

Memphis City Council Summary Sheet

2014

- This Ordinance is to direct the City Treasurer to prepare tax bills for various utilities and carriers.
- Initiating Party: Finance Division
- This Ordinance allows billing to utilities and carriers based on the last certified assessment.
- This Ordinance does not require a new contract or modification to an existing contract.
- No expenditure is required by this Ordinance.

RESOLUTION

WHEREAS, the assessment made on various Utilities and Carriers by the Office of State Assessed Properties for the year 2013 will not be received by the city until about January 2014; and

WHEREAS, it is necessary that the City Treasurer prepare tax bills for these Utilities Carriers in order that the 2013 taxes of those taxpayers can be collected during the collection dates for the other Ad Valorem taxes; and

WHEREAS, it is necessary for the 2012 certified assessment to be used as a tentative assessment for the purposes mentioned above.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Memphis, that the City Treasurer be and is hereby directed to prepare tax bills for the various Utilities and Carriers utilizing the last certified assessment as of June 30, 2012 and that upon receipt of the certified 2013 assessment of the Office of State Assessed Properties or its successor the Treasurer be and is hereby directed and authorized to bill the said taxpayers for an increase in the 2013 assessment over the 2012 assessment., or make appropriate adjustments therein; and that he/she be further directed and authorized to refund any amounts paid by said taxpayer in excess of their certified 2013 Office of State Assessed Properties assessment.



Memphis City Council Summary Sheet

2014

- This Resolution is to approve the Capital Acquisition Budget and the Capital Improvement Program for Fiscal Years 2014-2018..
- Initiating Party: Finance Division

- This Resolution does not make any changes to an existing Ordinance or Resolution.
- This Resolution does not require a new contract of modification to an existing contract.
- This Resolution establishes the City's FY2014 CIP Budget for the upcoming fiscal year.

RESOLUTION

WHEREAS, the Mayor submitted to the Council of the City of Memphis on April 16, 2013 a recommended Capital Acquisition Budget and a Capital Improvement Program for fiscal years 2014 through 2018; and

WHEREAS, said Capital Acquisition Budget projects needed acquisitions of vehicles and equipment and the Capital Improvement Program does project on a priority basis the anticipated Capital expenditures required to construct needed public improvements for the said period; and

WHEREAS, the Budget Committee of the Council will hold meetings and review thoroughly the recommended Capital Acquisition Budget and Capital Improvement Program and will make approved revisions thereto; and

WHEREAS, it is the intent of the Council that funds for replacement vehicles and equipment as set forth in the Capital Acquisition Budget should be appropriated herein; and

WHEREAS, it is the intent of the Council that funds for construction require appropriation by Council; and

WHEREAS, the Comptroller is authorized to bring forward into the fiscal year 2014 all appropriations from the fiscal year 2013 Capital Budget; and

WHEREAS, it is the intent of the Council and the Administration to effect a material reduction in future capital expenditures; and

WHEREAS, in order to achieve this goal all prior year G. O. Bond allocations that have not been reprogrammed in the fiscal year 2014 Capital Improvement Budget shall be unallocated and removed from the Capital Improvement Plan; and

WHEREAS, provisions have been made that upon completion or deletion of any authorized project any unencumbered appropriation will be returned to its source of funding by the Comptroller, subject to further appropriation and allocation of said funds by the Council;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Memphis that the fiscal years 2014-2018 Capital Improvement Program be and the same is hereby approved and adopted as the City's Official Statement of Intent to construct needed public improvements subject to annual review and modification, and the Capital Acquisition Budget is hereby adopted as needed replacements of vehicles and equipment. Appendix "A", which is the FY2014-FY2018 CIP Budget Book attached hereto, details the construction projects and capital acquisitions and is made a part of this resolution.

BE IT FURTHER RESOLVED, that the fiscal year 2014 allocations in the Capital Improvement Program be and are hereby adopted as the fiscal year 2014 Capital Construction Budget and funds are appropriated for architectural/engineering services and for land options, if necessary. The Administration shall use the following procedures in moving

forward with Capital Construction projects:

The Administration shall present to the appropriate Council Committee the schematic design of the project(s) as defined by the standard Architectural and Engineering Agreement used by the City of Memphis, at an architectural or engineering expense not to exceed 20% of the contracted professional fee amount. Projects designed "in house" or gratuitously must also go through the process. Council approval in the next following regular session of the Council is then required before the continuation of any such project.

