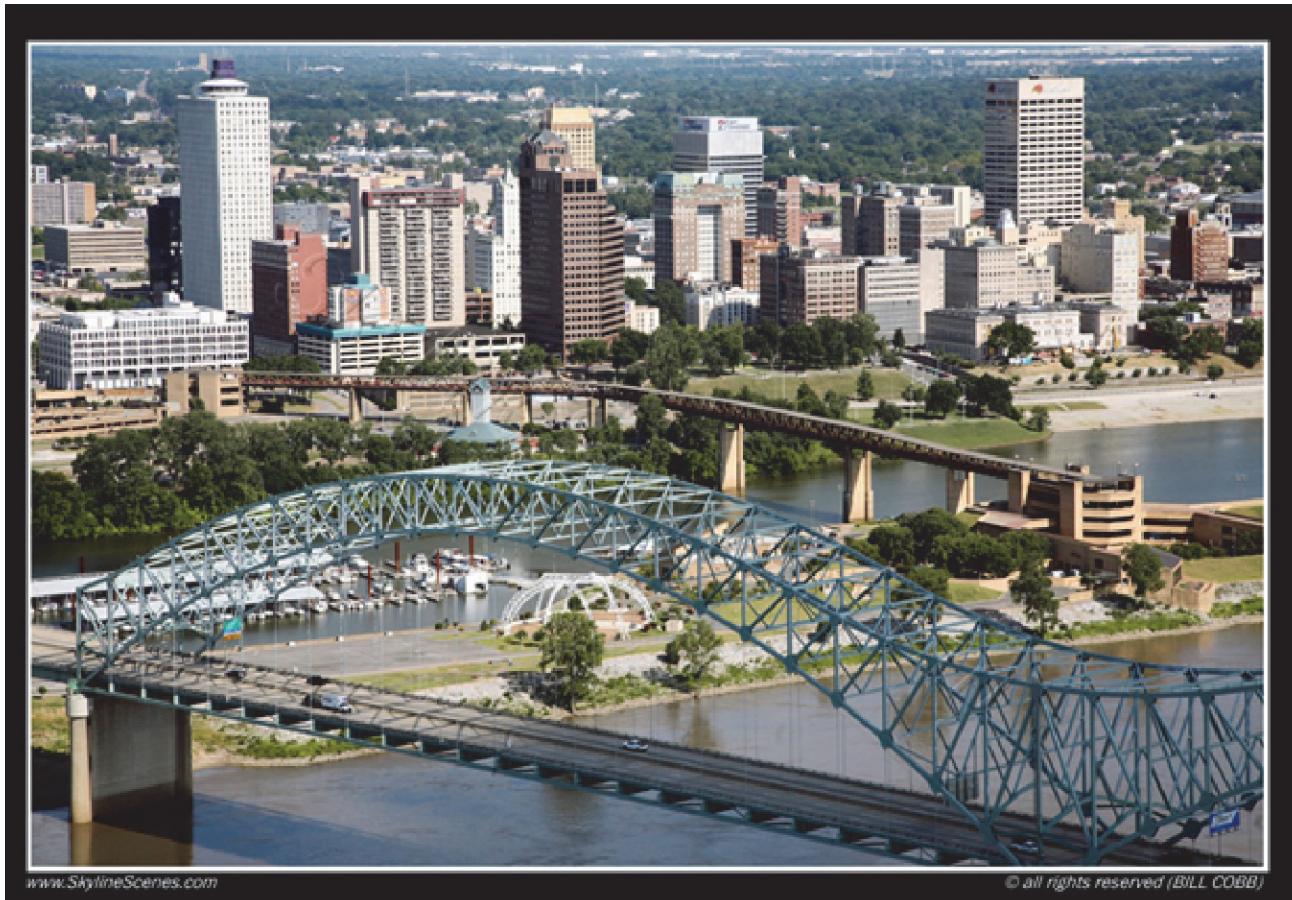


CITY OF MEMPHIS



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Mission

To be brilliant at the basics- delivering reliable, responsive, high quality services.

Vision

Memphis is a hub of opportunity, innovation and easy living.

Purpose

Improving quality of life for all Memphians, every day.

City of Memphis Administration



Jim Strickland, Mayor

ADMINISTRATION

CHIEFS

Shirley Ford, **Chief Financial Officer**
Ursula Madden, **Chief Communications Officer**
Douglas McGowen, **Chief Operating Officer**
Jennifer Sink, **Chief Legal Officer**
Michael Rallings, **Director, Police Services**
Alexandria Smith, **Chief Human Resources Officer**

DIRECTORS

Antonio Adams, **Director, General Services**
Manny Belen, **Director, Engineering**
John Zeanah, **Director, Planning and Development**
Robert Knecht, **Director, Public Works**
Albert Lamar, **Director, Solid Waste**
Keenon McCloy, **Director, Libraries**
Kimberly Bailey, **Chief Information Officer**
Carey "Nick" Walker, **Director, Parks and Neighborhoods**
Gina Sweat, **Director, Fire Services**
Paul Young, **Director, Housing and Community Development**

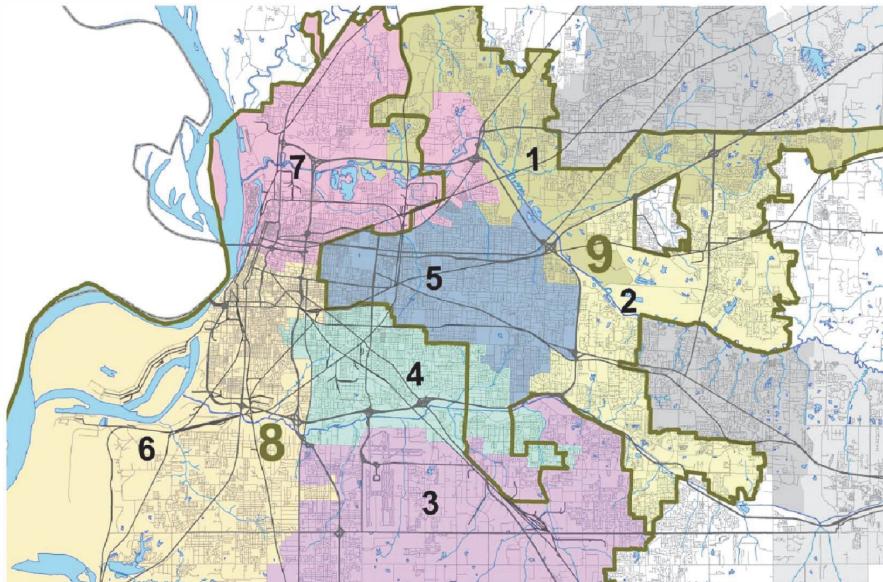
COURTS

Tarik Sugarmon, **Administrative Judge (Division 2)**
Teresa Jones, **City Court Judge (Division 1)**
Jayne R. Chandler, **City Court Judge (Division 2)**
Myron Lowery Sr., **City Court Clerk**

City of Memphis Council



CHAIRWOMAN
Patrice J. Robinson
District 3



Council Members



Rhonda Logan
District 1



Edmund Ford, Sr.
District 6



Martavius Jones
Super District 8-3



Frank Colvett, Jr.
Vice Chairman
District 2



Michalyn
Easter-Thomas
District 7



Chase Carlisle
Super District 9-1



Jamita Swareengen
District 4



JB Smiley, Jr.
Super District 8-1



J. Ford Canale
Super District 9-2



Worth Morgan
District 5



Cheyenne Johnson
Super District 8-2



Dr. Jeff Warren
Super District 9-3



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Memphis
Tennessee**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrell

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Memphis for its annual budget presentation for the fiscal year beginning July 1, 2019.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.

Although there have been years that we have not received the Distinguished Budget Award, we have received it now for 21 consecutive years. The City of Memphis also holds GFOA's Certificate of Excellence in Financial Reporting for our Comprehensive Annual Financial Report for the previous 42 years.

The Finance Division Employees who contribute to the development of the FY2021 Annual Budget are:

Richard Campbell, **Budget Manager**

Kametris Wyatt, **Manager Planning and Capital Programs**

Cynthia Hughes-Ward, **Budget Supervisor**

Shuman Majumdar, **Sr. Financial Analyst**

Peggy Smith-Porter, **Sr. Financial Analyst**

Anita Taylor, **Sr. Financial Analyst**

Kerry Watkins, **Sr. Financial Analyst, CIP**

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PREFACE

This budget document presents an in-depth insight into financial stewardship of the City of Memphis. The budget book reflects the intention of the administration to provide readers a comprehensive and transparent view into the use of resources that provide services to the Citizens of Memphis. With a focus on financial information, budget policy, capital planning, and strategic forecasting the budget book conveys the necessary information to gain a level of understanding of the city's funding capabilities and its spending priorities.

The identifying tabs organize this book into major sections and sub-sections to easily guide readers through the information. A more detailed template on how to use the budget book follows.

How to Use this Book

Revenues and **Expenditures** are presented in the context of **Funds** which is the highest grouping of financial information. The second level of information grouping is at the **Division Level**. Division levels summarize to the Fund Level. The lowest level of information grouping is the **Legal Level** (program level). The Legal Level grouping also summarizes to the Division level.



The **General Fund** is the largest fund. The General Fund is used to account for the general operations and activities that provide services to the citizens. It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax (property tax), Local Sales Tax, Licenses and Permits, and Fines and Forfeitures.

The General Fund is the first fund section presented in this document. The major section entitled "Other Governmental Funds" presents the Debt Fund and the Special Revenue Funds. The major section entitled "Proprietary Funds" presents the Enterprises and Internal Services Funds. The "Fiduciary Funds" major section presents the Library and Other Post Employment Benefit Funds.

A description of the major sections and sub-sections follows.

Introduction

The Introduction section includes the Mayor's Letter, the proposed to adopted budget, followed by historical information about the City of Memphis, the Governmental Structure, and the City's Organizational Chart.

Budget Overview

The Budget Overview section provides a summary of the budget and explains some of the factors behind the numbers presented. This section also identifies the City's Mission and Priorities and Performance Accountability Plan. The sub-sections describe the City's Budget Process and Policy, the All Funds Financial Summary and individual summaries of each Fund, the Tax History, the Operating Ordinance, the Authorized Positions and the Capital Improvement Program (CIP) Summary.

General Fund Revenue

The General Fund Revenue section of the book includes a summary of the General Fund revenues and a detailed listing of all revenue sources. The detailed listing includes revenues that are for the general use of the City of Memphis and revenues earned through the direct efforts of a City Division.

General Fund Expenditures

The General Fund Expenditures section of the book begins with a summary of the General Fund expenditures. The sub-sections of the summary provide information at the Division Level and the Legal Levels.

Divisions

All divisions included in this book have a uniform format. Each division's budget provides the reader with a wealth of information, not only about the division's total budget, but also about its mission, goals and performance toward providing the best services possible for citizens. Further information pertaining to the Division is presented at the legal level or program level. The City of Memphis' General Fund Budget is

approved, by ordinance, at the Legal Level (program level); therefore each division will have one or more legal levels.

The information at the Division Level includes:

Comparative Financial Plan – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Mission – A mission statement is a clear, concise statement of purpose that guides the action of the division and captures the essence of the division's goals and philosophies.

Structure – The organization chart shows the Legal Level entities that comprise the division.

Services – This section lists the scope of services provided by the division and to the citizens of Memphis. Some of these are public safety, parks and recreation, public works and courts.

Performance Highlights – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented in FY2020.

Strategic Goals (KPI's) – Key performance indicators identify the major goals and the performance metrics that support the City's priorities.

Description – This summarizes the function and/or services of this sub-unit of the division.

The information at the Program Level includes:

Comparative Financial Plan – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Other Funds

The Other Funds section includes funds other than the General Fund that have been appropriated by the budget ordinance. These funds have their own assets, liabilities, equity, revenues, and expenditures

(or expenses), for certain specific activities to accomplish definite objectives. The funds are as follows:

Debt Service Fund – This fund accounts for the periodic deposits of revenue and loan payments to assure the timely availability of sufficient monies for the payment of the City's general obligation debt and other related debt and costs.

Enterprise Funds

- **SEWER FUND** – This fund accounts for the operations of the Sewer System and the piping in the City's infrastructure and provide services to the public on a user charger basis.
- **STORM WATER FUND** – This fund accounts for the operations of the Storm Water drainage system operated by the City and provide services to the public on a user charge basis.

Fiduciary Funds

- **OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND** – This fund accounts for the City's payment of healthcare benefits to retirees and their families.
- **LIBRARY RETIREMENT FUND** – This fund accounts for the activity of retirement, death and disability benefits for those covered under the plan.
- **PENSION FUND** – This fund accounts for the activity of retirement, death and disability benefits for City retirees. This fund is not included in the Operating Ordinance.

Internal Service Funds – These funds provide services to other divisions of the City on a cost reimbursement basis. Included in the Internal Service Funds are:

- **HEALTH INSURANCE FUND** – This fund accounts for the City's self-insurance for health benefits for City employees and their dependents.
- **UNEMPLOYMENT FUND** – This fund accounts for unemployment compensation deposited into the City's self-insured plan.

- **FLEET MANAGEMENT FUND** – This fund accounts for the maintenance and repair of all City vehicles and equipment.

Special Revenue Funds – These funds are required to account for the use of revenue earmarked by law for a particular and restricted purpose. Included in the Special Revenue Funds are:

- **AFFORDABLE HOUSING TRUST FUND** – A funding source to be used for new construction and rehab of multi-family homes, as well as minor home repairs and rehabilitation of single family homes for those who qualify.
- **COMMUNITY CATALYST FUND** – Funds to improve infrastructure in key anchors of neighborhoods throughout the City.
- **DRUG ENFORCEMENT FUND** – Funds from seized properties that support the drug enforcement cost.
- **ELECTRONIC TRAFFIC CITATION FUND** – A funding source to be used for upgrading and maintaining the electronic citation system used by Police and the City Court Clerk's office.
- **FIRE EMS FUND** – Funds to support technology for Fire operations.
- **HOTEL/MOTEL OCCUPANCY TAX FUND** – Funds to support the convention center and tourism.
- **HUB COMMUNITY IMPACT FUND** – A funding source to be used to lift people out of homelessness and into a life of self-sufficiency.
- **METRO ALARM FUND** – accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

- **NEW MEMPHIS ARENA** – Funds to retire debt of the FedEx Forum.
- **PARK SPECIAL REVENUE FUND** – A funding source to be used for the purchase of land to expand existing park acreage or to develop new park locations.
- **PRE - K FUND** – Funds to account for property taxes collected by the City designated to fund Pre-K needs-based enrollment.
- **SOLID WASTE MANAGEMENT FUND** – accounts for the delivery of timely and environmentally responsible solid waste disposal services.
- **STATE STREET AID FUND** – A funding source for proceeds of the local share of the tax on motor fuel that are restricted for use only on street and road construction and maintenance.
- **2019 SALES TAX REFERENDUM** - A funding source to account for the proceeds of the 2019 Sales Tax Referendum. These proceeds are used to fund the healthcare of Police and Fire personnel.

Strategic Planning

The Strategic Planning section details the City's Four-Year Financial Plan for the General Fund. This is a projection; however, it does not represent what will be adopted and approved by Council for the years projected. Budgets are approved one year at a time.

Appendix

The Appendix section provides a Glossary of terms and acronyms that are used throughout the book.

INTRODUCTION



THE CITY OF MEMPHIS, TENNESSEE

Memphis is located on the east bank of the Mississippi River in the southwest corner of Tennessee. Memphis is the State's largest city and the county seat of Shelby County. The corporate limits contain 315 square miles, representing 45 percent of the total land area of Shelby County. Memphis ranks as the 28th largest city in the nation. The estimated population is 647,374.

Community Profile

GOVERNMENT

The City of Memphis was founded in 1819, and incorporated in 1826. The present Charter was adopted in 1968, establishing a Mayor-Council form of government. In 1995, the Council adopted a new district plan for the 13 Council positions. A total of nine districts were created. Seven districts have one representative each and two "super districts" have three representatives each.



GEOGRAPHY

Land Area (In Square Miles)

Memphis	315	Avg. Annual Temp	63
Shelby (includes Memphis)	783	Avg. Precipitation	53.67 Inches
Crittenden	610	Avg. Snowfall	3 Inches
DeSoto	476	Elevation	262 Feet
Tipton	458	<i>Source: U.S. Climate Data</i>	
Fayette	705		
Marshall	375		
Tate	405		
Tunica	455		
Total	4,562		

Climate

Avg. Annual High Temp	72.4
Avg. Annual Low Temp	53.6

Avg. Annual Temp	63
Avg. Precipitation	53.67 Inches
Avg. Snowfall	3 Inches
Elevation	262 Feet

DEMOGRAPHICS

Population (City of Memphis)

2020 (est.)	647,374
2023 (proj.)	668,033

Source: Greater Memphis Chamber

Sex (City of Memphis)

Male	47.4 %
Female	52.6 %

Source: Greater Memphis Chamber

Race (City of Memphis)

White	29.1 %
Black	64.2 %
Asian and Pacific Islander	1.6 %
Other	5.1 %

Source: Census.gov/quickfacts

Population by Age (City of Memphis)

0 to 4	7.8 %
5 to 14	15.8 %
15 to 24	15.2 %
25 to 34	15.8 %
35 to 44	14.9 %
45 to 54	12.4 %
55 to 64	7.2 %
65 to 74	5.7 %
75 to 84	3.8 %
85+	1.4 %

Source: Memphis Area Connect

ECONOMICS

Top 20 Major Employers

FedEx Corporation	30,000
Tennessee State Government	14,200

United State Government	13,200
Methodist Le Bonheur Healthcare	13,000
Shelby County Schools	11,500
The City of Memphis	7,000
Kroger Co.	6,927
Wal-Mart Stores Inc.	6,800
Baptist Memorial Healthcare	6,647
Naval Support Activity Mid-South	6,500
Shelby County Government	4,824
St. Jude Children's Research Hospital	4,109
DeSoto County School District	3,959
University of Tennessee Health Science Center	3,667
Technicolor	3,500
Century Management	3,100
Memphis Light, Gas & Water	2,700
Nike Inc.	2,621
Regional Medical Center of Memphis	2,503
International Paper	2,500
The University of Memphis	2,438
Tenet Healthcare dba St. Francis Healthcare	2,430
Smith & Nephew	2,270
Veterans Affairs Medical Center	2,235
The Servicemaster Co.	2,200

Source: Memphis Regional Chamber

Unemployment Rates - 2020 Average

(Seasonally Adjusted)

City of Memphis	13.2 %
Shelby County	11.6 %
Memphis MSA	10.9 %
Tennessee	11.3 %
United States	11.1 %

(Source: Ychart/Greater Memphis Chamber/BLS)

Household Income - 2020 Average

Memphis	\$59,730
Shelby County	\$73,887
Memphis MSA	\$73,722

Source: ESRI Community Analyst

Sales Tax

Local (Shelby)	2.25 %
Memphis	.05 %
State	7.00 %

Property Tax Rates (2020)

(Per \$100 value)

Memphis City	\$3.19
Shelby County	\$4.05
Total in Memphis City Limits	\$7.24

Retail Sales

Shelby County

2002	\$11,441,954,452
2003	\$11,451,861,873
2004	\$12,758,664,548
2005	\$13,197,247,726
2006	\$13,058,548,293
2007	\$13,034,523,628
2008	\$12,901,168,397
2009	\$11,657,744,293
2010	\$12,075,122,671
2011	\$12,835,980,126
2012	\$13,455,478,568
2013	\$13,404,562,869
2014	\$13,214,986,705
2015	\$13,313,031,454
2016	\$14,185,582,323
2017	\$14,267,945,546
2018	\$14,058,178,287

Source: Tennessee Department of Revenue

Note: Data is for the fiscal year beginning July 1 of the previous year and ending June 30 of the year listed

Bond Rating (as of June 30, 2020)

General Obligation Bonds

Moody's	Aa2
S & P Global Ratings	AA

Sanitary Sewerage System Revenue Bonds

Moody's	Aa2
S & P Global Ratings	AA+

Storm Water System Revenue Bonds

Moody's	Aa2
S & P Global Ratings	AA+



2020 Residential Real Estate

Annual Average (\$)

Average New Home Sales Price	\$318,000
Average Existing Home Sale Price	\$271,900
Average Rent (2 bedroom)	\$844

Source: Memphis Area Association of Realtors and US Department of Housing and Urban Development

Commercial Office Space

Total Market Size (Sq. ft.)	43,900,000
Square Feet Available	4,900,000
Vacancy Rate	11.6 %
YTD Net Absorption (sq. ft.)	312,000
New Construction (sq. ft.)	144,000
Asking Direct Lease Rate (per sq. ft.)	\$18.04

Source: Costar Data Q1 2000 City of Memphis

Industrial Space

Total Market Size (Sq. ft.)	174,000,000
New Construction (Sq. ft.)	5,400,000
Square Feet Available	19,500,000
Vacancy Rate	7.4 %
YTD Net Absorption (sq. ft.)	(2,800,000)
Asking Direct Lease Rate (per sq. ft.)	\$3.49

Source: Costar Data Q1 2000 City of Memphis

Healthcare

Medical Doctors	17,922
Registered Nurses	13,180
Dentists	170
Hospitals	24
Ambulatory Surgical Centers	20

Source: Henry J Kaiser Family Foundation and Bureau of Labor Statistics/MemphisLibrary.org/

Education (2019-2020)

Primary School District	Shelby County Schools
Total Enrollment (2014-2015)	113,200
Number of Schools:	208
Elementary (including Pre-K)	80
Middle/Junior	26
K-8	10
High School	27
Charter School	56
Alternative	2
Career & Tech	4
Specialty Centers	2
Virtual	1

Sources: Tennessee Department of Education and Shelby County Schools <http://www.scsk12.org/about/>

College Entrance Exam Scores, 2019-2020 Average

ACT:

Shelby County Schools	21
Tennessee	19.9
U.S.	20.8

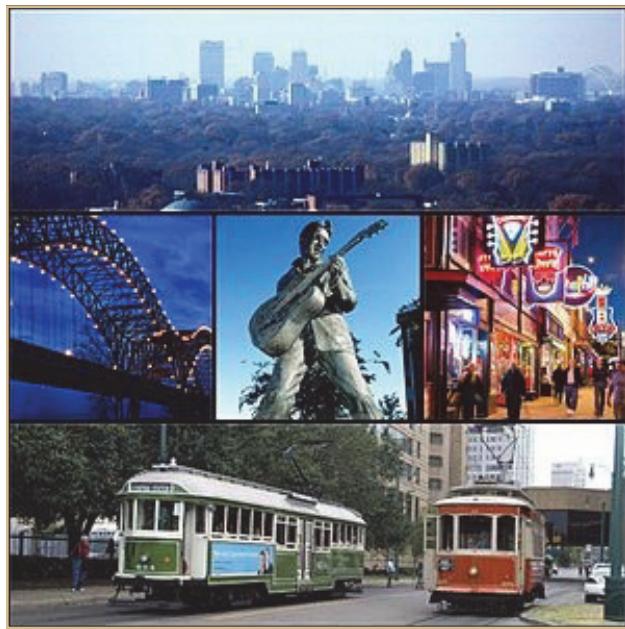
Source: Tennessee Department of Education and ACT, Inc.

Airport, U.S. Flights Only

Annual Departures**	92,479
Major Airlines	6
Regional Commuters	17
Freight Carriers	8
Total Passengers**	2,299,805
Total Cargo Enplaned (lbs)	4,210,953,089

*Busiest cargo airport in North America since 1992

Sources: US Bureau of Transp. Statistics and the Memphis-Shelby County Airport Authority Stat. Reports



SERVICE STATISTICS

Fire

Uniform Personnel Strength	1,674
Fire Stations	57
Fire Divisions	2
Fire Battalions	11
Engine Companies	51
Quint Companies	4
Aerial Ladder Truck Companies	21
Rescue/Hazardous Material Squads	3
Air Crash Apparatus	3
EMS Units/Ambulance	34
Alternative Response Vehicle	12

Police

Uniform strength	2,052
Number of Precincts	9
Number of Squad Cars in fleet	1,641

SOLID WASTE

Solid Waste/Garbage Collection

Tons Solid Waste Disposed	230,451
Tons Solid Waste Diverted	298,748
Homes Recycling (curbside)	145,711

PUBLIC WORKS

Solid Waste/Garbage Collection

Tons Solid Waste Disposed	230,451
Tons Solid Waste Diverted	298,748
Homes Recycling (curbside)	145,711

Street Maintenance

Total Road Lane Miles	6,714
Curb & Gutter Miles	6,060
Tons Asphalt Produced	60,000
Lane Miles Resurfaced	85

Storm Drainage System

Roadside Ditches (miles)	512
Curb & Gutter (miles)	6,306
Underground Pipes (miles)	1,424
Concrete Channels (miles)	248
Storm Water Inlets	55,611

Sewer System

Sewer (miles)	3,171
Sewer Pump Stations	100
Daily Usage (gals/day)	177.6 million

Wastewater Treatment Plants

Wastewater Treated (gal.)	64.8 billion
Sludge Disposal (lbs.)	51.1 billion

Flood Control

Pumping Stations	7
Earth Levees (miles)	20
Flood Gates	30
Reservoirs (acres)	643
Flood Wall (linear ft.)	10,560

CITY ENGINEERING

Traffic Control

Signals repaired or replaced	12,000
Annually	7,250
Bicycle Lanes	114
Traffic Signals	787
Total Signal Devies (incl Street Lights)	1,082
Total City Roadways (miles)	3,445



PARK SERVICES

Recreation

Parks	164
Acreage	3,219
Golf Courses	8
Aquatic Sights	17
Community Centers	24
Tennis Centers	7
Walking Trails	57
Playgrounds	112
Liberty Bowl seating capacity	58,325
Zoo Acreage	76
Senior Centers	6
Libraries	18

Other Recreation Facilities

Liberty Bowl Memorial Stadium
Memphis Pink Palace Museum
Fairgrounds/Tiger Lane
Memphis Zoological Gardens
Memphis Botanic Garden
Lichterman Nature Center

Mud Island River Park

Brooks Museum

Levitt Shell

Services Provided by Other Governmental Units

Education

Shelby County School System

Health & Human Services

Memphis/Shelby County Health Department

Library Services

Memphis/Shelby County Public Library and Information Center

Public Housing

Memphis Housing Authority

Public Transportation

Memphis Area Transit Authority

Utilities

Memphis Light, Gas & Water Division



JIM STRICKLAND
MAYOR

June 26, 2020

Each year, we give our budget a theme that will set the tone for next year ahead. Last year, it was “A Budget to Accelerate our Momentum”. This year, the theme was “A Budget of Resiliency” because now, more so than any other recent time in our history, resiliency is a quality that will be a necessity as we move forward. Resilience is not an outcome, it is a process.

Cities across our state and across our nation are facing a major public health emergency, record unemployment, and an unprecedented financial crisis. The demand and the need for core local government services has and will continue to increase significantly, and at the same time, we are all projecting drastic levels of revenue shortages.

This budget year, we were tasked with being fiscally responsible for spending money not only to address our current operations and core services, but also to address the coronavirus pandemic and the protection of our community. Because of these reasons, our General Fund Operating Budget for FY21 was adopted at \$708,694,526, and Capital Improvement (CIP) Budget was adopted at \$78,200,000.

During these unprecedented times, our team created a budget that at its core preserves most of the essential functions of government with limitations on new hires outside public safety, reduction in materials and supplies, no layoffs, no raises, and no tax increase. Through it all, we remain committed to working to improve the lives of all Memphians every day.

Sincerely yours,



Jim Strickland
Mayor

City of Memphis

FY 2021 PROPOSED TO ADOPTED BUDGET

Expenditure Type	FY2021 Proposed Budget	Amendments	FY2021 Adopted Budget
GENERAL FUND DIVISIONS			
Revenues			
All Revenue	\$655,062,384	\$187,973	\$655,250,357
Total Revenue	\$655,062,384	\$187,973	\$655,250,357
 Expenditures			
City Attorney	\$14,557,640	(\$207,950)	\$14,349,690
City Council	\$2,358,417	\$310,000	\$2,668,417
City Court Clerk	\$6,735,562	(\$6,250)	\$6,729,312
City Court Judges	\$818,953	—	\$818,953
Engineering	\$7,732,159	(\$237,664)	\$7,494,495
Executive	\$19,882,231	\$95,898	\$19,978,129
Finance	\$13,766,981	(\$57,364)	\$13,709,617
Fire Services	\$191,850,669	(\$231,967)	\$191,618,702
General Services	\$23,219,375	\$100,000	\$23,319,375
Grants & Subsidies	\$35,156,467	\$493,906	\$35,650,373
Housing and Community Development	\$4,815,790	\$50,000	\$4,865,790
Human Resources	\$8,369,337	(\$6,288)	\$8,363,049
Information Technology (Services)	\$21,820,249	(\$16,000)	\$21,804,249
Library Services	\$22,658,593	(\$18,116)	\$22,640,477
Parks and Neighborhoods	\$35,848,991	\$265,157	\$36,114,148
Police Services	\$282,107,597	(\$628,101)	\$281,479,496
Public Works	\$17,124,897	(\$34,643)	\$17,090,254
Total Expenditures	\$708,823,908	(\$129,382)	\$708,694,526
Contribution (Use) of Fund Balance	(\$53,761,524)	(\$317,355)	(\$53,444,169)
 Contribution from Fund Balance:			
Restricted Fund Balance (CARES Act)	\$14,700,000	\$800,000	\$15,500,000
Assigned Fund Balance	20,000,000		20,000,000
Unassigned Fund Balance	19,061,524	(1,117,355)	17,944,169
Total Contribution	\$53,761,524	(\$317,355)	\$53,444,169
 CAPITAL IMPROVEMENT FUND			
Expenditures			
Total Expenditures	\$239,757,500	\$1,200,000	\$240,957,500

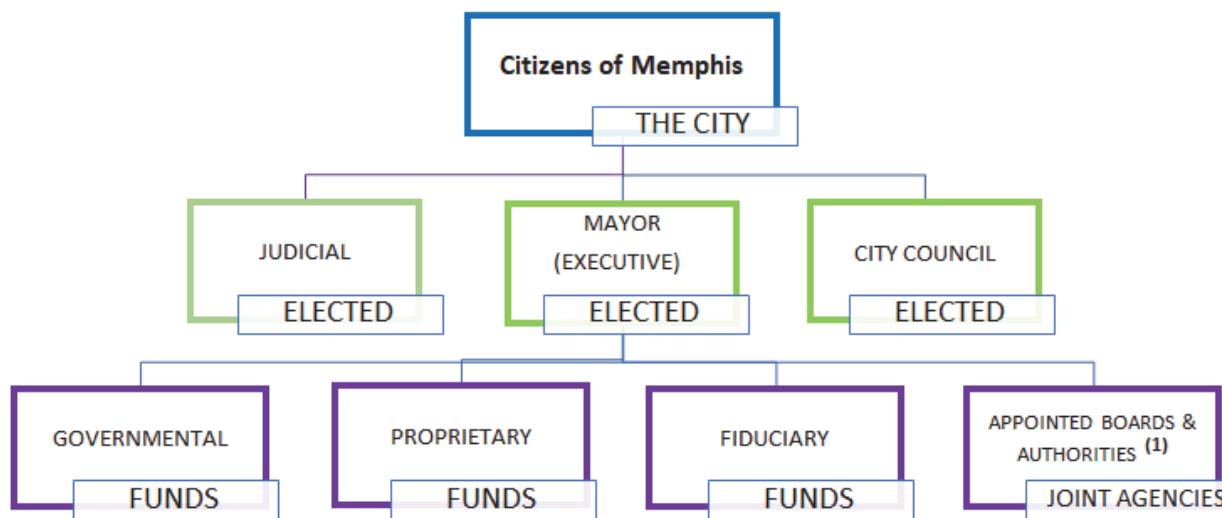
Governmental Structure

The City of Memphis was founded in 1819, and incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968, when a Mayor – Council form of government was established. The City Council is composed of thirteen representative citizens who are elected for four-year terms. Six (6) council members are elected at large in multi-member districts, with territorial boundaries determined by dividing the City in half with each multi-member district consisting of three (3) council member positions. The remaining seven (7) members are elected by single member districts, numbers 1-7. The Council elects its own chairperson, exercises legislative powers, approves budgets and establishes the tax rate. The Mayor is elected to a four-year term. The Mayor carries out the policies of the City and appoints board members to various related organizations, joint owned ventures and board authorities. These include the boards of the Memphis Light, Gas and Water Division (MLG&W); Memphis Area Transit Authority; Memphis Housing Authority; Downtown Memphis Commission; Renasant Convention Center; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; and the Memphis & Shelby County Public Library Board. The Mayor

appoints five of the seven members of the Board of the Memphis & Shelby County Airport Authority. Most of the members of these boards are private citizens giving their time to the City without compensation.

