

GENERAL FUND EXPENDITURES

The financial data presented in this section represents the expenditures of the City of Memphis General Fund.

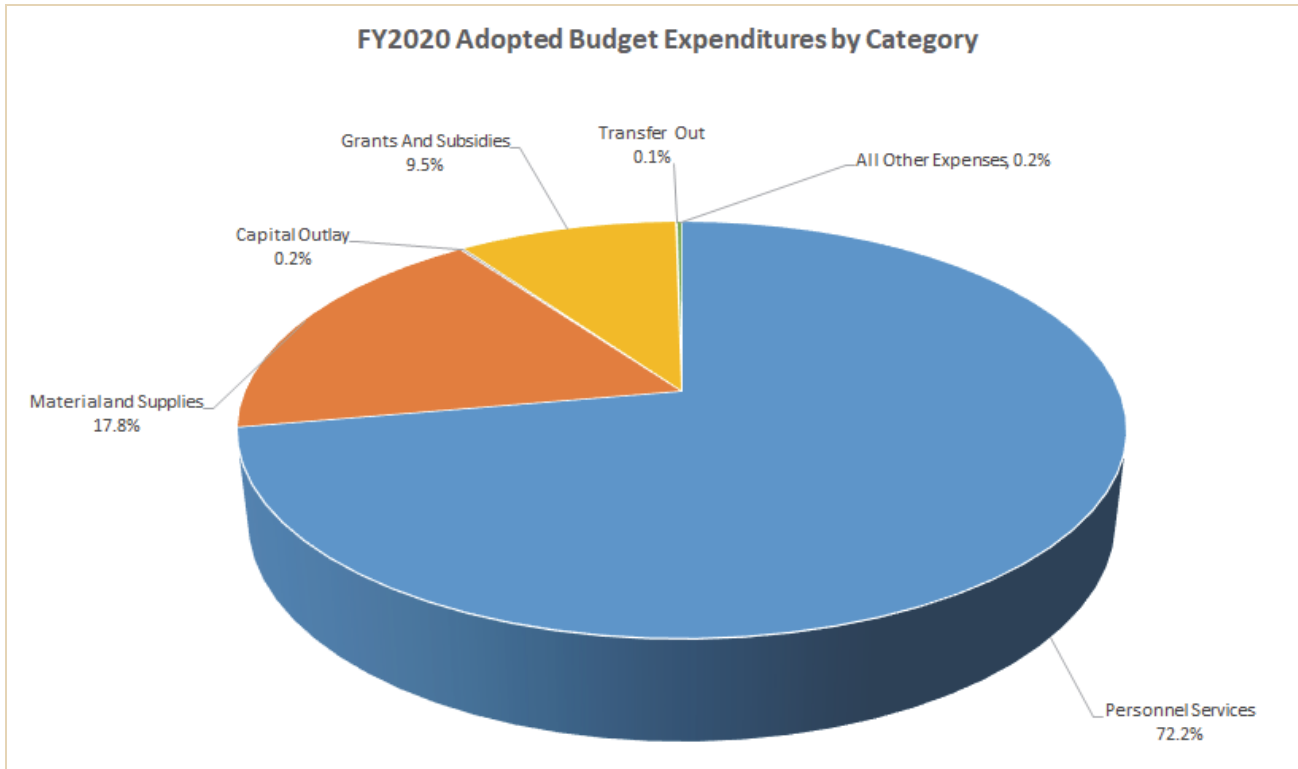
Expense Forecasting and Budgeting Methodology

The main purpose of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the information in financial statements significantly more useful and identify areas requiring correction throughout the annual operating cycle.

Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective Division, by line item. Each line item budget is created based on past history, the trends of the current operations, and planned priorities or future cost expectations (increases or decreases). A financial forecast of actual and expected expenditures for the current year provides a static financial document and a one-time snapshot as an initial basis for budgeting each line item within a division.

In addition to using expenditure data from the last year or several years of actual cost results, discussions with key personnel on the anticipated performance of current and new services, changes in the marketplace and other factors that might cause changes in priorities or spending, are discussed and compared with prior years' and/or the trending annualized forecast of the current operating year.