After such Council approval, Administration will proceed with final plan preparation, final land acquisition and take bids for the project. Council shall be informed as to the time limitation designated in the professional contract.

The Administration will return to the Council for approval of funds for construction expenditures.

BE IT FURTHER RESOLVED, that projects with prior years allocation in any stage of design on the date of the 2014 budget adoption, that have not followed the procedure outlined above, must be returned to the Council for approval prior to going to bid.

BE IT FURTHER RESOLVED that projects with prior year's allocation, which are not yet in the design process on the date of the adoption of the 2013 CIP budget, and have been allowed for reprogramming, or are funded by funds other than G. O. Bonds, must follow the same procedure outlined above for all 2014 projects.

BE IT FURTHER RESOLVED, that upon the completion/bond release of any authorized project, any unencumbered balance will be returned to its source of funding, subject to further allocation and appropriation of said funds by the Council.

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized to unallocate and eliminate all prior year allocations that have not been reprogrammed in the fiscal year 2014 Capital Construction Budget.

BE IT FURTHER RESOLVED, that after construction funds have been appropriated by the Council, the Comptroller is no longer authorized to approve the transfer of unencumbered funds between categories within each project but must return to the Council for approval of such action.

BE IT FURTHER RESOLVED, that projects which subsequently require appropriations in excess of the total project amount approved in the fiscal year 2014 Capital Construction Budget and the Capital Acquisition Budget be subject to further Council approval.

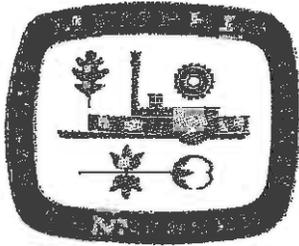
BE IT FURTHER RESOLVED, that any land, building or facility under the jurisdiction of the City of Memphis or which has ever been funded or partially funded by the City of Memphis cannot be demolished, sold, given to, or leased to any non-municipal entity without authorization of the City Council. The authorization does not apply to routine short-term rental. Without authorization of the City Council, no assets may be received by the City.

BE IT FURTHER RESOLVED, that there be and is hereby appropriated _____, for the acquisition of vehicles and equipment as set forth in the fiscal year 2014 allocation of the Capital Acquisition Budget.

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized to bring forward into the fiscal year 2014 Capital Construction Budget all appropriations and only those allocations that have been reprogrammed from the fiscal year 2013 Capital Construction Budget.

BE IT FURTHER RESOLVED, that the Council expressly declares that each section, sub-section, paragraph and provision of this resolution is severable, and that should any portion of this resolution be declared unconstitutional or invalid by a Court of Law, the same shall not affect the remainder of this resolution, but such unconstitutional or invalid portion shall be elided, and the City Council declares that it would have passed this resolution with such unconstitutional or invalid portions elided.

BE IT FURTHER RESOLVED, that this resolution 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 the law.



Memphis City Council Summary Sheet

2014

- This Ordinance is to appropriate the proceeds of the tax levy on the assessed values on all properties of every species within the city limits of general purposes for the Fiscal Year July 1, 2013, through June 20, 2014.
- Finance Division
- This Ordinance appropriates the tax levy for general operating purposes for the FY 2014 Budget.
- This Ordinance does not require a new contract or modification to an existing contract.
- This Ordinance appropriates funding for the FY2014 Operating Budget.

ORDINANCE NO. _____

**ORDINANCE FIXING TAX RATE OF THE CITY OF MEMPHIS FOR
FISCAL YEAR 2014**

SECTION 1. BE IT ORDAINED by the Council of the City of Memphis, Tennessee that a tax of **THREE DOLLARS AND ELEVEN ONE HUNDREDTH CENTS (\$3.1100)** is hereby levied for the current year 2013-2014 (Fiscal Year 2014), on each **ONE HUNDRED DOLLARS (\$100.00)** of assessed value of each species of taxable property within the corporate limits of the City of Memphis, Tennessee subject to the taxing power of Memphis to be apportioned as hereinafter set forth in Section 4 of this Ordinance.

