

City of Memphis

Fiscal Year 2026-2027

Budget Cover Page

“This budget will raise more total property taxes than last year’s budget by \$31,744 which is 8.40 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 \$83.

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

FOR: Zack Altman, Micah Casas, Melissa Hibbitts, Leslie Ivy, Melisa McIntosh, Winfred McQueen, Lloyd Roberts, Mark Sweatt

AGAINST: NONE

PRESENT and not voting: NONE

ABSENT: NONE

Property Tax Rate Comparison 2026-2027 2025-2026

Property Tax Rate:	\$0.417753/100	\$0.397396/100
No-New-Revenue Tax Rate:	\$0.365374/100	\$0.381751/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.385447/100	\$0.381843/100
Voter-Approval Tax Rate:	\$0.395513/100	\$0.397396/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

2026-2027
CITY OF MEMPHIS
BUDGET

ADMINISTRATION	\$588,835
JUDICIAL	36,688
POLICE	196,700
FIRE	126,429
LIBRARY	99,051
COMMUNITY BUILDING	32,145
PARK	13,801
STREET	365,052
CEMETERY	23,519
SWIMMING POOL	54,752
AIRPORT	15,796
LANDFILL	496,595
WATER/SEWER	<u>512,255</u>

BUDGET TOTALS	\$ 2,561,618
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ESTIMATED RECEIPTS	\$2,563,597
BUDGET TOTALS	<u>\$2,561,618</u>
ESTIMATED SURPLUS	\$1,979

2026-2027
ESTIMATED REVENUES

AD VALOREM TAXES:

EFFECTIVE TAX BASE: 98,027,560

DE-MINIMIS TAX RATE: 0.417753

GENERAL FUND REVENUES:

PROPERTY TAX COLLECTIONS	\$409,513
VENDOR/MISC PERMITS	\$4,000
POLICE FINES	\$0
ANIMAL CONTROL FEES	\$2,000
SALES TAX & ECONOMIC DEV TAX	\$425,000
HOTEL OCCUPANCY TAX	\$42,000
AIRPORT FARM INCOME	\$5,500
AIRPORT HANGER LEASE	\$2,500
INTEREST - GENERAL FUND	\$15,000
MIXED BEVERAGE TAX	\$1,500
FRANCHISE TAX	\$50,000
C/B & LIBRARY RENTALS	\$4,500
LEOSE FUND - POLICE	\$0
LEOSE FUND - FIRE	\$1,500
CEMETERY BURIAL PERMITS	\$3,500
DELINQUENT PROPERTY SALES	\$10,000
MUNICIPAL JUDGE PARTIAL FINES	\$6,000
STATE COMPTROLLER FINE FEES	\$3,000
LOCAL COURT COSTS	\$3,500
VEHICLE STORAGE FEES	\$0
ALCOHOL PERMIT FEES	\$250
GOLF CART PERMIT FEES	\$300
CEMETERY LOT SALES	\$10,000
SWIMMING POOL ADMISSIONS	\$15,000
RV PARK FEES	\$2,500
MEDC Funds Salary Reimbursement	<u>\$47,000</u>
 TOTAL GENERAL FUND REVENUES	 \$1,064,063

2026-2027
ESTIMATED REVENUES

WATER FUND REVENUES:

WATER COLLECTIONS	\$533,350
LEASE PROPERTY	\$3,840
SEWER & REFUSE COLLECTIONS	\$742,000
UTILITY BILL LATE FEES	\$18,544
CARDBOARD COLLECTIONS	\$4,000
RECYCLED METAL COLLECTIONS	\$8,000
LANDFILL GATE FEES	\$155,000
REFUSE SALES TAX COLLECTIONS	\$30,000
COMMUNITY IMPROVEMENT FUND	<u>\$4,800</u>

TOTAL WATER FUND REVENUES	\$1,499,534
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TOTAL ALL FUNDS	\$2,563,597
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2026-2027
ADMINISTRATION

SALARY MAYOR.....	600
MAYOR'S CAR ALLOWANCE.....	1,200
SALARY CITY ADMINISTRATOR.....	68,000
SALARY MEDC ADMINISTRATIVE ASSITANT.....	30,000
TRAINING & TRAVEL.....	5,000
SALARY CITY SECRETARY	42,000
CITY ATTORNEY.....	15,000
ALDERMAN FEES.....	5,000
SALARY PUBLIC WORKS DIRECTOR.....	61,192
EXTRA LABOR.....	1,000
TELEPHONE.....	9,000
SUPPLIES & REPAIRS.....	6,000
POSTAGE.....	3,000
ELECTION EXPENSE.....	4,500
PUBLIC NOTICES.....	1,000
AUDIT.....	22,300
INSURANCE, BLDGS & EQUIP.....	21,531
SOCIAL SECURITY.....	13,096
WORKMAN'S COMPENSATION.....	672
UNEMPLOYMENT TAX.....	950
TMRS.....	21,778
HEALTH INSURANCE.....	55,785
SICK COMPENSATION.....	686
EMERGENCY MANAGEMENT.....	4,455
UTILITY BILL BENEFIT	2,820
LONGEVITY PAY	400

