

**City of Memphis
Fiscal Year 2025-2026
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$15,622, which is a 4.32 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$890

The members of the governing body voted on the budget as follows:

FOR: Woody Richardson, Mark Sweatt, Lloyd Roberts, Zack Altman, Jill Cromwell, Leslie Ivy, Melisa McIntosh, Winfred McQueen

AGAINST: NONE

PRESENT and not voting: NONE

ABSENT:

Property Tax Rate Comparison	2025-2026	2024-2025
Property Tax Rate:	\$0.397390/100	\$0.410888/100
No-New-Revenue Tax Rate:	\$0.381751/100	\$0.389833/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.381843/100	\$0.410888/100
Voter-Approval Tax Rate:	\$0.397396/100	\$0.410888/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Memphis secured by property taxes: **\$0**

2025-2026
CITY OF MEMPHIS
BUDGET

ADMINISTRATION	\$504,220
JUDICIAL	122,417
POLICE	433,405
FIRE	127,212
LIBRARY	98,008
COMMUNITY BUILDING	31,415
PARK	5,430
STREET	296,019
CEMETERY	23,478
SWIMMING POOL	54,692
AIRPORT	4,895
LANDFILL	443,532
WATER/SEWER	<u>485,431</u>
 BUDGET TOTALS	 \$ 2,630,154
 ESTIMATED RECEIPTS	 \$2,630,155
BUDGET TOTALS	<u>\$2,630,154</u>
ESTIMATED SURPLUS	\$1

2025 - 2026
ESTIMATED REVENUES

AD VALOREM TAXES:

EFFECTIVE TAX BASE: 94,983,550

VOTER-APPROVAL TAX RATE: 0.397396

GENERAL FUND REVENUES:

PROPERTY TAX COLLECTIONS	\$377,455
VENDOR/MISC PERMITS	\$3,200
POLICE FINES	\$100,000
ANIMAL CONTROL FEES	\$4,600
SALES TAX & ECONOMIC DEV TAX	\$400,000
HOTEL OCCUPANCY TAX	\$32,000
AIRPORT FARM INCOME	\$5,500
AIRPORT HANGER LEASE	\$2,500
INTEREST - GENERAL FUND	\$15,000
MIXED BEVERAGE TAX	\$1,500
FRANCHISE TAX	\$60,000
C/B & LIBRARY RENTALS	\$4,000
LEOSE FUND - POLICE	\$2,000
LEOSE FUND - FIRE	\$1,400
CEMETERY BURIAL PERMITS	\$3,500
DELINQUENT PROPERTY SALES	\$10,000
MUNICIPAL JUDGE PARTIAL FINES	\$6,000
STATE COMPTROLLER FINE FEES	\$100,000
LOCAL COURT COSTS	\$7,000
VEHICLE STORAGE FEES	\$13,644
ALCOHOL PERMIT FEES	\$250
GOLF CART PERMIT FEES	\$300
CEMETERY LOT SALES	\$26,622
SWIMMING POOL ADMISSIONS	\$18,000
RV PARK FEES	\$2,500

TOTAL GENERAL FUND REVENUES

\$1,196,971

2025 - 2026
ESTIMATED REVENUES

WATER FUND REVENUES:

WATER COLLECTIONS	\$500,000
LEASE PROPERTY	\$3,840
SEWER & REFUSE COLLECTIONS	\$700,000
UTILITY BILL LATE FEE	\$18,544
CARDBOARD COLLECTIONS	\$6,000
RECYCLES METAL COLLECTIONS	\$15,000
LANDFILL GATE FEES	\$155,000
REFUSE SALES TAX COLLECTIONS	\$30,000
COMMUNITY IMPROVEMENT FUND	\$4,800
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TOTAL WATER FUND REVENUES	\$1,433,184
TOTAL ALL FUNDS	\$2,630,155