The City's Operating Divisions are organized under Division Directors who report to one of six (6) Chiefs. All Division Directors and Chiefs are appointed by the Mayor and approved by the Council. The Chiefs who coordinate the activities of all administrative divisions of City government are as follows: Chief Financial Officer, Chief Operating Officer, Chief Communications Officer, Chief Human Resources Officer, Chief Legal Officer, and Chief of Police. The Chiefs act as liaisons between the Mayor and all divisions, bureaus, commissions and authorities.

The administrative divisions of the City include: Engineering; Executive; Finance; Fire; General Services; Information Services; Housing and Community Development; Human Resources; Legal; Libraries; Parks; Office of Planning and Development, Police Services; and Public Works. There are three divisions with elected leadership: City Council; City Court Clerk and City Judges.



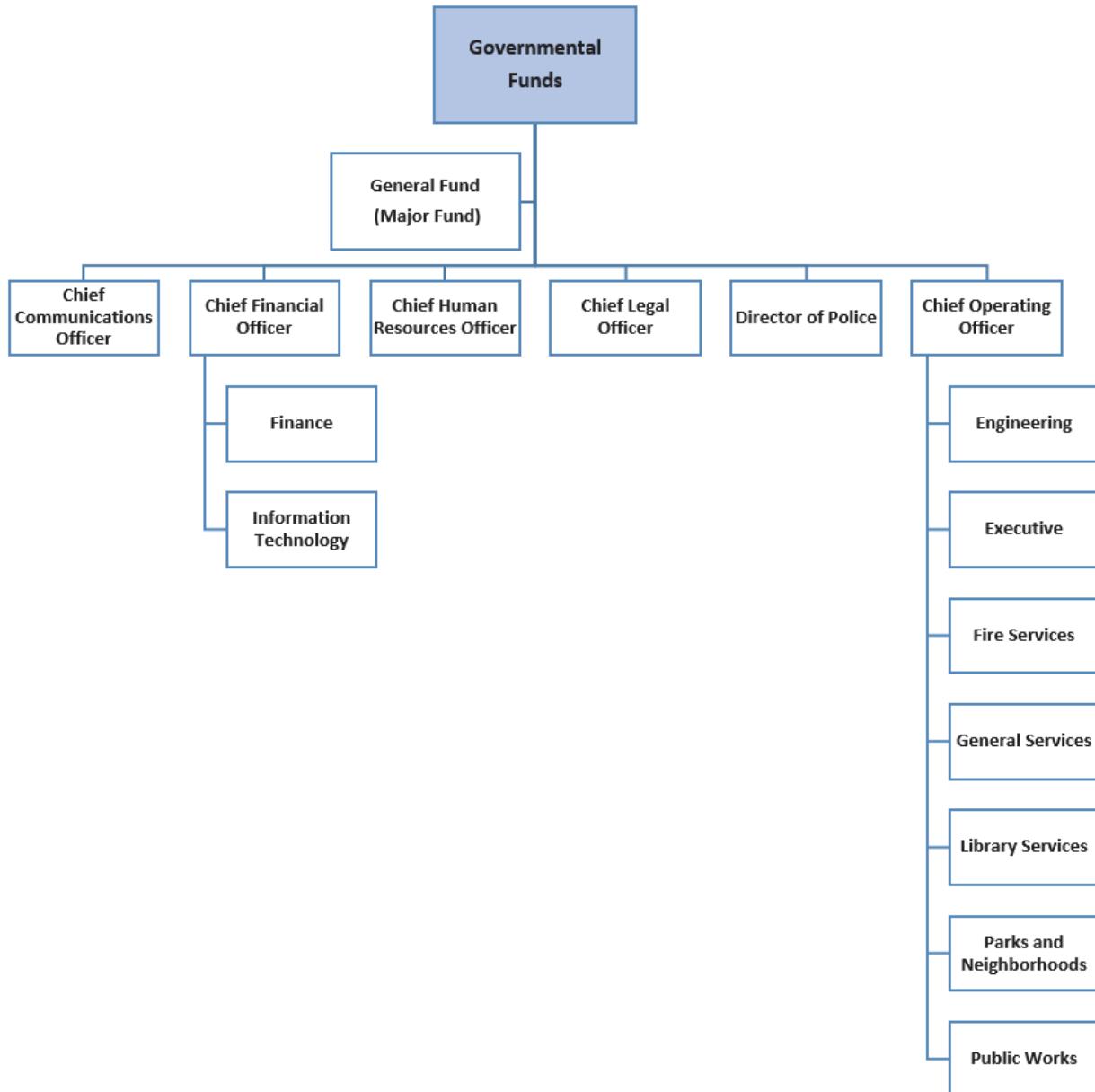
City of Memphis, Tennessee

Organization Chart

Governmental Funds *(part 1 of 2)*

The City's **General Fund** is the general operating fund and supports the essential City services and activities. Fund revenues come primarily from a vari-

ety of local and intergovernmental taxes, fees and fines.



Organization Chart

Governmental Funds (part 2 of 2)

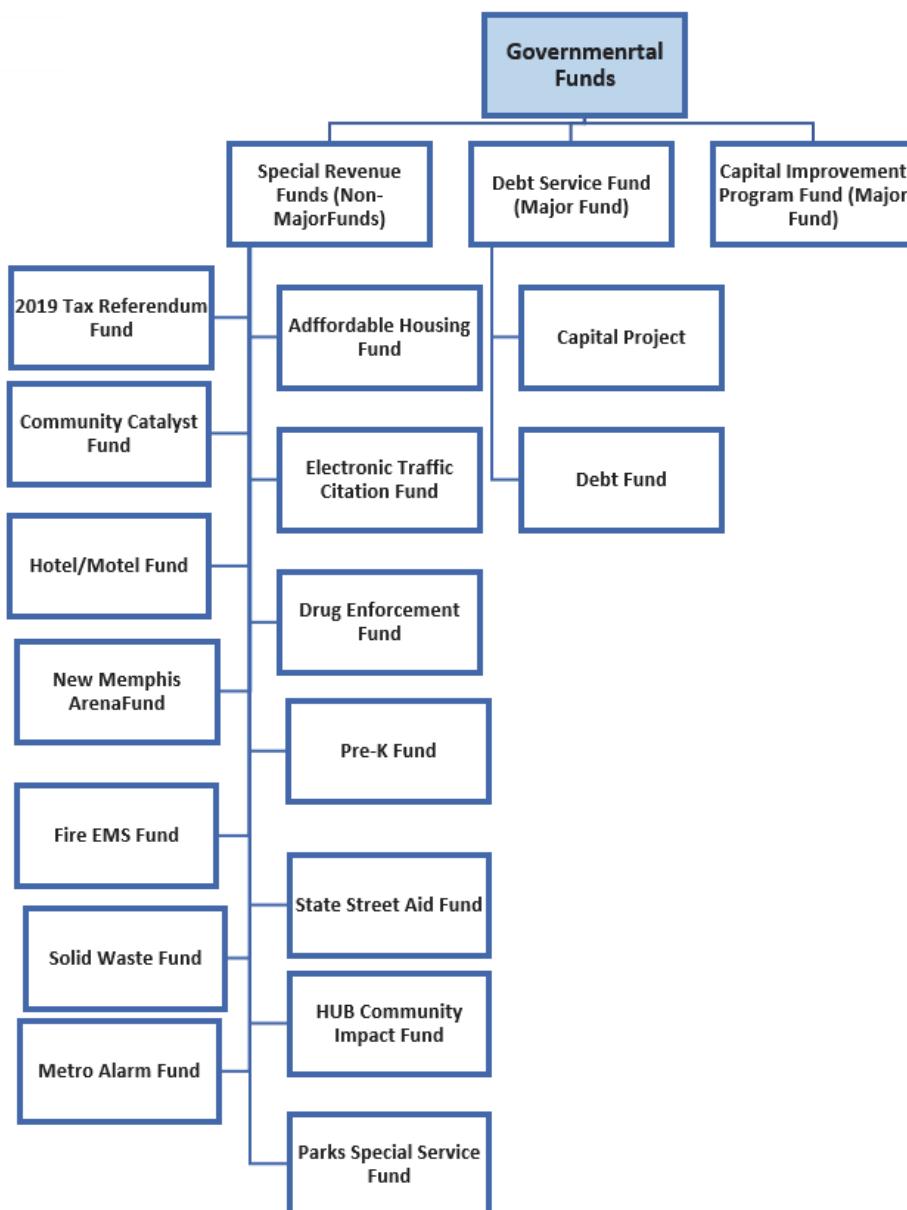
The City's **Special Revenue Funds** are used to account for revenues from specific sources that are designated to finance specific functions within the city.

The City's **Debt Fund** is used to account for resources that are restricted, committed, or assigned

for payment of certain debt obligations and related costs.

Capital improvements are funded with the proceeds of bond issuances and state and federal grant funds.

The **Capital Fund** has its own budget Cycle. A separate appropriation is established after the CIP budget is finalized.

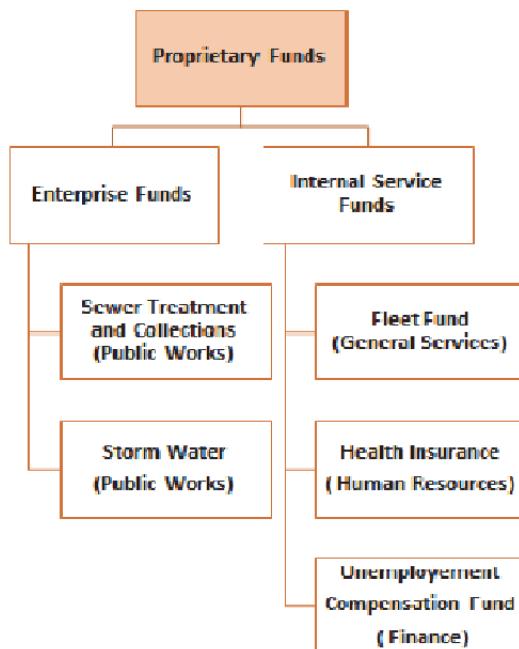


Organization Chart

Proprietary Funds

Enterprise Funds are self - supporting, in that each fund derives its revenue from charges and associated user fees.

Internal Service Funds are used to budget for the costs of goods or services provided by one Division or service center to another Division of the City.

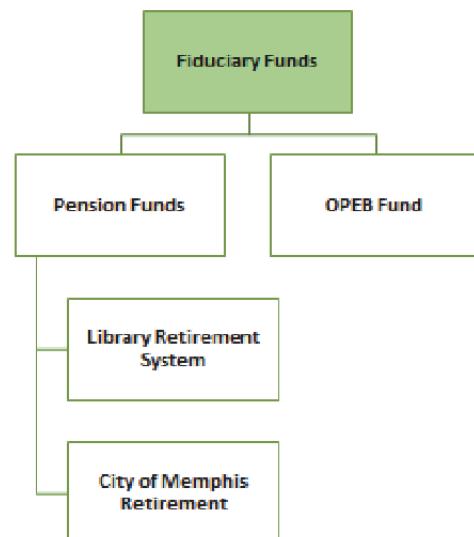


Fiduciary Funds

Fiduciary Funds are held by the City in a trustee or agency capacity. They include Pension and OPEB Funds.

Agency Funds

The City has one **Agency Fund**. This fund accounts for assets and liabilities held for the purchaser of delinquent property tax receivables.



BUDGET OVERVIEW

The financial data presented in this section represent the Financial Summary and a written Overview of the revenues and expenditures or expenses for all of City of Memphis Funds. Some totals may be off due to rounding.

Budget Overview

Across America the COVID-19 pandemic has caused governments to develop budgets with extreme uncertainties. As businesses, schools, and churches have closed to protect the public's health, revenues from once bustling economic activities have dropped sharply; record low unemployment has spiked to record high unemployment, and hospital utilization, because of COVID-19, is on the rise. These conditions have established the backdrop for the City of Memphis's Fiscal Year 2021 (FY21) budget plan and provide the context for the numbers presented hereinafter.

The City of Memphis' FY21 general fund budget is \$708.7M. This budget embraces the expected impact of COVID-19 on our economy while yet balancing appropriations to The Mayor's priorities: **Youth** - which focuses on collaboration with community partners, connecting our youth with opportunities, and increasing third grade reading levels; **Public Safety** – which focuses on crime reduction, decreasing emergency medical calls for non-emergent situations, and increasing 911 response times; **Neighborhoods** – which focuses on increasing access to parks, reducing blight and improving roads; **Good Government** – which focuses on customer service and fiscal stewardship; and **Jobs** – which focuses on growing employers, educating and training our workforce.

The general fund supports the City's operations with revenues primarily generated by the property tax rate. The property tax rate for FY21 is \$3.195986, the same as the prior year. This rate also provides funding for the City's debt service, Pre-K needs, and Capital Pay-Go. The debt fund pays for the debt obligations of our Capital Improvement Plan, the Pre-K fund is designated to pay for early childhood education, and the capital pay go fund allows the City to pay for certain capital needs without bond financing.

Other funds included in this document include the Enterprise Funds which are supported by user fees; Special Revenue Funds, supported by charges for specific services; and Internal Revenue Funds which are funded by a combination of inter-fund billings and various types of other revenues. These funds, along with the general fund, work together to provide services to the citizens of Memphis. The FY21 budgets, across all funds, incorporate a balanced approach service delivery and expense control based on expected revenues that reflect the economic environment.

The Economic Impact on Budget Planning

There is generally a correlating response in the performance of our local economy with that of the national economy. When the national economy does well, so does Memphis. For FY21 the COVID-19 pandemic is the major driver of the economic impact on Memphis' FY21 budget. As such, the budget is presented with a new paradigm that considers new business operational policies resulting from local measures taken to control the pandemic situation.

The new paradigm has businesses operating with capacity restraints, hours of operation restrictions, and social distancing rules to name a few of the changes. Stay at home orders further curtail local business income opportunities. The result of these measures taken for the health and safety of the Citi-

zens of Memphis have negatively impacted many of the City's major revenue sources, such as local sales taxes, charges for services, and business fees. The impact of COVID-19 is projected to continue effecting business performance in FY21. Therefore, the usual economic business performance expectations for revenue growth will not occur. The FY21 budget is presented with a revenue decline for FY21.

In summary, the economic outlook for Memphis is yet dependent on the COVID-19 pandemic. Additional discussion pertaining to our economy, from the University of Memphis, can be found later in this section.

Performance Accountability Plans

The City's Mission: To improve the quality of life for all Memphians, every day. In support of this mission,

Mayor Strickland has championed the improvement of core city services and a commitment to transparency and trust as part of his "brilliant at the basics" philosophy for city government. By practicing our values of Innovation, Accountability, Collaboration and Service prioritization transformation to being "brilliant at the basics" will allow the growth to multiply throughout Memphis.

The Office of Performance Management has been established for some time. This office has the responsibility to increase performance transparency to the Citizens of Memphis by managing the City's performance review process as well as the public-facing and internal MEMFacts performance dashboards. The Office of Performance Management works to provide the public and City staff with easy access to the information they need and new management accountability tools for both operational and fiscal management.

To make good use of its integrated performance data, the City has established a business process that includes regular and recurring performance reviews to address divisional issues, as well as issues that cross divisional lines.

The City's Mayor is committed to continuous improvement and transparency, and has promised to measure the City's results, share those results with the public, and hold the City accountable. To that end, the City of Memphis maintains a public website, data.memphistn.gov, where the public can view the City's performance goals and track its progress against those goals. In addition, Mayor Strickland sends a weekly email update to citizens that tackles the city's challenges as well as celebrates its successes. Memphis is one of 7 cities that received the What Works Cities certification for its data driven decision making process that tracks a variety of metrics through its performance dashboard which provides statistics such as 911 response times and crime data.



Throughout this document, with the exception of the divisions of City Council, City Court Clerk, and City Judges, we identify each general fund division's key performance indicators (KPI's) and goals to measure effectiveness. These KPI's represent a selection of

the indicators that we use to monitor organizational performance. The highest priority indicators are reviewed monthly by senior management to track the city's progress and identify areas that need further attention to reach our goals.

General Fund Discussion

Because of reduced revenue expectations brought about by COVID-19 the FY21 adopted budget is \$2.8M below the FY20 adopted budget. The proposed FY21 general fund budget is balanced at \$708.7M. This budget does not require a tax increase. To overcome lower revenue projections and required budget expenditure increases significant reductions from prior spending trends were made in several areas including community programs, professional services, and the Memphis Area Transit Authority (MATA). The FY21 budget funds required increases in personnel including the pension Actuarially Determined Contribution (ADC), healthcare costs and overtime for Police and Fire. Appropriations for other priorities youth (creating additional summer jobs), and community services for Parks and Libraries is included. In some cases, service delivery will be different for the health and safety of our citizens.

Revenues

The FY21 budgeted revenue, without the use of fund balance is \$655.2M compared to the FY20 budget which was \$710.3M. Revenues are down in quite a few of our reliable sources. Local sales taxes and the total of all state taxes lead the way, down by -\$23.4M and -\$15.5M respectively.

The revenue budget was developed from management's trend experience and economic research from the University of Memphis (U of M). Focus is given to the forecast and trends for the top ten revenue sources.

To balance the FY21 budget a significant amount of reserves had to be used. The FY21 general fund revenue budget, without the use of fund balance, is 8% below the FY20 adopted budget. The FY21 budgeted revenues would have been even further below the

FY20 adopted budget if not for two new revenue sources: state grants, \$14.0M; and income from a local sales tax referendum, \$12.0M. The state grant is the City of Memphis' apportionment from the State of Tennessee in response to COVID-19. The sales tax funding is revenue generated from the action, approved by the voters, to increase the local sales tax to restore certain benefits to safety employees. These benefits are considered necessary for recruitment and retention of safety personnel. The referendum funding is included in transfers-in which is yet \$1.5 million below the FY20 adopted budget largely because of the \$7.0M less expected in MLGW PILOT revenues.

A summary of the major revenue variances from the FY20 adopted budget is shown below.

REVENUES

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
	\$710,388,392	\$655,250,357	(\$55,138,035)

Notable FY2020 Budget Revenue Changes: -55.1M

- 14.0 Million State Grant COVID-19
- 1.0 Million PILOTS
- 0.2 Million Miscellaneous Revenue Changes
- -23.4 Million Local Sales Tax
- -15.5 Million Total State Taxes
- -4.6 Million Total Fines and Forfeitures
- -4.0 Million Ad Valorem Tax - Current
- -3.6 Million Ad Valorem Tax - Prior
- -3.6 Million Total Charges for services
- -3.5 Million Tourism Development Zone Local
- -2.5 Million Beer Sales Tax
- -2.4 Million Total Other Revenues
- -2.3 Million Gross Rec Business Tax
- -1.8 Million Investment Income
- -1.6 Million Mixed Drink Tax
- -1.5 Million Transfers- In

Expenditures

The FY21 revenue budget supports an expenditure budget that maintains employment at the current levels through this pandemic. Funding above the FY20 adopted budget only increased for expenditures that are critically required to deliver quality services to the citizens of Memphis, or outside of the administration's control - for example: pension ADC,

\$5.9M; overtime, \$3.7M; and computer software, \$3.3M. Budget reductions included -\$10.0M to public transit, -\$6.9M for professional services, and -\$2.5M of funding that supported community nonprofits costs. Additional expenditure changes from the FY20 adopted budget are shown below.

EXPENDITURES

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
	\$711,558,126	\$708,694,526	(\$2,863,600)

Notable FY2020 Budget Expenditure Changes: -2.7M

- 20.4 Million Total Personnel
- 3.3 Million Per Computer Software
- 3.1 Million City Shop Charges
- 1.8 Million Tax Receivable Sale Vendor
- 0.6 Million Misc. Services and Charges
- 0.5 Million Trans Out Library Retirement Fund
- 0.3 Million Trans Out Community HUB Initiative
- 0.1 Million Professional Services
- -10.0 Million MATA
- -6.9 Million Misc Professional Services
- -4.0 Million EDGE
- -2.5 Million Community Initiative Grants
- -1.2 Million Demolitions
- -1.0 Million Data/Word Processing Software
- -1.0 Million Federal Grant Match- M&S
- -1.0 Million Elections
- -0.5 Million Library Books
- -0.4 Million Clothing
- -0.4 Million Expense Recovery- M & S
- -0.3 Million Outside Supplies
- -0.3 Million Security
- -0.3 Million Ambassador's Fellowship Pay
- -0.2 Million Legal Services/Court cost
- -0.2 Million Travel
- -0.2 Million Utilities
- -0.2 Million Memphis & Shelby County Film
- -0.2 Million Family Safety Centers of Memphis
- -0.2 Million Juvenile Intervention
- -0.1 Million Urban Art
- -1.7 Million Miscellaneous Expense Changes

Other Funds Discussion

Debt Service Fund

The Debt Service Fund provides for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. This fund uses approximately 31% of the property tax rate and 7% of the local sales tax rate. Expenses for FY21 are

budgeted to be slightly less than the FY20 adopted budget largely due to lower principal and interest payments. The Debt Fund will produce a positive contribution to its fund balance.

DEBT FUND

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
	\$173,917,154	\$170,487,500	(\$3,429,654)

Enterprise Funds

Enterprise Funds account for the acquisition, operation and maintenance of the City's facilities. The Sewer Fund and the Storm Water Fund are the City's Enterprise Funds. The Sewer Fund expenses for FY21 are budgeted to increase by approximately 13% over the FY20 budget. The expenses for chemicals and capital outlay are the main drivers for the increase.

These are planned increases and revenues are sufficient to absorb the increases.

The Storm Water Fund expenses are flat. The Storm Water Fund begin issuing its own debt, supported by its revenues, in FY20. The Storm Water Fund will produce a positive contribution to its fund balance for future initiatives.

ENTERPRISE FUNDS

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
Storm Water Expenses	\$129,440,550	\$146,177,071	\$16,736,521
	\$24,563,647	\$24,560,409	(\$3,238)
Total Enterprise Fund	\$154,004,197	\$170,737,480	\$16,733,283

Internal Service Funds

Internal Service Funds (ISF) are used to budget for the costs of goods or services provided to other City divisions. The ISF revenues are generated from divisions using their services. Healthcare, Unemployment and Fleet represent the internal service funds in the FY21 budget.

The City's health plan serves almost 6,000 active employees and 7,500 spouses and dependents. The Healthcare Fund expenses will increase because of health claim expenses. FY21 claims are expected to increase by 7% or \$6.0M. The Healthcare Fund is not budgeting to transfer any of its fund balance to support the OPEB fund, which pays healthcare expenses for retirees, to offset the expected claims expense

for retired employees that remain on the city's health plan.

The Fleet Fund is continually striving to become more efficient in the provision of repair services to other divisions, and managing gas prices with timed purchases at lower market costs. Fleet Fund expenses will decrease in FY21 as the fund is not budgeted to transfer \$3.0M to the General Fund.

The Unemployment Fund has a healthy and accumulating fund balance. The expense decreased from the FY20 adopted budget because the fund will not transfer any of its reserves to the general fund in FY21.

INTERNAL SERVICE FUNDS

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
Fleet Mgmt. Expenses	\$87,889,108	\$95,136,067	\$7,246,959
Unemployment Expense	\$30,106,533	\$28,481,037	(\$1,625,496)
Total Internal Service Fund	\$119,095,641	\$123,817,104	\$4,721,463

Special Revenue Funds

Special Revenue Funds provide budgets for specific revenue sources that are restricted to expenditures for specific purposes. There are ten Special Revenue Funds with spending represented in the FY21 budget. The largest Special Revenue Fund is Solid Waste (SW). This fund implemented a rate increase in FY20. This increase will cover the FY21 budgeted expenses which show a modest increase from the FY20 adopted budget.

The Pre-K Fund receives its revenues from property taxes collected by the City. The budgeted cost of the program represents an agreed funding amount that

includes several partners that have invested in the cost of education for our young citizens.

The 2019 Sales Tax Referendum Fund reflects new income from a half-cent increase in the local sales tax. The additional tax was approved to provide an increase in pension and benefits for police and fire-fighters. This income will offset the increased cost, across the General Fund and/ or the OPEB Fund, for the pension and benefit additions. The expected budget cost for FY21 is \$20.5M.

Other special revenue funds and their budgeted FY21 expense changes from the FY20 budget are identified below.

SPECIAL REVENUE FUNDS

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
Solid Waste Expenses	\$20,303,600	\$17,803,600	(\$2,500,000)
Drug Enforcement Fund Expenses	\$73,237,785	\$73,428,687	\$190,902
Metro Alarm Fund Expenses	\$2,115,000	\$1,125,000	(\$990,000)
Park Special Services Fund	\$2,295,216	\$2,159,260	(\$135,956)
Hotel/Motel Occupancy Tax Fund Expenses	\$166,752	—	(\$166,752)
New Memphis Arena Expenses	\$14,683,050	\$11,947,385	(\$2,735,665)
Fire EMS Fund	\$2,500,000	\$2,500,000	—
Electronic Traffic Citations	\$3,437,350	\$3,437,350	—
Pre-K	\$250,000	—	(\$250,000)
Community Catalyst Fund	—	\$4,500,000	\$4,500,000
Affordable Housing Trust Fund	—	—	—
HUB Community Impact Fund	\$250,000	\$550,965	\$300,965
2019 Sales Tax Referendum	—	\$20,562,855	\$20,562,855
Total Special Revenue Fund	\$119,238,753	\$138,015,102	\$18,776,349

Fiduciary Funds

Other Post-Employment Benefits (OPEB) is the Fiduciary Fund that pays for the healthcare of the City's retirees. To reduce costs in the OPEB fund, the City has transitioned many retirees to the various insurance exchanges resulting in a significant decrease in the cost of claims. Expenses have decreased significantly since FY15. Beginning in FY20 a referendum was passed to provide public safety retirees additional benefits which are reflected in the OPEB fund cost growth of \$12.1M for FY21. Revenues from the

2019 Sales Tax Referendum Fund will offset the increased claim cost.

The Library Retirement System Fund represents retirees that were not placed into the City's plans when the library system merged with the City.

The Pension Fund, which accounts for the activity of City retirees, is not shown below as it is not included in the Operating Ordinance for the adopted budget.

FIDUCIARY FUNDS

Fund Type	FY2020 Adopted	FY2021 Adopted	Inc./Dec.
Library Retirement System Fund	\$15,546,665	\$27,677,376	\$12,130,711
	\$1,089,783	\$5,586,485	\$4,496,702
Total Fiduciary Fund	\$16,636,448	\$33,263,861	\$16,627,413

The FY2020-FY2021 Memphis Economic Outlook

Summary. The Economic base of Memphis remains strong as the economy begins a period of recovery from the depths of the COVID 19 pandemic in April 2020. The strength of the pre-pandemic economy will shorten the recovery period. A decade of economic growth after the Great Recession had created a full employment economy with rising incomes and abundant job opportunities during 2019. During the first quarter of 2020, Memphis was continuing to enjoy an economic boom with industrial, commercial, and residential construction occurring in many areas of the city. The economy was on its way to a strong year with growth expected in nearly every sector.

The data on employment trends shown below clearly indicate that the labor market was strong leading up to the April economic collapse. A strong labor market in Memphis is the fuel that drives the economy. Job and income opportunities go together and enable most of the people of the city to prosper. The structural issues of poverty and underemployment remain even in the best of times. Progress on economic inequality and social distress issues was being made during the decade long economic expansion.

The totally unanticipated COVID-19 attack on the nation and Memphis made the decade long economic expansion disappeared in one month. The shutdown of nonessential businesses had a devastating impact of multiple segments of the local industrial base.

While job losses and declines in the size of the labor force were an important part of the story, the hospitalizations and lives lost to the virus were far more important. As the cases of COVID-19 increased and the stay at home orders were extended week after week, massive cracks appeared in the social and economic foundation of the city. Disaster struck the local economy in a way few expected.

New Tennessee Unemployment Insurance claims rose from 2,702 on March 14 to 116,141 on April 4 and declined to 22,784 on May 30 statewide and the pattern was mirrored locally. Memphis labor force numbers were 646,200 in March and fell to 599,000 in April. At the same time, the number of unemployed people in Memphis rose from 24,900 in March (a number that was consistent with full employment) to 76,200 in April. Unemployment rates in Memphis soared from 3.8 percent in March to 12.7 percent in April. Payroll employment numbers (a count of jobs) fell from 654,200 in March to 588,500 in April—a decline of 65,700 jobs in one month.

While some essential businesses prospered during the economic shutdown, many businesses did not. The strong economic base linked to transportation and logistics provided support for the Memphis economy. Retail establishments providing essential goods and services also supported the local economy. Government and Health related industries have also been sources of local economic strength. However, many other nonessential businesses faced financial ruin even with Federal assistance. Clearly the hospitality and tourism businesses including eating

and drinking establishments, hotels, and tourist attractions incurred devastating economic losses and face a prolonged recovery.

As the federal and local assistance programs dwindle, the ability of businesses to reopen and recover from the COVID-19 recession will remain challenging. Reopening the local economy was an essential first step toward recovery. But, essential capacity restrictions, social distancing, masks, and other COVID-19 related barriers to fully re-opening the economy will continue to prolong the length of the post-pandemic recovery.

The 2020-2021 economic outlook is a story of two economies and two distinctly different periods. Pre-pandemic quarter one of 2020 was strong and seemingly invincible. The dramatic COVID-19 escalation in March and April compounded by the massive economic shutdown that eliminated jobs, increased unemployment to record levels, caused the labor force to shrink, and resulted in unprecedented business closures has set the stage for a long period of recovery. No one knows the shape of the recovery but likely the monthly cycle of improvements and losses will continue for all of 2020. Monthly data will be highly unpredictable and inaccurate predictors of the success of the recovery. Multiple months of positive trends in 2020 and 2021 will occur as the recovery gains strength but not every month's data will end positive.

How fast the record federal stimulus packages can create economic growth will also impact the length of the recovery. The commitment of the Fed to maintaining low interest rates will be an essential factor in the success of the recovery. Memphis will not grow and prosper unless the nation grows and prospers. Signs of a national recovery will precede the economic rebound in Memphis. The economy will bounce back but the economic losses that resulted from COVID-19 were devastating for Memphis.

While some economists expect a complete recovery to take years, initial improvements seen in May should continue as the economy opens for business and restrictions disappear. The second half of 2020 and 2021 will be a rebound period for the local Memphis economy. The strength and sustainability of the recovery will depend on COVID-19 and the availability of a viable vaccine in 2021. Another shutdown of the economy seems highly unlikely in either 2020 or 2021 no matter what happens with COVID-19.