2026-2027
ADMINISTRATION

LITTLE LEAGUE INSURANCE.....	2,500
PRESERVATION FOUNDATION.....	2,500
HERITAGE HALL MUSEUM.....	2,500
HALL COUNTY HOME DELIVERED MEALS	2,500
PRPC.....	1,800
CITY CODE UPDATE.....	2,300
TML.....	5,500
TAX DISTRICT FEE.....	17,120
COPY MACHINE LEASE.....	2,500
CHAMBER OF COMMERCE ALLOCATION.....	8,000
HOTEL OCCUPANCY TAX USE.....	24,000
ECONOMIC DEVELOPMENT TAX ALLOCATION.....	106,250
COMPUTERS & PRINTERS.....	6,000
MOSQUITO SPRAYING.....	4,400
PROFESSIONAL & ENGINEER FEES.....	3,500
DRUG TESTING.....	500

TOTAL ADMINISTRATION	588,835
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2026-2027
JUDICIAL

SALARY CITY JUDGE.....	17,942
SUPPLIES & REPAIRS.....	1,500
SOCIAL SECURITY.....	1,372
UNEMPLOYMENT TAX.....	250
HEALTH INSURANCE.....	75
UTILITY BILL BENEFIT.....	705
LONGEVITY PAY.....	100
WORKER'S COMP INSURANCE	244
STATE COMPTROLLER FINE FEES.....	10,000
COLLECTION AGENCY FEES.....	4,000
JUDGE'S SCHOOL.....	500
 TOTAL JUDICIAL	 36,688

2026-2027
POLICE

SHERIFFS OFFICE INTERLOCAL AGREEMENT	75,000
SALARY ANIMAL CONTROL OFFICER.....	30,000
EXTRA LABOR.....	3,000
CELL PHONE.....	360
UNIFORMS.....	1,000
GAS & OIL.....	5,000
ANIMAL CONTROL SUPPLIES.....	5,000
ANIMAL CONTROL FACILITY.....	5,000
SOCIAL SECURITY.....	2,295
UNEMPLOYMENT TAX.....	250
TMRS.....	3,247
HEALTH INSURANCE.....	13,838
WORKERS COMP INSURANCE.....	2,207
UTILITY BILL BENEFIT.....	705
LONGEVITY PAY.....	100
IT & INTERNET FEES.....	0
TRAINING & TRAVEL.....	1,000
LEOSE FUND ALLOCATION	0
ANIMAL CONTROL VEHICLE LEASE.....	15,000
VEHICLE INSURANCE	2,732
BUILDING INSURANCE	4,118
LAW ENFORCMENT LIABLITY INSURANCE	0
IMPOUND LOT EXPENSE	0
ORDINANCE 432 ENFORCMENT.....	8,000
TASER PAYMENT.....	1,790
COPY MACHINE LEASE.....	2,000

2026-2027
POLICE

BODY CAMERAS.....	0
CAR CAMERAS.....	10,058
HALL COUNTY DISPATCH ASSISTANCE.....	<u>5,000</u>
TOTAL POLICE DEPARTMENT	196,700

2026-2027
FIRE

SALARY FIREMAN.....	38,188
UTILITIES.....	3,456
SUPPLIES & REPAIRS.....	22,000
GAS & OIL.....	14,000
SOCIAL SECURITY.....	2,921
UNEMPLOYMENT TAX.....	270
TMRS.....	3,474
SICK COMP PAY.....	400
HEALTH INSURANCE/AIR FLIGHT INS.....	13,438
WORKERS COMP INSURANCE.....	3,261
UTILITY BILL BENEFIT.....	7,755
LONGEVITY PAY.....	100
VEHICLE INSURANCE.....	9,334
BUILDING INSURANCE.....	3,167
TRAINING & TRAVEL.....	500
LEOSE FUND TRAINING.....	565
PENSION FUND.....	<u>3,600</u>
 TOTAL FIRE DEPARTMENT	 126,429