2025-2026
ADMINISTRATION

SALARY MAYOR.....	600
MAYOR'S CAR ALLOWANCE.....	1,200
SALARY CITY ADMINISTRATOR.....	68,000
TRAINING & TRAVEL.....	5,000
SALARY CITY SECRETARY	36,000
CITY ATTORNEY.....	12,000
ALDERMAN FEES.....	5,000
SALARY PUBLIC WORKS DIRECTOR.....	59,410
EXTRA LABOR.....	1,475
TELEPHONE.....	9,000
SUPPLIES & REPAIRS.....	6,000
POSTAGE.....	2,000
ELECTION EXPENSE.....	4,000
PUBLIC NOTICES.....	1,000
AUDIT.....	22,300
INSURANCE, BLDGS & EQUIP.....	23,290
SOCIAL SECURITY.....	12,616
WORKMAN'S COMPENSATION.....	918
UNEMPLOYMENT TAX.....	950
TMRS.....	19,282
HEALTH INSURANCE.....	32,268
SICK COMPENSATION.....	686
EMERGENCY MANAGEMENT.....	4,326
UTILITY BILL BENFIT	2,820
LONGIVITY PAY	300
LITTLE LEAGUE INSURANCE.....	0

2025-2026
ADMINISTRATION

PRESERVATION FOUNDATION.....	0
PRPC.....	1,800
CITY CODE UPDATE.....	2,300
TML.....	5,500
TAX DISTRICT FEE.....	15,280
COPY MACHINE LEASE.....	2,500
CHAMBER OF COMMERCE ALLOCATION.....	8,000
HOTEL OCCUPANCY TAX USE.....	24,000
ECONOMIC DEVELOPMENT TAX ALLOCATION.....	100,000
COMPUTERS & PRINTERS.....	6,000
MOSQUITO SPRAYING.....	4,400
PROFESSIONAL & ENGINEER FEES.....	3,500
DRUG TESTING.....	500
TOTAL ADMINISTRATION	504,221

2025-2026
JUDICIAL

SALARY CITY JUDGE.....	36,266
SALARY PART TIME CLERK.....	11,462
SUPPLIES & REPAIRS.....	1,500
SOCIAL SECURITY.....	3,651
UNEMPLOYMENT TAX.....	540
TMRS.....	5,632
HEALTH INSURANCE.....	10,732
SICK COMPENSATION.....	390
UTILITY BILL BENEFIT.....	1,410
LONGIVITY PAY.....	200
WORKER'S COMP INSURANCE	133
STATE COMPTROLLER FINE FEES.....	50,000
COLLECTION AGENCY FEES.....	0
JUDGE'S SCHOOL.....	500
 TOTAL JUDICIAL	 122,416

2025-2026
POLICE

SALARY POLICE CHIEF.....	65,000
SALARY POLICE OFFICER #1.....	48,960
SALARY POLICE OFFICER #2.....	46,350
SALARY ANIMAL CONTROL OFFICER.....	30,000
EXTRA LABOR.....	15,000
TELEPHONE.....	2,200
CELL PHONE.....	3,000
3 YR TANGO TANGO RADIOS	0
SUPPLIES-EQUIPMENT.....	15,000
UNIFORMS.....	4,000
REPAIRS.....	10,000
GAS & OIL.....	15,000
ANIMAL CONTROL SUPPLIES.....	4,000
ANIMAL CONTROL FACILITY.....	5,000
SOCIAL SECURITY.....	14,559
UNEMPLOYMENT TAX.....	1,080
TMRS.....	22,457
HEALTH INSURANCE.....	44,830
WORKERS COMP INSURANCE.....	7,065
UTILITY BILL BENEFIT.....	705
LONGEVITY PAY.....	400
IT & INTERNET FEES.....	12,000
TRAINING & TRAVEL.....	4,000
LEOSE FUND ALLICATION	2,000
ANIMAL CONTROL VEHICLE LEASE.....	15,000
VEHICLE INSURANCE	2,732