SECTION 2. The taxes levied in Sections 1 above shall be due and payable to the City Treasurer of the City of Memphis from and after the last publication of a notice of the adoption of the Ordinances. Said publication shall be made by the Council of the City of Memphis for two consecutive days in a newspaper published in the City of Memphis after the final passage of the Ordinance and shall fix a day to be determined upon receipt of official certification of the 2013 assessment of which the tax books shall be opened for the payment of taxes.

All taxes hereby levied shall become delinquent if unpaid on September 1, 2013 as provided by Sections 36-3 of the Code of Ordinances, City of Memphis, Tennessee.

SECTION 3. BE IT FURTHERED ORDAINED that the taxes levied in Section 1 of this Ordinance when collected shall be apportioned as follows:

For the General Purposes of the Corporation of the City of Memphis, TWO DOLLARS AND TWENTY-SIX ONE HUNDREDTHS AND THIRTEEN TEN THOUSANDTH CENTS, (\$2.2613) on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuation.

For the Capital Pay-As-You-Go (additional funding for capital acquisitions consistent with new debt policy) of the Corporation of the City of Memphis, THIRTY-ONE TEN THOUSANDTHS CENTS, (\$.0031) on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuation.

For the Debt Service of the Corporation of the City of Memphis, including interest and principal payments, sinking fund contributions and interest and principal on temporary borrowing, EIGHTE-FOUR ONE HUNDREDTHS, FIFTY-SIX TEN THOUSANDTHS CENTS, (\$.8456) on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuation.

SECTION 4. 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.

Chairman of Council

ATTEST:

Comptroller



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- Finance Division
- This Ordinance appropriates the tax levy for general operating purposes for the FY 2014 Budget.
- This Ordinance does not require a new contract or modification to an existing contract.
- This Ordinance appropriates funding for the FY2014 Operating Budget.

**ORDINANCE #
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, 2013 THROUGH JUNE 30, 2014, 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, 2013 THROUGH JUNE 30, 2014, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

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

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND
GENERAL REVENUES**

LOCAL TAXES	
Ad Valorem Tax- Current	
Ad Valorem Tax Prior	
Ad Valorem Prior - Sale	
PILOT's	
Prop Taxes Interest & Penalty	
Bankruptcy Interest & Penalty	
Interest, Penalty - Sale of Tax Rec	
Special Assessment - Prior	
Local Sales Tax	
Alcoholic Bev Insp. Fee	
Beer Sales Tax	
Gross Receipts Bus. Tax	
Interest Penalties & Commissions	
Business Tax Fees	
Mixed Drink Tax	
Bank Excise Tax	
State Appointment TVA	
Cable TV Franchise Fees	
Miscellaneous Franchise Tax	
Warrants and Levies	
Miscellaneous Tax Recoveries	
MLGW/Williams Pipeline	
TOTAL LOCAL TAXES	0

STATE TAXES (LOCAL SHARE)	
State Income Tax	
State Sales Tax	
Telecommunication Sales Tax	
State Shared Beer Tax	
Alcoholic Beverage Tax	
Spec Petroleum Product Tax	
TOTAL STATE TAXES (LOCAL SHARE)	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

LICENSES & PERMITS	
Liquor By The Oz License	
Taxi Drivers Licenses	
Gaming Pub Amusement Fees	
Wrecker Permit Fee	
Miscellaneous Permits	
Beer Applications	
Auto-Vehicle Reg/Inspect Fee	
Beer Permit Privilege Tax	
TOTAL LICENSES & PERMITS	0
FINES AND FORFEITURES	
Court Fees	
Court Costs	
Fines & Forfeitures	
Beer Applications (Fines)	
Arrest Fees	
TOTAL FINES & FORFEITURES	0
CHARGES FOR SERVICES	
Tax Sales-Attorneys Fees	
Parking Meters	
MLG&W Rent	
Parking Lots	
TOTAL CHARGES FOR SERVICES	0
USE OF MONEY	
Interest on Investments	
Net Income/Investors	
State Litigation - Tax Commission	
TOTAL USE OF MONEY	0
OTHER REVENUES	
TRANSFERS	
In Lieu of Tax-MLG&W	
In Lieu of Tax-Sewer Fund	
Transfer in Municipal St Aid Fund	
Transfer in Solid Waste	
Transfer in Sewer Operating/CIP	
TOTAL TRANSFERS	0
TOTAL GENERAL REVENUES/ TRANSFERS IN	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