2026-2027
LIBRARY

SALARY LIBRARIAN.....	31,832
EXTRA LABOR.....	15,000
UTILITIES.....	6,000
SUPPLIES & REPAIRS.....	1,500
BOOKS.....	9,500
SOCIAL SECURITY.....	3,582
UNEMPLOYMENT TAX.....	540
TMRS.....	3,420
HEALTH INSURANCE.....	13,368
SICK COMPENSATION.....	300
UTILITY BILL BENEFIT.....	1,410
LONGIEVITY PAY	200
WOKERS COMP INSURANCE	249
BUILIDNG INSURANCE	4,475
TRAINING & TRAVEL.....	1,700
HARRINGTON LIBRARY CONSORTIUM.....	2,475
COPY MACHINE LEASE.....	2,000
COMPUTER.....	<u>1,500</u>
 TOTAL LIBRARY DEPARTMENT	 99,051

2026-2027
COMMUNITY BUILDING

SALARY MAINTENANCE EMPLOYEE.....	7,416
UTILITIES.....	11,000
SUPPLIES & REPAIRS.....	9,000
LAUNDRY.....	300
ICE MACHINE.....	2,240
SOCIAL SECURITY.....	567
UNEMPLOYMENT TAX.....	25
TMRS.....	797
DISHWASHING FEES.....	<u>800</u>
 TOTAL COMMUNITY BUILDING	 32,145

2026-2027
PARK

UTILITIES.....	2,657
SUPPLIES & REPAIRS.....	10,000
PROPERTY INSURANCE	1,144
TOTAL PARK DEPARTMENT	13,801

2026-2027
STREET

SALARY # 1.....	35,842
SALARY # 2.....	33,979
EXTRA LABOR - SUMMER HELP.....	7,000
UTILITIES.....	2,656
VEHICLE & EQUIPMENT REPAIR.....	8,000
UNIFORMS.....	1,000
GAS & OIL.....	9,000
STREET REPAIRS & SEAL COATING.....	85,000
SOCIAL SECURITY/MEDICARE.....	5,341
UNEMPLOYMENT TAX.....	750
TMRS.....	7,558
SICK COMP.....	500
HEALTH INSURANCE/AIR FLIGHT INS.....	27,903
WORKERS COMP INSURANCE	4,504
UTILITY BILL BENEFIT	1,410
LONGEVITY PAY.....	200
VEHICLE INSURANCE	1,768
SHREDDER TRACTOR REPAIR.....	16,000
BUILDING INSURANCE.....	1,641
STREET LIGHTS.....	55,000
SUPPLIES.....	10,000
EQUIPMENT REPLACEMENT FUND	50,000
TOTAL STREET DEPARTMENT	365,052

2026-2027
CEMETERY

CONTRACT LABOR MOWING.....	22,800
UTILITIES.....	<u>462</u>
PROPERTY INSURANCE.....	<u>257</u>
TOTAL CEMETERY DEPARTMENT	23,519

2026-2027
SWIMMING POOL

POOL MANAGER.....	4,000
POOL RENTALS.....	4,000
LIFEGUARDS.....	9,500
UTILITIES.....	5,200
SUPPLIES & REPAIRS.....	6,000
SOCIAL SECURITY/MEDICARE.....	788
UNEMPLOYMENT TAX.....	285
WORKERS COMP INSURANCE.....	392
CHEMICALS.....	22,000
LIFEGUARD TRAINING.....	1,400
PROPERTY INSURANCE	987
PHONE.....	<u>200</u>

TOTAL SWIMMING POOL DEPARTMENT	54,752
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2026-2027
AIRPORT

UTILITIES.....	2,521
SUPPLIES & REPAIRS.....	2,000
PROPERTY INSURANCE	310
AVIATION LIABILTY INSURANCE	965
RAMP GRANT MATCHING FUNDS	<u>10,000</u>
TOTAL AIRPORT DEPARTMENT	15,796