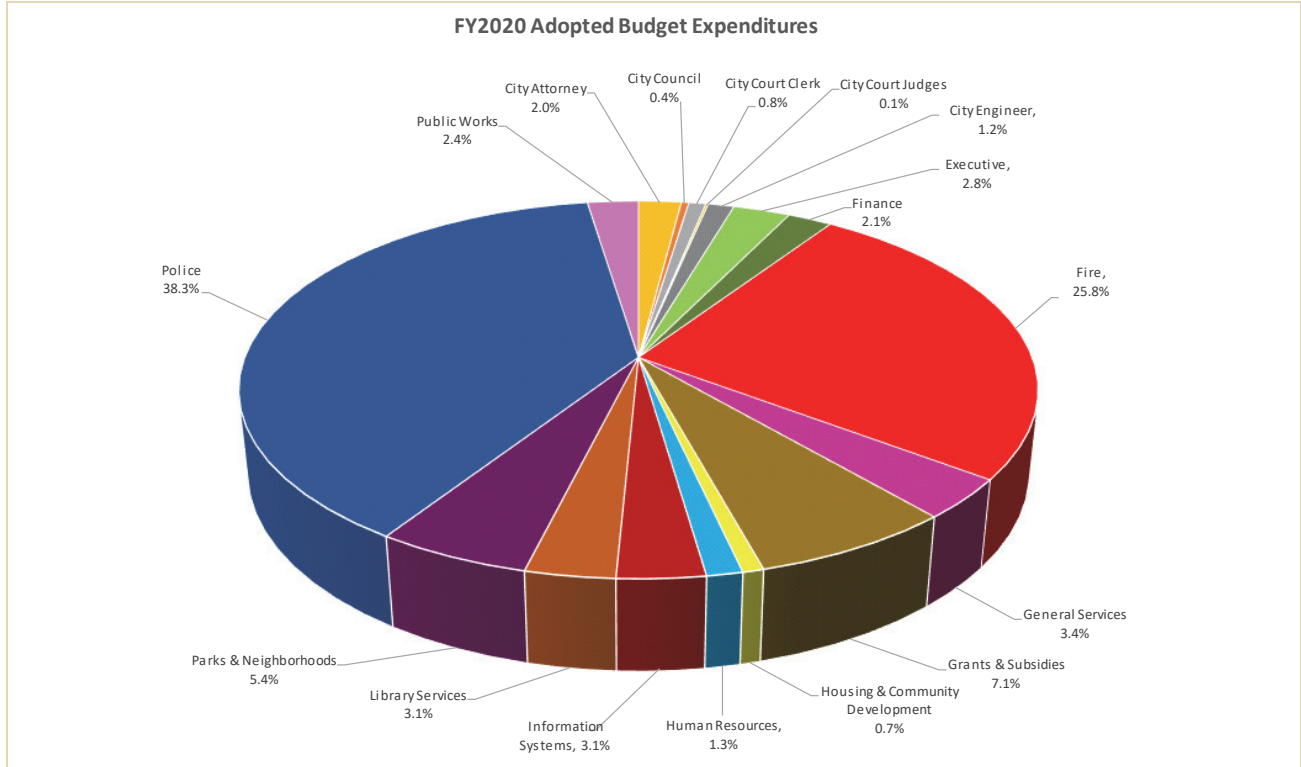
Collectively all of the methodologies - prior year experience, future trends, and stakeholders knowledge of the company priorities and goals - result in the budget number. All line items are summarized and adjusted as necessary to establish the final expenditure plan.



Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
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EXPENDITURES SUMMARY BY CATEGORY

Personnel Services	\$ 482,757,394	\$ 492,504,260	\$ 497,904,690	\$ 514,700,314
Materials and Supplies	142,282,468	134,471,486	145,047,720	142,093,422
Capital Outlay	2,992,613	1,167,650	1,138,861	1,123,400
Grants and Subsidies	77,649,080	64,251,972	76,949,070	67,785,544
Inventory	360,493	379,591	435,079	379,591
Expense Recovery	(17,565,975)	(16,035,300)	(17,535,300)	(16,035,300)
Investment Fees	0	0	348,915	0
Service Charges	200,079	137,372	212,103	171,372
Transfers Out	23,603,987	8,443,039	23,076,944	1,339,783
Depreciation on Own Funds	144	0	0	0
Misc Expense	0	0	137,950	0
Total Expenditures	\$ 712,280,283	\$ 685,320,069	\$ 727,716,031	\$ 711,558,126