**GENERAL FUND
DEPARTMENTAL REVENUES**

FINANCE	
Rezoning Ordinance Publication Charges	
TOTAL FINANCE	0
FIRE	
Anti-Neglect Enforcement Program	
Ambulance Service	
Fire - Misc. Collections	
International Airport	
TOTAL FIRE	0
POLICE	
Fines & Forfeitures	
DUI BAC Fees	
Sex Offender Registry Fees	
Wrecker & Storage Charges	
Tow Fees	
Police Special Events	
Sale of Reports	
Officers in the School	
Misc. Revenue	
Local Shared Revenue	
Federal Grants	
TOTAL POLICE	0
PARKS AND NEIGHBORHOODS	
Admissions - School Groups	
Admissions - Groups	
Admissions - Museum Workshops	
Admissions - General	
Museum Planetarium Fee	
Senior Citizens Meals	
Dog License	
County Dog License Fee	
Library Fines & Fees	
Shelter Fees	
Animal Vaccination	
Concessions	
Golf Car Fees	
Pro Shop Sales	
Green Fees	
Softball	
Basketball	
Ballfield Permit	
Class Fees	
Rental Fees	
Day Camp Fees	
After School Camp	
Outside Revenue	
Local Shared Revenue	
City of Bartlett	
Miscellaneous Income	
Cash Overage/Shortage	
Grant Revenue - Library	
TOTAL PARKS & NEIGHBORHOODS	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

PUBLIC WORKS	
Special Assessment Tax	
St TN Interstate	
St TN Highway Maintenance Grant	
TOTAL PUBLIC WORKS	0
GENERAL SERVICES	
Fiber Optic Franchise Tax	
Weights/Measures Fees	
Fleet/Mobile Fees	
Rental Fees	
Rent of Land	
St TN Highway Maintenance Grant	
Easements and Encroachments	
TOTAL GENERAL SERVICES	0
GRANTS & AGENCIES	
Landmarks Commission - Misc. Income	
State Professional Privilege Tax	
TOTAL GRANTS & AGENCIES	0
ENGINEERING	
Sidewalk Permits	
Subdivision Plan Insp. Fees	
Street Cut Inspection Fee	
Traffic Signals	
Signs-Loading Zones	
Arc Lights	
MLG&W Rent	
St TN Highway Maintenance Grant	
Sale of Report	
TOTAL ENGINEERING	0
INFORMATION SYSTEMS	
Local Shared Revenue	
MHA	
TOTAL INFORMATION SYSTEMS	0
CITY COURT CLERK	
Fines & Forfeitures	
TOTAL CITY COURT CLERK	0
TOTAL DEPARTMENTAL REVENUES	0
TOTAL REVENUES GENERAL FUND	0
CONTRIBUTION FROM FUND BALANCE	
	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

**GENERAL FUND
EXPENDITURE BUDGET**

EXECUTIVE	
Mayor's Office	
Chief Administrative Office	
Auditing	
311 Call Center	
Office of Youth Services and Community Affairs	
Contract Compliance	
Intergovernmental Affairs	
TOTAL EXECUTIVE	0
FINANCE	
Administration	
Financial Management	
Purchasing	
Budget	
Debt & Investment Management	
City Treasurer	
Financial & Strategic Planning Office	
TOTAL FINANCE	0
FIRE	
Administration	
Apparatus Maintenance/Hydrant Repair	
Logistical Services	
Training	
Communications	
Fire Prevention	
Firefighting	
EMS	
Airport	
TOTAL FIRE	0
POLICE	
Executive Administration	
Support Services	
Precincts	
Police Crimes	
Police Operations	
TOTAL POLICE	0
PARKS AND NEIGHBORHOODS	
Administration	
Planning & Development	
Park Facilities	
Zoo	
Brooks Museum	
Memphis Botanic Gardens	
Fairgrounds/Stadium	
Recreation	
Golf	
Special Services	
Animal Shelter	
Libraries	
TOTAL PARKS & NEIGHBORHOODS	0
PUBLIC WORKS	
Administration	
Street Maintenance	
Street Lighting	
Neighborhood Improvements	