2026-2027
LANDFILL

SALARY SANITATION TRUCK DRIVER.....	35,904
SALARY #1.....	53,575
SALARY #2.....	31,724
EXTRA LABOR.....	1,500
SALARY GATE ATTENDANTS.....	34,098
UTILITIES.....	3,927
SUPPLIES.....	10,000
UNIFORMS.....	1,200
GAS & OIL	61,250
HEAVY EQUIPMENT REPAIRS.....	60,000
INS., BUILDINGS & EQUIPMENT.....	2,885
VEHICLE INSURANCE	8,709
SOCIAL SECURITY.....	11,880
UNEMPLOYMENT TAX.....	1,350
TMRS.....	16,687
SICK COMPENSATION.....	600
WORKERS COMP INSURANCE.....	9,912
HEALTH INSURANCE.....	42,048
TRAINING & TRAVEL.....	2,000
UTILITY BILL BENEFIT	3,525
LONGEVITY PAY.....	500
TIRE DISPOSAL.....	4,821
DUMPSTER REPAIR.....	5,000
TCEQ SOLID WASTE FEES.....	6,000
STATE COMPTROLLER REFUSE SALES TAX.....	30,000
NEW DUMPSTERS.....	10,000
SCRAPPER REPAIRS.....	7,000
TREE GRINDING FEES.....	10,500
ABANDON PROPERTY CLEANUP.....	<u>5,000</u>

2026-2027
LANDFILL

EQUIPMENT REPLACEMENT FUND	<u>25,000</u>
TOTAL LANDFILL DEPARTMENT	496,595

2026-2027
WATER/SEWER

SALARY WATER SUPERINTENDENT.....	39,961
SALARY WATER CLERK.....	30,000
SALARY #1.....	43,000
SALARY #2.....	0
SALARY #3.....	30,000
EXTRA LABOR.....	15,000
UTILITIES.....	46,200
CELL PHONES.....	2,300
COMPUTER & SUPPLIES.....	7,500
UNIFORMS.....	3,000
GAS & OIL.....	18,000
VEHICLE REPAIR.....	3,000
SUPPLIES FOR REPAIRS & FIRE HYDRANTS.....	85,000
CHLORINE FOR COUNTRY CLUB.....	6,500
POSTAGE.....	12,000
LAB SAMPLES.....	14,500
WATER USAGE.....	0
INS., BUILDINGS, EQUIP.....	7,858
VEHICLE INSURANCE.....	2,529
SOCIAL SECURITY.....	12,084
UNEMPLOYMENT TAX.....	1,350
TMRS.....	15,475
HEALTH INSURANCE.....	55,803
SICK COMPENSATION	370
WORKERS COMP INSURANCE	7,996
TRAINING & TRAVEL.....	4,000
UTILITY BILL BENEFIT	3,525
LONGEVITY PAY.....	500

2026-2027
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.....	2,504
SENSUS SOFTWARE SUPPORT.....	5,000
WASTE WATER PLANT REPAIRS.....	7,500
COMMUNITY IMPROVEMENT FUND.....	4,700
WATER TANK ROOF PAYMENT.....	9,900
WATER TANK ROOF RESERVE ACCOUNT.....	<u>100</u>
TOTAL WATER/SEWER DEPARTMENT	512,255

**BUDGET FUNDS RECEIVED FROM PRECEDING YEAR
OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

TAX COLLECTIONS	\$343,103.60
MISC COLLECTIONS	3,888.00
POLICE FINES	44,448.40
SALES TAX & ECONOMIC DEV TAX	398,123.52
HOTEL OCCUPANCY TAX	29,395.09
AIRPORT FARM INCOME	5,500.00
AIRPORT HANGER	2,500.00
INTEREST - GENERAL FUND	15,707.42
MIXED BEVERAGE TAX	1,845.22
FRANCHISE TAX	54,568.53
C/B & LIBRARY RENTALS	3,845.00
LEOSE FUND - POLICE	1,671.36
LEOSE FUND - FIRE	1,462.21
CEMETERY BURIAL PERMITS	3,575.00
DELINQUENT PROPERTY SALES	16,388.58
MUNICIPAL JUDGE PARTIAL FINES	1,710.25
STATE COMPTROLLER FINE FEES	47,379.22
LOCAL COURT COSTS	5,152.00
VEHICLE STORAGE FACILITY FEE	2,425.00
ANIMAL CONTROL FEES	1,680.00
MEDC GRANT FUNDS FOR AIRPORT	50,000.00
GOLF CART FEES	220.00
ALCOHOL SALES PERMIT FEES	240.00
CEMETERY LOT SALES	27,141.47
SWIMMING POOL ADMISSIONS	14,026.00
RV PARK FEES	<u>2,264.00</u>

TOTAL GENERAL FUND REVENUES	1,078,259.87
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WATER FUND REVENUES:

WATER COLLECTIONS	465,662.51
LEASE PROPERTY	4,740.00
SEWER & REFUSE COLLECTIONS	686,450.09
INTEREST - CD'S	0.00
RECYCLED METAL/PLASTIC COLLECTIONS	9,107.60
CARDBOARD COLLECTIONS	2,479.68
LANDFILL GATE FEES	149,355.44
UTILITY BILLING LATE FEES	18,203.71
REFUSE SALES TAX COLLECTIONS	28,995.47
COMMUNITY IMPROVEMENT FUND	<u>4,809.26</u>

