

Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes. Included in special revenue funds are:

Public Works

Solid Waste Management revenues and expenditures.

Finance

Metro Alarm Fund revenues and expenditures.

General Services

Martin Luther King Park Improvements revenues and expenditures.

Park Special Service Fund revenues and expenditures

Other Funds

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Revenues and expenditures for the above listed funds.

Police Services

Drug Enforcement Fund revenues and expenditures.

SOLID WASTE MANAGEMENT

FUND SUMMARY

Category	FY 2014 Actual	FY2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Local Taxes	121,694	100,000	119,837	113,789
Charges for Services	56,238,384	55,611,049	55,284,784	55,773,539
Use of Money and Property	36,937	0	1,663	0
State Grants	59,300	73,000	73,000	73,000
Other Revenues	139,949	100,000	115,912	250,000
TOTAL REVENUES	56,596,264	55,884,049	55,595,196	56,210,328
Expenditures				
Personnel Services	26,127,193	31,238,557	22,744,963	29,117,592
Materials and Supplies	11,735,408	13,928,114	13,704,482	12,746,110
Capital Outlay	2,018,011	2,400,000	1,737,607	500,000
Grants and Subsidies	8,750	0	5,000	0
Transfers Out	3,516,142	5,316,142	4,743,106	5,055,687
Service Charges	15,143,611	15,348,682	15,464,118	15,801,502
TOTAL EXPENDITURES	58,549,115	68,231,495	58,399,276	63,220,891
Increase (Decrease) in Net Assets	(1,952,851)	(12,347,446)	(2,804,080)	(7,010,563)
Authorized Complement				0
Fund Balance Beginning of Year	17,175,349	15,222,498	15,222,498	12,418,418
Fund Balance End of Year	15,222,498	2,875,052	12,418,418	5,407,855



Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Licenses and Permits	449,593	612,750	354,187	433,287
Use of Money and Property	3,405	0	300	0
Other Revenues	14,697	3,700	9,517	5,750
Total Program Revenues	467,695	616,450	364,004	439,037
Expenditures				
Personnel Services	237,302	366,080	207,653	293,757
Materials and Supplies	232,224	258,345	169,210	91,842
Grants and Subsidies	5,000	0	0	0
Total Expenditures	474,526	624,425	376,863	385,599

Increase (Decrease) in Net Assets	(6,831)	(7,975)	(12,859)	53,438
Authorized Complement				5

Fund Balance Beginning of Year	1,864,791	1,857,960	1,857,960	1,845,101
Fund Balance End of Year	1,857,960	1,849,985	1,845,101	1,898,539

METRO ALARM

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Metro Alarm</u>			
ADMR METRO ALARM	1		
CLERK ACCOUNTING A	2		
COORD METRO ALARM	1		
SPEC ALARM DATA	1		
Total Metro Alarm	<u>5</u>		
<u>TOTAL METRO ALARM</u>	<u>5</u>		



MLK PARK IMPROVEMENTS

FUND SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Charges for Services	157,113	151,090	131,015	0
Total Program Revenue	157,113	151,090	131,015	0
Expenditures				
Personnel Services	133,897	150,490	150,528	0
Materials and Supplies	3,288	600	1,000	0
Capital Outlay	4,483	0	0	0
Total Expenditures	141,668	151,090	151,528	0

Increase (Decrease) in Net Assets	15,445	0	(20,513)	0
Authorized Complement				0

Fund Balance Beginning of Year	88,294	103,739	103,739	0
Fund Balance End of Year	103,739	103,739	83,226	0



PARK SPECIAL SERVICE FUND

FUND SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Projected
Revenues				
Local Taxes	148,136	162,687	163,988	162,687
Use of Money and Property	3,890	4,065	389	4,065
Total Program Revenue	152,026	166,752	164,377	166,752
Expenditures				
Materials and Supplies	(816)	166,752	164,377	166,752
Total Expenditures	(816)	166,752	164,377	166,752
Increase (Decrease) in Net Assets	152,842	0	0	0
Authorized Complement				0

Fund Balance Beginning of Year	2,029,132	2,181,974	2,181,974	2,181,974
Fund Balance End of Year	2,181,974	2,181,974	2,181,974	2,181,974



Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Local Taxes	4,222,937	3,181,457	4,500,000	4,500,000
Transfers In	1,664,044	970,000	1,054,530	1,054,530
Total Program Revenue	5,886,981	4,151,457	5,554,530	5,554,530
Expenditures				
Grants and Subsidies	2,891,480	2,000,000	3,318,543	3,313,748
Transfers Out	2,995,501	2,151,457	2,235,987	2,240,782
Total Expenditures	5,886,981	4,151,457	5,554,530	5,554,530

Increase (Decrease) in Net Assets	0	0	0	0
Authorized Complement				0

Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	0	0	0	0

STATE STREET AID

FUND SUMMARY

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
State Taxes	16,736,361	16,568,300	16,568,300	16,568,300
Total Program Revenues	16,736,361	16,568,300	16,568,300	16,568,300
Expenditures				
Transfers Out	16,736,361	16,568,300	16,568,300	16,568,300
Total Expenditures	16,736,361	16,568,300	16,568,300	16,568,300

Increase (Decrease) in Net Assets	0	0	0	0
Authorized Complement				0

Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	0	0	0	0



Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Projected
Revenues				
Local Taxes	4,164,044	3,47,0000	4,609,059	3,554,530
Transfers In	1,664,044	970,000	0	1,054,530
Total Program Revenue	5,828,088	4,440,000	4,609,059	4,609,060
Expenditures				
Grants and Subsidies	2,500,000	2,500,000	2,500,000	2,500,000
Transfers Out	3,285,044	970,000	2,054,530	2,054,530
Total Expenditures	5,785,044	3,470,000	4,554,530	4,554,530

Increase (Decrease) in Net Assets	43,04	970,000	54,529	54,530
Authorized Complement				0

Fund Balance Beginning of Year	21,399	64,443	64,443	118,972
Fund Balance End of Year	64,443	1,034,443	118,972	173,502

DRUG ENFORCEMENT

FUND SUMMARY

Category	FY 2014 Actual	FY2015 Adopted	FY 2015 Forecast	FY 2016 Adopted
Revenues				
Fines & Forfeitures	3,073,975	3,682,000	3,796,185	3,344,000
Federal Grants	152,622	150,000	153,818	150,000
Other Revenues	42,239	0	93,015	
TOTAL REVENUES	3,268,836	3,832,000	4,043,018	3,494,000
Expenditures				
Personnel Services	1,121,084	1,258,000	1,043,293	1,325,000
Materials and Supplies	1,723,976	2,298,500	2,230,793	2,275,000
Capital Outlay	277,892	501,500	781,754	627,500
TOTAL EXPENDITURES	3,122,952	4,058,000	4,055,840	4,227,500

Increase (Decrease) in Net Assets	145,884	(226,000)	(12,822)	(733,500)
Authorized Complement				0

Fund Balance Beginning of Year	9,511,593	9,657,477	9,657,477	9,644,655
Fund Balance End of Year	9,657,477	9,431,477	9,644,655	8,911,155

