300,000	23,465,000	164,464,000	191,229,000

Parks

1 PK10013	Liberty Bowl ADA Seating	0	300,000	6,500,000	6,800,000
2 PK10008	Liberty Bowl Gate 3/Concess	0	490,000	5,350,000	5,840,000
3 PK10010	Liberty Bowl Locker Rooms	0	1,810,000	0	1,810,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011-FY2014	Total
4 PK09002	Zoo Major Maintenance	0	250,000	1,000,000	1,250,000
5 PK09004	Zoo-Hippo Exhibit	0	2,500,000	0	2,500,000
6 PK08023	Botanic Garden Major Maintenance	0	100,000	400,000	500,000
7 PK08021	Pink Palace Fabricate Shop Imp	0	55,000	0	55,000
8 PK08016	Pink Palace Planetarium Rehab	0	375,000	475,000	850,000
9 PK08017	Pink Palace Rehabilitation	0	1,004,000	4,000,000	5,004,000
10 PK08001	Lichterman Nature Center	0	299,000	152,000	451,000
11 PK06009	Golf Course Green Rehab	0	100,000	180,000	280,000
12 PK07012	Greenway Improvements	0	168,000	5,734,000	5,902,000
13 PK07089	Charjean Park Improvements	0	90,000	750,000	840,000
14 PK12001	Parkways Maint/Renovations	0	530,000	0	530,000
15 PK07098	Skate Park Recreation Facilities	0	440,000	672,000	1,112,000
16 PK01024	Improvement	0	200,000	1,146,000	1,346,000
17 PK04002	Aquatic Facilities Major Maint	0	224,000	1,126,000	1,350,000
18 PK05001	Ballfield Renovations Liberty Bowl Major	0	392,000	1,738,000	2,130,000
19 PK10007	Maintenance	0	30,000	1,200,000	1,230,000
20 PK10021	L.B. Upper East Concess	0	0	1,795,000	1,795,000
21 PK09005	Memphis Zoo Security Lights	0	0	250,000	250,000
22 PK09006	Zoo Electrical Utility Upgrade	0	0	500,000	500,000
23 PK06001	Golf Improvements Golf Course Parking Lot	0	0	1,236,000	1,236,000
24 PK06004	Paving	250000	0	380,800	630,800
25 PK06005	Golf Clubhouse Rehabilitation	0	0	1,431,115	1,431,115
26 PK06006	Golf Irrigation	0	0	1,904,000	1,904,000
27 PK06008	Golf Car Path Resurfacing	0	0	1,618,000	1,618,000
28 PK07028	Audubon Park	0	0	1,030,000	1,030,000
29 PK07082	Church Park CIP	0	0	1,282,000	1,282,000
30 PK07091	Holmes and Tchulahoma Park	0	0	1,680,000	1,680,000
31 PK07092	City Park Rehab & Maint	0	0	1,944,360	1,944,360
32 PK07093	Martin L. King Erosion Study	0	0	2,240,000	2,240,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
33 PK07103	Park Erosion Study	0	0	150,000	150,000
34 PK12005	Paving Improv Major Maint	0	0	1,119,000	1,119,000
35 PK01023	Douglass Comm Cntr Addition	0	0	935,000	935,000
36 PK04013	Spray Grounds	0	0	2,694,000	2,694,000
37 PK04014	Pine Hill & Westwd Pools	0	0	896,000	896,000
38 PK05004	American Way Football	0	0	100,000	100,000
39 PK03001	Tennis Improvements	0	0	1,400,000	1,400,000
40 PK10020	L.B. Upper West Concess	0	0	1,795,000	1,795,000
41 PK07072	Gooch Playground	0	0	784,000	784,000
42 PK07095	Tobey Park	0	0	924,000	924,000
43 PK07101	Highland Park	0	0	560,000	560,000
44 PK10009	Liberty Bowl Suites & Press	0	0	8,677,000	8,677,000
45 PK07096	Army/Navy Park	0	0	448,000	448,000
46 PK07099	Trezevant Park	0	0	560,000	560,000
47 PK07100	Chandler Park	0	0	560,000	560,000
48 PK07052	Boxtown Park	0	0	616,000	616,000
	Total Parks	250,000	9,357,000	69,932,275	79,539,275
Police		0		-	-
1 PD02003	Traffic Precinct	0	783,000	8,907,000	9,690,000
2 PD04003	Purchase Helicopter	0	2,500,000	5,000,000	7,500,000
3 PD04013	Crump Station	0	0	5,540,000	5,540,000
4 PD02004	Precinct Renovations	0	0	8,758,000	8,758,000
5 PD01006	Police Academy Renovation Expand	0	0	2,617,000	2,617,000
6 PD04001	Vehicle/Evidence/Crime	0	0	8,988,000	8,988,000
7 PD01005	100pt. Outdoor Firing Range	0	0	7,065,000	7,065,000
8 PD02009	Mbunt Moriah Station	0	0	7,843,000	7,843,000
9 PD02006	Downtown Precinct	0	0	7,783,000	7,783,000
10 PD04009	911 Facility	0	0	18,000,000	18,000,000
PD03007	Capital Acquisition	0	730,000	2,920,000	3,650,000
	Total Police	0	4,013,000	83,421,000	87,434,000
Public Services					
1 PS01010	Animal Shelter Replacement	0	800,000	900,000	1,700,000
2 PS01009	Motor Vehicle Inspection	0	1,086,000	0	1,086,000
PS03008	Capital Acquisition	0	91,000	0	91,000
	Total Public Services	0	1,977,000	900,000	2,877,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