2025-2026
POLICE

BUILDING INSURANCE	4,118
LAW ENFORCMENT LIABLITY INSURANCE	2,650
IMPOUND LOT EXPENSE	5,000
ORDINANCE 432 ENFORCMENT.....	8,000
TASER PAYMENT.....	1,850
COPY MACHINE LEASE.....	2,000
BODY CAMERAS.....	4,450
CAR CAMERAS.....	10,000
HALL COUNTY DISPATCH ASSISTANCE.....	<u>5,000</u>
TOTAL POLICE DEPARTMENT	433,406

2025-2026
FIRE

SALARY FIREMAN.....	37,076
UTILITIES.....	3,300
SUPPLIES & REPAIRS.....	19,000
GAS & OIL.....	12,000
SOCIAL SECURITY.....	2,836
UNEMPLOYMENT TAX.....	270
TMRS.....	4,375
SICK COMP PAY.....	400
HEALTH INSURANCE/AIR FLIGHT INS.....	10,732
WORKERS COMP INSURANCE.....	3,439
UTILITY BILL BENIFIT.....	7,755
LONGIVITY PAY.....	100
VEHICLE INSURANCE.....	7,779
BUILODING INSURANCE.....	2,863
TRAINING & TRAVEL.....	500
LEOSE FUND TRAINING.....	565
FIRE TRUCK PAYMENT.....	10,621
PENSION FUND.....	<u>3,600</u>
 TOTAL FIRE DEPARTMENT	 127,211

2025-2026
LIBRARY

SALARY LIBRARIAN.....	30,905
EXTRA LABOR.....	17,600
UTILITIES.....	5,500
SUPPLIES & REPAIRS.....	1,200
BOOKS.....	8,500
SOCIAL SECURITY.....	3,710
UNEMPLOYMENT TAX.....	540
TMRS.....	5,724
HEALTH INSURANCE.....	10,807
SICK COMPENSATION.....	0
UTILITY BILL BENEFIT.....	1,410
LONGIVITY PAY	200
WOKERS COMP INSURANCE	262
BUILIDNG INSURANCE	4,475
TRAINING & TRAVEL.....	1,700
HARRINGTON LIBRARY CONSORTIUM.....	2,475
COPY MACHINE LEASE.....	2,000
COMPUTER.....	<u>1,000</u>
 TOTAL LIBRARY DEPARTMENT	 98,008

2025-2026
COMMUNITY BUILDING

SALARY MAINTENANCE EMPLOYEE.....	7,200
UTILITIES.....	10,450
SUPPLIES & REPAIRS.....	9,000
LAUNDRY.....	300
ICE MACHINE.....	2,240
SOCIAL SECURITY.....	550
UNEMPLOYMENT TAX.....	25
TMRS.....	850
DISHWASHING FEES.....	<u>800</u>
 TOTAL COMMUNITY BUILDING	 31,415

2025-2026
PARK

UTILITIES.....	2,530
SUPPLIES & REPAIRS.....	1,800
PROPERTY INSURANCE	1,100
 TOTAL PARK DEPARTMENT	 5,430

2022-2023
STREET

SALARY # 1.....	34,798
SALARY # 2.....	32,989
EXTRA LABOR - SUMMER HELP.....	7,000
UTILITIES.....	2,530
VEHICLE & EQUIPMENT REPAIR.....	8,000
UNIFORMS.....	1,000
GAS & OIL.....	8,000
STREET REPAIRS & SEAL COATING.....	75,000
SOCIAL SECURITY/MEDICARE.....	5,721
UNEMPLOYMENT TAX.....	750
TMRS.....	8,825
SICK COMP.....	375
HEALTH INSURANCE/AIR FLIGHT INS.....	21,464
WORKERS COMP INSURANCE	2,843
UTILITY BILL BENEFIT	1,410
LONGIVITY PAY.....	200
VEHICLE INSURANCE	1,473
SHREDDER TRACTOR REPAIR.....	16,000
BUILING INSURANCE.....	1,641
STREET LIGHTS.....	55,000
SUPPLIES.....	11,000
 TOTAL STREET DEPARTMENT	 296,019