ORDINANCE #
APPROPRIATION ORDINANCE

<i>TOTAL PUBLIC WORKS</i>	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

HUMAN RESOURCES	
Administration	
Recruitment & Selection	
Compensation/Records Administration	
Labor Relations	
Office of Talent Development	
Workplace Safety & Compliance	
TOTAL HUMAN RESOURCES	0
GENERAL SERVICES	
Administration	
Property Maintenance	
Real Estate	
Operation Of City Hall	
Printing/Mail Services	
Park Operations	
Motor Vehicle Inspection Bureau	
TOTAL GENERAL SERVICES	0
HOUSING & COMMUNITY DEVELOPMENT	
Housing	
Economic Development	
Community Initiatives	
Business Development Center	
TOTAL HOUSING & COMMUNITY DEVELOPMENT	0
CITY ATTORNEY	
ENGINEERING	
Administration	
Signs & Markings	
Signal Maintenance	
TOTAL ENGINEERING	0
INFORMATION SYSTEMS	
CITY COUNCIL	
CITY COURT JUDGES	
CITY COURT CLERK	
City Court Clerk	
Red Light Camera	
TOTAL CITY COURT CLERK	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

GRANTS & AGENCIES	
Black Business Association	
Chamber Foundation	
Facility Management Program Expense	
Family Safety Center of Memphis and Shelby County	
EDGE	
Juvenile Intervention and Faith-Based Follow Up (JIFF)	
Launch Memphis	
MLGW Citizen's Assistance Grant	
Transfer Out - BOE Tax Fund	
Transfer Out - CRA Program	
Transfer Out - Unemployment Fund	
Coliseum	
Convention Center	
Delta Commission on Aging	
Elections	
Landmarks Commission	
MATA	
Memphis Film & Tape	
Transfer Out - Debt Service Fund	
Pensioners Insurance	
Planning & Development	
Pyramid	
Riverfront Development	
Shelby County	
Shelby County Assessor	
Urban Art	
TOTAL GRANTS & AGENCIES	0
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	0

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND	
HOTEL/MOTEL TAX FUND REVENUE BUDGET	
Hotel/Motel Tax	
Transfer from New Memphis Arena Fund	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
Convention/Visitor's Bureau	
Transfer to New Memphis Arena Fund	
Transfer To Debt Service Fund	
TOTAL EXPENDITURES	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

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

MUNICIPAL STATE AID FUND	
REVENUE BUDGET	
State Three Cent Tax	
State One Cent Tax	
State Gas Tax	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
Operating Transfer Out To General Fund	
Operating Transfer Out To Debt Service Fund	
TOTAL EXPENDITURES	0
C. NEW MEMPHIS ARENA FUND	
NEW MEMPHIS ARENA FUND	
REVENUE BUDGET	
Local Taxes	
State Shared Revenues	
Transfer From Hotel Motel Fund	
Transfer From MLGW	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
Sports Authority	
Shelby County	
Transfer To Hotel Motel Fund	
Contribution to Fund Balance	
TOTAL EXPENDITURES	0
D. METRO ALARM FUND	
METRO ALARM FUND	
REVENUE BUDGET	
Alarm Revenue	
TOTAL REVENUE	0
EXPENDITURE BUDGET	
Alarm Operating Expenses	
TOTAL EXPENDITURES	0
E. MLK PARK IMPROVEMENTS	
MLK PARK IMPROVEMENTS	
REVENUE BUDGET	
MLK Park Improvements Revenue	
TOTAL REVENUE	0
EXPENDITURE BUDGET	
MLK Park Improvements Expenses	
TOTAL EXPENDITURES	0

ORDINANCE #
APPROPRIATION ORDINANCE

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**ORDINANCE #
APPROPRIATION ORDINANCE**