Library					
1 LI01005	Parkway Village Branch Library	0	0	9,868,000	9,868,000
2 LI01014	Frayser Library	0	0	10,685,000	10,685,000
	Total Library	0	0	20,553,000	20,553,000
Public Works					
1 PW04075	STP ADA Curb Ramp	0	2,508,000	0	2,508,000
2 PW04007	ADA Curb Ramp Safe Route to School -	0	100,000	10,000,000	10,100,000
3 PW04065	Frayser Safe Route to School -	0	259,000	0	259,000
4 PW04066	Rozelle	0	250,000	0	250,000
5 PW04073	Metal Museum N. Bluff Repair	0	2,500,000	0	2,500,000
6 PW01198	ARRA Repaving	0	14,095,000	0	14,095,000
7 PW01199	STP Repaving	0	11,860,000	0	11,860,000
8 PW01040	Asphalt/Paving	0	5,800,000	54,300,000	60,100,000
9 PW01093	Street Lighting	0	700,000	2,950,000	3,650,000
10 PW04029	U of M Crosswalk	0	2,640,000	0	2,640,000
11 PW02031	ARRA Bridge Guardrail	0	344,000	0	344,000
12 PW02032	STP Guardrail Attenuators	0	440,000	0	440,000
13 PW02030	ARRA Winchester Tun Repair	0	270,000	0	270,000
14 PW02029	ARRA Sam Cooper/RR	0	217,000	0	217,000
15 PW02006	S. Parkway Bridge of ICRR	0	100,000	0	100,000
16 PW02015	Holmes St. Br over CSX RR	0	250,000	0	250,000
17 PW01180	Northridge	0	750,000	0	750,000
18 PW01092	S Third/W/Holmes Inters	0	1,550,000	0	1,550,000
19 PW01023	Second/I-40/Whitney	0	3,952,000	51,576,000	55,528,000
20 PW02001	Bridge Repair	0	0	2,100,000	2,100,000
21 PW02027	Bridge Deck Repairs	0	0	2,200,000	2,200,000
22 PW02018	Bridge Repair Sam Cooper	0	0	2,544,000	2,544,000
23 PW04043	School Safety Improvements Poplar/Sweetbriar	0	0	2,000,000	2,000,000
24 PW01181	Interchange	0	0	3,200,000	3,200,000
25 PW01149	Walnut Subdivision	0	0	8,600,000	8,600,000
26 PW01146	Birchfield/Dalewood/Seaforth	0	0	800,000	800,000
27 PW01195	Fairley	0	0	2,147,000	2,147,000
28 PW01084	Egypt Central/Ral Mill/Cedar	0	0	1,650,000	1,650,000
29 PW01072	Ross Rd/Winchester/Holmes	0	0	3,150,000	3,150,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
30	PW04067 Collins Yard Building	0	0	3,150,000	3,150,000
31	PW01049 Front at Carolina	0	0	300,000	300,000
32	PW01168 Street Maint Building Reloc	0	800,000	230,000	1,030,000
33	PW04057 Crash Cushions	0	0	400,000	400,000
34	PW01042 Tchulahoma-Safety	0	0	2,500,000	2,500,000
35	PW01081 Sanga Rd Safety	0	0	3,260,000	3,260,000
36	PW01070 Clark Road/Shelby Dr/Raines	0	0	2,200,000	2,200,000
37	PW01013 Weaver/Shelby To Raines	0	0	2,660,000	2,660,000
38	PW01025 Winchester/Perkins Kirby Pkwy/Walnut Gr to	0	0	11,050,000	11,050,000
39	PW01174 Macon Holmes Road East Malone-	0	0	20,742,000	20,742,000
40	PW01179 Lamar	0	0	8,294,000	8,294,000
41	PW01052 Walnut Gr/Wolf/G'town	0	0	7,357,000	7,357,000
42	PW04037 Pathological Incinerator	0	0	700,000	700,000
43	PW01126 Crumpler-Global to Shelby	0	0	4,200,000	4,200,000
44	PW01122 Getwell-Stateline to Shelby	0	0	3,450,000	3,450,000
45	PW01125 Tchulahoma/State/Morning	0	0	4,200,000	4,200,000
46	PW01147 Malone/Holmes to Shelby	0	0	4,450,000	4,450,000
47	PW01127 Pleasant Hill Shelby Holmes	0	0	1,340,000	1,340,000
48	PW01129 Global Dr W Hickory E Crum	0	0	3,400,000	3,400,000
49	PW04036 SW Transfer Facility Replace	0	0	3,200,000	3,200,000
50	PW01087 Holmes Rd/S 3rd/Horn Lake	0	1,000,000	10,300,000	11,300,000
51	PW01011 Macon Road/Germantown	0	0	300,000	300,000
52	PW01062 Shelby Dr/Pidgeon/Weaver	0	0	16,960,000	16,960,000
53	PW01003 Raleigh Lagrange-Sycamore	0	0	2,863,000	2,863,000
54	PW01056 Holmes-Millbranch to East	0	0	10,615,000	10,615,000
55	PW01058 Walnut Gr/Bend/Rocky Pt	0	0	12,905,000	12,905,000
56	PW01059 Forest Hill/Irene/Walnut Gr	0	0	8,933,000	8,933,000
57	PW01050 Trinity-Sanga to Rocky Pt	0	0	5,200,000	5,200,000
58	PW01132 Dexter Rd/G'town/Appling	0	0	3,113,000	3,113,000
59	PW01043 Raines/Getwell Intersection	0	0	4,400,000	4,400,000
60	PW01128 Hickory Hill South to Global	0	0	1,000,000	1,000,000
61	PW01054 Ral Mill/Egypt/Loosahatchie	0	0	1,760,000	1,760,000
	PW05007 Capital Acquisition	0	250,000	-	250,000
	Total Public Works	0	50,635,000	312,649,000	363,284,000