Local Conditions. The data in Table 1 shows the declines in employment in the Memphis MSA that took place from April 2019 to April 2020. Nearly all those losses occurred in March and April of 2020. The Leisure and Hospitality industry was the hardest hit with a 44.0 percent decline. Large sectors like government; trade, transportation and utilities and education and health services were protected from the pandemic. Other sectors were harder hit with declines in professional and business services, manufacturing, and other services between 12 and 15 percent. Overall employment declined 9.9 percent year over year.

Table 1. Memphis MSA April 2020 Employment by Industry and Percent Change over April 2019

	April 2020 Total Employment (000)	Percent Change from April 2019
Total Nonfarm	588.5	-9.9%
Mining & Construction	22.8	-5.0%
Manufacturing	39.1	-13.1%
Trade, Transportation, & Utilities	167.2	-4.6%
Information	5.4	-3.6%
Financial Activities	27.6	-6.8%
Professional & Business Services	83.5	-12.2%
Education & Health Services	97.4	0.2%
Leisure & Hospitality	38.7	-44.0%
Other Services	23.2	-14.7%
Government	83.6	-1.4%

Notes: Data are **not** seasonally adjusted. Data for April 2020 are preliminary.

Source: U.S. Bureau of Labor Statistics.

The long-term growth trends shown in Chart 1 reflect the post Great Recession period and the slow recovery that occurred in Memphis. The Memphis recovery took most of a decade and the pandemic losses will offset many of the gains for that period. From 2010, employment grew steadily and had increased by 62,300 jobs by the end of 2019. The outlook for 2020-2021 is a return to the growth path of the last ten years but this growth path will begin from a new low.

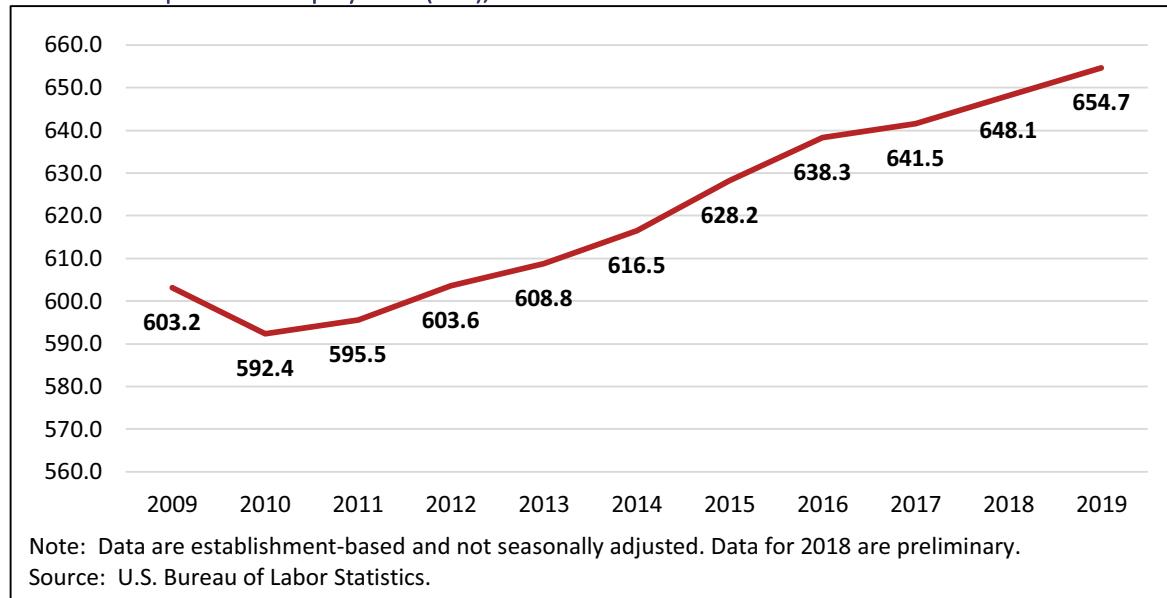
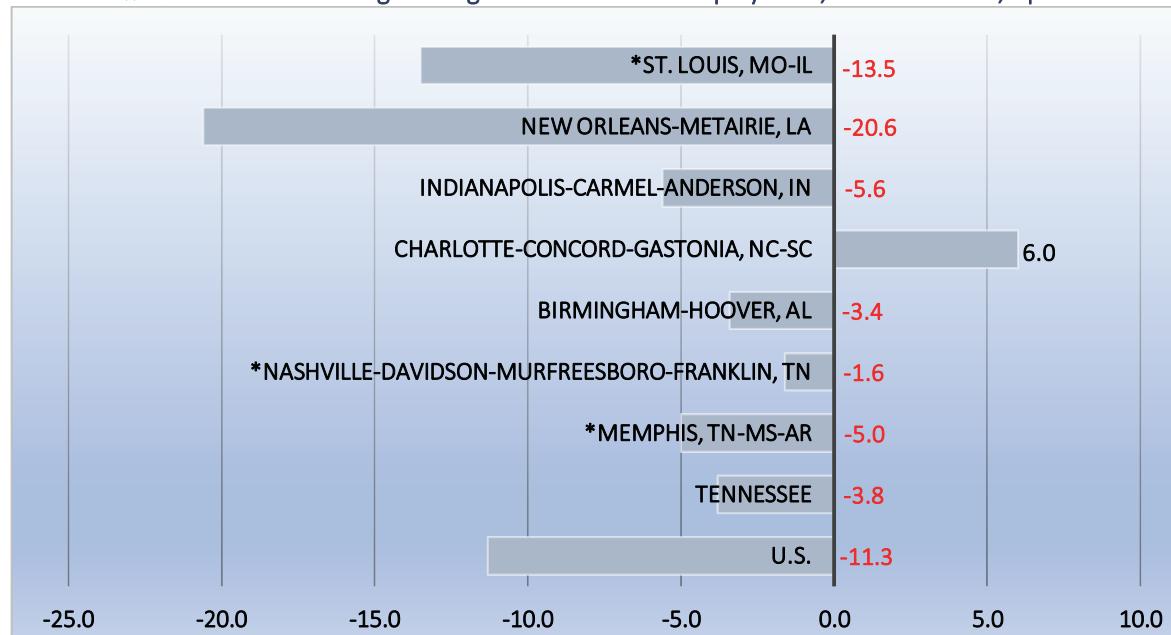
Chart 1. Memphis MSA Employment (000), 2009-2019

Chart 2 data show employment growth in the construction industry and reflect national economic conditions consistent with the pandemic-induced slowdown. Nationally, there are concerns that housing growth has been hurt by the pandemic and some areas are overbuilt but this is not necessarily true in the Memphis MSA, even though April 2020 employment dropped -5.0 percent over April 2019. With year-to-date local average home sales prices having risen 10.1 percent through April 2020 (see [Maar.org](#) for local home price data) and a quickly recovering economy expected, the incentive is in place for construction to grow even more in 2020-2021. Far from being overbuilt, the Memphis MSA may be underbuilt as there was a very limited supply of new and existing homes for sale as of the end of May 2020.

Chart 2. Twelve-Month Percentage Change in Construction Employment, Selected Areas, April 2020

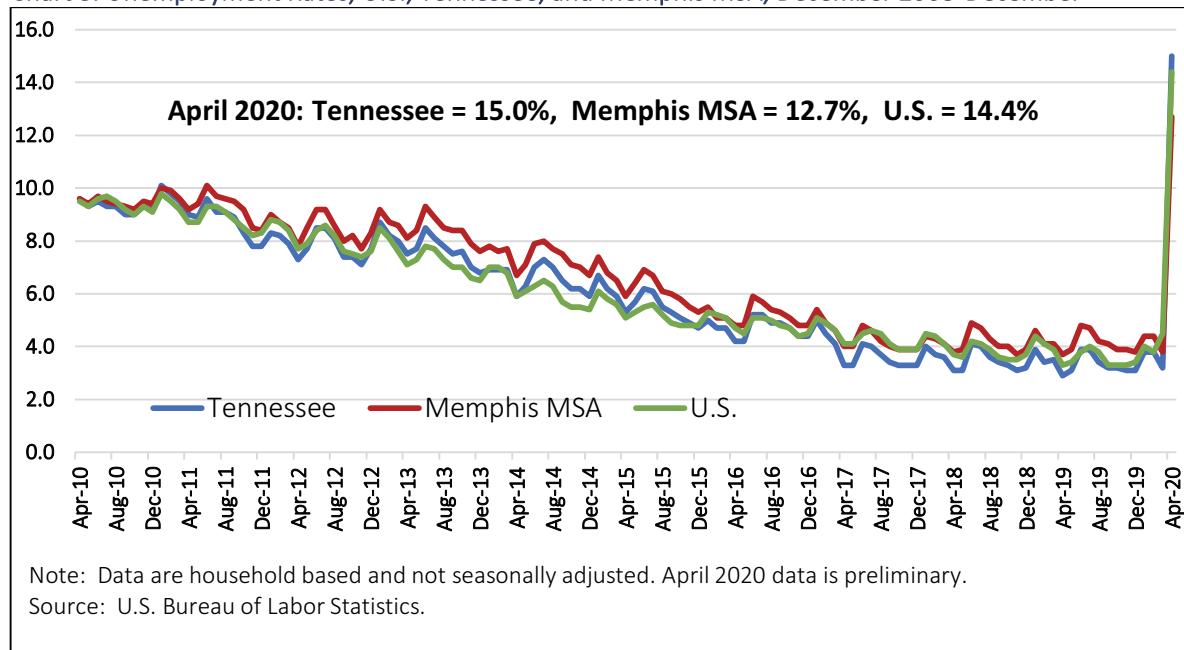


*Mining, logging, and construction are combined by BLS to avoid disclosing private data.

Source: U.S. Bureau of labor Statistics.

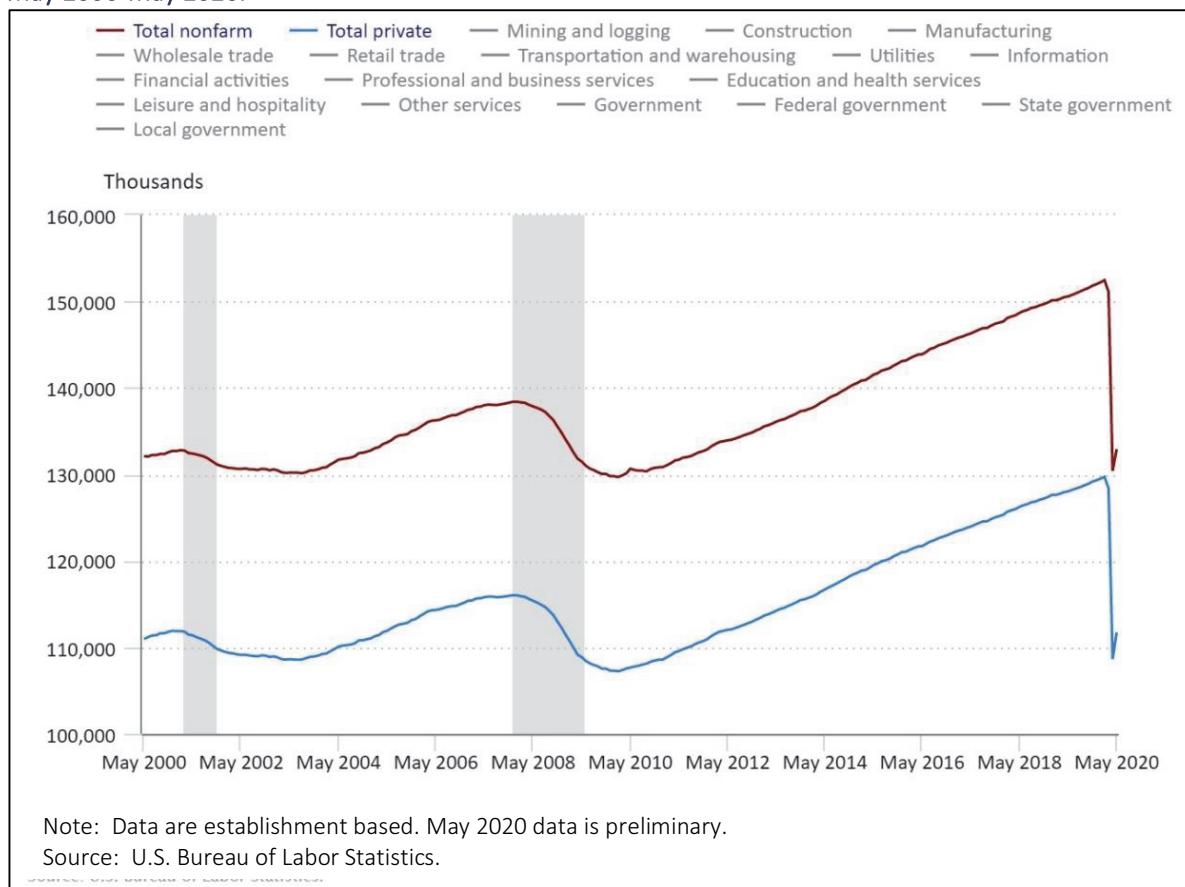
Chart 3 shows the trends for the unemployment rates of the U.S., Tennessee, and Memphis. Locally and nationally, unemployment rates are far greater than those seen during the Great Recession. It will take time to recover from these abnormal times, but as shown in the next chart, there is reason to hope.

Chart 3. Unemployment Rates, U.S., Tennessee, and Memphis MSA, December 2008-December



Finally, Chart 4 shows a sharp decrease in employment for all employees in the private sector in April 2020, nation-wide. This decrease was greater than that experienced during the great recession. Unlike the great recession, this decrease took place in the stretch of a month between late March and early April. The loss of employment in the great recession was much more gradual. But, at the end of the data series in Chart 4 is May 2020 data that shows employment growth of 2.5 million over April 2020. This gives hope that the Pandemic-induced economic downturn will be short-lived.

Chart 4. Total Employment by Industry and Private Sector Employees in the U.S., Seasonally Adjusted, May 2000-May 2020.



The Economic Outlook Source: University of Memphis- Fogelman College of Business and Economics

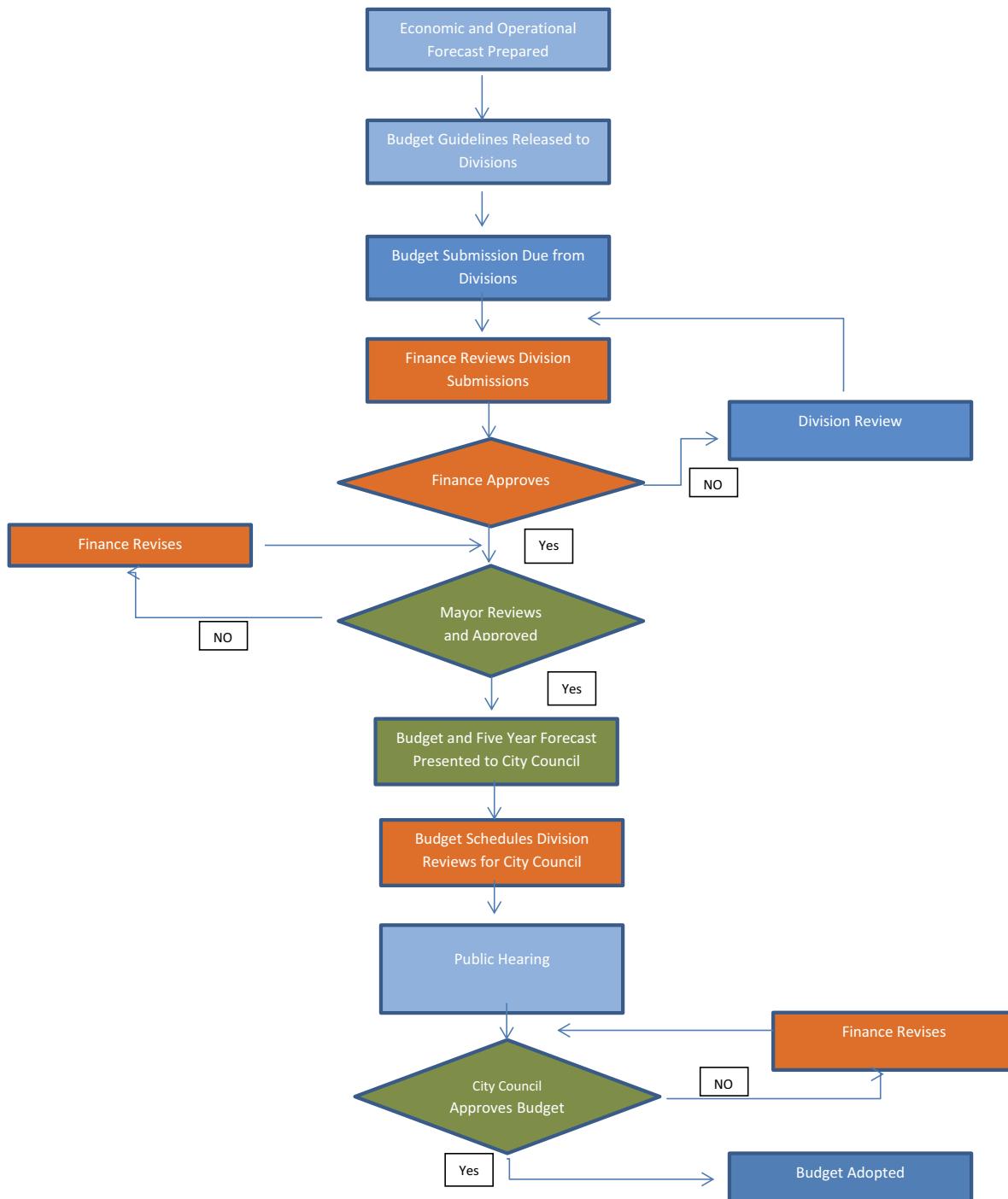
Budget Development Process

The Budget Office (the Office) is responsible for coordinating the budget preparation for all Divisions and Funds of the City. The Office assembles financial data provided by City Divisions to develop the City's budget. After the compilation of all data the Budget Office coordinates the review and approval process of the Operating and Capital Improvement Budgets.

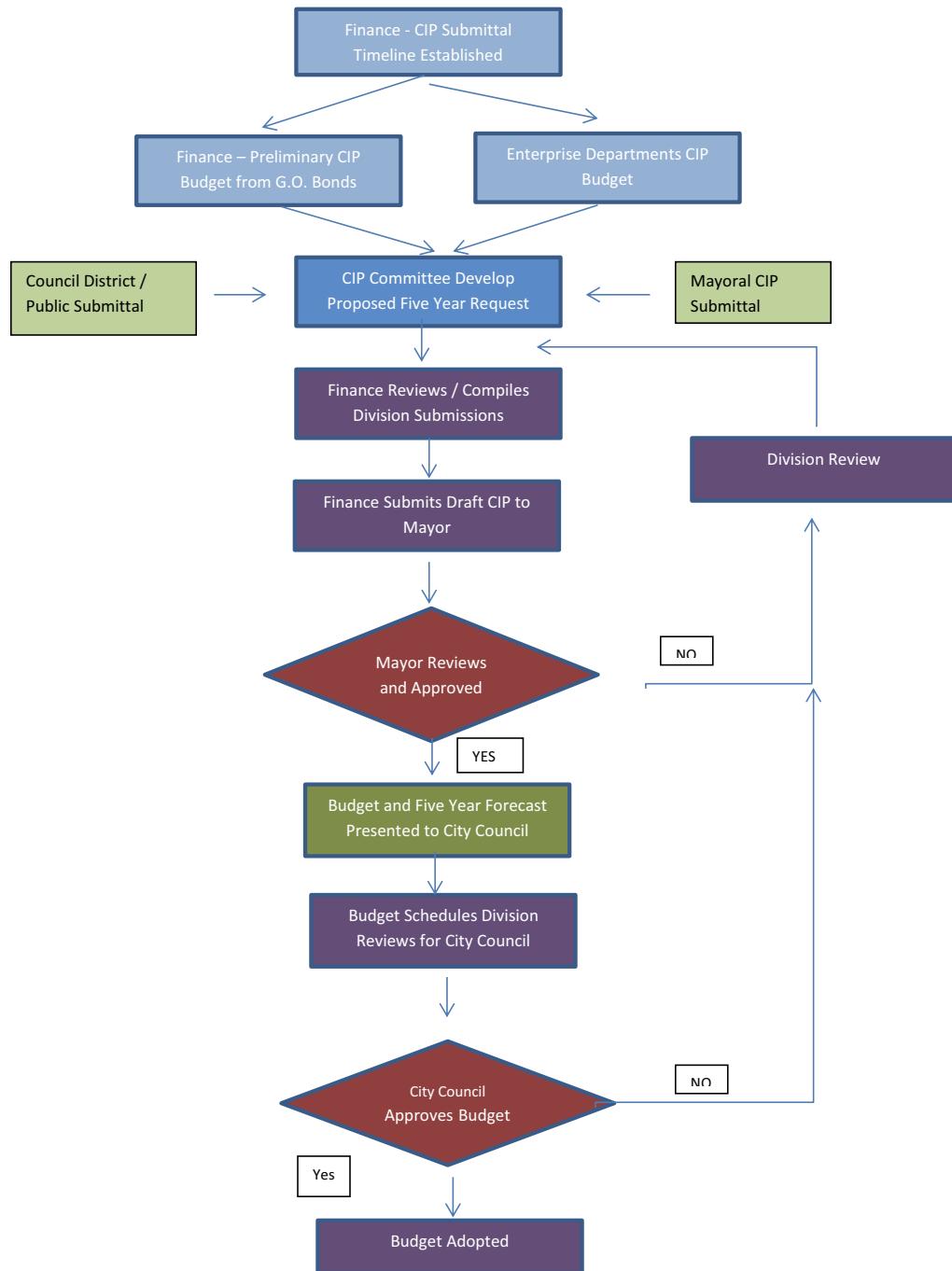
The Operating Budget is approved annually. The planning and development process begins in October for the following fiscal year. When financial preparation begins Divisions are asked to enter their financial data into the budget system over a three-week period. The information is then analyzed and divisions are consulted with respect to noticeable budgetary variances. Administrative reviews are held with each division to further understand their budget requests and align them with the City's priorities. After finalizing any necessary revisions, the Proposed Operating Budget is submitted to the Mayor for final review and approval. The Mayor presents his administration's budget to the City Council (the Council) in April. The Council conducts hearings to review the budget. With Council's revisions and approval, the process is complete. Funding approvals are limited to one fiscal year.

The Capital Improvement Program (CIP) is a five-year plan, which is reviewed and approved annually, for priority, project changes, and additions. This plan identifies projects for current and future funding. The process for Capital Planning also begins in October with an evaluation of current assets (buildings and infrastructure) and an evaluation of new capital needs. Discussions are conducted by an internal CIP committee which is represented by a cross section of Division leaders. CIP projects that make the final list are analyzed by the Finance Office to compare to Capital funding capacity. After Finance Office revisions, the CIP Budget is presented to the Mayor for review and final approval. The Mayor submits the plan to Council. The Council then conducts its own hearings to scrutinize the budget. The process ends in June with Council's approval of the budget. Although the Council approves a five-year plan, spending is allocated for one year.

OPERATING BUDGET PROCESS



CAPITAL PREPARATION PROCESS



FY2021 Budget Calendar

BUDGET CALENDAR

JULY – AUGUST

- Preparation of final documents for the new budget are completed. This includes the Adopted, Operating, and CIP Budget Books.
- Submission of Budget documents to the State Comptroller's Office.
- Budget planning for the next year's budget.

SEPTEMBER

- Initial revenue trends and projections for the current year begin.
- Budget training material developed.

OCTOBER

- Current Year 1st Quarter Actuals reviewed and review of revenue trends with external analyst begins.

NOVEMBER

- Finance submits 1st Quarter Operating results of the new budget to the City Council.
- Divisions submit CIP needs to the CIP Committee.
- Overview of the next year's budget priorities given to Division Chiefs and Directors.

DECEMBER, JANUARY

- Revenue projections updated for current year and next year.
- Budget meeting with divisions for 2nd Quarter forecast and next year's budget request.
- Operating Budget training and initiation dates provided to Divisions.
- CIP Budget training and initiation dates provided to Divisions.

FEBRUARY, MARCH

- Operating Budget/CIP Administrative hearings with Divisions.
- Operating Budget/CIP review with Mayor, and COO.
- Final recommendations made and budget documents prepared.

APRIL

- The Mayor presents the Proposed Operating Budget and CIP Budget request to the City Council on the third Tuesday in April.
- Ordinances and Resolutions covering the Proposed Budget are presented to Council.
- Notifications of the Proposed Budget is published in the local newspaper.
- Current year 3rd Quarter Actuals reviewed and a final full year forecast prepared for the current year.

MAY

- Budget hearings with the City Council Operating Budget and CIP Committee to review the Proposed Budget.

JUNE

- Final Adopted Budgets are approved by the City Council.
- Ordinances and resolutions associated with the Operating and CIP Budgets are finalized.

Budgeting And Appropriations Revision Process

The financial plans of the City are included in the annual operating and capital budgets. These budgets project all receipts and disbursements, and frames the level of governmental services that can be provided at the approved funding levels.

Operating Budget

The Administration is responsible for proposing programs and recommending funding levels to the Council and for implementing service programs in accordance with established goals and objectives. The City Council has final responsibility for approving the annual Operating Budget and the Capital Improvement Program, and setting the tax rate and fees for services.

Each Division provides services through smaller units known as "program levels." The adopted budget ordinance appropriates spending and provides for budgetary control at program levels. Program budgets cannot be exceeded without the approval of the City Council. Strict budgetary compliance is maintained by an automated accounting system to assure effective fiscal management and accountability. All requests for purchases or payments are checked by the budgetary control system to assure that funds are available. Purchase Orders and contracts are encumbered prior to their release to vendors. Those Purchase Orders and contracts that exceed appropriated amounts cannot be executed until additional appropriations are made available, either by transfer of existing appropriations or by a resolution granting additional appropriations by Council. The system controls are maintained at the program levels and are basically set up within Personnel, Operations and Maintenance and Capital categories.

Changes to the Operating Budget

The Operating budget is a guideline or plan of operation for each division. However, budget changes may be necessary during the fiscal year (for example, new grant monies can be made available or changes in a service center's personnel can disrupt an otherwise successful budget). When unforeseen circumstances arise, changes can be made to the budget two ways:

Intra-Category Line Item Transfer (Black Line) or Inter-Category Line Item Transfer (Red Line).

INTRA-CATEGORY LINE ITEMS TRANSFERS

Intra-category line item transfers, called administrative transfers, are used to transfer budgeted funds within the same category. Administrative transfers are necessary when transferring small amounts of funds within a legal level (program), such as moving \$1,000 from document reproduction to City Hall printing within a service center. The Request for Transfer of Budget Appropriation Intra-Category Line item Transfer must be completed in full including a justification of the transfer. The explanation should address why surplus funds are available and why funds are needed. This form must be signed by the Division Director and forwarded to the Budget Office for approval.

INTER-CATEGORY LINE ITEM TRANSFERS

Inter-category line item transfers are used to transfer funds from one legal level (program) to another or between categories. Inter-Category transfers are used to transfer budgeted funds from one expenditure to another as long as the transfer is within the same legal level (program) and does not exceed \$50,000 between categories or a cumulative total of \$100,000 for the year. For the personnel category only one \$50,000 inter-category transfer can be made.

Inter-category transfers exceeding the cumulative amount of \$100,000 or transfers between Divisions must be approved by the City Council. The council transfer form is very similar to the administrative form. Since the changes require approval of the City Council, each transfer must be must be accompanied by a resolution and a Council Agenda Check-Off Sheet.

Capital Improvement Budget

The Capital budget and Capital Improvement Program (CIP) are prepared annually to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding (local, state, federal and private)

required to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single year Capital Improvement Plan allocates the capital expenditures to be made in the current budget year. The Capital Budget must be in full conformity with that part of the Capital Improvement Program applicable to the fiscal year which it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds.

Changes to the CIP Budget - Transferring Allocations & Appropriations

Once the CIP has been adopted by the City Council, the data is loaded into the City's Accounting System. During the life of the project, it may be necessary to provide additional allocations or transfer funds to aid in the completion of the project. Two methods are used to transfer or establish allocation and/or appropriations.

- 1 The Capital Improvement Budget Request for Administrative Transfer or Appropriation form (Black Line) is used to:
 - A Record the initial appropriation of the planning lines (A/E, land development, land acquisition) upon the adoption of the CIP by the City Council.
 - B Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
 - C Transfer allocations from "cover-line" project planning lines to the new project planning lines and the appropriation of the lines.
- 2 The Capital Improvement Budget Request for Council Transfer and Appropriation form (Red Lines) is used to:
 - A Appropriate all construction lines.
 - B Transfer allocations and appropriations between projects.
 - C Increase/decrease allocations or appropriations of a project.

Changes to the operating budget (exceeding the prescribed administrative levels), or the CIP budget must be done through resolutions.

Budget Resolution Review Process – Operating & CIP

Resolutions

A resolution is a document asking the City Council to amend the Appropriation Budget Ordinance or Capital Improvement Budget. A resolution is written in two sections: the “WHEREAS” section and the “RESOLVED” section. The WHEREAS section explains why the change is necessary, what the money will be spent for, and why funds are available and where the funds will come from. The RESOLVED section includes the statements that actually change the Budget Ordinance.

A resolution details the action requested by Council and should answer one or more of the following questions:

- What is the purpose of the change?
- Why is the change necessary?
- What will the funds be used for?
- Why are funds available?

A resolution shall be written in clause format. Each clause in the preamble shall begin with the word “WHEREAS”, include a brief statement answering one or more of the above questions, and continue with “AND,” an adopting clause. “NOW THEREFORE BE IT RESOLVED”, shall summarize all information as requested regarding changes to the City Resolution. The adopting clause may be followed by several additional clauses.

After finalizing a Resolution, a Council Agenda Check-Off sheet must be prepared which summarizes the Resolution and includes all organizational data, account numbers, and dollar amounts.

Council Agenda Check-off Sheet

The Council Agenda Check-Off Sheet must accompany all documentation that goes before Council. The originating division/service center must complete the form and have it signed by the appropriate service center manager and division director.

Routing and Handling of Transfers

1 Administrative Transfers and Appropriations

- Division Directors
- Budget Office
- Comptroller's Office

2 Council Transfers and Appropriations

The budget resolution package (Council Agenda Check-Off Sheet, original resolution, red line forms-including appropriate signatures from the division director) should be forwarded to the Budget Office one week before the Council Committee meets. From there the documents will be forwarded as follows:

- 1 Chief Financial Officer (CFO).
- 2 Chief Legal Officer (CLO).
- 3 Chief Operating Officer (COO).
- 4 Mayor's Office – Resolutions appropriating or transferring CIP funds must be received by the Mayor's Office by noon on Thursday for Council Committee action on the following Tuesday.
- 5 Council Committee reviews monetary transfers and makes recommendations to the full Council.
- 6 The Mayor's Office forwards the resolution to Council Records after the Council Committee recommendation (s) are made. The resolutions are then placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council's approval of the resolution gives the legal authority to amend the fiscal year's budget.

Resolutions may be returned to the originating division/bureau for corrections at any time during the process.

The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and/or information.