F. SOLID WASTE MANAGEMENT FUND	
SOLID WASTE MANAGEMENT FUND	
REVENUE BUDGET	
Solid Waste Disposal Fee	
Sanitation Inspection Fee	
Waste Reduction Grant	
Recycling Proceeds	
Contribution From Fund Balance	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
Solid Waste Management Expenses	
TOTAL EXPENDITURES	0
G. PLANNING & DEVELOPMENT	
PLANNING & DEVELOPMENT	
REVENUE BUDGET	
Industrial Development Board	
Neighborhood Planning/CRA	
CRA/Projects	
Tree Bank	
Community Challenge	
TOTAL REVENUE	0
EXPENDITURE BUDGET	
Industrial Development Board	
Neighborhood Planning/CRA	
CRA/Projects	
Tree Bank	
Depot Redevelopment Agency	
TOTAL EXPENDITURE	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

H. EDUCATION FUND	
EDUCATION FUND	
REVENUE BUDGET	
Ad Valorem Tax- Current	
Operating Trf In - General Fund	
TOTAL Revenues / TRANSFERS IN	0
EXPENDITURE BUDGET	
Memphis City Schools	
TOTAL EXPENDITURE / TRANSFERS OUT	0
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	
Delinquent Property Tax	
Sale of Delinquent Accounts	
PILOT	
Local Sales Tax	
Federal Grants - Build America Bonds	
Use of Money	
Intergovernmental Revenue	
Operating Trf In - General Fund	
Municipal State Aid Fund	
Transfer in Storm Water Fund	
Solid Waste Management Fund	
Hotel/Motel Fund	
CRA Program	
Contribution From Fund Balance	
TOTAL REVENUES / TRANSFERS IN	0
EXPENDITURE BUDGET	
Redemption of serial bonds and notes	
Interest	
Other	
TOTAL EXPENDITURES / TRANSFERS OUT	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

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	
Sewer Connection Fees	
Special Sewer Connections	
Rents	
Methane Gas Recovery - TVA	
Biogas Revenue	
Subdivision Development Fees	
Other Revenue/Prior Yr. Expense Recovery	
Interest on Investments	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
Environmental Inspection & Preventive Maintenance	
T E Maxson Treatment Plant	
Maynard Stiles Treatment Plant	
Lift Stations	
Environmental Administration	
Environmental Maintenance	
Sanitary Sewer Design	
Dividend To General Fund	
Cost Allocation- General Fund	
In Lieu of Tax	
Payment of Debt Service	
Bond Sale	
State Loan & Principal & Interest	
Increase (Decrease) in Net Assets	
TOTAL EXPENDITURES	0
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	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
PW/Drain Maintenance	
PW/Heavy Equipment Services	
PW/Flood Control	
PW/Storm Water	
ENG/Drainage Design	
Cost Allocation - General Fund	
MLG&W Billing	
Depreciation	
Transfer Out - Debt Service	
Increase (Decrease) in Net Assets	
TOTAL EXPENDITURES	0

**ORDINANCE #
APPROPRIATION ORDINANCE**

5. INTERNAL SERVICE FUND

HEALTHCARE	
REVENUE BUDGET	
Employer Contributions	
Employee Contributions	
Other	
Increase/(Decreases) in Net Assets	
TOTAL REVENUES	0
EXPENDITURE BUDGET	
Personnel	
Materials & Supplies	
Claims Incurred	
Transfer Out	
Other	
TOTAL EXPENDITURES	0
6. FIDUCIARY FUND	
OTHER POST EMPLOYMENT BENEFITS (OPEB)	
ADDITIONS	
Employer	
Members	
Medicare Part D	
Transfer In	
Interest on Investments	
Other	
TOTAL ADDITIONS	0
DEDUCTIONS	
Benefits	
Administrative Expenses	
Increase/(Decrease) in Net Assets	
TOTAL DEDUCTIONS	0

ORDINANCE #
APPROPRIATION ORDINANCE

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, 2013, through June 30, 2014, 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, 2013, through June 30, 2014, 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 2014 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, 2013 through June 30, 2014, inclusive.

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

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

SECTION 9. BE IT FURTHER ORDAINED, that 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 2014 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.

ORDINANCE #
APPROPRIATION ORDINANCE

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 re-appropriation by the Council, encumbered appropriations shall be carried forward into the next fiscal year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such current fiscal year.

SECTION 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.

SECTION 16. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

Edmund Ford, Jr., Chairperson

Attest: Patrice Thomas, Comptroller