SUMMARY

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	Reprogram	FY 2010	FY2011- FY2014	Total
Riverfront Development					
1 GA01002	Beale Street Landing	22,417,776	500,000	0	22,917,776
2 GA01004	Cobblestone Landing Mud Island Major	6,015,000	0	0	6,015,000
3 GA01008	Maintenance	0	300,000	2,736,000	3,036,000
	Total Riverfront Development	28,432,776	800,000	2,736,000	31,968,776
Sewer					
1 SW02001	Rehab Existing Sewers	14,737,174	7,068,000	29,744,000	51,549,174
2 SW03001	Service To Unsewered Areas	2,567,314	1,000,000	4,000,000	7,567,314
3 SW01001	Misc Subdivision Outfalls	12,268,759	2,500,000	10,000,000	24,768,759
4 SW02006	Sludge Disp/Earth Complex	4,850,266	500,000	2,000,000	7,350,266
5 SW04004	Wolf River Interceptor	23,000,000	6,000,000	14,000,000	43,000,000
6 SW02033	South Plant Expansion	12,000,000	4,000,000	16,000,000	32,000,000
	Total Sewer	69,423,513	21,068,000	75,744,000	166,235,513
Storm Water					
1 ST03006	Drainage - ST	33,619,263	15,000,000	69,850,000	118,469,263
2 ST04041	Environmental Permitting - ST	1,063,487	200,000	800,000	2,063,487
3 ST04010	Curb and Gutter - ST	2,503,577	1,500,000	4,200,000	8,203,577
4 ST04038	Stormwater Pollution - ST	2,000,000	4,500,000	6,000,000	12,500,000
5 ST03008	Subdivision Drainage - ST	800,000	100,000	500,000	1,400,000
6 ST03083	Bridge Repair Storm Water	912,000	300,000	1,500,000	2,712,000
7 ST03111	Airways over Nonconnah	0	5,200,000	0	5,200,000
8 ST01089	Bartlett Rd/Fletcher - ST	2,943,960	1,000,000	0	3,943,960
9 ST03059	Flood Control - ST Major Drainage	4,000,000	1,000,000	4,000,000	9,000,000
10 ST03098	Rehab/Replace	15,000,000	6,500,000	33,000,000	54,500,000
ST05004	Capital Acquisition	0	2,653,100	0	2,653,100
	Total Storm Water	62,842,287	37,953,100	119,850,000	220,645,387
Total Capital Improvement Program		167,446,936	207,273,800	1,073,330,275	1,448,051,011

The Fiscal Year 2010-2014 Capital Improvement Program impacts the City's operating budget, not only for the current budgeted year, but for future years. These impacts are extra costs that results from an increase in staffing and maintenance and service levels in new construction. Savings impacts are the results of lower maintenance and service costs due to updating antiquated facilities. Due to the amount of projects involved, more detailed information on individual projects is available in the FY2010 Adopted Capital Improvement Budget Book.