Fiscal Policy

Policies for Fiscal Control

- **Basis of Budgeting.** The City budget is in accordance with the Municipal Budget Law of the State of Tennessee. This law requires a cash basis budget and the budget must be balanced. The budget for the respective funds in this document are presented on a cash basis.
- **Balanced Budget.** It is the fiscal policy of the City to adopt a balanced budget. For State law a balanced budget requires that the beginning Unassigned Fund Balances plus estimated revenues must be greater than or equal to appropriations. If necessary, budgets can be balanced with revenues from the fund balance; however, the fund balance shall remain positive and the use of fund balance for future budgets shall not be recurring.
- **Financial Management.** The City will manage and account for its Operating and Capital Budgets in accordance with principles and standards set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- **Accounting Method.** The City will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable and expenditures recorded when services or goods are received and the liabilities incurred. The City's actual expenditures, compared to budget, are on a "modified accrual plus encumbrances" basis, which treats encumbrances as actual expenditures at the time the funds are encumbered. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt of payment of cash. For governmental-type funds, revenues and expenditures are also monitored internally on a "budgetary" basis to ensure compliance with legal limitations.
- **Internal Accounting Controls.** The City will develop and manage its accounting system to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of

financial records for preparing financial statements and maintaining accountability for assets. "Reasonable assurance" recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

- **Audits.** The City will ensure the conduct of timely, effective, and periodic audit coverage of all financial records and actions of the City, its officials, and employees in compliance with local, State, and Federal law.
- **Fund Balance.** The City strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

Policies for Revenue and Program Funding

- **Revenue Projections.** The City will estimate revenues in a conservative manner in order to minimize the adverse impact of a revenue shortfall.
- **Property Tax Rates.** The City will maintain stable tax rates that avoid wide annual fluctuations as economic and fiscal conditions change.
- **Intergovernmental Revenue.** The City will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City's interest.
- **Cash Management.** The City will maintain sophisticated and aggressive cash management and investment programs in order to achieve maximum financial return on available funds. Cash will be pooled and invested on daily basis at best obtainable rates; investments will be generally limited to federal debt instruments, fully collateralized repurchase agreements, or highest quality bankers' acceptances and commercial paper.

Policies for Expenditures and Allocation of Costs

- **Contents of Budgets.** The City will include in the Operating Budget all programs and facilities not

specifically eligible for inclusion in the Capital Improvement Program.

- **Expenditure Growth.** The City will budget expenditures for necessary and essential public purposes only, holding expenditure growth to levels consistent with realistic prospects for the community's ability to pay, both in the upcoming fiscal year and in the ensuing years as well.
- **Allocation of Costs.** The City will balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and those who benefit directly, recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain benefits, and the difficulty of measuring the relationship between public costs and public or private benefits in some services.
- **Expenditure Reduction.** The City will seek expenditure reductions whenever possible through efficiencies and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness.
- **Public Investment in Infrastructure.** The City will, within available funds, plan and budget for those facilities and infrastructure necessary for a healthy economy and for support of public programs determined to be necessary for the quality of life desired by its citizens.
- **Procurement.** The City will make purchases, directly or indirectly, through a competitive process except when an alternative method of procurement is specifically authorized by law.

Policies for Debt Management

- **Debt Management.** The City will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- **Debt Incurrence.** The City will limit the amount of new general obligation debt it will plan for and issue in any six-year period to that which can be supported by the community under conservative fiscal and economic projections and to that

which will maximize the likelihood of sustaining the City's "AA" credit rating

Policies for Governmental Management

- **Productivity.** The City will measure and seek to increase the productivity of City Programs in terms of quantity and quality of services relative to resources expended, through program evaluation, employee training and incentives, and other strategies.
- **Risk Management.** The City will control its exposure to financial loss through a combination of commercial and self-insurance; will self-insure against all but highest cost risks; and will aggressively control its future shares among agencies through loss history.
- **Employee Compensation.** The City will seek to provide equitable pay among comparable jobs and City agencies and between employees in collective bargaining units and those outside of such units, and will seek to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce.
- **Pension Funds.** The City will, through judicious management and diversified investment, assure the security of the assets of the Employees Retirement System toward its solvency and regular benefits for future as well as present retirees and will continue to evaluate the accrued liability and adjust the funding rate when necessary.
- **Surplus Property.** The City will maximize the residual value of land parcels or buildings declared excess to current public needs through efforts at public reuse, lease to appropriate private organizations, or sale toward returning them to the tax base of the City. Deposition of goods that have become obsolete, unusable, or surplus to the needs of the City will be made through bid, auction or other lawful method to the purchaser offering the highest price except under circumstances as specified by law.
- **Resource Management.** The City will seek continued improvement in its budgetary and financial management capacity in order to achieve the best possible decisions on resource allocation and the most effective use of budgeted resources.

Governmental Accounting

Overview

Government accounting has many similarities to commercial accounting. For example, governmental accounting uses the double-entry system, journals, ledgers, trial balances, financial statements, internal control, etc. Differences arise due to the objectives and environment of government. The major differences include:

- 1) The absence of a profit motive, except for governmental enterprises, such as utilities
- 2) A legal emphasis which involves restrictions both in raising and spending revenues
- 3) An emphasis of accountability or stewardship of resources entrusted to public officials
- 4) The recording of the budget in some funds
- 5) The use of modified accrual accounting in some funds.

Governmental Funds	Proprietary Funds	Fiduciary Funds
1 General	5 Enterprise	7 Pension Trust
2 Special Revenue	6 Internal Services	8 OPEB
3 Debt Service		
4 Capital Projects		

The City does not currently utilize Permanent or Private-purpose Trust Funds.

In the governmental funds, the objective is to provide services to the public. All of these funds are expendable, i.e., they are not concerned with preserving capital or measuring "net income." Governmental funds are concerned with the availability of resources to provide services, and the emphasis is on working capital flows. Usually, only current assets and current liabilities are accounted for in the governmental funds. Fixed assets and long-term liabilities of governmental funds are reported only in the government-wide financial statements. The proprietary funds use accounting and reporting techniques similar to a private enterprise. The fiduciary funds are accounted for like proprietary funds.

Fund Accounting

There are three principles that deal specifically with fund accounting. These principles cover 1) Definition of a fund 2) Types of funds 3) Number of funds.

A fund is defined by the Governmental Accounting Standards Board as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City of Memphis reports the following funds that are classified into three general types.

Budgets and Their Impact upon the Accounting System

The GASB, in one of its basic principles, states 1) An annual budget(s) should be adopted for every government unit 2) The accounting system should provide the basis for appropriate budgetary control 3) A common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.

Generally Accepted Accounting Principles (GAAP) requires a budgetary comparison for the general fund and for each major individual special revenue fund for which an annual (or biennial) budget is legally adopted. The City Council annually approves a budget ordinance that includes the City of Memphis General, Special Revenue, Debt Service and Enterprise Funds. Internal Service Funds are also included in the Adopted Budget. These budgetary accounts are incorporated into the governmental

accounting system to provide legislative control over revenues and other resource inflows and expenditures and other resource outflows.

In order to prevent the overspending of an item in the appropriations budget, an additional budgetary account is maintained during the year. The account is called "Encumbrances." When goods or services are ordered, appropriations are encumbered. The "Encumbrances" account does not represent expenditure; it is a budgetary account which represents the estimated cost of goods or services which have yet to be received. In effect, the recording of encumbrances represents the recording of executory contracts, which is essential to prevent overspending of an appropriation. Encumbrances of governmental funds outstanding at year end can be re-appropriated as deemed appropriate by the Comptroller during the subsequent fiscal year.

Financial Statements for State and Local Governments

The City of Memphis prepares a Comprehensive Annual Financial Report (CAFR) that includes Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Statements and Schedules, Supplementary Schedules, Single Audit, Statistical Section and the Management Discussion and Analysis (MD&A) as prescribed by GASB.

Accrual basis accounting is recognition of revenues in the accounting period the revenues are earned and recognition of expenses in the accounting period the expenses are incurred. In addition, revenues and expenses have to be measurable in order to be reported. The following funds use full accrual accounting:

Proprietary Funds	Fiduciary Funds
Enterprise	Pension Trust Funds
Internal Service	OPEB

All of the funds that use accrual accounting (except the Trust Funds) are non-expendable, i.e., an objective of each of the funds is to maintain capital.

The *modified accrual basis* of accounting on the other hand, recognizes: **1)** Revenues in the account-

ing period in which they are both measurable and available to finance expenditures made during the current fiscal period **2)** Expenditures in the accounting period in which the liabilities are both measured and incurred.

The modified accrual basis is used in the following funds:

Governmental Funds

- General**
- Special Revenue**
- Debt Service**
- Capital Projects**

All of the funds which use the modified accrual basis are expendable and do not, therefore, have a capital maintenance objective.

The **General Fund** is the most significant Government Fund. It accounts for all transactions not accounted for in any other fund. Revenues come from many sources and the expenditures cover major functions of government.

Special Revenue Funds account for earmarked revenue as opposed to many revenue sources which are accounted for in the General Fund. The earmarked revenue is then used to finance various authorized expenditures. Many federal and state grants are reported in Special Revenue Funds.

The Debt Service Fund handles the repayment of general obligation long-term debt and interest. This type of debt is secured by the good faith and taxing power of the governmental unit. Repayment of enterprise and internal service long-term debt is accounted for in these individual funds. Consequently, the type of debt for which the Debt Service Fund is established usually is the result of issuing general obligation bonds for capital projects.

Capital Projects Funds account for the acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise, Internal Service, and Non-expendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

Enterprise Funds account for activities by which the government provides goods and services which are (1) rendered primarily to the general public, (2) financed substantially or entirely through user charges, and (3) intended to be self-supporting. They are usually established for public utilities, and transit systems, etc.

Internal Service Funds are established to account for the provision of goods and services by one department of the government to other departments within the government on generally a cost reimbursement basis. Uses of Internal Service Fund services are budgeted through the budgets of the user departments.

Trust Funds are used to account for monies held for others, generally being used when assets are held for substantial periods of time. Trust Funds do not generally record their budgets formally.

Fund Balance

Fund Balance (the difference between assets and liabilities in the governmental fund financial statements) is among the most widely and frequently used information in state and local government financial reports.

The GFOA recommends an unreserved Fund Balance of 8 to 17 percent (i.e. one to two months) of regular general fund operating expenditures. The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

The City uses the classifications that have been developed by the Governmental Accounting Standards Board (GASB) and described in GASB Statement No. 54. Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types.

The GASB developed Statement 54 to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting across governments. To reduce confusion, Statement 54 establish a hierarchy of fund balance classifications based primarily on the extent to which government is bound to observe spending constraints imposed upon how resources in governmental funds may be used.

Statement 54 distinguishes fund balance between amounts that are considered completely "nonspendable" such as fund balance associated with inventories, and other "spendable" amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications.

- **Nonspendable**- amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.
- **Restricted**-amounts constrained by external parties, constitutional provision, or enabling legislation. Effectively, restrictions may only be changed or lifted with the consent of the resource provider.
- **Committed**- amounts formally constrained by a government using its highest level of decision-making authority (i.e. City Council). The commitment of these funds can only be changed by the government taking the same formal action that imposed the constraint originally.
- **Assigned**- amounts a government intends to use for a particular purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (Finance Director).
- **Unassigned**- residual amounts that are otherwise not constrained at all will be reported in the general fund. These are technically available for any purpose.

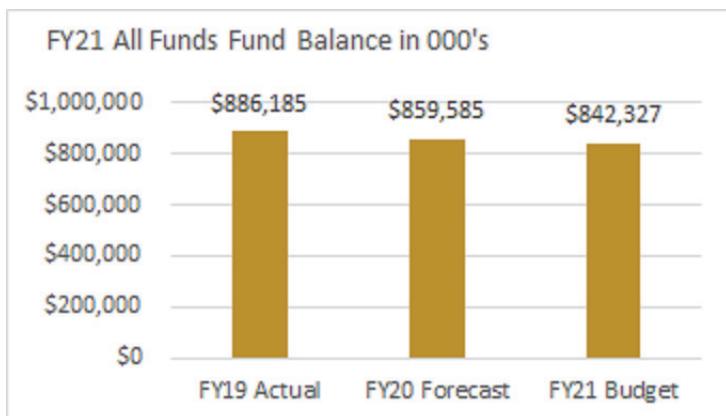
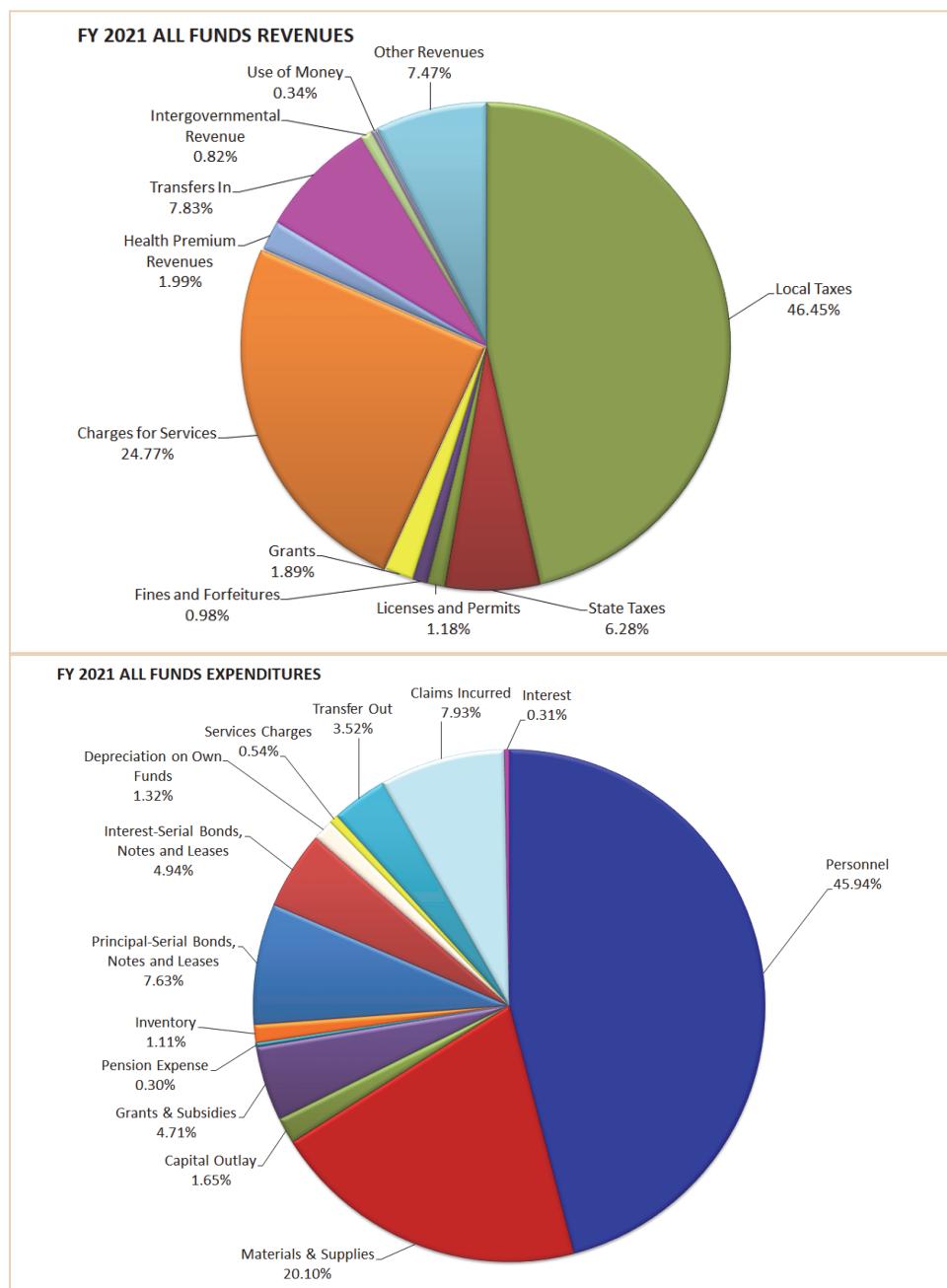


FINANCIAL SUMMARY

The financial data presented in this section presents the revenue and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the General Fund. The forecasted and budget fund balances for each fund and for the collective funds are also shown in this section.

Budget Summary of All Funds

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Local Taxes	621,303,665	627,183,939	631,909,024	617,473,510
State Taxes	102,385,952	103,817,903	107,066,135	83,438,600
Employer Contributions	-	-	-	-
Licenses and Permits	15,827,288	15,770,500	15,978,588	15,686,550
Fines and Forfeitures	17,932,229	18,533,915	13,354,930	13,039,000
Proceeds for Loan	-	-	7,802,447	-
Grants	25,353,924	11,120,114	24,062,211	25,068,708
Charges for Services	274,881,080	293,121,898	297,605,309	329,229,507
Health Premium Revenues	18,556,819	19,584,200	18,406,380	26,466,400
Transfers In	113,139,141	99,993,129	110,527,260	104,039,278
Capital Contributions	2,048,272	-	1,333,462	-
Intergovernmental Revenue	9,965,562	10,760,231	10,760,000	10,965,973
Issuance of Refunding Debt	-	-	242,517,953	-
Proceeds from Bond Issue	34,556	-	-	-
Interest on Investments	2,351,448	-	2,104,703	-
Gain (Loss) on Sale of Assets	1,503,342	-	1,419,617	-
Gain (Loss) on Investments	(806,408)	-	(6,410,082)	-
Use of Money	10,609,675	5,626,541	8,067,614	4,538,306
Other Revenues	92,846,507	90,201,698	90,573,188	99,328,221
Total Revenues	\$ 1,307,933,052	\$ 1,295,714,068	\$ 1,577,078,739	\$ 1,329,274,053
EXPENDITURES				
Personnel	573,650,490	595,045,255	605,814,236	618,936,480
Materials & Supplies	239,155,916	263,875,935	270,345,990	270,877,026
Capital Outlay	10,556,118	16,887,571	21,284,253	22,288,585
Land Acquisition	4,100	-	-	-
Grants & Subsidies	93,576,015	79,005,944	98,355,630	63,482,506
Inventory	14,682,786	13,683,298	13,855,134	14,995,535
Bond Issue Costs	585,382	40,000	1,909,552	40,000
Project Cost	3,840	-	1,410	-
Principal-Serial Bonds, Notes and Leases	102,944,265	104,961,041	104,887,117	102,681,234
Interest-Serial Bonds, Notes and Leases	69,318,898	67,651,724	66,321,084	66,571,867
Retirement of Refunded Debt	-	-	241,112,526	-
Depreciation on own funds	15,743,204	17,763,240	20,768,417	17,763,240
Expense Recovery	(18,195,845)	(16,035,300)	(16,035,300)	(16,035,300)
Pension Benefits	-	-	-	-
Services Charges	29,905,630	22,203,526	23,796,723	23,326,059
Investment Fees	17,249	-	279,860	4,900
Federal Tax	15,110	35,000	35,000	38,000
Pension Expense	4,877,477	-	4,000,000	4,000,000
Miscellaneous Expense	2,466,946	-	4,256,108	-
Transfer Out	55,581,762	36,771,683	54,406,263	47,436,832
Claims Incurred	82,949,823	89,675,000	83,213,522	106,803,000
Interest	5,098,312	4,121,000	5,756,619	4,121,000
Total Expenditures	\$ 1,282,937,478	\$ 1,295,684,917	\$ 1,604,364,144	\$ 1,347,330,964
NET EXPENDITURES				
	24,995,574	29,151	(27,285,405)	(18,056,911)



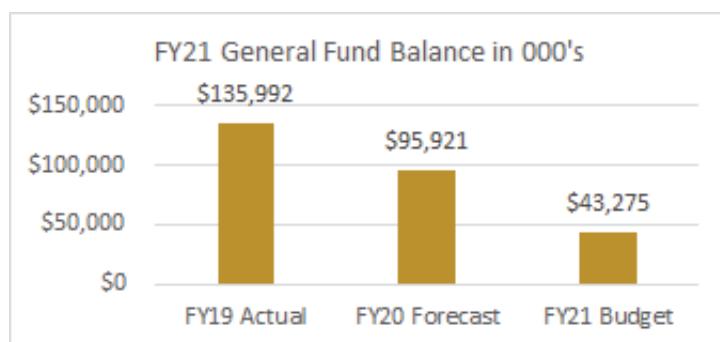
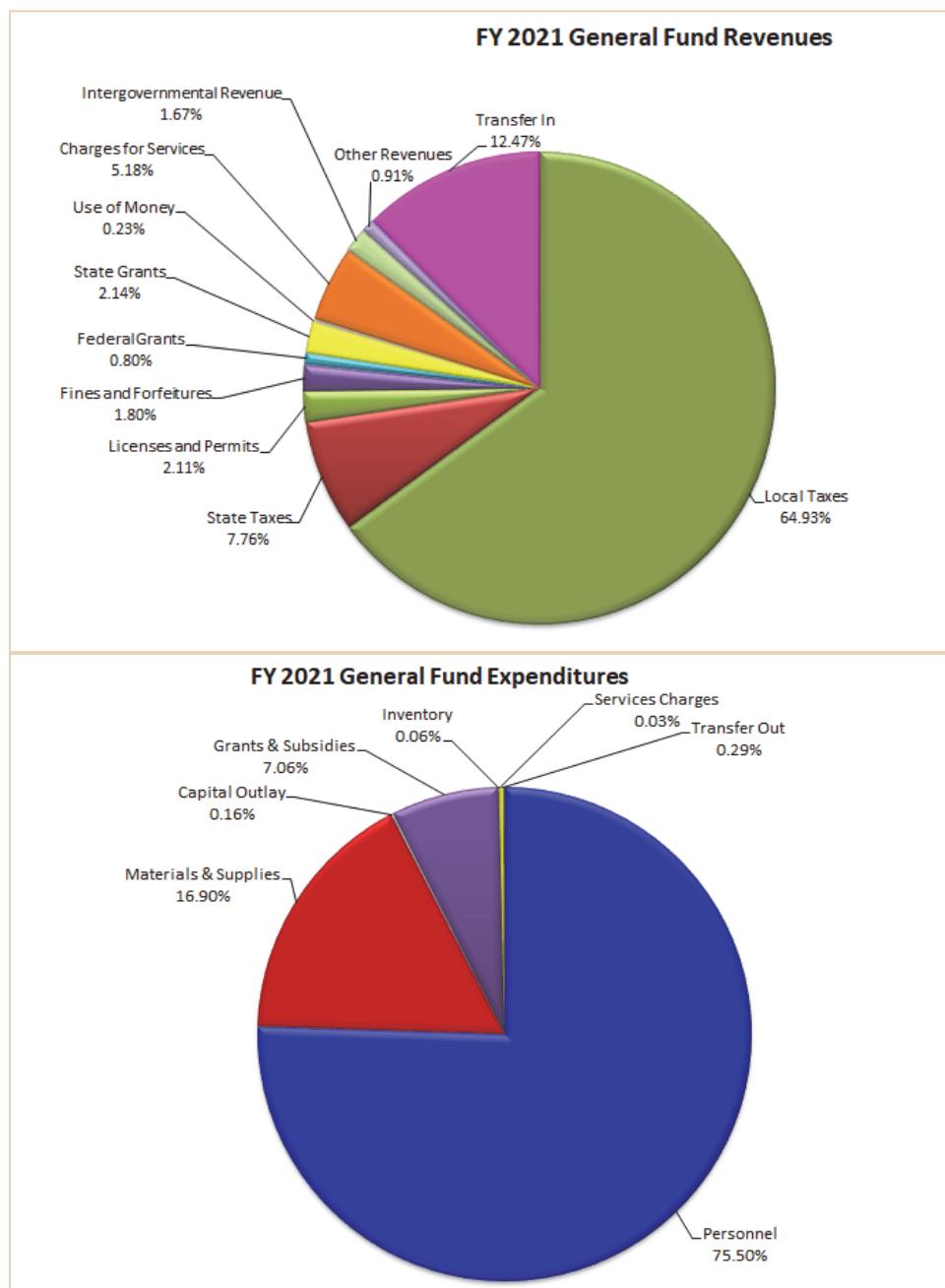
General Fund Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Local Taxes	457,569,968	465,525,069	456,306,567	425,471,058
State Taxes	63,329,249	66,314,303	66,523,024	50,835,000
Licenses and Permits	13,674,186	13,879,500	13,858,348	13,795,550
Fines and Forfeitures	14,823,894	16,290,400	11,663,579	11,763,000
Charges for Services	36,063,592	37,670,568	34,476,312	33,950,400
Use of Money and Property	4,594,900	3,320,000	3,357,964	1,505,000
Federal Grants	17,278,822	5,031,114	16,947,578	5,250,000
State Grants	1,260,983	0	0	14,000,000
Intergovernmental Revenues	9,965,562	10,760,231	10,760,000	10,965,973
Other Revenues	17,831,810	8,382,633	8,965,063	5,976,376
Transfers In	80,815,368	83,214,576	88,083,643	81,738,000
Proceeds from Loan	0	0	302,447	0
Total Revenues	\$ 717,208,333	\$ 710,388,392	\$ 711,244,522	\$ 655,250,357
EXPENDITURES				
Personnel Services	\$ 501,745,536	\$ 514,700,320	\$ 525,215,904	\$ 535,093,600
Materials and Supplies	134,908,128	142,093,424	151,421,344	135,785,136
Capital Outlay	1,398,719	1,123,400	1,863,924	1,111,414
Grants and Subsidies	78,231,344	67,785,544	80,814,368	50,001,396
Inventory	381,903	379,591	364,971	453,599
Expense Recovery	(18,195,846)	(16,035,300)	(16,035,300)	(16,035,300)
Investment Fees	0	0	267,628	0
Project Costs	3,840	0	1,410	0
Service Charges	213,926	171,372	212,469	198,200
Transfers Out	23,287,194	1,339,783	7,869,783	2,086,484
Depreciation on Own Funds	100	0	0	0
Misc Expense	1,655,406	0	4,661	0
Total Expenditures	\$ 723,630,272	\$ 711,558,144	\$ 752,001,136	\$ 708,694,526
NET EXPENDITURES	\$ (6,421,952)	\$ (1,169,734)	\$ (40,756,624)	\$ (53,444,168)

Fund balance beginning of year	\$ 141,201,402	\$ 135,991,704	\$ 135,991,704	\$ 95,921,126
Fund balance end of year	\$ 135,991,704	\$ 135,109,946	\$ 95,921,126	\$ 43,275,118

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.



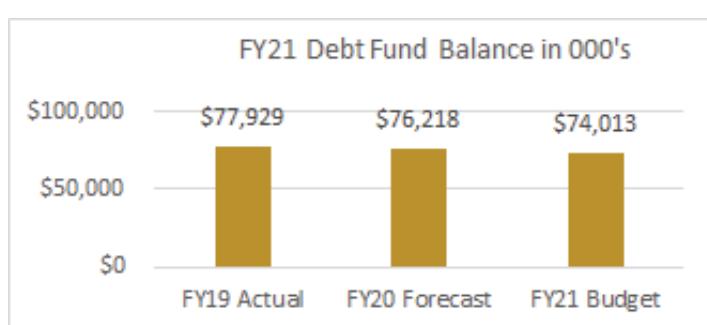
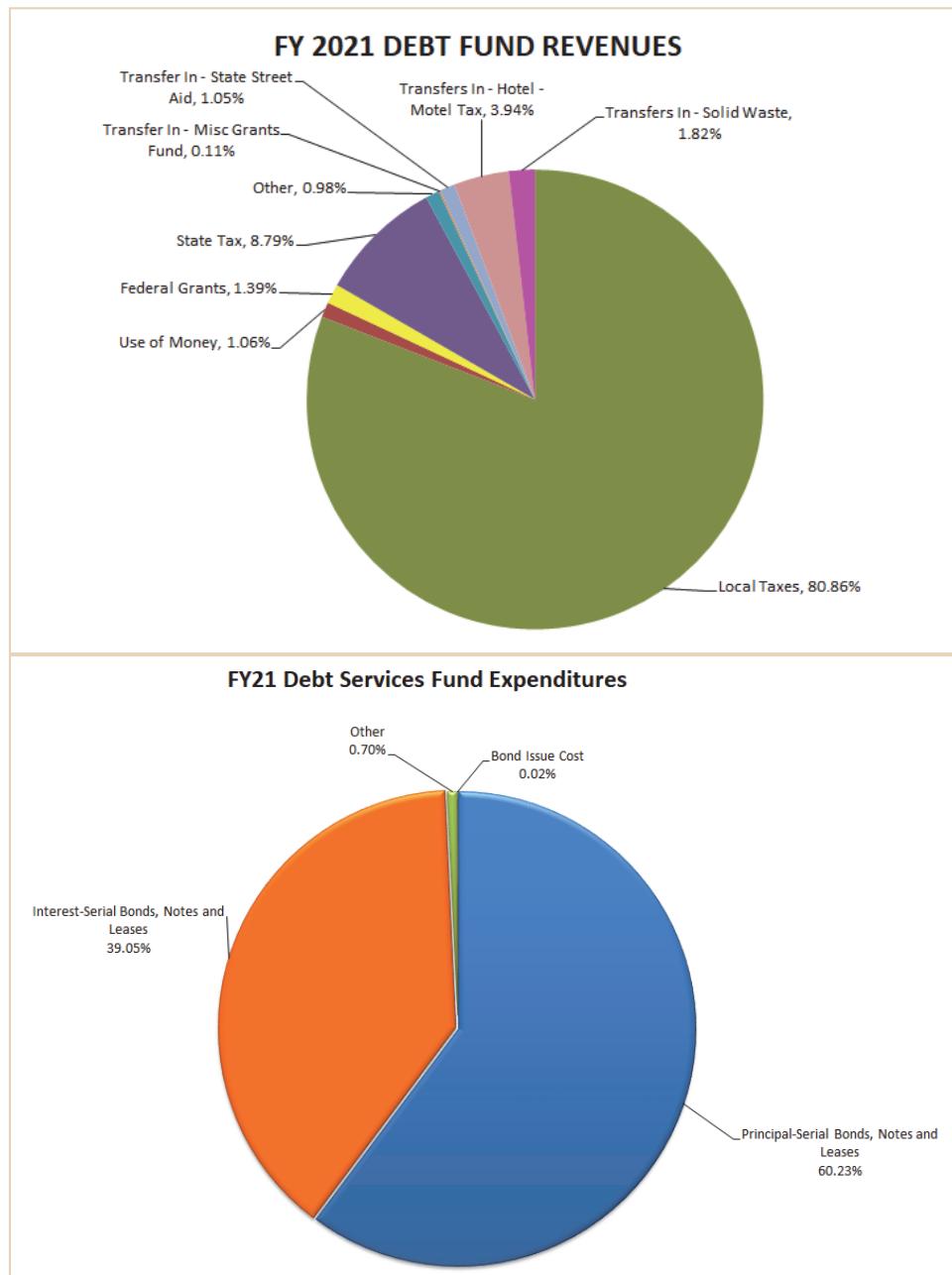
Debt Fund Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Local Taxes	140,772,833	140,114,909	137,504,955	136,077,197
State Taxes	16,292,557	15,300,000	16,789,512	14,800,000
Use of Money and Property	2,801,886	920,000	2,462,001	1,776,300
Federal Grants	2,449,557	2,288,150	2,305,314	2,321,358
Other Revenues	2,128,731	1,861,235	2,017,882	1,652,027
Transfers In	13,122,560	15,438,771	14,249,771	11,651,940
Proceeds from Refunded Debt	0	0	242,517,953	0
Proceeds from Bond Issue	34,556	0	0	0
Total Revenues	\$ 177,602,680	\$ 175,923,065	\$ 417,847,388	\$ 168,282,822
EXPENDITURES				
Materials and Supplies	725,516	1,167,500	1,125,000	1,125,000
Investment Fees	5,396	0	3,434	4,900
Bond Issue Costs	38,000	40,000	1,439,856	40,000
Redemption of Serial Bonds and Notes	102,944,265	104,961,040	104,887,117	102,681,233
Interest	69,318,898	67,651,728	66,321,084	66,571,867
Service Charges	20,158	96,890	96,890	64,500
Transfers Out	3,500,000	0	767,188	1
Retirement of Refunded Debt	0	0	241,112,526	0
Misc Expense	0	0	3,805,813	0
Total Expenditures	\$ 176,552,233	\$ 173,917,155	\$ 419,558,908	\$ 170,487,501
NET EXPENDITURES	\$ 1,050,447	\$ 2,005,910	\$ (1,711,520)	\$ (2,204,679)
Authorized Complement				0

Fund balance beginning of year	\$ 76,878,772	\$ 77,929,219	\$ 77,929,219	\$ 76,217,699
Fund balance end of year	\$ 77,929,219	\$ 79,935,129	\$ 76,217,699	\$ 74,013,020

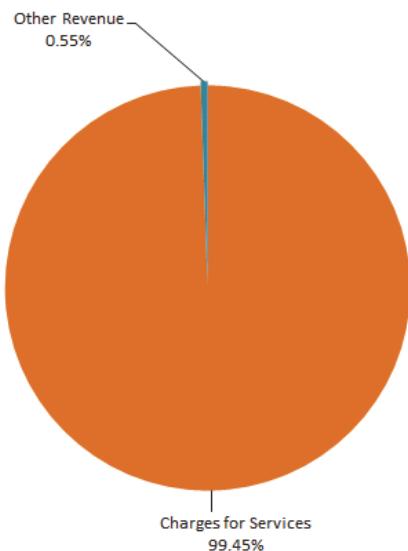
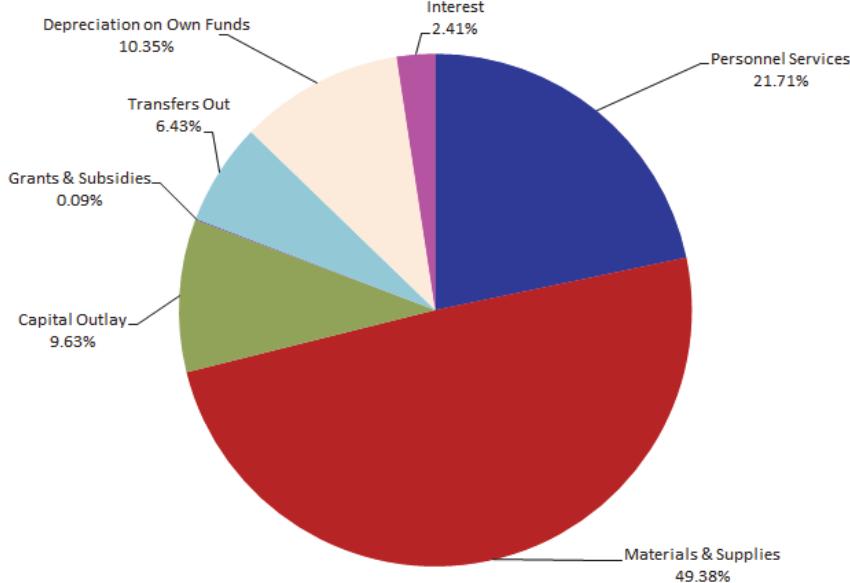
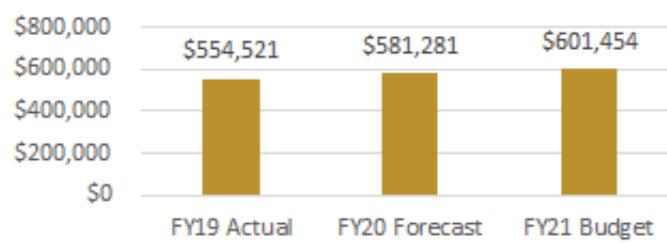
* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.