2025-2026
CEMETERY

CONTRACT LABOR MOWING.....	22,800
UTILITIES.....	<u>440</u>
PROPERTY INSURANCE.....	<u>238</u>
TOTAL CEMETERY DEPARTMENT	23,478

2025-2026
SWIMMING POOL

POOL MANAGER.....	4,000
POOL RENTALS.....	4,000
LIFEGUARDS.....	9,500
UTILITIES.....	4,950
SUPPLIES & REPAIRS.....	6,000
SOCIAL SECURITY/MEDICARE.....	1,033
UNEMPLOYMENT TAX.....	285
WORKERS COMP INSURANCE.....	225
CHEMICALS.....	22,000
LIFEGUARD TRAINING.....	1,400
PROPERTY INSURNACE	1,099
PHONE.....	<u>200</u>

TOTAL SWIMMING POOL DEPARTMENT 54,692

2025-2026
AIRPORT

UTILITIES.....	2,420
SUPPLIES & REPAIRS.....	1,200
PROPERTY INSURANCE	310
AVIATION LIABILTY INSURANCE	<u>965</u>
 TOTAL AIRPORT DEPARTMENT	 4,895

2025-2026
LANDFILL

SALARY SANITATION TRUCK DRIVER.....	34,858
SALARY #1.....	52,015
SALARY #2.....	30,800
EXTRA LABOR.....	1,500
SALARY GATE ATTENDANTS.....	33,105
UTILITIES.....	3,740
SUPPLIES.....	10,000
UNIFORMS.....	1,200
GAS & OIL	55,000
HEAVY EQUIPMENT REPAIRS.....	55,000
INS., BUILDINGS & EQUIPMENT.....	2,979
VEHICLE INSURANCE	7,258
SOCIAL SECURITY.....	11,649
UNEMPLOYMENT TAX.....	1,350
TMRS.....	17,969
SICK COMPENSATION.....	600
WORKERS COMP INSURANCE.....	9,819
HEALTH INSURANCE.....	32,345
TRAINING & TRAVEL.....	2,000
UTILITY BILL BENEFIT	3,525
LONGIVITY PAY.....	500
TIRE DISPOSAL.....	4,821
DUMPSTER REPAIR.....	5,000
TCEQ SOLID WASTE FEES.....	6,000
STATE COMPTROLLER REFUSE SALES TAX.....	28,000
NEW DUMPSTERS.....	10,000
SCRAPPER REPAIRS.....	7,000
REFRIGERANT REMOVAL.....	500
TREE GRINDING FEES.....	10,000

2025-2026
LANDFILL

ABANDON PROPERTY CLEANUP.....	<u>5,000</u>
TOTAL LANDFILL DEPARTMENT	443,533

2025-2026
WATER/SEWER

SALARY WATER SUPERINTENDANT.....	38,798
SALARY WATER CLERK.....	24,506
SALARY #1.....	35,928
SALARY #2.....	29,368
SALARY #3.....	26,000
EXTRA LABOR.....	18,000
UTILITIES.....	44,000
CELL PHONES.....	2,300
COMPUTER & SUPPLIES.....	7,500
UNIFORMS.....	3,000
GAS & OIL.....	15,000
VEHICLE REPAIR.....	3,000
SUPPLIES FOR REPAIRS & FIRE HYDRANTS.....	65,000
CHLORINE FOR COUNTRY CLUB.....	6,000
POSTAGE.....	10,000
LAB SAMPLES.....	12,500
WATER USAGE.....	0
INS., BUILDINGS, EQUIP.....	6,474
VEHICLE INSURANCE.....	2,108
SOCIAL SECURITY.....	13,204
UNEMPLOYMENT TAX.....	1,350
TMRS.....	20,367
HEALTH INSURANCE.....	42,926
SICK COMPENSATION	370
WORKERS COMP INSURANCE	7,408
TRAINING & TRAVEL.....	5,000
UTILITY BILL BENEFIT	3,525
LONGIVITY PAY.....	500