Division	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
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EXPENDITURES SUMMARY BY DIVISION

Unallocated	\$ 3,397,149	\$ 0	\$ 348,915	\$ 0
Executive	18,604,804	17,002,151	18,628,444	19,339,931
Finance	16,652,363	14,068,644	16,146,780	15,069,275
Fire Services	178,816,008	178,261,110	183,030,636	183,850,391
Police Services	267,049,832	263,137,520	268,207,552	272,780,012
Parks & Neighborhoods	34,984,331	37,741,363	36,484,116	38,119,316
Public Works	19,434,031	15,845,896	16,353,507	17,276,359
Human Resources	9,350,817	8,653,299	8,859,649	8,887,272
General Services	20,217,164	24,211,254	23,188,406	24,485,775
HCD	4,457,344	4,531,880	5,739,576	5,186,095
Grants and Agencies	65,037,053	49,229,619	75,939,675	50,212,822
City Attorney	10,385,077	11,699,192	13,608,723	14,505,342
City Engineering	7,916,208	8,083,856	8,240,918	8,796,794
Information Services	27,835,600	21,263,167	22,225,713	21,690,869
Library Services	19,481,182	21,997,200	21,590,287	22,221,234
City Council	1,932,121	2,645,227	2,300,040	2,557,759
City Court Judges	630,666	788,595	837,974	808,894
City Court Clerk	6,098,531	6,160,101	5,984,020	5,769,986
Total Expenditures	\$ 712,280,283	\$ 685,320,069	\$ 727,716,031	\$ 711,558,126

General Fund Expenditure Detail

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 256,850,590	\$ 315,890,741	\$ 281,350,139	\$ 334,640,022
Holiday Salary Full Time	4,545,088	0	4,137,221	0
Vacation Leave	22,315,493	0	13,041,510	0
Bonus Leave	2,190,708	0	1,858,551	0
Sick Leave	17,074,513	0	10,068,385	0
Overtime	39,204,862	28,736,451	42,183,704	33,892,422
Holiday Fire/Police	10,667,062	10,972,882	10,594,878	11,044,037
Out of Rank Pay	2,678,763	2,268,488	2,401,137	2,410,592
Hazardous Duty Pay	463,895	571,656	558,962	664,806
College Incentive Pay	6,250,630	6,298,113	6,335,052	6,728,990
Longevity Pay	2,097,599	2,051,873	2,113,507	2,321,149
Shift Differential	677,753	796,388	674,980	708,491
Bonus Days	1,589,623	2,190,000	1,731,518	1,831,400
PTO Final Pay	5,581,369	4,152,549	5,729,748	4,267,908
Job Incentive	981,437	1,038,400	1,028,943	1,534,417
Required Special License Pay	3,504	52,950	4,950	24,950
Pension	18,868,988	11,279,705	19,390,427	19,308,975
Supplemental Pension	131,257	134,523	105,244	128,642
Social Security	1,020,099	316,313	870,762	316,313
Pension ADC	32,639,146	41,660,838	33,708,168	30,770,572
Group Life Insurance	761,699	850,236	683,252	855,270
Unemployment	432,960	442,640	530,137	456,080
Pension 401(a) Match	10,375	0	58,890	0
Medicare	5,284,580	4,967,281	5,495,805	4,957,800
Long Term Disability	1,036,338	918,509	937,298	981,829
Health Insurance - Value PPO	390,391	0	0	0
Health Insurance - Premier	28,646,196	27,039,924	26,592,407	29,949,348
Benefits Adjustments	0	7,393,261	1,242	1,991,682
Health Insurance - Local Plus Plan	15,153,931	14,498,316	15,162,618	17,104,152
Salaries - Part-Time/Temporary	10,762,997	17,230,251	13,366,036	15,589,889
On-the-job injury	4,809,857	3,662,250	5,898,157	3,488,750
Tuition Reimbursement - New	294,292	193,500	368,778	193,500
Book Reimbursement - New	4,094	6,500	7,239	6,500
Student Loan Repayment	251,369	360,000	282,731	360,000
Payroll Reserve	0	100	0	100
Federal Grant Match - Personnel	170,168	236,055	2,428,706	2,428,705
Bonus Pay	703,633	35,000	1,144,404	90,000
Expense Recovery - Personnel	(11,787,868)	(13,741,433)	(12,943,106)	(14,346,976)
Total Personnel Services	\$ 482,757,394	\$ 492,504,260	\$ 497,904,690	\$ 514,700,314