Enterprise Funds Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Capital Contributions	\$ 2,048,272	\$ 0	\$ 1,333,462	\$ 0
Fines and Forfeitures	97,134	51,800	115,231	211,000
Charges for Services	151,553,512	171,071,730	170,563,717	189,852,785
Use of Money and Property	1,928,075	744,000	1,482,215	744,000
Federal Grants	419,917	0	258,262	0
State Grants	0	0	161,000	0
Other Revenues	435,559	157,368	199,127	102,000
Transfers In	0	0	329,065	0
Dividend and Interest on Investment	489,241	0	535,747	0
Gain (Loss) on Investments	126,364	0	223,061	0
Gain (Loss) on Sale of Assets	5,445	0	38,520	0
Total Revenues	\$ 157,103,519	\$ 172,024,898	\$ 175,239,407	\$ 190,909,785
EXPENDITURES				
Personnel Services	33,084,968	37,262,036	34,482,374	37,069,448
Materials and Supplies	53,515,605	70,960,608	63,353,983	84,317,856
Pension Expense	545,000	0	0	0
Capital Outlay	3,479,298	11,171,040	10,435,540	16,435,040
Land Acquisition	4,100	0	0	0
Grants and Subsidies	171,142	0	375,000	150,000
Investment Fees	3,840	0	8,128	0
Bond Issue Costs	547,382	0	469,696	0
Interest	5,098,312	4,121,000	5,756,619	4,121,000
Service Charges	500	0	5,100	0
Transfers Out	10,251,050	12,822,373	12,823,485	10,977,000
Depreciation on Own Funds	15,743,104	17,667,140	20,768,417	17,667,140
Misc Expense	354,408	0	1,000	0
Total Expenditures	\$ 122,798,710	\$ 154,004,197	\$ 148,479,342	\$ 170,737,479
NET EXPENDITURES	\$ 34,304,810	\$ 18,020,701	\$ 26,760,065	\$ 20,172,306
Authorized Complement	546			
Fund balance beginning of year	\$ 519,667,452	\$ 554,521,359	\$ 554,521,359	\$ 581,281,424
Fund balance end of year	\$ 554,521,359	\$ 572,542,060	\$ 581,281,424	\$ 601,453,730

FY 2021 ENTERPRISE FUNDS REVENUE**FY 2021 ENTERPRISE FUNDS EXPENDITURES****FY21 Enterprise Fund Balance in 000's**

Fiduciary Fund Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Other Revenues	10,617,832	9,019,568	9,342,212	17,840,712
Transfers In	3,716,214	1,089,783	4,589,783	6,324,149
Dividend and Interest on Investment	1,862,207	0	1,568,956	0
Employee Contributions	2,067,889	1,814,000	1,886,396	5,049,000
Employer Contributions	122,913	0	81,986	0
Gain (Loss) on Investments	(932,772)	0	(6,633,143)	0
Gain (Loss) on Sale of Assets	1,497,897	0	1,381,097	0
Total Revenues	\$ 18,952,180	\$ 11,923,352	\$ 12,217,288	\$ 29,213,860
EXPENDITURES				
Personnel Services	5,662,246	5,840,395	7,282,619	7,255,807
Materials and Supplies	484,999	429,052	574,913	564,053
Capital Outlay	77	0	0	0
Grants and Subsidies	473,986	360,000	510,094	360,000
Claims Incurred	8,693,212	10,005,000	7,768,948	21,082,000
Investment Fees	8,013	0	670	0
Pension Benefits	4,332,477	0	4,000,000	4,000,000
Federal Tax	1,114	2,000	2,000	2,000
Misc Expense	134,508	0	17,417	0
Total Expenditures	\$ 19,790,632	\$ 16,636,447	\$ 20,156,6621	\$ 33,263,860
NET EXPENDITURES	\$ (838,452)	\$ (4,713,0960)	\$ (7,939,374)	\$ (4,050,000)

Authorized Complement

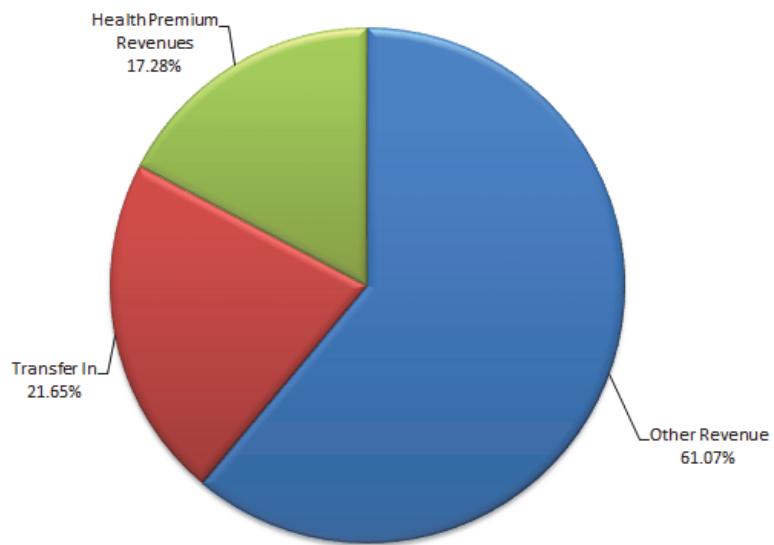
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Fund balance beginning of year	\$ 62,798,152	\$ 61,959,700	\$ 61,959,700	\$ 54,020,326
Fund balance end of year	\$ 61,959,700	\$ 57,246,604	\$ 54,020,326	\$ 49,970,326

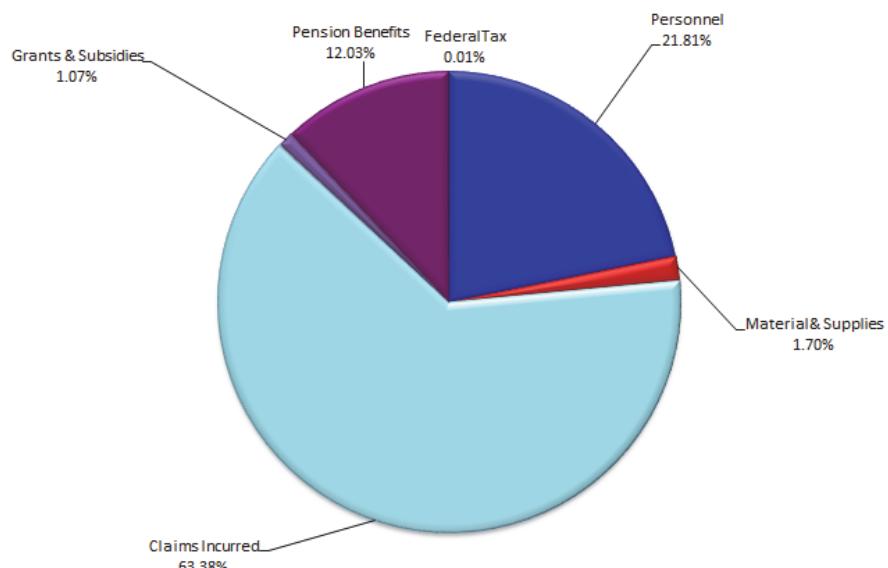
* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.

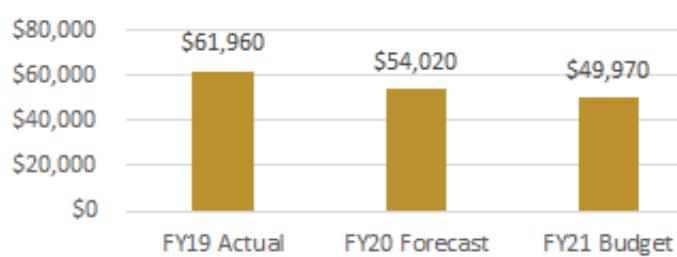
FY 2021 FIDUCIARY FUNDS REVENUES



FY21 FIDUCIARY FUNDS EXPENSES



FY21 Fiduciary Fund Balance (in '000)



Internal Service Funds Summary

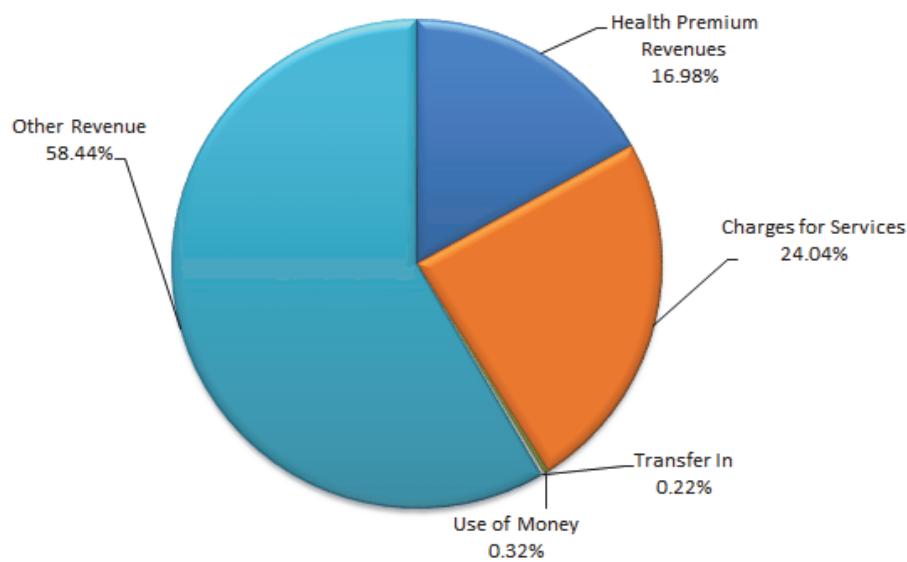
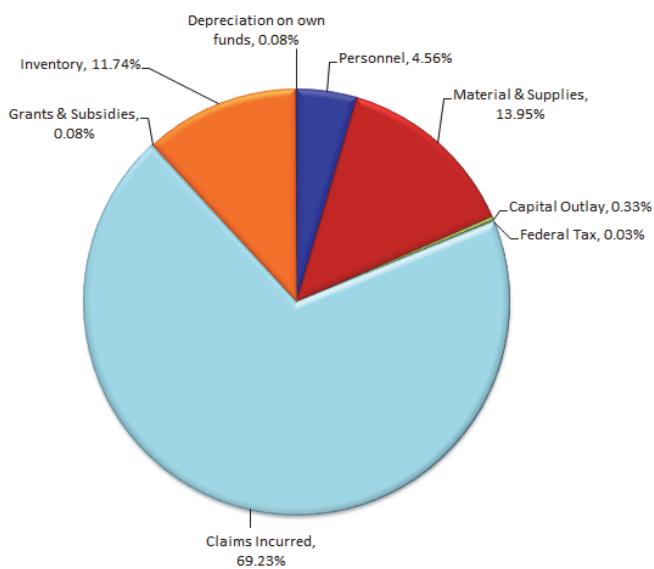
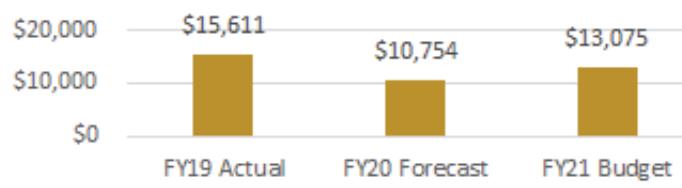
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Charges for Services	29,576,138	27,106,532	26,228,776	30,325,742
Use of Money and Property	701,015	408,000	365,260	405,000
Other Revenues	61,775,920	70,693,744	69,820,184	73,714,880
Transfers In	0	0	3,000,000	275,189
Employee Contributions	15,849,457	17,195,000	15,904,878	20,831,000
Employer Contributions	516,560	575,200	533,120	586,400
Total Revenues	\$ 108,419,088	\$ 115,978,476	\$ 115,852,216	\$ 126,138,208
EXPENDITURES				
Personnel Services	3,621,085	4,225,667	5,517,681	5,644,358
Materials and Supplies	17,438,418	17,355,314	21,294,997	17,268,448
Capital Outlay	9,774	413,453	472,207	403,453
Grants and Subsidies	101,769	98,400	130,000	105,810
Inventory	14,300,883	13,303,707	13,490,163	14,541,936
Claims Incurred	74,256,608	79,670,000	75,444,574	85,721,000
Federal Tax	13,996	33,000	33,000	36,000
Transfers Out	594,000	3,900,000	3,900,000	0
Depreciation on Own Funds	0	96,100	0	96,100
Misc Expense	35,191	0	426,549	0
Total Expenditures	\$ 110,371,726	\$ 119,095,647	\$ 120,709,171	\$ 123,817,105
NET EXPENDITURES	\$ (1,952,638)	\$ (3,117,171)	\$ (4,856,955)	\$ 2,321,105

Authorized Complement	10
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Fund balance beginning of year	\$ 17,563,383	\$ 15,610,745	\$ 15,610,745	\$ 10,753,790
Fund balance end of year	\$ 15,610,745	\$ 12,493,574	\$ 10,753,790	\$ 13,074,894

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.

FY 2021 INTERNAL SERVICE FUND REVENUES**FY 2021 INTERNAL SERVICE FUNDS EXPENSES****FY21 Internal Services Fund Balance in 000's**

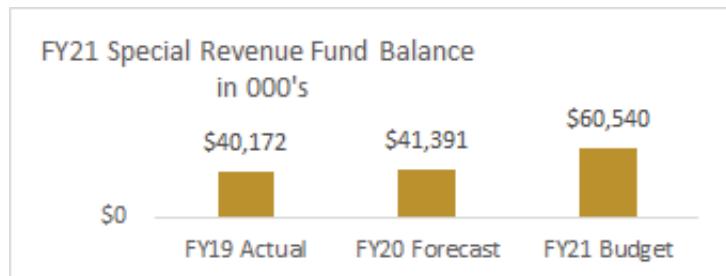
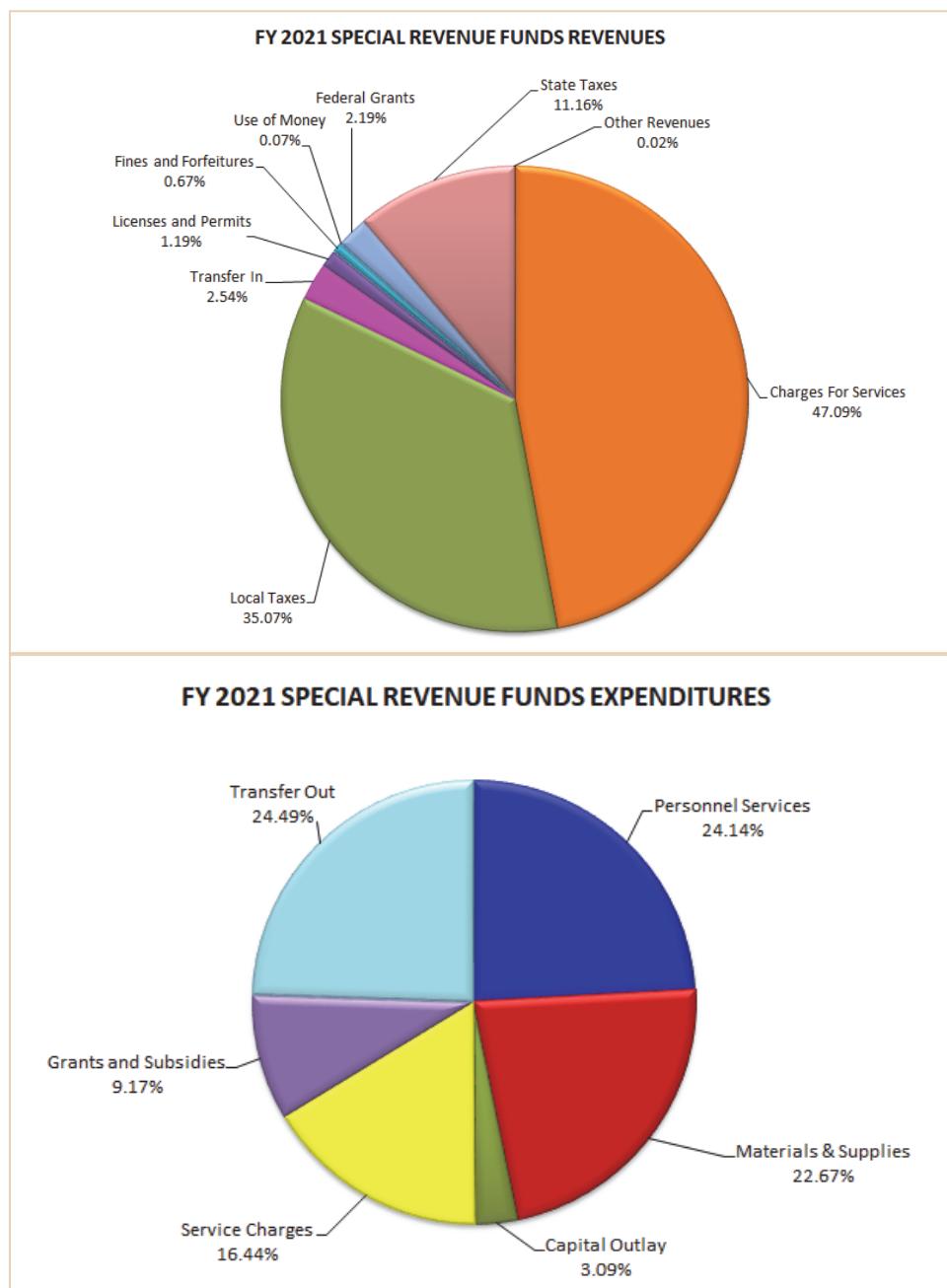
Special Revenue Funds Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES				
Local Taxes	22,960,867	21,543,964	38,097,494	55,925,255
State Taxes	22,764,145	22,203,600	23,753,600	17,803,600
Licenses and Permits	2,153,103	1,891,000	2,120,240	1,891,000
Fines and Forfeitures	3,011,202	2,191,715	1,576,120	1,065,000
Charges for Services	57,687,839	57,273,066	66,336,506	75,100,584
Use of Money and Property	583,800	234,541	400,174	108,006
Federal Grants	3,792,467	3,522,350	4,390,058	3,497,350
State Grants	152,178	278,500	0	0
Other Revenues	56,657	87,144	228,722	38,228
Transfers In	15,485,000	250,000	275,000	4,050,000
Proceeds from Loan	0	0	7,500,000	0
Total Revenues	\$ 128,647,258	\$ 109,475,880	\$ 144,677,914	\$ 159,479,020
EXPENDITURES				
Personnel Services	29,536,664	33,016,845	33,315,674	33,873,279
Materials and Supplies	32,083,246	31,870,037	32,575,751	31,816,529
Capital Outlay	5,668,250	4,179,678	8,512,582	4,338,678
Grants and Subsidies	14,597,775	10,762,000	16,526,170	12,865,300
Service Charges	29,671,046	21,935,264	23,482,264	23,063,359
Transfers Out	17,949,517	18,709,527	20,045,807	34,373,348
Misc Expense	287,434	0	668	0
Total Expenditures	\$ 129,793,932	\$ 120,473,351	\$ 143,458,916	\$ 140,330,493
NET EXPENDITURES	\$ (1,146,674)	\$ (10,997,471)	\$ 1,218,998	\$ 19,148,527
Authorized Complement				521

Fund balance beginning of year	\$ 41,318,842	\$ 40,172,167	\$ 40,172,167	\$ 41,391,165
Fund balance end of year	\$ 40,172,167	\$ 29,174,696	\$ 41,391,165	\$ 60,539,692

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.





Property Tax Revenues

Property Tax revenues are the largest single source of operating revenues. This tax is levied based on the assessed value of various types of property including:

- Real property (land, structures, and lease-hold improvements),
- Personal property (business equipment, excluding inventories for resale) and
- Public utility property (real and personal property owned by utilities and organizations regulated by the State)

In 2020 Memphis' assessed value of real property:

- 84.54% Residential
- 7.30% Commercial
- 1.62% Industrial
- 0.09% Farm
- 0.08% Multiple
- 6.37% Exempt

Assessment Percentage of Appraisal:

Residential	25%
Commercial	40%
Industrial	40%
Public Utility	55%
Farm	25%
Personal Property	30%

The assessed value of a residential property with an appraised value of \$100,000 would be \$25,000 (.25 x100,000), while a commercial property of the same appraised value would have an assessed value of \$40,000 (.40 x100,000).

Tax rates are set by the Council through the annual budget process. These rates are set as necessary in order to fund a balanced budget that provides services believed to be necessary and affordable.

The City Treasurer generates tax bills based on the following information: the assessed value of the property and the tax rate to figure each property tax bill. That office also collects the taxes.

To calculate the property tax bill, the assessed value is divided by \$100 and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$3.40, the calculation is:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.40 \text{ per } \$100 \\ &= \$250 \times \$3.40 = \$850.00 \end{aligned}$$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs by July 1. Tax payments are due by the end of August.

Property Tax revenues along with other local tax sources provide the City with the largest source of revenue to the operating budget.

Property appraisals are done by the Shelby County Assessor of Property, except for public utilities which are assessed by the Tennessee Regulatory Authority. Appraised value is the estimated market value based on a point in time. Certain properties are exempt such as government, religious, charitable, etc.

Historical property tax rates are displayed in the following table.

HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Pre-K	Community Catalyst	Affordable Housing	Debt Service	Capital Pay Go	Total Rate
1982	1983	2.080000	1.140000				0.450000	0.0000	3.67
1983	1984	1.680000	1.000000				0.450000	0.0000	3.13
1984	1985	1.680000	1.000000				0.450000	0.0000	3.13
1985	1986	1.830000	1.030000				0.450000	0.0000	3.31
1986	1987	1.909800	1.030000				0.370200	0.0000	3.31
1987	1988	1.896660	1.030000				0.383340	0.0000	3.31
1988	1989	1.588270	1.090000				0.631730	0.0000	3.31
1989	1990	1.662870	1.030000				0.617130	0.0000	3.31
1990	1991	1.620490	1.030000				0.659510	0.0000	3.31
1991	1992	1.094100	0.665655				0.386900	0.0000	2.15
1992	1993	1.304296	0.804955				0.566704	0.0000	2.68
1993	1994	1.610611	0.967537				0.596990	0.0000	3.18
1994	1995	1.672400	0.967538				0.535200	0.0000	3.18
1995	1996	1.672400	0.967538				0.535200	0.0000	3.18
1996	1997	1.672400	0.967538				0.535200	0.0000	3.18
1997	1998	1.672400	0.967538				0.535200	0.0000	3.18
1998	1999	1.376300	0.840675				0.548800	0.0000	2.77
1999	2000	1.376300	0.840675				0.548800	0.0000	2.77
2000	2001	1.751000	0.894900				0.724100	0.0000	3.37
2001	2002	1.678500	0.857800				0.694100	0.0000	3.23
2002	2003	1.675300	0.857800				0.694100	0.0032	3.23
2003	2004	1.675300	0.857800				0.694100	0.0032	3.23
2004	2005	1.675300	0.857800				0.694100	0.0032	3.23
2005	2006	1.908800	0.827100				0.694100	0.0032	3.43
2006	2007	1.908800	0.827100				0.694100	0.0032	3.43
2007	2008	1.908800	0.827100				0.694100	0.0032	3.43
2008	2009	2.342700	0.190000				0.714100	0.0032	3.25
2009	2010	2.291700	0.186800				0.714100	0.0031	3.19
2010	2011	2.291700	0.186800				0.714100	0.0031	3.19
2011	2012	2.471700	0.000000				0.714100	0.0031	3.19
2012	2013	2.291700	0.100000				0.715200	0.0031	3.11
2013	2014	2.487400	0.000000				0.909300	0.0033	3.40
2014	2015	2.312500	0.000000				1.084200	0.0033	3.40
2015	2016	2.312500	0.000000				1.084200	0.0033	3.40
2016	2017	2.312500	0.000000				1.084200	0.0033	3.40
2017	2018	2.225088	0.000000				1.043218	0.003175	3.271481
2018	2019	2.163984	0.000000	0.010000			1.018900	0.003102	3.195986
2019	2020	2.163984	0.000000	0.010000	0.006667	0.006667	0.998900	0.009768	3.195986
2020	2021	2.177318	0.000000	0.010000	0.000000	0.000000	0.998900	0.009768	3.195986

ORDINANCE 5749
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, 2020 THROUGH JUNE 30, 2021, 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, 2020 THROUGH JUNE 30, 2021, 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	254,500,000
Ad Valorem Tax - Current Sale of Receivables	7,500,000
Ad Valorem Tax Prior	2,200,000
Ad Valorem Tax - Prior One Time Assessment	11,000
Special Assessment Tax	650,000
Prop Taxes Interest & Penalty	5,600,000
Bankruptcy Interest & Penalty	98,000
Interest, Penalty - Sale of Tax Rec	1,200,000
PILOT's	5,000,000
State Apportionment TVA	7,800,000
Local Sales Tax	92,250,000
Beer Sales Tax	13,995,000
Alcoholic Beverage Inspection Fee	5,404,059
Mixed Drink Tax	6,375,000
Gross Rec Business Tax	11,700,000
Excise Tax	1,500,000
Franchise Tax - Telephone	1,300,000
Cable TV Franchise Fees	4,200,000
Fiber Optic Franchise Fees	1,250,000
Misc. Franchise Tax	850,000
Interest, Penalties & Commission	298,000
Business Tax Fees	1,170,000
Misc. Tax Recoveries	350,000
MLGW Pipeline	270,000
TOTAL LOCAL TAXES	425,471,059

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STATE TAXES	
State Sales Tax	45,525,000
Telecommunication Sales Tax	1,000,000
State Income Tax	2,500,000
State Shared Beer Tax	225,000
Alcoholic Beverage Tax	300,000
Spec Petroleum Product Tax	1,285,000
TOTAL STATE TAXES	50,835,000
LICENSES & PERMITS	
Auto Registration Fee	13,000,000
Dog License	225,000
County Dog License Fee	60,000
Liquor By Ounce License	196,500
Taxi Drivers License	6,000
Gaming Pub Amus Perm Fee	3,750
Wrecker Permit Fee	20,500
Misc. Permits	66,000
Beer Application	54,000
Beer Permit Privilege Tax	127,800
Sidewalk Permit Fees	36,000
TOTAL LICENSES & PERMITS	13,795,550
FINES AND FORFEITURES	
Court Fees	4,300,000
Court Costs	4,200,000
Fines & Forfeitures	3,000,000
Seizures	27,000
Beer Board Fines	30,000
Arrest Fees	57,000
DUI BAC Fees	2,000
Sex Offender Registry Fees	112,000
Vacant Property Registration Fee	35,000
TOTAL FINES & FORFEITURES	11,763,000
CHARGES FOR SERVICES	
Subdivision Plan Inspection Fee	150,000
Parking	500,000
Senior Citizen's Meals	75,000
Concessions	2,250,000
Golf Car Fees	750,000
Pro Shop Sales	110,000
Green Fees	900,000
Softball	26,000

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Ballfield Permit	15,000
Class Fees	45,000
Parking Meters	1,100,000
Ambulance Service	22,500,000
Rental Fees	1,700,000
MLG&W Rent	2,400
Rent of Land	180,000
Parking Lots	387,000
Easements & Encroachments	65,000
Tax Sales Attorney Fees	425,000
Street Cut Inspection Fee	100,000
Traffic Signals	165,000
Signs-Loading Zones	45,000
Arc Lights	4,000
Wrecker & Storage Charges	650,000
Shelter Fees	200,000
Police Special Events	500,000
Outside Revenue	156,000
Tow Fees	600,000
HCD-Docking Fees	350,000
TOTAL CHARGES FOR SERVICES	33,950,400
USE OF MONEY	
Interest on Investments	1,000,000
Net Income/Investors	445,000
State Litigation Tax Commission	60,000
TOTAL USE OF MONEY	1,505,000
FEDERAL GRANTS-OTHER	5,250,000
TOTAL FEDERAL GRANTS	5,250,000
STATE GRANTS	14,000,000
TOTAL STATE GRANTS	14,000,000
INTERGOVERNMENTAL REVENUES	
International Airport	4,265,973
MATA	6,700,000
TOTAL INTERGOVERNMENTAL REVENUES	10,965,973
OTHER REVENUES	
Miscellaneous Auctions	1,700,000
Local Shared Revenue	650,000
Anti-Neglect Enforcement	160,000
Property Insurance Recoveries	65,000
Rezoning Ordinance Publication Fees	3,000
Sale Of Reports	425,000