2025-2026
WATER/SEWER

TCEQ LICENSE FEES.....	500
PROPERTY LEASE.....	3,300
SEWER MACHINE PUMP.....	3,000
GROUNDWATER DISTRICT FEES.....	1,400
TCEQ WATER QUALITY PERMITS.....	6,900
TCEQ WATER SYSTEM FEE.....	2,500
SENSUS SOFTWARE SUPPORT.....	4,000
WASTE WATER PLANT REPAIRS.....	5,000
COMMUNITY IMPROVEMENT FUND.....	4,700
WATER TANK ROOF PAYMENT.....	9,900
WATER TANK ROOF RESERVE ACCOUNT.....	<u>100</u>
TOTAL WATER/SEWER DEPARTMENT	485,432

**BUDGET FUNDS RECEIVED FROM PRECEDING YEAR
OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

TAX COLLECTIONS	\$335,082.56
MISC COLLECTIONS	3,421.89
POLICE FINES	42,069.63
SALES TAX & ECONOMIC DEV TAX	398,629.10
HOTEL OCCUPANCY TAX	29,800.27
AIRPORT FARM INCOME	5,500.00
AIRPORT HANGER	2,500.00
INTEREST - GENERAL FUND	18,904.16
MIXED BEVERAGE TAX	1,491.45
FRANCHISE TAX	59,361.40
C/B & LIBRARY RENTALS	6,475.00
LEOSE FUND - POLICE	1,760.17
LEOSE FUND - FIRE	1,437.18
CEMETERY BURIAL PERMITS	2,050.00
DELINQUENT PROPERTY SALES	1,783.00
MUNICIPAL JUDGE PARTIAL FINES	2,226.31
STATE COMPTROLLER FINE FEES	50,939.69
LOCAL COURT COSTS	5,416.00
VEHICLE STORAGE FACILITY FEE	2,188.00
K9 DETECTION SERVICES	0.00
GAMING PERMIT FEES	0.00
GOLF CART FEES	360.00
ALCOHOL SALES PERMIT FEES	120.00
CEMETERY LOT SALES	23,102.45
SWIMMING POOL ADMISSIONS	17,950.50
RV PARK FEES	<u>2,861.00</u>

TOTAL GENERAL FUND REVENUES 1,015,429.76

WATER FUND REVENUES:

WATER COLLECTIONS	447,717.95
LEASE PROPERTY	3,840.00
SEWER & REFUSE COLLECTIONS	532,348.25
INTEREST - CD'S	0.00
RECYCLED METAL/PLASTIC COLLECTIONS	14,288.75
CARDBOARD COLLECTIONS	7,365.01
LANDFILL GATE FEES	143,395.00
UTILITY BILLING LATE FEES	15,531.22
REFUSE SALES TAX COLLECTIONS	23,004.32
COMMUNITY IMPROVEMENT FUND	<u>4,737.38</u>

TOTAL WATER FUND REVENUES 1,192,227.88

TOTAL ALL FUNDS 2,164,635.43

**CASH ON HAND TO CREDIT EACH FUND
OF THE CITY OF MEMPHIS
AS OF AUGUST 31, 2025**

CASH FUNDS

GENERAL & WATER CHECKING ACCOUNT	\$ 448,737.69
MONTGOMERY ESTATE LIBRARY	\$ 13,735.48
POOL REPAIRS	\$ 1,012.48
LOCAL TRUANCY PREVENTION	\$ 8,800.48
MUNICIPAL JURY	\$ 178.57
COURTHOUSE SECURITY	\$ 17,138.61
EFFICENCY	\$ 629.04
TECHNOLOGY	\$ 5,092.24
FAIRVIEW CEMETERY	\$ 21,226.32
COMMUNITY IMPROVEMENT	\$ 8,782.99
EMERGENCY	\$ 57,368.84
WATER STORAGE ROOF RESERVE	\$ 1,103.60
SANATION TRUCK	\$ 28,726.55
SEWER MACHINE PUMP	<u>\$ 13,000.00</u>