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 317,824	\$ 350,000	\$ 359,499	\$ 350,000
City Hall Postage	0	1,000	0	1,000
Document Reproduction - City	7,413	2,500	6,074	2,500
City Storeroom Supplies	37,887	19,790	17,219	19,290
Facility Repair & Carpentry	389,170	170,358	154,021	226,142
City Shop Charges	8,168,909	10,016,606	12,405,568	10,350,374
Info Sys Phone/Communication	0	3,374	824	3,374
City Shop Fuel	5,662,117	6,035,686	5,924,854	6,346,905
Outside Computer Services	5,017,265	4,302,726	4,438,520	4,954,670
City Computer Svc Equipment	3,626,179	1,903,340	1,854,794	1,848,470
Data/Word Processing Equipment	83,693	65,100	64,900	275,000
Data/Word Process Software	3,409,320	1,122,923	1,160,536	1,367,150
Pers Computer Software	268,923	2,006,600	2,610,124	2,014,800
City Telephone/Communications	13,510	419,860	18,730	0
Printing - Outside	221,043	271,433	231,399	262,458
Supplies - Outside	1,308,902	1,452,449	1,607,551	1,886,338
Food Expense	99,978	112,000	112,000	121,000
Word/Processing/Duplicate	95,962	0	0	0
Wonders Materials	0	0	2,000	0
Hand Tools	102,984	112,480	107,901	111,200
Document Reproduction - Outside	0	2,058	1,105	3,500
Clothing	1,949,458	1,983,258	2,243,053	2,146,954
Household Supplies	765,629	848,986	800,816	830,019
Ammunition & Explosives	377,602	500,500	541,645	500,500
Safety Equipment	847,102	1,198,780	1,444,936	962,700
Drafting/Photo Supplies	24,261	34,122	33,271	32,250
Medical Supplies	2,523,846	2,602,566	2,695,566	2,643,566
Athletic/Recreational Supplies	352,976	184,300	183,799	184,300
Outside Postage	639,750	790,825	686,983	762,215
Asphalt Products	4,653,848	5,084,250	5,066,798	5,084,250
Lumber & Wood Products	11,471	30,000	30,306	31,500
Paints Oils & Glass	569,198	411,000	410,000	411,000
Steel & Iron Products	114,079	192,000	192,300	192,300
Pipe Fittings & Castings	113,192	279,000	147,000	209,000
Lime Cement & Gravel	25,957	70,000	15,118	25,000
Chemicals	142,534	267,462	253,283	275,576
Material Processing	1,300	0	0	0
Materials and Supplies	3,467,732	3,762,454	3,788,972	3,819,011
Miscellaneous Expense	95,624	119,853	231,319	116,928
Library Books	1,270,253	1,290,501	1,776,386	1,290,501