ORDINANCE 5749
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City of Bartlett	1,034,000
Utility Warranty Program	75,000
Subdivision Sidewalk Fees	6,500
Sewer Fund Cost Allocation	1,075,000
Unclaimed Property	32,000
Fire - Misc. Collections	55,000
Donated Revenue	500,000
Coca - Cola Sponsorship	95,000
FNMA Services Fees	875
Subrogation Claims	100,000
TOTAL OTHER REVENUES	5,976,375
TRANSFERS IN	
In Lieu Of Taxes-MLGW	56,411,000
In Lieu Of Taxes-Sewer	9,134,000
Oper Tfr In - Solid Waste Fund	750,000
Oper Tfr In-Sales Tax Referendum 2019 Fund	12,000,000
Oper Tfr In-Sewer Fund	1,737,000
Oper Tfr In - Metro Alarm Fund	1,600,000
Oper Tfr In - Storm Water Fund	106,000
TOTAL TRANSFERS IN	81,738,000
General Fund Revenues	655,250,357
<i>Contributed From Unassigned Fund Balance</i>	17,944,169
<i>Contribution From Assigned Fund Balance</i>	20,000,000
<i>Contribution From Restricted Fund Balance</i>	15,500,000
Total Contributed From Fund Balance	53,444,169
TOTAL GENERAL REVENUES	708,694,526

GENERAL FUND
EXPENDITURE BUDGET

EXECUTIVE	
Mayor's Office	1,040,471
Chief Administrative Office	1,173,068
Auditing	964,965
311 Call Center	572,040
Office of Youth Services and Community Affairs	4,937,461
Intergovernmental Affairs	684,853
CLERB	236,023
Memphis Animal Services	4,450,359
Community Affairs	1,622,866
Communications	2,355,753
Office of Performance Mgmt.	629,613

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Memphis Public Service Corp.	1,310,656
TOTAL EXECUTIVE	19,978,128
FINANCE	
Administration	807,534
Financial Accounting	3,079,267
Purchasing	1,291,046
Budget	555,711
Debt Management	236,301
City Treasurer	3,395,810
Financial & Strategic Planning Office	323,802
Equal Business Opportunity & Development Programs	1,996,363
Office of Comprehensive Planning	2,023,781
TOTAL FINANCE	13,709,615
FIRE	
Administration	4,330,173
Apparatus Maintenance	8,503,046
Logistical Services	2,219,360
Training	3,073,043
Communications	7,685,016
Prevention	5,504,166
Firefighting	116,298,321
Emergency Medical Services (EMS)	39,739,604
Airport	4,265,973
TOTAL FIRE	191,618,702
POLICE	
Executive Administration	38,753,534
Support Services	38,845,696
Uniform Patrol/Precincts	144,919,612
Investigative Services	29,611,897
Special Operations	29,348,758
TOTAL POLICE	281,479,497
PARKS	
Administration	1,724,318
Planning & Development	298,765
Parks Operations	5,831,147
Park Facilities	3,495,784
Zoo	3,658,243
Brooks Museum	671,797
Memphis Botanic Gardens	597,589
Sports Centers	3,133,718
Recreation Centers	9,760,374

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Support Service Golf	4,865,822
Sports Services	2,076,595
TOTAL PARKS	36,114,152
PUBLIC WORKS	
Administration	935,814
Street Maintenance	5,173,672
Neighborhood Improvements	10,980,768
TOTAL PUBLIC WORKS	17,090,254
HUMAN RESOURCES	
Administration	366,628
Talent Management	4,903,930
Compensation	858,976
Equity, Diversity & Inclusion	982,450
HR Operations	312,314
HR Analytics & Performance	938,750
TOTAL HUMAN RESOURCES	8,363,048
GENERAL SERVICES	
Administration	2,329,624
Property Maintenance	12,940,497
Real Estate	752,714
Operation Of City Hall	6,092,316
Fleet Management	1,204,223
TOTAL GENERAL SERVICES	23,319,374
HOUSING & COMMUNITY DEVELOPMENT	
Housing Community	2,114,048
Housing Community Development Housing	785,936
Economic Development	530,969
Community Initiatives	1,434,836
TOTAL HOUSING & COMMUNITY DEVELOPMENT	4,865,789
CITY ATTORNEY	14,349,690
ENGINEERING	
Planning Design & Construction	888,515
Signs & Markings	3,277,060
Signal Maintenance	3,328,920
TOTAL ENGINEERING	7,494,495
LIBRARY	22,640,477
INFORMATION SYSTEMS	
Information Systems Admin	10,238,744
Information Systems Operations	11,565,505

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TOTAL INFORMATION SYSTEMS	21,804,249
CITY COUNCIL	2,668,417
CITY COURT JUDGES	818,953
CITY COURT CLERK	
City Court Clerk	3,828,637
Red Light Camera	2,900,675
TOTAL CITY COURT CLERK	6,729,312
GRANTS & AGENCIES	
MLGW Citizen's Assistance Grant	1,000,000
Aging Commission of the Mid-South	143,906
Black Business Association	300,000
Shelby County School Mixed Drink Proceeds	4,000,000
Shelby County School Settlement	1,333,336
Convention Center	2,425,060
Innovate Memphis	330,500
MATA	19,170,000
Pensioners Insurance	8,373,569
Memphis River Park	3,024,003
The 800 Initiative	500,000
Expense Recovery (State Street Aid)	(5,500,000)
Oper Tfr Out - HUB Community Impact Fund	550,000
TOTAL GRANTS & AGENCIES	35,650,374
Contributed To Fund Balance	0
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	708,694,526

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND	
HOTEL/MOTEL TAX FUND	
REVENUE BUDGET	
Hotel/Motel Tax	3,750,000
Occupancy Increase	3,900,000
Room Night Assessment	4,297,385
TOTAL REVENUES	11,947,385
EXPENDITURE BUDGET	
Convention/Visitor's Bureau	2,490,243
Memphis/Shelby County Sports	2,824,092
Transfer Out-Debt Service Fund	6,633,050

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Transfers Out	3,809,144
Contributed To Fund Balance	1,849,978
TOTAL EXPENDITURES	75,278,665
E. DRUG ENFORCEMENT FUND	
DRUG ENFORCEMENT	
REVENUE BUDGET	
Fines & Forfeitures	1,065,000
Federal Grants	60,000
Contributed From Fund Balance	2,315,392
TOTAL REVENUES	3,440,392
EXPENDITURE BUDGET	
Personnel Services	800,000
Materials and Supplies	2,125,392
Capital Outlay	515,000
TOTAL EXPENDITURES	3,440,392
F. PARK SPECIAL SERVICE FUND	
PARK SPECIAL SERVICE	
REVENUE BUDGET	
Local Sales Tax	156,120
Use of Money & Property	22,041
TOTAL REVENUES	178,161
EXPENDITURE BUDGET	
Contributed To Fund Balance	178,161
TOTAL EXPENDITURES	178,161
G. STATE STREET AID FUND	
STATE STREET AID	
REVENUE BUDGET	
State Gas - Motor Fuel Tax	8,785,000
Three-Cent Tax	2,616,600
One-Cent Tax	1,402,000
IMPROVE Act	5,000,000
TOTAL REVENUES	17,803,600
EXPENDITURE BUDGET	
Materials and Supplies	16,035,300
Transfer Out-Debt Service Fund	1,768,300
TOTAL EXPENDITURES	17,803,600

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H. FIRE EMS FUND		
FIRE EMS		
REVENUE BUDGET		
<i>Federal Grants</i>		3,437,350
TOTAL REVENUE		3,437,350
EXPENDITURE BUDGET		
Materials and Supplies		733,672
Capital Outlay		2,703,678
TOTAL EXPENDITURE		3,437,350
I. BEALE STREET DISTRICT FUND		
BEALE STREET DISTRICT		
REVENUE BUDGET		
Miscellaneous Revenue		492,000
TOTAL REVENUE		492,000
EXPENDITURE BUDGET		
Contributed To Fund Balance		492,000
TOTAL EXPENDITURE		492,000
J. PRE-K FUND		
PRE-K		
REVENUE BUDGET		
Local Taxes		1,221,750
OperTfr in - Sales Tax Referendum 2019		3,500,000
TOTAL REVENUE		4,721,750
EXPENDITURE BUDGET		
Grants and Subsidies		4,500,000
Contributed To Fund Balance		221,750
TOTAL EXPENDITURE		4,721,750
K. HUB COMMUNITY IMPACT FUND		
HUB COMMUNITY IMPACT		
REVENUE BUDGET		
Oper Tfr In - General Fund		550,000
Use of Money and Property		965
TOTAL REVENUE		550,965
EXPENDITURE BUDGET		

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Grants and Subsidies	550,965
TOTAL EXPENDITURE	550,965
L. SALES TAX REFERENDUM FUND	
SALES TAX REFERENDUM	
REVENUE BUDGET	
Local Sales Tax	40,000,000
TOTAL REVENUE	40,000,000
EXPENDITURE BUDGET	
Oper Tfr Out - General Fund	12,000,000
Oper - Tfr Out - Pre-K	3,500,000
Oper Tfr Out - Healthcare Fund	275,189
Oper Tfr Out - OPEB Fund	4,787,665
Contributed To Fund Balance	19,437,146
TOTAL EXPENDITURE	40,000,000
M. LIFE INSURANCE FUND	
LIFE INSURANCE	
REVENUE BUDGET	
Other Revenues	150,000
Use of Money & Property	470,000
TOTAL REVENUES	620,000
EXPENDITURE BUDGET	
Contributed To Fund Balance	620,000
TOTAL EXPENDITURES	620,000
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	119,184,358
Delinquent Property Tax	1,000,000
Sale of Delinquent Accounts	3,400,000
Local Option Sales Tax	7,491,000
In Lieu Of Taxes-Contractual	2,201,839
Tourism Development Zone Local	2,800,000
State Taxes	14,800,000
Use of Money	1,776,300

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Federal Grants	2,321,358
Other Revenue	1,656,026
Transfer In-State Street Aid	1,768,300
Transfer In-Hotel/Motel Fund	6,633,050
Transfer In-Solid Waste	3,059,144
Transfer In -Misc. Grants Fund	191,446
Contributed From Fund Balance	5,443,250
TOTAL REVENUES / TRANSFERS IN	173,726,071

EXPENDITURE BUDGET

Principal-Serial Bonds, Notes, and Leases	102,681,233
Interest-Serial Bonds, Notes, and Leases	66,571,867
Other	1,194,400
Bond Issue Cost	40,000
Contributed To Fund Balance	3,238,571
TOTAL EXPENDITURES	173,726,071

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	157,300,000
Subdivision Development Fees	350,000
Rents	42,785
Use of Money and Property	600,000
Fines & Forfeitures	201,000
Special Sewer Connections	20,000
Biogas Revenue	40,000
Other Revenue	102,000
TOTAL REVENUES	158,655,785

EXPENSE BUDGET

Personnel	25,208,870
Materials and Supplies	76,288,401
Capital Outlay	14,637,000
Debt Service -Interest	3,181,000
State Loan Interest	740,000
In-Lieu-Of Payment-General	9,134,000
Dividend To General Fund	1,300,000
Depreciation on Own Fund	15,250,800
Transfer-Out General Fund	437,000
Contributed To Fund Balance	12,478,714

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TOTAL EXPENSES	158,655,785
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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	32,100,000
Use of Money and Property	144,000
Fines & Forfeitures	10,000
TOTAL REVENUES	32,254,000
EXPENSE BUDGET	
Personnel	11,860,577
Materials & Supplies	8,029,452
Capital Outlay	1,798,040
Grants and Subsidies	150,000
Interest	200,000
Dividend to General Fund	106,000
Depreciation on Own Funds	2,416,340
Contributed To Fund Balance	7,693,591
TOTAL EXPENSES	32,254,000

5. INTERNAL SERVICE FUNDS

HEALTHCARE	
REVENUE BUDGET	
Operating Revenues	95,136,067
TOTAL REVENUES	95,136,067
EXPENSE BUDGET	
Personnel	5,644,357
Materials & Supplies	3,819,900
Capital Outlay	9,000
Claims Incurred	85,521,000
Grants & Subsidies	105,810
Federal Tax	36,000
TOTAL EXPENSES	95,136,067
UNEMPLOYMENT FUND	
REVENUE BUDGET	
Program Revenues	604,400

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TOTAL REVENUE	604,400
EXPENSE BUDGET	
Claims Incurred	200,000
Contributed To Fund Balance	404,400
TOTAL EXPENSES	604,400
FLEET MANAGEMENT FUND	
REVENUE BUDGET	
V.M. Fuel Revenue Inside	9,886,132
V.M. Shop Charges	19,624,572
V.M. Inventory/Store Sales	644,453
Use of Money and Property	72,000
Outside Revenue	170,585
TOTAL REVENUES	30,397,742
EXPENSE BUDGET	
Materials & Supplies	13,448,548
Inventory	14,541,936
Depreciation on Own Funds	96,100
Capital Outlay	394,453
Contributed To Fund Balance	1,916,705
TOTAL EXPENSES	30,397,742
6. FIDUCIARY FUNDS	
OTHER POST EMPLOYMENT BENEFITS (OPEB)	
REVENUE BUDGET	
Operating Revenues	27,677,376
TOTAL REVENUES	27,677,376
EXPENSE BUDGET	
Personnel	5,719,323
Material & Supplies	514,053
Claims Incurred	21,082,000
Federal Tax	2,000
Grants & Subsidies	360,000
TOTAL EXPENSES	27,677,376
LIBRARY RETIREMENT SYSTEM	
REVENUE BUDGET	
Operating Transfer In	1,536,484
Contributed From Fund Balance	4,050,000
TOTAL REVENUES	5,586,484

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EXPENSE BUDGET	
Personnel	1,536,484
Materials and Supplies	50,000
Pension Benefits	4,000,000
TOTAL EXPENSES	5,586,484

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, 2020, through June 30, 2021, 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 City Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2020, through June 30, 2021, 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 of Memphis 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 City 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 City Council.

SECTION 6. 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 7. 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, 2020 through June 30, 2021, inclusive.

The Mayor shall have the authority to approve transfers between all categories, except Personnel, 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. For Personnel budget transfers, the Mayor shall have authority to approve an annual cumulative limit of \$50,000 from a Personnel category to another category within each Program. An amount exceeding the annual limit of \$50,000 must be authorized by the City Council. The transfer of an amount between personnel Categories, within a

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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 City Council.

The Mayor shall have the authority to dispose of any City of Memphis owned property only in accordance with the provision of the Charter and/or Ordinance duly adopted by the City Council. The Mayor shall have the authority to lease any City of Memphis owned real property to any non-municipal entity for terms exceeding two (2) years or more only upon prior approval of the City Council.

SECTION 8. BE IT FURTHER ORDAINED that pursuant to the provisions of the City of Memphis 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 of Memphis 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 City Council.

SECTION 9. 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 and shall be subject to re-appropriation by the City 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.

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SECTION 10. 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 11. BE IT FURTHER ORDAINED that no claims against the City of Memphis shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 12. BE IT FURTHER ORDAINED that the City 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 13. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the City Council, signed by the Chairperson of the City Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

SECTION 14. 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.

SECTION 15. BE IT FURTHER ORDAINED, pursuant to Substitute Ordinance No. 5639 any decision of the City Council, acting as arbiter only, to resolve any impasse between the City and any employee association over economic items shall be effective and funded only to the extent of funds appropriated for such items in this Appropriation Ordinance but not otherwise.



Patrice Robinson, Chairperson

Attest: Comptroller

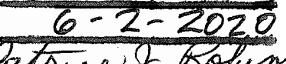
THE FOREGOING ORDINANCE

5749 PASSED

1st Reading 5-05-2020

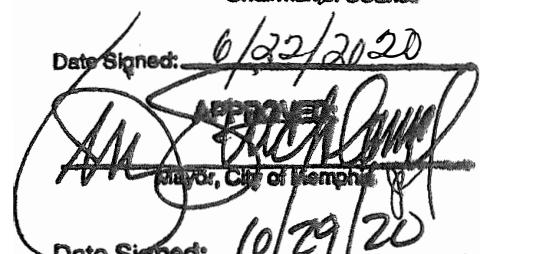
2nd Reading 5-19-2020

3rd Reading 6-2-2020

Approved, 

Chairperson of Council

Date Signed: 6/22/2020



Date Signed: 6/29/20

I hereby certify that the foregoing is a true copy, and said document was adopted by the Council of the City of Memphis as above indicated, and approved by the Mayor.



Comptroller



Authorized Complement Discussion

The **authorized complement** is the total number of full time positions approved by the City Council, for a City of Memphis operating divisions. The positions correlate to the amount of funded salaries. During the year vacancies occur and there is a possibility the full budgeted salary may not be used. As a result salaries are budgeted at the anticipated rate of staffing.

Below is a summary of the changes in the authorized complement from the prior year's adopted budget:

Executive Division

The complement increased by nine (9) positions:

- A new initiative was added to the Division creating Memphis Public Service Corp (MPSC) with 4 positions - 3 positions transferred from Library and 1 position transferred from General Services
- 4 positions were moved to Communications, 3 from General services printing and 1 from Human Resources
- The Division was approved to add two (2) positions to the Office of Youth Services

The division eliminated one (1) position:

- Deputy Chief of Staff

City Engineering

This complement increased by two (2) positions:

- 2 Grants Coordinator positions were approved

Finance Division

The complement decreased by one (1) position:

- 1 position was eliminated from Purchasing during restructure

General Services

The complement decreased by three (3) positions:

- Three print shop positions were transferred to Executive Communications

Housing and Community Development

This complement increased by sixty eight (68) positions:

- Federal employees were added to the Division resulting in 68 positions being moved into the General Fund. The personnel cost were offset by federal reimbursements.

Human Resources

The complement decreased by one (1) position:

- 1 position was moved to Executive MPSC

Library Services

The complement decreased by 3 positions:

- 3 positions were moved to Executive MPSC

Park Services

The complement increased by one (1) position:

- 1 position was added in an effort to true up the position count

Police Services

The complement increased by a net forty-seven (47) positions

- Promotions of Police Officer II, Sergeants, Majors, Colonel Lieutenants
- Added 49 Police Service Techs
- Various other promotions within the Division Reclassification of Recruit Positions

Authorized Complement Summary

Category	FY19 Adopted	FY20 Adopted	FY21 Adopted
GENERAL FUND			
City Attorney	56	56	57
City Council	25	27	27
City Court Clerk	57	57	57
City Court Judges	5	5	5
City Engineering	115	116	118
Executive	114	119	128
Finance	101	110	109
Fire Services	1,772	1,773	1,773
General Services	289	289	286
Grants and Agencies	0	0	0
Housing and Community Development	2	2	70
Human Resources	50	50	49
Information Services	28	28	28
Libraries	285	287	284
Parks and Neighborhoods	208	211	212
Police Services	2,792	2,866	2,913
Public Works	227	256	256
General Fund Total	6,126	6,252	6,372
OTHER FUNDS			
Special Revenue Funds			
Metro Alarm Fund	5	6	6
Solid Waste Fund	515	515	515
Enterprise Funds			
Sewer Fund	347	354	356
Storm Water Fund	190	190	190
Fiduciary Funds			
OPEB Fund	4	3	3
Internal Service Funds			
Healthcare Fund	8	10	10
Other Funds Total	1,069	1,078	1,080
GRAND TOTAL	7,195	7,330	7,452

CIP Resolution

RESOLUTION for City of Memphis

Capital Improvement Program

Fiscal Year 2021

WHEREAS, the Mayor submitted to the Council of the City of Memphis on May 5, 2020 a recommended Capital Acquisition Budget and a Capital Improvement Program for fiscal years 2021 through 2025; 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 expenditure required to construct needed public improvements for the said period; and

WHEREAS, the Budget Committee of the Council has held meetings and reviewed 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 2021 fiscal year all unappropriated allocations for uncompleted projects, or projects that have not begun and are necessary to be carried forward from the fiscal year 2020 Capital Budget as carried forward dollars; and

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

WHEREAS, to achieve this goal all prior years G. O. Bond unappropriated allocations, that have not been approved to carry forward in the fiscal year 2021 Capital Improvement Budget, shall be unallocated and removed from the Capital Improvement Program; and

WHEREAS, provisions have been made that upon completion or deletion of any authorized project, all unused allocations or unencumbered appropriations on projects completed in FY2021, the funding will be returned to its source by the Comptroller and/or made available for transfer or reallocation, 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 2021-2025 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. Funds approved for street maintenance and asphalt/paving/resurfacing are considered approved, allocated and appropriated as set forth in the fiscal year 2021 budget upon approval, the welfare of the City requiring it. The General Obligation bond Capital Improvement Program funding for fiscal year 2021 is \$78,207,500. Appendix "A", which is the Fiscal Year 2021 CIP Budget attached hereto, details the construction projects, capital maintenance, and capital acquisitions and is made a part of this resolution.

BE IT FURTHER RESOLVED, that the fiscal year 2021 allocations in the Capital Improvement Program be and are hereby adopted as the fiscal year 2021 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 2021 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 years allocation, which are not yet in the design process on the date of the adoption of the 2021 CIP budget, and have been allowed for carry forward, or are funded by funds other than G. O. Bonds, must follow the same procedure outlined above for all 2020 projects.

BE IT FURTHER RESOLVED, that upon the completion/bond release of any authorized project, any unencumbered balance on projects completed in FY2021 will be returned to its source of funding, and/or made available for transfer or reallocation, 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 un-allocate and eliminate all prior year allocations that have not been carried forward in the fiscal year 2021 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 more than the total project amount approved in the fiscal year 2021 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 \$8,600,000 for the acquisition of vehicles and equipment as set forth in the fiscal year 2021 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 2021 Capital Construction Budget all appropriations and only those allocations that have been carried forward from the fiscal year 2020 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 Chairperson 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.

Chairperson of Council

ATTEST:

Comptroller, City of Memphis

I hereby certify that the foregoing is a true copy and document was adopted, approved by the Council of the City of Memphis in regular session on

Date JUN 02 2020

Valerie C Sykes
Deputy Comptroller-Council Records

**RESOLUTION for Fiscal Year 2021 Capital Improvement Project****Information Technology Project Funding Allocation**

WHEREAS, the US Department of Treasury through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) - Coronavirus Relief Fund, has provided payments to assist State, Local, and Tribal governments in navigating the impact of the COVID-19 outbreak; and

WHEREAS, The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that—

- (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
- (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

WHEREAS, the City of Memphis has received federal CARES Act funding in the amount of \$113,607,218 and has presented a Strategic Plan for proposed resource allocation, related program development, and implementation timing; and

WHEREAS, COVID-19 has permanently altered the course of government technology and has created a unique marketplace in which employees and citizens are highly reliant on technology to conduct business, and wherein business continuity and emergency preparedness are of primary concern; and

WHEREAS, the City is prepared to move forward with Information Technology Division projects categorized in the Funding Strategic Plan to ensure the City is equipped to deliver and provide technology that supports the increased demand of telecommuting, video conferences, and virtual formats, that ensures employees can work and collaborate from anywhere, that provides a communication and network system that certifies high levels of security and protection of sensitive data, and that provides hardware, software, and technology platforms that offer evident and significant impact to City operations; and

WHEREAS, the allocation for funding from the CARES Act Coronavirus Relief Fund is limited and the Administration and Council recognize various needs for the operations of the City of Memphis business models and well as providing economic relief to the Citizens and businesses of the City; and

WHEREAS, it has been determined that the following projects could be funded through General Obligation bond debt as part of the Capital Improvement Program (CIP):

ISO1062 Phone System Upgrade	\$5,300,000
ISO1077 Time and Attendance System	\$1,500,000
ISO1083 Desktop and Application Infrastructure	\$ 500,000
ISO1084 Network Infrastructure Upgrade	\$ 200,000

NOW, THEREFORE BE IT RESOLVED, that the following expenditures incurred for actions taken to response to the changing demands of technological requirements and improvements as a result of the public health emergency of COVID-19 be approved by funding through General Obligation Bond Debt as part of the City's Capital Improvement Program. However, should additional funding be provided to the City in response to the pandemic, the City reserves the right to consider offset of the General Obligation Debt incurred for these expenditures in the amount up to \$7,500,000 in accordance with any guidance or guidelines provided by the funding entity as follows:

ISO1062 Phone System Upgrade	\$5,300,000
ISO1077 Time and Attendance System	\$1,500,000
ISO1083 Desktop and Application Infrastructure	\$ 500,000
ISO1084 Network Infrastructure Upgrade	\$ 200,000

THEREFORE, BE IT FURTHER RESOLVED, that the Fiscal Year 2021 Capital Improvement Program Budget be and is hereby amended by allocating and appropriating revenues in the amount of \$7,500,000 from General Obligation Bond debt and appropriation of \$7,500,000 of allowable technological improvement expenditures.

I hereby certify that the foregoing is a true copy and document was adopted, approved by the Council of the City of Memphis in regular session on

Date JUL 07 2020

Valerie C. Snipes
Deputy Comptroller-Council Records

FY2021 CIP Resolution
APPENDIX A

Division	Project Number	Project Name	Funding/Allocation
Engineering	EN01067	HSIP Coverline	\$150,000
	EN01096	LED Traffic Signal Replacement	\$500,000
	EN21100	Traffic Signals Coverline	\$750,000
	EN21200	Traffic Calming Devices Coverline	\$1,700,000
	EN21300	Urban Art Coverline	\$350,000
Engineering Subtotal			\$3,450,000
Fire Services	FS02011	Replace Fire Station #43	\$535,000
	FS02029	Fire Station 5 Construction	\$4,000,000
	FS02032	EMA Sirens	\$140,000
	FS04012	Personal Protective Equipment	\$604,000
	FS21100	Fire Station Repair Coverline	\$750,000
Fire Services Subtotal			\$6,029,000
General Services	GS01032	CoMem Phase II	\$10,000,000
	GS21100	Major Modification (Property Maint) Coverline	\$3,700,000
	GS0221A-I	City-wide Fleet Acquisitions	\$8,600,000
General Services Subtotal			\$22,300,000
HCD	CD01030	MHA-Foote Homes Future HOPE VI	\$6,000,000
	CD02016	Fairgrounds Redevelopment II	\$4,000,000
HCD Subtotal			\$10,000,000
Information Technology	IS01062	Telephone Systems Upgrade	\$5,300,000
	IS01077	Time and Attendance System	\$1,500,000
	IS01081	Data Center Relocation	\$550,000
	IS01083	Desktop & Application Infrastructure	\$500,000
	IS01084	Network Infrastructure Upgrade	\$200,000
Information Technology Subtotal			\$8,050,000
Library Services	LI01030	New Frayser Library	\$3,870,000
Library Services Subtotal			\$3,870,000

FY2021 CIP Resolution
APPENDIX A

Division	Project Number	Project Name	Funding/Allocation
MATA	GA03007	Fixed-Route Buses	\$360,000
	GA03011	Paratransit In-Service Vehicles	\$50,000
	GA03022	Advanced Public Transportation System	\$50,000
	GA03023	Operations/Maintenance Facility	\$73,660
	GA03024	Rail Facility Improvements	\$50,000
	GA03025	Bus Facility Improvements	\$50,000
	GA03026	Rail Vehicles	\$165,000
	GA03028	Innovation Corridor Bus Rapid Transit	\$1,159,840
MATA Subtotal			\$1,958,500
Memphis River Parks	GA01028	Mud Island Amphitheater Upgrade	\$200,000
Memphis River Parks Subtotal			\$200,000
Parks	PK01032	Ed Rice Community Center	\$1,700,000
	PK03004	Tennis Major Maintenance	\$600,000
	PK09002	Zoo Major Maintenance & Others	\$250,000
	PK21100	Parks and Neighborhoods Coverline	\$2,500,000
	PK21200	Council District Improvements	\$1,400,000
Parks Subtotal			\$6,450,000
Police Services	PD02013	Police Academy Renovation	\$750,000
	PD04022	In-Car Video - GPS	\$600,000
	PD04029	Radio Maintenance Rehab Project	\$500,000
Police Services Subtotal			\$1,850,000
Public Works	PW21100	Asphalt Paving Coverline	\$19,500,000
	PW21200	Replace Various Sidewalks	\$250,000
	PW21300	ADA Curb Ramp Coverline	\$1,000,000
	PW21400	Bridge Repair Coverline	\$800,000
Public Works Subtotal			\$21,550,000
GRAND TOTAL - G.O. BONDS			\$85,707,500

Capital Improvement Budget Overview

The Fiscal Years 2021-2025 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. For program purposes, the City defines a capital improvement as a major improvement or acquisition grouping costing over \$50,000. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP Plan is to outline the funding for capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Memphis. Because projects in the CIP Plan have long-term benefits, they are financed over a longer period of time. As a result, present and future users pay for the projects.

The Capital Improvement Budget is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. The CIP Budget is a one-year allocation. Adoption of the CIP Budget by the City Council allows for the allocation of funds for the first year of the program, or in the case of carried-forward projects, a reallocation of unappropriated funding. The City attempts to budget annual General Obligation (G.O.) Bonds specifically at an average rate of retirement of older bonds. This is currently approximately \$85.7 million. Specific language on how to appropriate and spend construction funds is contained in the CIP Resolution.

Capital Funding Sources

The City's adopted Capital Budget is \$248.5 million in total allocations for Fiscal Year 2021. Listed below are our major sources for Capital Funding.

Long Term Debt

General Obligation (G.O.) Bonds, are \$85.7 million or 34.5% of the total allocation for the Fiscal Year 2021. The Sewer Fund will also use \$20.0 million of Sewer Revenue Bonds (SRB) for sewer rehabilitation.

Federal Grants / State Grants

The majority of these federal funds are for Memphis Area Transit Authority (MATA) projects and Public Works projects that qualify for federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds. State funding will also come into the State Street Aid (SSA) Fund. A new revenue source, the IMPROVE Act (Improving Manufacturing, Public Roads, & Opportunities for a Vibrant Economy), was added to the SSA Fund in Fiscal Year 2018. Revenue from the Act is purposed to help improve roads, and as such, some of the CIP projects that relate to road improvement are partially funded from this resource.

Capital Asset Disposition

Capital Asset Disposition funds represent the proceeds from the sale of City assets (primarily buildings) that will be repurposed for other building needs. Currently Fire Station relocations are the focus for repurposing capital asset disposition funds.

Capital Pay-Go

In addition to Sewer Revenue Bonds, the Sewer Fund's current projects are also funded by Capital-Pay-Go, as are Storm Water projects. Projects funded by "Capital-Pay-Go" allocations represent internally generated funds.

Carryforward Funding

Projects allocated in previous years' Capital Budgets that have been delayed may be carried forward into the next fiscal year, according to the priorities of the administration, for spending in the new plan. Carry forward funds represent \$403.6 million. These funds are the unspent allocations from the prior year's approved CIP Plan that could not be allocated within the prior year because the timeframe for completion is greater than one year. Unspent allocations are shown as "Carryforward" funding within the respective Divisions. Specific projects where unspent appropriations will carry forward into the Fiscal Year 2021 CIP spending are identified in the respective divisions.