CASH FUND TOTALS **\$ 625,532.89**

RESTRICTED FUNDS:

TxDot WATERLINE RELOCATION FUND	\$ 954,494.69
REVOLVING LOAN	\$ 99,635.74
MEMPHIS ECONOMIC DEVELOPMENT	\$ 60,639.24
MEMPHIS ECONOMIC DEVELOPMENT TYPE B	\$ 343,295.12
MEMPHIS PUBLIC LIBRARY	\$ 5,175.16
MEMPHIS POLICE DEPARTMENT CHAPTER 59 FUNDS	\$ 101.50
BOARD OF FIREMEN & RETIREMENT	<u>\$ 175.72</u>

TOTAL RESTRICTED FUNDS **\$ 1,463,517.17**

CERTIFICATES OF DEPOSIT

LANDFILL TRUST	\$ 153,406.44
WATER SECURITY DEPOSITS	<u>\$ 101,958.27</u>

TOTAL CD'S **\$ 255,364.71**

COMBINED FUND TOTALS **\$ 2,344,414.77**

CASH ON HAND TO CREDIT EACH FUND
OF THE CITY OF MEMPHIS
AS OF AUGUST 31, 2025

INDEBTEDNESS FOR CITY OF MEMPHIS

AS OF AUGUST 31, 2025

AMERICAN LEASING COMPANY: 2024 CHEVY PICKUP	\$ 33,240.70
REPUBLIC FIRST NATIONAL: 1997 FIRE PUMPER TRUCK	\$ 10,620.48
WATERLINE RELOCATION PROJECT FUNDS	\$ 1,527,702.00
USDA RURAL DEVELOPMENT: WATER STORAGE TANK ROOF	\$ <u>299,363.75</u>
TOTAL INDEBTEDNESS	\$ <u>1,870,926.93</u>

CITY OF MEMPHIS
FISCAL YEAR: OCTOBER 2025 - SEPTEMBER 2026

CITY COUNCIL MEMBERS

MAYOR: Joe Davis
MAYOR PRO TEM: Lloyd Roberts
ALDERMAN WARD 1: Woodrow Richardson
ALDERWOMAN WARD 1: Mark Sweatt
ALDERMAN WARD 2: Zack Altman
ALDERWOMAN WARD 2: Lloyd Roberts
ALDERWOMAN WARD 3: Leslie Ivy
ALDERWOMAN WARD 3: Jill Cromwell
ALDERMAN WARD 4: Winfred McQueen
ALDERWOMAN WARD 4: Melisa McIntosh

APPOINTED OFFICIALS

City Administrator: Jack Owens
City Secretary: Amalia Gaxiola
Public Works Director: Jr. Casas
Municipal Judge: David Aleman
City Attorney: Bryan Guymon

DEPARTMENT SUPERINTENDENTS & EMPLOYEES

ADMINISTRATION

SWIMMING POOL

Pool Manager: Shannon Rodriguez

JUDICIAL

Clerk: Linda Watson

POLICE

Police Chief: Rex Plant
Officer #1: Eric Gruwell
Officer #2: Cassie Crandell
Animal Control Officer: Brian Watson

LANDFILL

Driver: Cosme Duran
Supervisor: David Morris, Jr.
Employee #2: Rolando Torres
Landfill Gate Attendant: LaSoyna McIntosh
Landfill Gate Attendant: Chris Williams

FIRE

Fireman: Nick Narvaez

WATER & SEWER

Clerk: Marla Green
Water Supt.: Eric Lynch
Employee #1: Shayne Branigan
Employee #2: Taylor Bergman
Employee #3: Miguel Zuniga

LIBRARY

Librarian: Jackie Owens
Extra: Kay McCarty

STREET

Employee#1: Roy Henderson
Employee#2: Valente Villanueva