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Tower Lease Expense - Library	32,519	46,208	31,200	46,208
WYPL Supplies & Printing Expense - Library	0	0	28	0
WYPL Studio Facilities Expense - Library	381	0	0	0
WYPL Arkansas Tower Expense - Library	29,669	30,000	30,000	30,000
Operation Police Canine	57,369	60,000	61,735	75,000
Operation Police DUI Unit	43,856	75,000	90,232	75,000
Operation Police Traffic Unit	53,124	100,000	113,663	100,000
Operation Police Mounted	62,709	50,000	50,000	90,000
Operation Police TACT	139,599	315,000	186,298	215,000
Maintenance Traffic Signal System	14,634	200,000	200,000	240,000
Repair/Oper Air Raid System	1,451	0	0	0
Operation Police Aircraft	595,932	565,669	493,163	565,669
Outside Vehicle Repair	2,798,473	385,942	596,922	388,112
Outside Equipment Repair/Maintenance	1,661,425	2,203,324	2,161,233	2,411,381
Facilities Structure Repair - Outside	431,953	768,043	1,257,493	743,043
Horticulture	5,703	10,000	10,000	10,000
Internal Repairs and Maintenance	347,370	405,737	505,392	428,007
Special Investigations	1,603,321	200,000	250,138	100,000
Legal Services/Court Cost	4,809,049	4,354,685	5,048,234	5,053,234
Medical/Dental/Veterinary	357,959	754,300	855,548	774,500
Legal Contingency	55,711	150,000	176,972	150,000
Accounting/Auditing/Cons	287,958	379,149	359,149	361,356
Advertising/Publication	652,451	729,006	837,687	1,129,611
Outside Phone/Communications	4,163,396	3,705,231	4,981,683	4,093,971
Janitorial Services	1,268,464	1,587,555	1,208,054	1,715,810
Security	1,546,041	2,242,035	2,347,828	2,655,404
Photography	21,800	650	10,500	500
Weed Control/Chemical Service	181,168	184,200	184,556	116,500
Total Quality Management	3,845	300	585	0
Seminars/Training/Education	320,895	754,614	642,744	855,220
Fixed Charges	1,522,393	1,286,620	1,319,622	1,501,100
Misc Professional Services	52,946,125	42,820,530	47,305,168	45,584,728
Employee Activities	6,340	5,000	5,000	5,000
Rewards and Recognition	100,274	90,330	95,751	65,030
Staff Development	631	1,000	1,000	1,000
Textbooks	68,419	103,000	71,000	198,000
Travel Expense	553,786	831,180	771,514	842,949
Unreported Travel	(14,170)	1,350	9,468	1,350
Relocation Expense	256,393	125,000	331,286	0
Compliance Monitoring Sanctions	0	0	500,000	700,000
Outside Fuel	39,115	42,000	41,370	42,000
Mileage	197,265	267,751	257,458	269,751

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Utilities	10,382,684	10,774,754	10,925,882	11,001,254
Sewer Fees	928,950	1,331,580	1,331,580	1,331,580
Contribution to Education Program	0	0	39,930	0
Demolitions	1,671,654	2,450,000	2,017,445	2,450,000
Insurance	5,239,874	5,483,424	5,522,696	5,797,896
Claims	533,903	1,155,252	995,558	1,155,252
Lawsuits	4,877,575	4,328,776	3,665,472	3,513,376
Hospitality	5,173	5,301	5,301	5,301
Dues/Memberships/Periodicals	252,207	292,317	278,611	300,646
Rent	2,098,193	2,313,265	2,088,165	2,306,412
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	3,029,525	3,161,139	3,487,054	3,267,654
Donations Expense	87	0	0	0
Urban Art Maintenance	17,720	35,000	35,000	35,000
Capital Lease Interest	60	0	0	0
Minor Equipment	59,206	110,565	107,920	113,415
Equipment Rental	2,407,002	2,155,243	2,236,746	2,155,243
Expense Recovery - Telephones	(816,216)	(804,149)	(829,149)	(804,149)
Expense Recovery - M & S	(12,569,626)	(12,398,785)	(11,932,135)	(12,069,844)
Federal Grant Match - M & S	73,554	166,689	166,690	166,689
Catering	89,263	58,566	59,275	69,522
Total Materials and Supplies	\$ 142,279,984	\$ 134,471,486	\$ 145,047,720	\$ 142,093,422
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 242,478	\$ 439,400	\$ 355,601	\$ 376,900
Vehicles	69,980	0	0	0
Computers	40,863	6,000	0	10,000
Prod/Constr/Maint Equipment	1,855,380	44,000	44,000	44,000
Equipment	783,911	676,000	737,010	676,000
Capital Outlay - Expense	0	2,250	2,250	16,500
Total Capital Outlay	\$ 2,992,613	\$ 1,167,650	\$ 1,138,861	\$ 1,123,400
GRANTS AND SUBSIDIES				
Sports Authority	\$ 47	\$ 0	\$ 854	\$ 0
Payment To Sub-grantees	50,008	144,475	144,475	144,475
Aging Commission of the Mid-South	143,906	143,906	143,906	143,906
Elections	0	0	0	1,000,000
MIFA General Assistance	653,846	669,218	669,218	669,218
Section 108 - Court Square	1,560,267	1,519,270	0	0
Shelby County Assessor	2,249,230	0	0	0
Business & Economic Development Grants	8,536	0	0	0
Community Initiatives Grants for Non-Profits	2,850,313	3,225,298	3,225,298	2,635,000