Capital Improvement Budget Highlights

The City's planned CIP spending aligns with current priorities that are focused on projects that enhance the City's economic development strategy, leverage federal or private funding, projects that maintain existing facilities, and projects mandated by law. The Fiscal Year 2021 CIP Budget for G.O. Bond spending is \$85.7 million. The CIP budget includes \$5.3 million towards the telephone systems upgrade across all City of Memphis divisions. The telephone system upgrade is scheduled to be completed in 2021. In the area of Housing and Community Development, \$6.0 million is included for HOPE VI (Housing Opportunities for People Everywhere). This project will remove the last public housing project in the City (Foote Homes). There is a continued emphasis on road paving, which is proposed for \$19.5 million in G.O. Bond funding, and an increased funding in Engineering for traffic calming devices. Major highlights by division are:

Engineering – Funding is included for the replacement of traffic signals, traffic speed humps, and transportation improvements.

Fire Services – Funding is included for the construction and relocation of fire stations.

General Services – Funding will be applied towards major improvements mandated by the Americans with Disabilities Act (ADA) and ongoing improvements to various City buildings. This budget also reflects \$8.6 million for City-wide vehicle and equipment purchases.

Housing and Community Development – Funding is included for the MHA-Foote Homes Future HOPE VI

City initiative and the Fairgrounds Project. The G.O. bond funds for the HOPE VI initiative will be supported by federal funds.

Information Technology – Funding is included for the upgrade of the City's telephone systems to bring them into compliance with the City's standard.

Library Services – Funding is included to begin construction of the New Frayser Branch Library.

Memphis Area Transit Authority – This budget is heavily leveraged by Federal and State funding. This year's budget includes repairs to the infrastructure, the purchase of rail vehicles and funding for the Advanced Public Transportation System and a new Bus Rapid Transit (BRT) line.

Memphis River Parks Partnership – This budget provides funding for upgrades at the Mud Island Amphitheater.

Parks and Neighborhoods – Funding is included for environmental and recreational improvements to parks and tennis courts.

Police Services – This budget includes funding for renovations to the Police Academy.

Public Works – Funding is included to pave more than 400 lane miles of streets each year, including ADA ramp improvements and several road projects. The Storm Water Fund CIP budget will allow the City to make major investments in drainage infrastructure throughout the City. The Sewer Fund's projects are for the repair and replacement of sewer infrastructure, new sewer connections and improvements to the treatment plants.

Budget Development Process

The Budget Office uses financial data provided by city divisions to facilitate the review and approval of the Operating and Capital Improvement Budgets. The Budget Office is responsible for ensuring the operation of all divisions within financial guidelines established by Administrative Policy and City Council legislation. The Budget Office is also responsible for forecasting all general revenue for the City.

The Capital Improvement Program (CIP) is a five-year plan for capital allocations that is reviewed annually for priority adherence and project variances. This plan examines each City project and specifies the source of financing for projected expenditures. The process begins in November when a cross-divisional CIP committee is assembled. The committee evaluates the City's needs and meets with divisions (starting in January) to review their requests. Requested projects are analyzed by the Finance Division and external bond counsel, and finally compiled and reviewed with the Mayor. In April, the Mayor presents the plan to Council along with the operating budget. The Council conducts hearings and adopts a CIP resolution. The Council's adoption of the CIP Resolution authorizes the spending of a portion of engineering, architecture, land acquisition and development costs, and rolling stock through administrative appropriations. Funds for construction costs, equipment, and acquisition contracts are subject to additional authorization by the Council. Prior and current CIP allocations will remain in the plan until the Division in charge of the project, or Council, determines that the project is completed or to be unfunded.

The Budget Office monitors the CIP Budget through the use of tracking reports, which are reviewed during budget submission and are monitored at various intervals during the year. The CIP Budget may be amended during the fiscal year when divisions submit resolutions to Council for approval.

The Capital Budget and Capital Improvement Program are prepared annually to forecast anticipated capital expenditures planned for each of the next five fiscal years. The total project costs and the funding sources (local, state, federal and private) are esti-

mated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City-owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single-year CIP Plan allocates capital expenditures made in the current budget year. The Capital Budget must be in full conformity with the Capital Improvement Program applicable to the fiscal year that it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds.

Changes to the CIP Budget - Transferring Allocations / Appropriations

Once the CIP has been adopted by the City Council, the data is loaded into the City's Accounting System. During the life of the project, it may be necessary to provide additional allocations or transfer funds to aid in the completion of the project.

Initially, the CIP project is checked for funds verification. After it is determined that the funds are available, two methods are used to transfer or establish allocations and/or appropriations.

1 The Capital Improvement Budget Request for Administrative Transfer or Appropriation Form (Blackline) is used to:

- A** Record the initial appropriation of the planning lines (architecture & engineering, land development, land acquisition) upon the adoption of the CIP by the City Council.
- B** Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
- C** Transfer allocations from "coverline" project planning lines to the new project planning lines and the appropriation of the lines.

2 The Capital Improvement Budget Request for Council Transfer and Appropriation Form (Redline) is used to:

- A Appropriate all construction lines.
- B Transfer allocations and appropriations between projects.
- C Increase/decrease allocations or appropriations of a project.

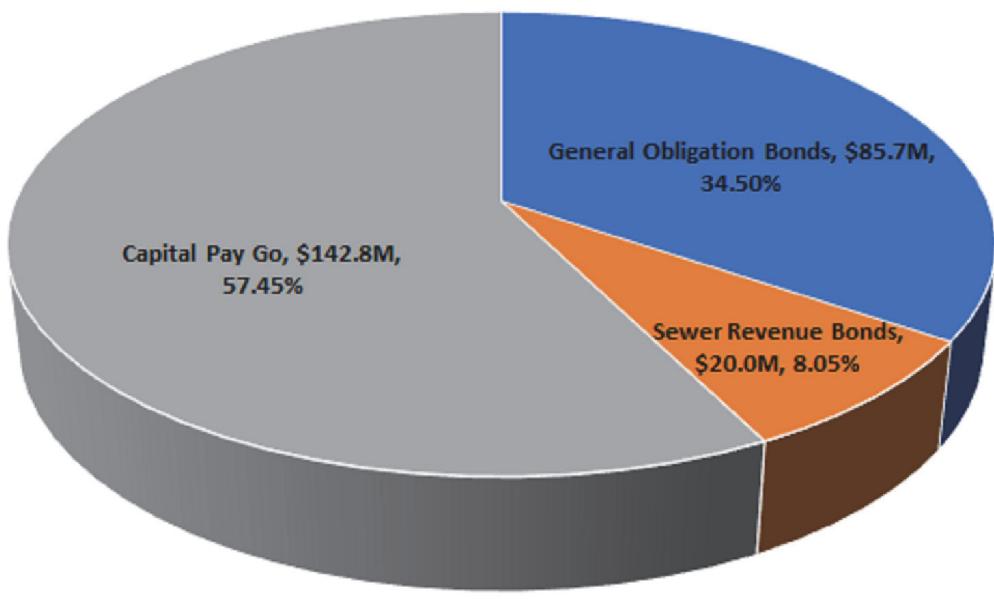
Changes to the CIP budget must be done through Budget Resolutions.

City Wide Summary by Category

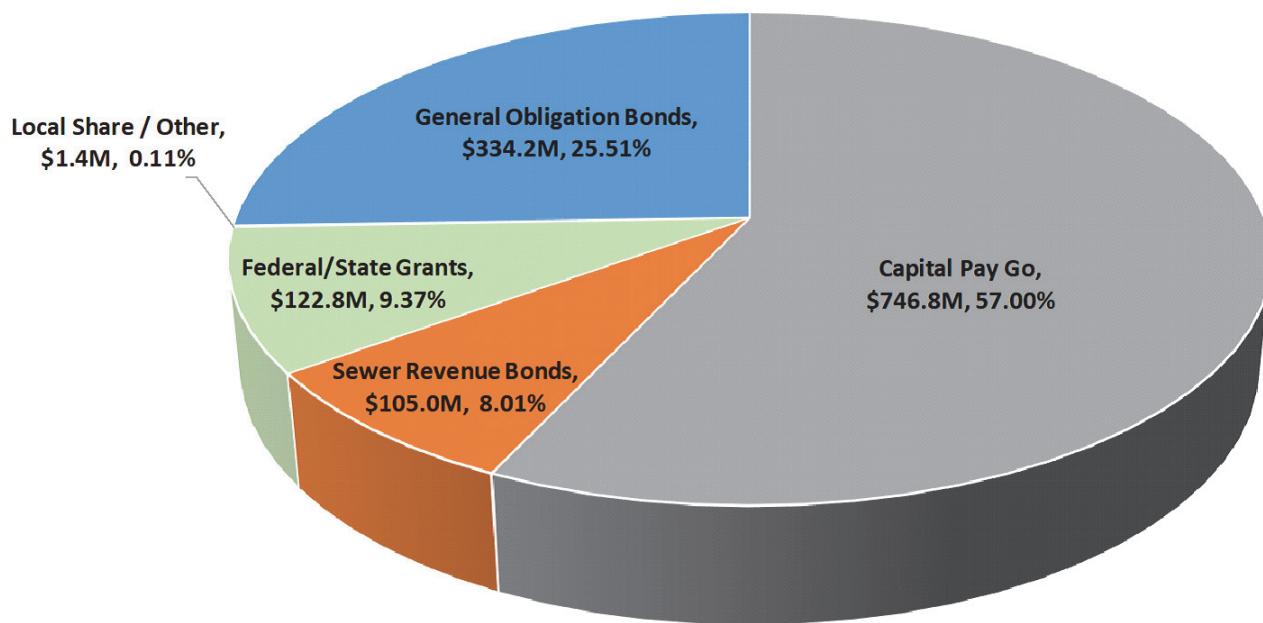
	Carry For- ward	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
REVENUE SOURCES							
Capital PAY GO	259,523,268	142,750,000	92,050,000	90,650,000	88,400,000	73,400,000	746,773,268
Federal Grants CIP	122,058,167	0	0	0	0	0	122,058,167
General Obligation Bonds	20,757,703	85,707,500	82,484,326	56,935,913	53,466,833	34,830,500	334,182,775
Local Other CIP	1,444,759	0	0	0	0	0	1,444,759
Operating Transfers In	44,300	0	0	0	0	0	44,300
Sewer Revenue Bonds	0	20,000,000	50,000,000	35,000,000	0	0	105,000,000
State Grants All	712,000	0	0	0	0	0	712,000
Total Revenues	404,540,197	248,457,500	224,534,326	182,585,913	141,866,833	108,230,500	1,310,215,269
EXPENDITURE TYPES							
Architecture and Engineering	182,956,474	76,983,500	73,428,000	70,266,613	35,193,613	33,953,000	472,781,200
Contract Construction	210,769,800	149,110,000	138,860,826	105,004,778	101,764,778	70,717,000	776,227,182
Equipment CAP	0	130,000	0	0	0	0	130,000
Furniture Fixtures Equipment	2,241,750	835,000	1,235,000	2,988,207	2,285,167	1,000,000	10,585,124
Information Technology	950,000	9,450,000	7,480,000	1,515,815	62,775	0	19,458,590
Land Acquisition	6,355,643	1,410,000	620,000	620,000	370,000	370,000	9,745,643
Land Development	0	250,000	0	0	0	0	250,000
Other Cost	304,000	1,819,000	2,910,500	2,190,500	2,190,500	2,190,500	11,605,000
Vehicles CAP	962,530	8,470,000	0	0	0	0	9,432,530
Total Expenditures	404,540,197	248,457,500	224,534,326	182,585,913	141,866,833	108,230,500	1,310,215,269

CAPITAL IMPROVEMENT PROGRAM

WHERE THE MONEY COMES FROM



FY 2021 Budget \$248,457,500



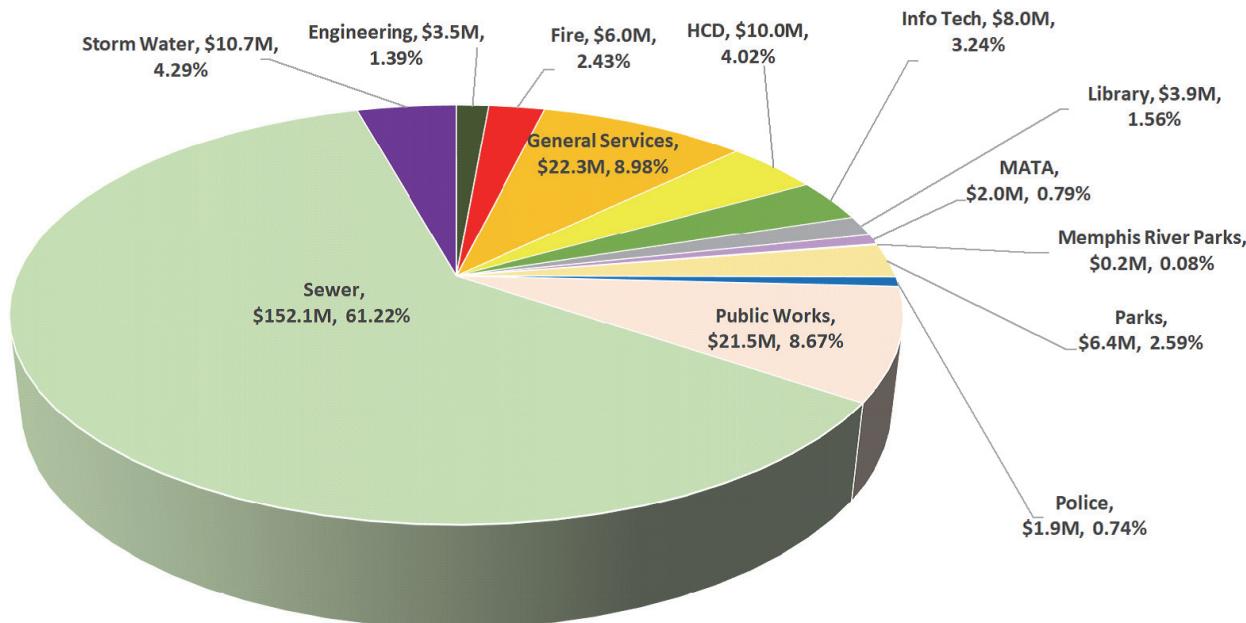
FY 2021 - 2025 Programs \$1,310,215,269

Includes Carryforward Allocation

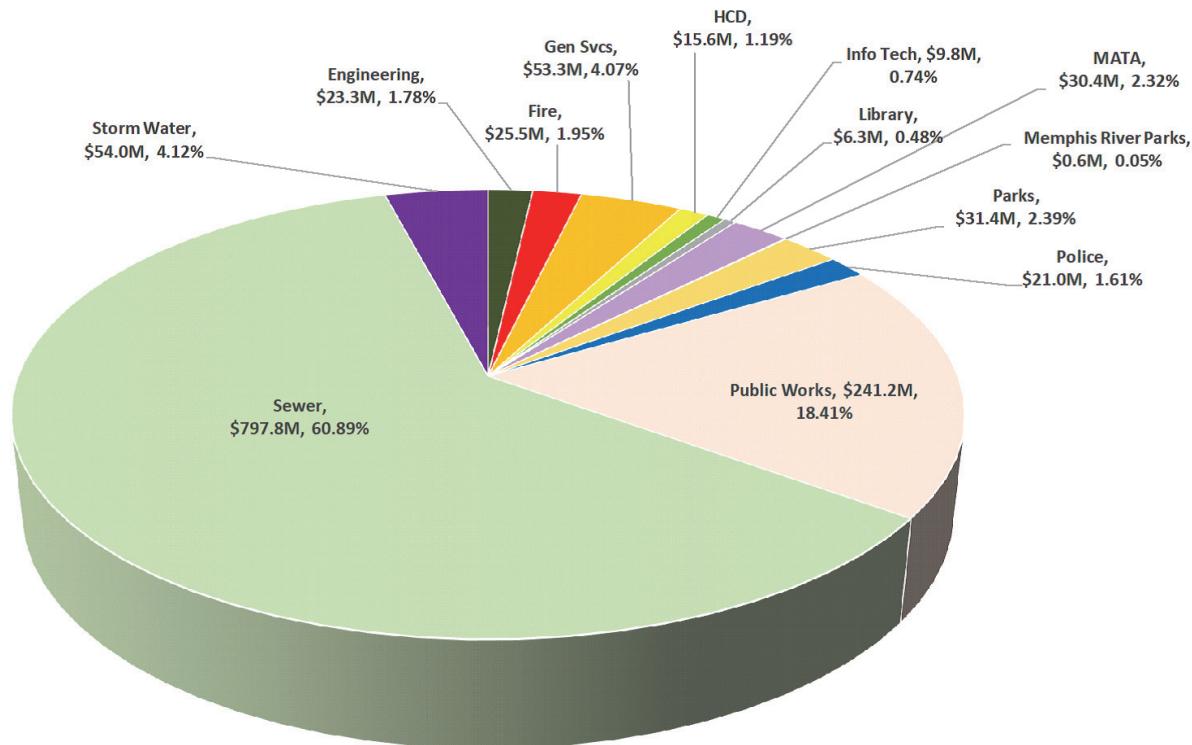
City Wide Summary by Division

Division	Carry Forward	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Engineering	5,476,175	3,450,000	4,460,000	3,960,000	2,960,000	2,960,000	23,266,175
Executive	50,000	0	0	0	0	0	50,000
Fire Services	0	6,029,000	9,558,114	3,315,500	3,315,500	3,315,500	25,533,614
General Services	962,530	22,300,000	10,000,000	10,000,000	10,000,000	0	53,262,530
Housing and Community Development	1,500,000	10,000,000	3,000,000	1,100,000	0	0	15,600,000
Information Technology	0	8,050,000	950,000	750,000	0	0	9,750,000
Library Services	0	3,870,000	2,420,000	0	0	0	6,290,000
MATA	2,291,750	1,958,500	7,496,212	8,504,333	8,504,333	1,655,000	30,410,128
Memphis River Parks	400,000	200,000	0	0	0	0	600,000
Parks and Neighborhoods	416,034	6,450,000	8,800,000	5,350,000	5,250,000	5,100,000	31,366,034
Police Services	1,411,260	1,850,000	14,000,000	2,156,080	1,637,000	0	21,054,340
Public Works	132,509,180	21,550,000	21,800,000	21,800,000	21,800,000	21,800,000	241,259,180
Sewer Fund	250,511,694	152,100,000	132,950,000	117,250,000	80,000,000	65,000,000	797,811,694
Storm Water Fund	9,011,574	10,650,000	9,100,000	8,400,000	8,400,000	8,400,000	53,961,574
Total	404,540,197	248,457,500	224,534,326	182,585,913	141,866,833	108,230,500	1,310,215,269

CAPITAL IMPROVEMENT PROGRAM USE OF FUNDS



FY 2021 Budget \$248,457,500



FY 2021 - 2025 Programs \$1,310,215,269

Includes Carryforward Allocation

The Impact of Debt Service Cost and Operating Cost for FY2021

The cost of capital assets manifests in the General Fund (operational costs) or the Debt Service Fund (principal and interest costs). The General Fund budget is established by an ordinance and the Capital Improvement Program (CIP) budget is established by a resolution.

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impact operational costs because of the issuance of General Obligation (G.O.) Bonds, which are repaid by the tax rate charged to citizens. The property tax rate finances both the General Fund and the Debt Service Fund. In theory, if debt increases, larger portions of property tax revenue are assigned to debt for the payment of G.O. bonds, which reduces resources for operating costs. The City has a G.O. Bond target to essentially maintain the property tax rate apportionment between the General Fund and the Debt Service Fund within a specific range. This target is established considering debt that will also be retired within the fiscal year.

The summary below lists projects above \$3.0 million in the CIP Budget for FY2021 along with their related G.O. funding amounts, and the associated impact on debt service and the operating budget. The cost of debt is generally considered to be \$80,000 per million. The debt service payments will average 20-30 years depending on the project. Projects not detailed are either under \$3.0M, considered as replacement investments for fully used existing capital assets, or for maintenance and/or improvements. The cost to maintain these assets are in the current funding base. Therefore, these projects are budget neutral. A full listing of all FY2021 CIP projects follows this summary.

Division: Public Works

Project Name: Asphalt/Paving
Project Number: PW21100

This project funds the asphalt and paving activities performed by the City through contracted services.

G.O. Funding:	\$19.5M
Debt Service Impact:	\$1.6M
Operating Budget Impact:	None

Division: General Services

Project Name: CoMEM Phase II
Project Number: GS01032

This project provides funds to complete the design phase for the Municipal Complex Phase II (former Walter Simmons property).

G.O. Bond Funding:	\$10.0M
Debt Service Impact:	\$800K
Operating Budget Impact:	None

Division: Housing and Community Development

Project Name: MHA-Foote Future Hope VI
Project Number: CD01030

South City CNI (Foote Homes Project) is part of the South City Urban Renewal Plan. Funding will provide new rental housing to a mixed-income population. The physical plans will be implemented in multiple phases on the old Foote Homes site and in the surrounding neighborhood on acquired land. The transformation will include demolition of existing dwellings, improved park and open space, community facilities, library, neighborhood retail and comprehensive supportive services and programs.

G.O. Funding:	\$6.0M
Debt Service Impact:	\$480K
Operating Budget Impact:	None

Division: Information Technology**Project Name: Telephone Systems Upgrade**
Project Number: IS01062

This project upgrades or replaces existing telephone systems in all Divisions to bring them into compliance with the City's standard.

G.O. Funding: **\$5.3M**
Debt Service Impact: **\$424K**
Operating Budget Impact: **Lower maintenance and replacement part costs**

Division: Housing and Community Development**Project Name: Fairgrounds Redevelopment II**
Project Number: CD02016

This project, Phase 2 of the Fairgrounds Redevelopment, includes critical infrastructure and campus improvements as well as the relocation of the existing track and football field to Tobey Park.

G.O. Funding: **\$4.0M**
Debt Service Impact: **\$320K**
Operating Budget Impact: **None**

Public Works Division – Sewer Fund

The Sewer Fund's current projects are funded by Capital Pay Go (CPG), the Water Infrastructure Finance and Innovation Act (WIFIA), Clean Water State Revolving Fund (CWSRF) loans, and Sewer Revenue Bonds (SRB). The CPGs fund current projects through the use of fund balance. CWSRF and WIFIA are lines of credit that are available for the planning, design, and construction phases of wastewater facilities. The funds may be used for all three phases in any combination. Eligible projects include new construction or the upgrading/expansion of existing facilities and may encompass wastewater treatment plants, pump stations, force mains, collector sewers, interceptors, elimination of combined sewer overflows, and/or nonpoint source pollution remedies.

Division: Fire Services**Project Name: New Fire Station #5**
Project Number: FS02029

This project will relocate Fire Station Number 5. The new facility is estimated to be completed by June 30, 2022.

G.O. Funding: **\$4.0M**
Debt Service Impact: **\$320K**
Operating Budget Impact: **None**

Division: Library Services**Project Name: New Frayser Library**
Project Number: LI01030

This project will replace the current 6,400 sq. ft. library with a 25,000 sq. ft. branch. The new branch will offer expanded service, including a larger collection of materials, community meeting/study facilities, increased public computer capacity, and expanded regular and handicap parking.

G.O. Funding: **\$3.9M**
Debt Service Impact: **\$312K**
Operating Budget Impact: **None**

The City is currently in final negotiations to secure a WIFIA loan. Once finalized, this loan — valued at \$156 million — will be associated with upgrades to the T.E. Maxson Facility (SW02033). The City currently has four active CWSRF loans. Three loans, valued at \$48 million, \$25 million, and \$11 million, are associated with upgrades to the T.E. Maxson Facility (SW02033). The fourth loan is for \$6.5 million and is associated with the sewer rehabilitation of the City of Memphis' collection system (SW05001). The term of each CWSRF loan is 20 years. SRBs will also be used for sewer rehabilitation and assessment.

FY2021 Capital Improvement Budget Summary

Project Number	Project Name	Carry Forward	FY 2021	Total FY 2021
ENGINEERING				
EN01026	Medical Center Streetscape	5,027,230	0	5,027,230
EN01036	STP Pedestrian Routes	155,062	0	155,062
EN01067	HSIP Cover Line	293,883	150,000	443,883
EN01096	LED Traffic Signal Replacement	0	500,000	500,000
EN21100	Traffic Signals FY21	0	750,000	750,000
EN21200	Traffic Calming Devices FY21	0	1,700,000	1,700,000
EN21300	Urban Art FY21	0	350,000	350,000
		Total Engineering	5,476,175	3,450,000
EXECUTIVE				
GA01030	X-Ray Machine-Animal Services	50,000	0	50,000
		Total Executive	50,000	0
FIRE SERVICES				
FS02011	Replace Fire Station #43	0	535,000	535,000
FS02029	F55 Construction	0	4,000,000	4,000,000
FS02032	EMA Sirens	0	140,000	140,000
FS04012	Personal Protective Equipment	0	604,000	604,000
FS21100	FY21 Fire Stat Improv Cover	0	750,000	750,000
		Total Fire Services	0	6,029,000
GENERAL SERVICES				
GS01032	CoMEM Phase II	0	10,000,000	10,000,000
GS21100	FY21 Major Mod	0	3,700,000	3,700,000
GS0221A	FY21 CAQ Police Services	532,772	3,495,000	4,027,772
GS0221B	FY21 CAQ Engineering	0	220,000	220,000
GS0221C	FY21 CAQ Public Works	178,354	0	178,354
GS0221D	FY21 CAQ PW-Street Maint	0	391,000	391,000
GS0221E	FY21 CAQ Exec-Animal Services	4,545	64,200	68,745
GS0221F	FY21 CAQ Fire Services	4,928	3,939,352	3,944,280
GS0221G	FY21 CAQ General Services	241,931	0	241,931
GS0221H	FY21 CAQ Parks & Neighborhoods	0	443,000	443,000
GS0221I	FY21 CAQ Library Services	0	47,448	47,448
		Total General Services	962,530	22,300,000
HOUSING AND COMMUNITY DEVELOPMENT				
CD01030	MHA-Foote Future HOPE VI	0	6,000,000	6,000,000
CD01097	Klondike-Smokey City	1,500,000	0	1,500,000
CD02016	Fairgrounds Redevelopment II	0	4,000,000	4,000,000
		Total Housing and Community Development	1,500,000	10,000,000
INFORMATION TECHNOLOGY				
IS01062	Telephone Systems Upgrade	0	5,300,000	5,300,000
IS01077	Time & Attendance System	0	1,500,000	1,500,000
IS01081	Data Center Relocation	0	550,000	550,000
IS01083	Desktop & App Infrastructure	0	500,000	500,000

FY2021 Capital Improvement Budget Summary (continued)

Project Number	Project Name	Carry Forward	FY 2021	Total FY 2021
IS01084	Network Infrastructure Upgrade	0	200,000	200,000
	Total Information Technology	0	8,050,000	8,050,000
LIBRARY SERVICES				
LI01030	New Frayser Library	0	3,870,000	3,870,000
	Total Library Services	0	3,870,000	3,870,000
MATA				
GA03007	MATA-Fixed Route Buses	0	360,000	360,000
GA03011	MATA-Paratransit In-Service	841,750	50,000	891,750
GA03022	MATA-Adv Public Transp System	0	50,000	50,000
GA03023	MATA-Operations/Maint Facility	1,450,000	73,660	1,523,660
GA03024	Rail Facility Improvements	0	50,000	50,000
GA03025	Bus Facility Improvements	0	50,000	50,000
GA03026	Rail Vehicles	0	165,000	165,000
GA03028	Innovation Corridor BRT	0	1,159,840	1,159,840
	Total MATA	2,291,750	1,958,500	4,250,250
MEMPHIS RIVER PARKS				
GA01028	Mud Island Amphitheater	0	200,000	200,000
GA01029	Mud Island / Beale Street	400,000	0	400,000
	Total Memphis River Parks	400,000	200,000	600,000
PARKS SERVICES				
PK01032	Ed Rice Comm Ctr Replacement	0	1,700,000	1,700,000
PK03004	Tennis Major Maintenance	0	600,000	600,000
PK07012	Greenway Improvements	116,034	0	116,034
PK09002	Zoo Major Maintenance & Others	300,000	250,000	550,000
PK21100	Parks Coverline FY21	0	2,500,000	2,500,000
PK21200	Council Improvements for Parks	0	1,400,000	1,400,000
	Total Parks Services	416,034	6,450,000	6,866,034
POLICE SERVICES				
PD02013	FY18 Police Academy Renov	499,200	750,000	1,249,200
PD04022	In-Car Video/GPS	0	600,000	600,000
PD04029	Radio Maintenance Rehab Proj	912,060	500,000	1,412,060
	Total Police Services	1,411,260	1,850,000	3,261,060
PUBLIC WORKS				
PW21100	Asphalt/Paving Coverline FY21	0	19,500,000	19,500,000
PW21200	Sidewalks Coverline FY21	0	250,000	250,000
PW21300	ADA Curb Ramp Coverline FY21	0	1,000,000	1,000,000
PW21400	Bridge Repair Coverline FY21	0	800,000	800,000
PW01056	Holmes-Millbranch to East	14,834,363	0	14,834,363
PW01064	Elvis Presley/Shelby/Winch	6,691,492	0	6,691,492
PW01179	Holmes Road East Malone-Lamar	14,612,760	0	14,612,760
PW01245	STP Bike/Ped Group	5,695,758	0	5,695,758

FY2021 Capital Improvement Budget Summary *(continued)*

Project Number	Project Name	Carry Forward	FY 2021	Total FY 2021
PW01253	Repair 14 Bridges Sam Cooper	3,058,500	0	3,058,500
PW01257	Shelby Farms Greenline Trail	4,741,085	0	4,741,085
PW01260	Sandbrook Realignment	225,158	0	225,158
PW01277	Poplar-Front to Bellevue	4,196,577	0	4,196,577
PW01278	Poplar-Yates to I-240	7,650,368	0	7,650,368
PW01280	Union Ave-Pauline to Flicker	2,400,000	0	2,400,000
PW01284	Shelby - Paul Lowery to Weaver	63,043,200	0	63,043,200
PW04103	Walker Ave. Streetscape Ph. 2	545,227	0	545,227
PW04117	Old Melrose Site Rehab	500,000	0	500,000
PW04118	Harbor Avenue Repaving	3,600,000	0	3,600,000
PW04119	STBG Group 1 Resurfacing	304,182	0	304,182
PW04120	STBG Group 2 Resurfacing	410,510	0	410,510
Total Public Works		132,509,180	21,550,000	154,059,180
SEWER FUND				
SW21100	FY21 Misc Sub Outfalls Cover	0	3,150,000	3,150,000
SW21200	FY21 Rehab Existing Coverline	0	14,000,000	14,000,000
SW21300	FY21 Svc Unsewered Coverline	0	1,850,000	1,850,000
SW02006	Sludge Disp/Earth Complex	5,700,000	15,000,000	20,700,000
SW02011	Covered Anaerobic Lagoon	27,800,000	8,000,000	35,800,000
SW02033	South Plant Expansion	147,180,523	20,500,000	167,680,523
SW04007	Environmental Maint Relocation	11,289,811	600,000	11,889,811
SW04009	Stiles Plant Modification	12,208,209	15,000,000	27,208,209
SW04011	Stiles WWTF Biosolids Upgrades	15,000,000	24,000,000	39,000,000
SW05001	Sewer Assessment and Rehab	31,333,151	50,000,000	81,333,151
Total Sewer Fund		250,511,694	152,100,000	402,611,694
STORM WATER				
ST02001	Design - ST Coverline	4,084,249	5,550,000	9,634,249
ST03205	Drainage - ST Coverline	3,113,295	0	3,113,295
ST03207	Flood Control - ST Coverline	364,030	3,750,000	4,114,030
ST03211	Curb & Gutter Misc Loc	0	500,000	500,000
ST03214	Flood Mitgn Land Acq Coverline	350,000	350,000	700,000
ST03216	Bridge Repair ST	500,000	500,000	1,000,000
ST03217	Bartlett Rd/Fletcher - Storm	600,000	0	600,000
Total Storm Water		9,011,574	10,650,000	19,661,574
GRAND TOTAL FY 2021				
		404,540,197	248,457,500	652,997,697

GENERAL FUND REVENUES

The financial data presented in this section represents the revenues for the City of Memphis General Fund. In general, many of the revenue strings will show a decline in forecasted revenues and the FY21 adopted revenues due to COVID-19.