TOTAL WATER FUND REVENUES	1,369,803.76
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TOTAL ALL FUNDS	2,448,063.63
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CASH ON HAND TO CREDIT EACH FUND
OF THE CITY OF MEMPHIS
AS OF AUGUST 31, 2026

CASH FUNDS

GENERAL & WATER CHECKING ACCOUNT	\$ 556,151.34
MONTGOMERY ESTATE LIBRARY	\$ 14,439.33
POOL REPAIRS	\$ 1,064.35
TxDOT CIP RAMP GRANT	\$ 10,000.00
LOCAL TRUANCY PREVENTION	\$ 10,898.63
MUNICIPAL JURY	\$ 220.66
COURTHOUSE SECURITY	\$ 16,772.70
EFFICENCY	\$ 663.84
TECHNOLOGY	\$ 7,065.11
FAIRVIEW CEMETERY	\$ 22,314.03
COMMUNITY IMPROVEMENT	\$ 9,132.89
EMERGENCY	\$ 31,058.25
WATER STORAGE ROOF RESERVE	\$ 1,160.16
SANATION TRUCK	\$ 30,198.59
SEWER MACHINE PUMP	\$ 13,000.00

CASH FUND TOTALS	\$ 724,139.88
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RESTRICTED FUNDS:

TxDot WATERLINE RELOCATION FUND	\$ 461,351.17
REVOLVING LOAN	\$ 135,222.08
MEMPHIS ECONOMIC DEVELOPMENT	\$ 93,956.68
MEMPHIS ECONOMIC DEVELOPMENT TYPE B	\$ 467,135.94
MEMPHIS PUBLIC LIBRARY	\$ 4,742.65
MEMPHIS POLICE DEPARTMENT CHAPTER 59 FUNDS	\$ 105.44
BOARD OF FIREMEN & RETIREMENT	\$ 195.99

TOTAL RESTRICTED FUNDS	\$ 1,162,709.95
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CERTIFICATES OF DEPOSIT

LANDFILL TRUST	\$ 161,267.49
WATER SECURITY DEPOSITS	\$ 107,182.94

TOTAL CD'S	\$ 268,450.43
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COMBINED FUND TOTALS	\$ 2,155,300.26
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CASH ON HAND TO CREDIT EACH FUND
OF THE CITY OF MEMPHIS
AS OF AUGUST 31, 2026

INDEBTEDNESS FOR CITY OF MEMPHIS

AS OF AUGUST 31, 2026

AMERICAN LEASING COMPANY: 2024 CHEVY PICKUP	\$ 18,265.14
REPUBLIC FIRST NATIONAL: 1997 FIRE PUMPER TRUCK	\$ -
WATERLINE RELOCATION PROJECT FUNDS	\$ 1,125,182.97
USDA RURAL DEVELOPMENT: WATER STORAGE TANK ROOF	\$ 294,363.75
TOTAL INDEBTEDNESS	\$ 1,437,811.86

CITY OF MEMPHIS
FISCAL YEAR: OCTOBER 2026 - SEPTEMBER 2027

CITY COUNCIL MEMBERS

MAYOR: Joe Davis
MAYOR PRO TEM: Mark Sweatt
ALDERWOMAN WARD 1: Melissa Hibbitts
ALDERMAN WARD 1: Mark Sweatt
ALDERMAN WARD 2: Zack Altman
ALDERMAN WARD 2: Lloyd Roberts
ALDERWOMAN WARD 3: Leslie Ivy
ALDERMAN WARD 3: Micah Casas
ALDERMAN WARD 4: Winfred McQueen
ALDERWOMAN WARD 4: Melisa McIntosh

APPOINTED OFFICIALS

City Administrator: Jack Owens
City Secretary: Amalia Gaxiola
Public Works Director: Placido Casas Jr.
Municipal Judge: David Aleman
City Attorney: Matthew Murray

DEPARTMENT SUPERINTENDENTS & EMPLOYEES

ANIMAL CONTROL

Animal Control Officer: Fabiun Rodriguez

LANDFILL

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

FIRE

Fireman: Nick Narvaez

WATER & SEWER

Clerk: Marla Green
Water Supt.: Vacant
Employee #1: Miguel Zuniga
Employee #2: Gavin Ellerbrook

LIBRARY

Librarian: Jackie Owens
Extra: Kay McCarty

STREET

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

SWIMMING POOL

Pool Manager: Shannon Rodriguez