General Fund Expenditure Detail *(continued)*

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Community Development Grants	580,463	300,000	300,000	331,761
Start Co.	75,000	75,000	75,000	75,000
Memphis & Shelby County Film and Television Commission	175,000	218,000	218,000	218,000
Homeless Initiative	193,132	232,500	232,500	232,500
Pensioners Insurance	4,982,919	8,373,569	8,365,569	8,373,569
Downpayment Assist/City	170,389	192,930	192,930	192,930
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
Death Benefits	109,961	0	15,000	0
Memphis River Parks Partnership	2,974,000	2,974,003	2,974,003	2,974,003
Memphis Area Transit Authority	34,420,040	26,670,000	35,870,000	29,170,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	200,000	250,000	250,000	250,000
RBC Training/Certification Program	0	4,650	0	4,650
EDGE	4,462,772	3,680,000	3,745,000	4,030,000
Social Services Administration	86,797	89,537	89,537	89,537
Tax Receivable Sale Vendor	2,945,038	0	2,541,071	0
MHA/HCD Community Development Projects	150,000	157,000	1,066,402	157,000
Urban Art	150,000	150,000	150,000	150,000
Target Area Small Business Loan Fund	65	0	0	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	250,000
Middle Income Housing	432,618	500,000	500,000	500,000
Contr Assist Prog/Bonding	3,303	4,650	0	4,650
Black Business Association	200,000	300,000	300,000	300,000
Pyramid - Section 108	660,112	673,381	0	0
A More Excellent Way	10,000	0	0	0
Convention Center	2,050,410	2,434,577	2,434,577	2,659,509
Professional Services	1,156,624	150,000	978,540	478,371
MOU Career Center Service Expense	9	0	0	0
WIN Operational	23,959	50,000	48,878	0
Ambassador's Fellowship Pay	2,318,013	2,181,173	2,901,107	3,337,629
Innovate Memphis	837,000	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	75,000
Life Line to Success	0	0	19,000	75,000
Shelby County School Mixed Drink Proceeds	4,018,968	4,000,000	4,000,000	4,000,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
Sanitation Grants Disbursement	2,688,000	0	268,800	0
The 800 Initiative	0	500,000	500,000	500,000
River Parks Docking	0	0	316,710	600,000
Total Grants and Subsidies	\$ 77,649,080	\$ 64,251,972	\$ 76,949,070	\$ 67,785,544

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
INVENTORY				
Inventory Purchases	\$ 125,610	\$ 117,793	\$ 128,736	\$ 117,793
Food Inventory	234,883	261,798	306,343	261,798
Total Inventory	\$ 360,493	\$ 379,591	\$ 435,079	\$ 379,591
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (17,565,975)	\$ (16,035,300)	\$ (17,535,300)	\$ (16,035,300)
Total Expense Recovery	\$ (17,565,975)	\$ (16,035,300)	\$ (17,535,300)	\$ (16,035,300)
INVESTMENT FEES				
Investment Fee	\$ 0	\$ 0	\$ 348,915	\$ 0
Total Investment Fees	\$ 0	\$ 0	\$ 348,915	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 200,079	\$ 137,372	\$ 212,103	\$ 171,372
Total Service Charges	\$ 200,079	\$ 137,372	\$ 212,103	\$ 171,372
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 2,000,000	\$ 0	\$ 15,000,000	\$ 0
Oper Tfr Out - Misc Grants Fund	4,000	0	0	0
Oper Tfr Out - CRA Program	2,977,311	0	0	0
Oper Tfr Out - Pre-K Fund	3,000,000	0	0	0
Trans out to HUB Community Impact Fund	0	0	0	250,000
Oper Tfr Out - Debt Service Fund	4,726,512	4,726,825	360,730	0
Oper Tfr Out - Capital Projects Fund	7,026,880	0	4,000,000	0
Oper Tfr Out - Library Retirement Fund	800,000	1,089,783	1,089,783	1,089,783
Oper Tfr Out - OPEB Fund	3,069,284	2,626,431	2,626,431	0
Total Transfers Out	\$ 23,603,987	\$ 8,443,039	\$ 23,076,944	\$ 1,339,783
DEPRECIATION ON OWN FUNDS				
Depreciation - Purchased	\$ 144	\$ 0	\$ 0	\$ 0
Total Depreciation on Own Funds	\$ 144	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 137,950	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 137,950	\$ 0
TOTAL EXPENDITURES	\$ 712,280,283	\$ 685,320,069	\$ 727,716,031	\$ 711,558,126