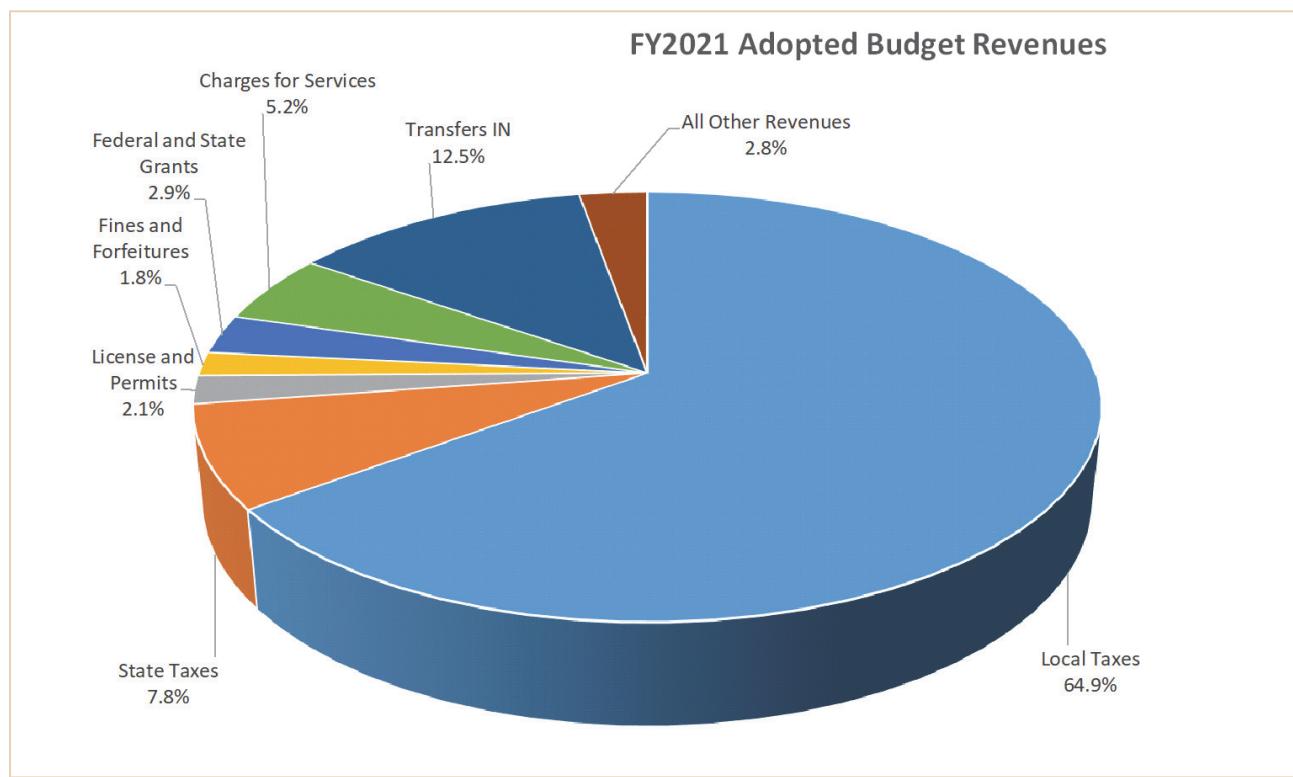
Revenue Forecasting Methodology

The University of Memphis forecasters independently prepare quarterly reports of revenue updates and forecasts for use in the internal decision-making conducted in the City of Memphis Finance Division. The forecasts have two areas of focus: forecasts for the current fiscal year's end-of-year revenues, and actuals of the previous nine years.

A team of Ph.D. economists report on current economic trends that influence the City of Memphis. National, state and local economic indicators receive full discussion in both an oral presentation and written documents. These perspectives are essential for the Finance Division to understand and respond to a second area of focus. In the second part of the quarterly report, the team prepares numerical forecasts for the current fiscal year's end-of-year revenues, for the next fiscal year, and for each year out for ten years. The forecasts are for more than fifty revenue variables, including total revenue for the city's general fund, subgroups of revenue sources, and individual revenue sources. The format of the forecast involves a median forecast as the single most likely value and a high/low range to indicate the degree of uncertainty. Also, for the most important single revenue sources and for total revenue, there is a more detailed risk analysis. This involves developing a downside risk assessment expressed as the probability that revenues will be at or below important levels.

The smallest revenue sources are forecasted with autoregressive, integrated, moving average (ARIMA) models estimated with monthly or annual data that extends back to 1968 in some cases. Major revenue sources get forecasts from at least two alternative statistical models. For some variables, seasonal patterns are so reliable that end-of-year totals are accurately predicted from year-to-date data used in some of the quarterly updates. For longer-term forecasts, entirely different models are necessary. For some of the revenue sources, national and regional economic indicators are useful to add to short and long term forecast accuracy. These statistical models are combinations of ARIMA modeling and regression analysis. Although some series are estimated with single equation models, others have simultaneous equation models. Stochastic simulations of the short- and long-term models generate empirical estimates of the probability distributions for the revenue sources. These distributions are reported both for the current fiscal year and the next fiscal year. These simulation results are used to report the high/low ranges for the revenue sources and the detailed risk analyses. The high/low range end points are defined to cover the middle 50% of the estimated distributions for the forecasted variables. They are, in fact, the first and third quartiles that surround the median forecast. These intervals are reported for detailed lists of revenue sources, for subcategories of the general fund, and for total revenue.

The simulation results are the basis for more detailed risk analysis of total revenue, property tax, and sales tax. These risk reports give the quartiles and median, plus all the deciles. For example, the first decile in the forecast distribution for total revenue is the level of revenue such that there is a 10% probability that revenue will be at or below that level. In addition, the risk analysis estimates the probability that revenues will be at or below key levels, such as the previous year's level and the level anticipated in the operating budget. This risk analysis is a downside risk description, giving the probability that end-of-year revenue will be short of specified values.



Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
REVENUES SUMMARY BY CATEGORY				
Contributed from Fund Balance	\$ 0	\$ 1,169,734	\$ 19,700,000	\$ 53,444,169
Local Taxes	457,569,968	465,525,069	456,306,567	425,471,058
State Taxes	63,329,249	66,314,304	66,523,023	50,835,000
Licenses and Permits	13,674,185	13,879,500	13,858,348	13,795,550
Fines and Forfeitures	14,823,894	16,290,400	11,663,579	11,763,000
Charges for Services	36,063,592	37,670,570	34,476,311	33,950,400
Use of Money and Property	4,594,900	3,320,000	3,357,964	1,505,000
Federal Grants	17,278,822	5,031,114	16,947,577	5,250,000
State Grants	1,260,983	0	0	14,000,000
Intergovernmental Revenues	9,965,562	10,760,231	10,760,000	10,965,973
Other Revenues	17,831,810	8,382,633	8,965,063	5,976,376
Transfers In	80,815,368	83,214,575	88,083,643	81,738,000
Proceeds from Loan	0	0	302,447	0
Total Revenues	\$ 717,208,333	\$ 711,558,130	\$ 730,944,522	\$ 708,694,526

General Fund Revenue Detail

Revenue Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
CONTRIBUTED FROM FUND BALANCE				
Contributed From Restricted Fund Balance	\$ 0	\$ 0	\$ 0	\$ 15,500,000
Contributed From Assigned Fund Balance	0	0	2,500,000	20,000,000
Contributed From Unassigned Fund Balance	0	1,169,734	17,200,000	17,944,169
Total Contributed from Fund Balance	\$ 0	\$ 1,169,734	\$ 19,700,000	\$ 53,444,169
LOCAL TAXES				
Ad Valorem Tax - Current	\$ 253,999,392	\$ 258,500,000	\$ 255,646,992	\$ 254,500,000
Ad Valorem Tax - Current Sale of Receivables	6,829,798	7,500,000	7,641,677	7,500,000
Ad Valorem Tax Prior	4,532,276	5,800,000	2,200,000	2,200,000
Ad Valorem Tax - Prior One Time Assessment	29,860	0	11,367	11,000
PILOT's	4,071,151	4,000,000	5,000,000	5,000,000
Property Taxes Interest & Penalty	4,833,179	4,800,000	5,600,000	5,600,000
Bankruptcy Interest & Penalty	88,510	170,000	98,000	98,000
Interest & Penalty - Sale of Tax Rec	1,163,180	1,500,000	1,320,793	1,200,000
Special Assessment Tax	723,127	598,000	664,972	650,000
Local Sales Tax	114,962,024	115,624,304	113,000,000	92,250,000
Tourism Development Zone Local Sales	3,850,699	3,500,000	3,200,000	0
Alcoholic Beverage Inspection Fee	5,808,000	5,500,000	5,700,000	5,404,058
Beer Sales Tax	15,207,288	16,500,000	15,000,000	13,995,000
Gross Rec Business Tax	13,758,722	14,000,000	13,000,000	11,700,000
Interest, Penalties & Commission	303,991	200,000	298,235	298,000
Business Tax Fees	1,427,698	1,100,000	1,300,000	1,170,000
Mixed Drink Tax	7,683,145	8,000,000	8,000,000	6,375,000
Excise Tax	1,111,238	1,200,000	2,033,742	1,500,000
State Apportionment TVA	8,193,352	7,800,000	8,000,000	7,800,000
Franchise Tax - Telephone	964,746	1,800,000	1,300,000	1,300,000
Cable TV Franchise Fees	4,168,892	4,300,000	4,200,000	4,200,000
Fiber Optic Franchise Fees	2,003,963	1,515,000	1,619,678	1,250,000
Misc Franchise Tax	1,219,579	850,000	850,000	850,000
Warrants and Levies	258	0	0	0
Misc Tax Recoveries	366,042	500,000	350,000	350,000
MLGW Pipeline	269,858	267,765	271,111	270,000
Total Local Taxes	\$ 457,569,968	\$ 465,525,069	\$ 456,306,567	\$ 425,471,058
STATE TAXES				
State Income Tax	\$ 7,805,853	\$ 5,500,000	\$ 5,500,000	\$ 2,500,000
State Sales Tax	52,496,308	57,824,304	58,000,000	45,525,000
Telecommunication Sales Tax	1,145,269	1,000,000	1,000,000	1,000,000
State Shared Beer Tax	299,464	315,000	303,023	225,000
Alcoholic Beverage Tax	406,778	375,000	400,000	300,000

General Fund Revenue Detail *(continued)*

Revenue Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
State Professional Privilege Tax - Athletes	0	0	35,000	0
Spec Petroleum Product Tax	1,175,577	1,300,000	1,285,000	1,285,000
Total State Taxes	\$ 63,329,249	\$ 66,314,304	\$ 66,523,023	\$ 50,835,000

LICENSES AND PERMITS

Liquor By Ounce License	\$ 187,926	\$ 215,000	\$ 250,000	\$ 196,500
Taxi Drivers License	14,082	20,500	8,000	6,000
Gaming Pub Amus Perm Fee	9,175	15,000	4,000	3,750
Wrecker Permit Fee	10,900	16,000	20,500	20,500
Misc Permits	105,321	70,000	68,000	66,000
Beer Application	57,550	60,000	51,000	54,000
Auto Registration Fee	12,785,948	12,900,000	13,000,000	13,000,000
Dog License	235,881	250,000	200,000	225,000
County Dog License Fee	89,916	100,000	80,848	60,000
Beer Permit Privilege Tax	143,119	145,000	140,000	127,800
Sidewalk Permit Fees	34,367	88,000	36,000	36,000
Total Licenses and Permits	\$ 13,674,185	\$ 13,879,500	\$ 13,858,348	\$ 13,795,550

FINES AND FORFEITURES

Court Fees	\$ 5,255,078	\$ 4,750,000	\$ 4,000,000	\$ 4,300,000
Court Costs	5,136,903	5,750,000	4,200,000	4,200,000
Fines & Forfeitures	3,595,199	4,845,000	3,000,000	3,000,000
Seizures	30,700	100,000	27,000	27,000
Beer Board Fines	125,300	100,000	25,000	30,000
Library Fines & Fees	327,333	350,000	198,051	0
Delinquent Collection Fees	0	100,000	0	0
Vacant Property Registration Fee	69,800	75,000	35,200	35,000
Arrest Fees	122,671	125,000	64,328	57,000
DUI BAC Fees	385	2,400	2,000	2,000
Sex Offender Registry Fees	160,525	93,000	112,000	112,000
Total Fines and Forfeitures	\$ 14,823,894	\$ 16,290,400	\$ 11,663,579	\$ 11,763,000

CHARGES FOR SERVICES

Tax Sales Attorney Fees	\$ 582,662	\$ 525,000	\$ 450,000	\$ 425,000
Subdivision Plan Inspection Fee	183,186	170,000	173,898	150,000
Misc Inspection Fees	0	1,565,000	0	0
Street Cut Inspection Fee	289,734	250,000	93,552	100,000
Traffic Signals	246,143	200,000	204,280	165,000
Parking Meters	1,308,853	1,200,000	1,100,000	1,100,000
Signs-Loading Zones	40,348	15,000	45,000	45,000
Arc Lights	4,028	4,000	4,000	4,000

General Fund Revenue Detail *(continued)*

Revenue Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Wrecker & Storage Charges	685,335	650,000	650,000	650,000
Shelter Fees	233,091	200,000	200,000	200,000
Animal Vaccination	4,740	0	0	0
Ambulance Service	22,976,434	22,500,000	22,500,000	22,500,000
Admissions - General	53	0	0	0
Parking	522,677	477,147	500,000	500,000
Senior Citizen's Meals	77,545	75,000	75,000	75,000
Concessions	1,604,206	1,673,125	2,250,000	2,250,000
Golf Car Fees	1,007,977	1,167,016	790,000	750,000
Pro Shop Sales	154,853	179,500	110,000	110,000
Green Fees	1,247,586	1,629,962	1,131,999	900,000
Softball	66,935	28,000	26,000	26,000
Basketball	0	0	4,100	0
Ballfield Permit	34,225	18,000	22,000	15,000
Class Fees	71,047	42,000	47,000	45,000
Rental Fees	2,233,470	2,363,282	1,729,640	1,700,000
MLG&W Rent	2,200	2,400	2,400	2,400
Rent Of Land	184,687	201,238	197,034	180,000
Police Special Events	861,305	700,000	450,000	500,000
Day Camp Fees	80	0	33	0
After School Camp	200	500	0	0
Parking Lots	428,813	420,000	387,000	387,000
Outside Revenue	67,556	149,400	311,500	156,000
Tow Fees	538,526	600,000	600,000	600,000
HCD- Docking Fees	316,710	600,000	350,000	350,000
Easements & Encroachments	88,387	65,000	71,875	65,000
Total Charges for Services	\$ 36,063,592	\$ 37,670,570	\$ 34,476,311	\$ 33,950,400

USE OF MONEY AND PROPERTY

Interest on Investments	\$ 3,410,738	\$ 2,500,000	\$ 2,311,633	\$ 1,000,000
Net Income/Investors	1,090,557	700,000	986,331	445,000
State Litigation Tax Commission	93,605	120,000	60,000	60,000
Total Use of Money and Property	\$ 4,594,900	\$ 3,320,000	\$ 3,357,964	\$ 1,505,000

FEDERAL GRANTS

Federal Grants - Others	\$ 765,418	\$ 5,031,114	\$ 10,809,494	\$ 250,000
FEMA Reimbursement	16,513,404	0	6,138,083	5,000,000
Total Federal Grants	\$ 17,278,822	\$ 5,031,114	\$ 16,947,577	\$ 5,250,000

STATE GRANTS

State Grants	\$ 0	\$ 0	\$ 0	\$ 14,000,000
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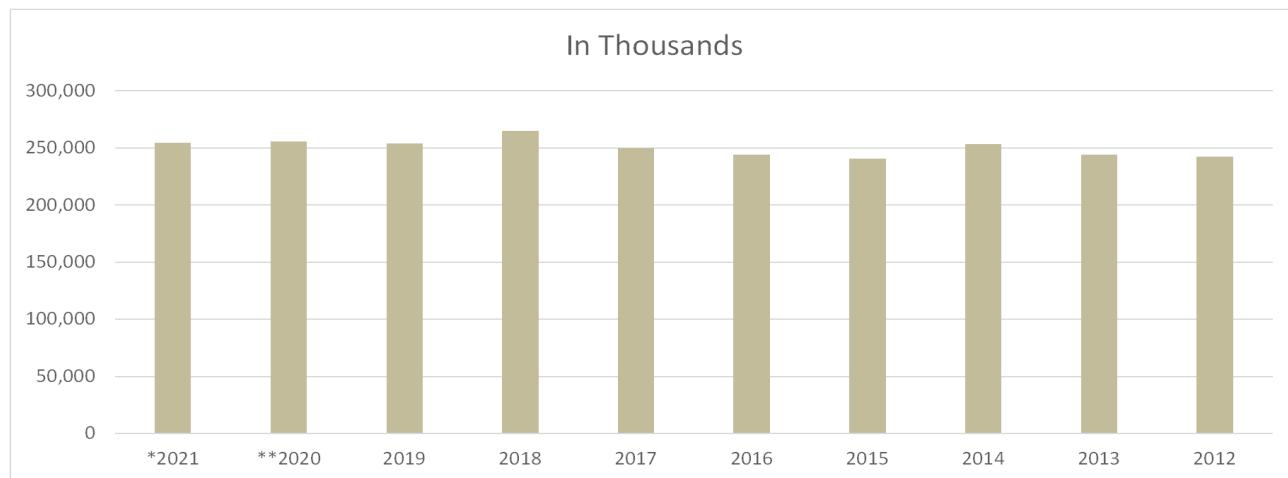
General Fund Revenue Detail *(continued)*

Revenue Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
St TN Highway Maint Grant	35,871	0	0	0
TEMA Reimbursement	1,225,112	0	0	0
Total State Grants	\$ 1,260,983	\$ 0	\$ 0	\$ 14,000,000
INTERGOVERNMENTAL REVENUES				
International Airport	\$ 3,965,562	\$ 4,060,231	\$ 4,060,000	\$ 4,265,973
MATA	6,000,000	6,700,000	6,700,000	6,700,000
Total Intergovernmental Revenues	\$ 9,965,562	\$ 10,760,231	\$ 10,760,000	\$ 10,965,973
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 175,273	\$ 1,258,659	\$ 185,527	\$ 160,000
Property Insurance Recoveries	651,226	267,998	145,414	65,000
Rezoning Ordinance Publication Fees	4,150	10,000	3,000	3,000
Sale Of Reports	327,359	285,423	425,000	425,000
Local Shared Revenue	646,159	695,956	650,000	650,000
Center City Commission	37,471	0	0	0
City of Bartlett	1,048,466	1,034,000	1,034,000	1,034,000
Utility Warranty Program	298,995	500,000	161,092	75,000
Miscellaneous Income	1,261,783	1,223,349	800,809	0
Subdivision Sidewalk Fees	9,280	0	8,126	6,500
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Miscellaneous Auctions	2,046,246	1,750,000	1,700,000	1,700,000
Unclaimed Property	767,130	0	38,526	32,000
Fire - Misc Collections	89,386	25,000	71,656	55,000
Cash Overage/Shortage	6,144	30	4,675	0
Sale Of Capital Assets	5,492,975	0	12,775	0
Donated Revenue	696,797	106,000	713,649	500,001
Corporate Sponsorship	83,484	83,500	95,000	95,000
Insurance Refund	85	0	0	0
Vendor Rebates	248	0	0	0
Grant Revenue - Library	28,692	17,000	100	0
FNMA Service Fees	2,506	0	894	875
Claims	144,736	0	106,624	100,000
Class Action Litigation Revenue	0	0	19,956	0
Miscellaneous Revenue	123,337	44,868	554,161	0
Misc. Library Revenue	79	0	2,701	0
Recovery Of Prior Year Expense	2,814,803	0	1,143,813	0
Mow to Own Program - Program Fees	0	5,850	12,565	0
Total Other Revenues	\$ 17,831,810	\$ 8,382,633	\$ 8,965,063	\$ 5,976,376

General Fund Revenue Detail *(continued)*

Revenue Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
TRANSFERS IN				
In Lieu Of Taxes-MLGW	\$ 59,084,756	\$ 63,000,000	\$ 56,410,956	\$ 56,411,000
In Lieu Of Taxes-Sewer	8,407,368	9,132,716	9,133,828	9,134,000
Oper Tfr In - State Street Aid	2,800,000	2,500,000	5,000,000	0
Oper Tfr In - Solid Waste Fund	1,065,177	1,065,177	1,065,177	750,000
Oper Tfr In - Misc Grants Fund	0	30,000	0	0
Oper Tfr In - Workforce Development Fund	2,000,000	0	0	0
Oper Tfr In - Hotel/Motel Fund	99,006	38,000	0	0
Oper Tfr In - 2019 Sales Tax Referendum	0	0	9,000,000	12,000,000
Oper Tfr In - Debt Service Fund	3,500,000	0	0	0
Oper Tfr In - Sewer Operating/CIP	1,737,164	1,737,164	1,737,164	1,737,000
Oper Tfr In - Metro Alarm	1,414,626	1,705,000	1,730,000	1,600,000
Oper Tfr In - Storm Water	106,518	106,518	106,518	106,000
Oper Tfr In - Healthcare Fund	294,000	0	0	0
Oper Tfr In - Unemployment Fund	300,000	900,000	900,000	0
Oper Tfr In- Fleet Management	0	3,000,000	3,000,000	0
Oper Tfr In - Casino Gaming Commission Fund	6,753	0	0	0
Total Transfers In	\$ 80,815,368	\$ 83,214,575	\$ 88,083,643	\$ 81,738,000
PROCEEDS FROM LOAN				
Loan Proceeds	\$ 0	\$ 0	\$ 302,447	\$ 0
Total Proceeds from Loan	\$ 0	\$ 0	\$ 302,447	\$ 0
TOTAL REVENUES	\$ 717,208,333	\$ 711,558,130	\$ 730,944,522	\$ 708,694,526

Current Property Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	254,500	-0.45%	2016	244,128	1.53%
2020	255,647	0.65%	2015	240,459	-5.08%
2019	254,000	-4.15%	2014	253,317	3.88%
2018	265,000	5.99%	2013	243,863	0.62%
2017	250,024	2.42%	2012	242,361	-3.33%

* FY 2021 Adopted

**FY 2020 Forecast

Property Tax is the largest source of revenue for the City. Property assessments are made by the Shelby County Tax Assessor based on the estimated appraised value and the following property classifications:

Residential and Farm Real Property = 25% of Appraised Value

Personal Property = 30% of Appraised Value

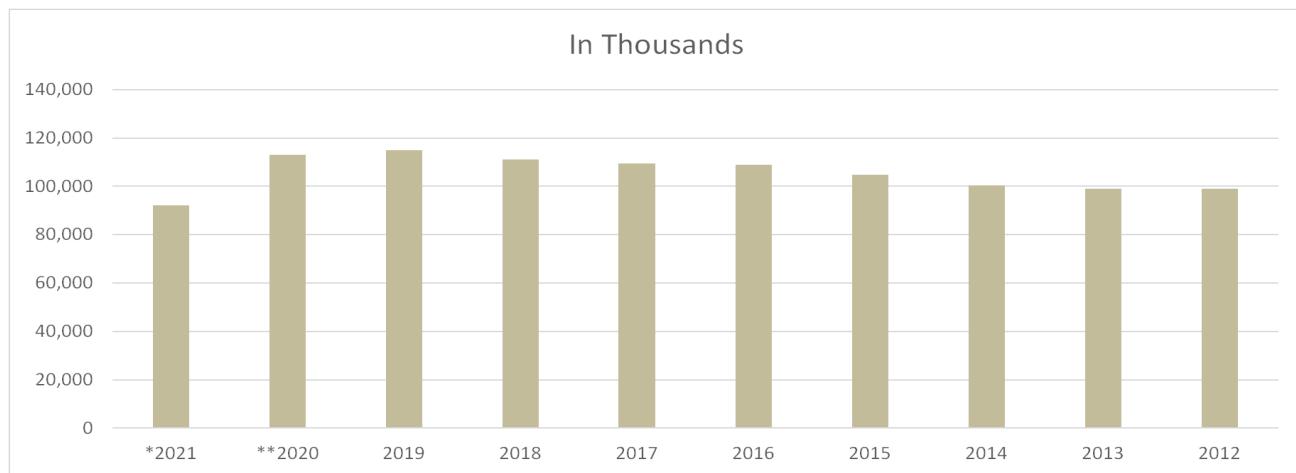
Commercial and Industrial Real Property = 40% of Appraised Value

Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority (TRA).

Tax bills originate from, and collections are made by, the City Treasurer's Office, based on the tax rate set by the City Council and applied to the assessment rolls provided by the County Assessor and the TRA. Taxes are due and payable when the tax bills are mailed, normally July 1, and become delinquent sixty days thereafter, normally September 1. About 95% of the taxes are collected in the first four months of tax mailings. Through fiscal year 2014 City Schools and the Debt Service Fund shared proceeds of this tax. Beginning in fiscal year 2013, City Schools merged with County Schools and was not allocated City property tax. The Debt Service Fund still receives a portion of this tax, as do other funds to a much lesser degree. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: Annexations, Appraisals, Development and Population changes

Local Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	92,250	-18.36%	2016	109,000	3.94%
2020	113,000	-1.71%	2015	104,869	4.39%
2019	114,962	3.57%	2014	100,455	1.37%
2018	111,000	1.46%	2013	99,100	0.10%
2017	109,400	0.37%	2012	99,000	-2.08%

* FY 2021 Adopted

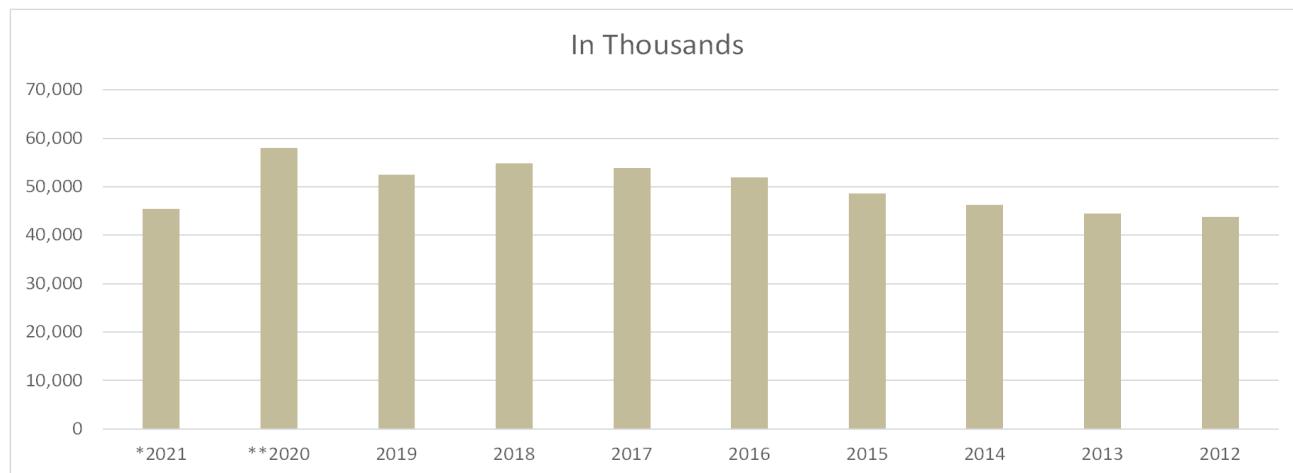
**FY 2020 Forecast

This is the second largest revenue source for the City, is charged on gross proceeds derived from retail sales or use of tangible personal property and certain specific services. It is computed at 2.25% of the amount of each transaction with one-half of the proceeds allocated to education. Prior to the change discussed below, the rate was last changed in 1984 from 1.5% to 2.25%.

By referendum passed by voting citizens of Memphis in October 2019, the local sales tax rate was increased by 0.5% to 2.75%. The new tax rate went into effect January 1, 2020. The revenues generated from the 0.5% increase are recorded in the 2019 Sales Tax Referendum Fund (see “Special Revenue Funds” section), then transferred out to the General Fund as Expense Recovery. Because these funds are earmarked for public safety benefits, FY20 revenues from the increase in the sales tax rate are not included in the above table.

Major Influences: Annexation, Population changes, and Taxable sales

State Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	45,525	-21.51%	2016	52,000	7.03%
2020	58,000	10.48%	2015	48,584	5.12%
2019	52,496	-4.38%	2014	46,218	3.86%
2018	54,900	1.86%	2013	44,500	1.44%
2017	53,900	3.65%	2012	43,867	6.99%

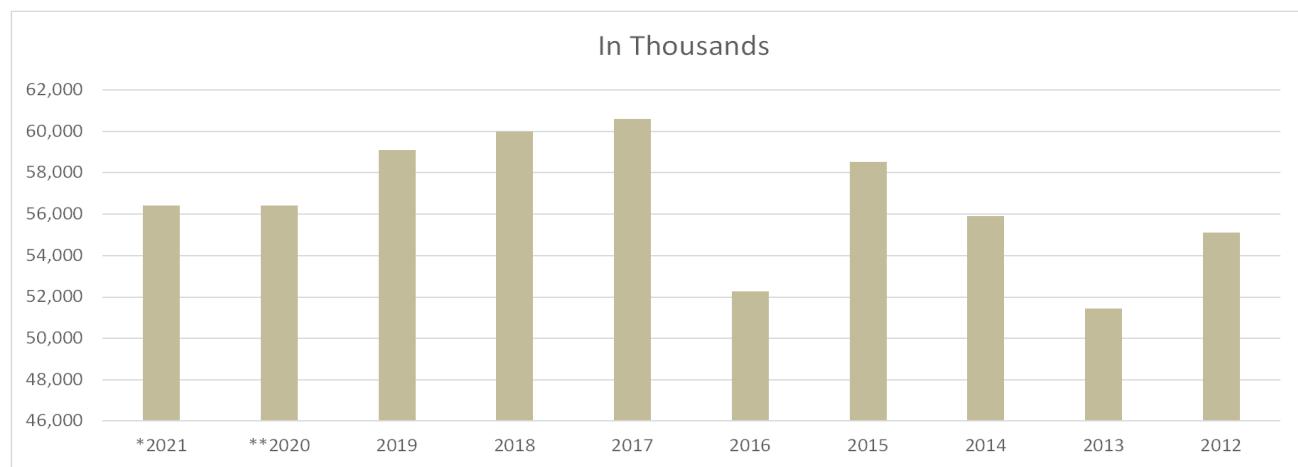
* FY 2021 Adopted

**FY 2020 Forecast

This is the largest state shared revenue the City receives. The current rate is 7.0% and is charged on each transaction described in the Local Sales Tax. One percent (1.0%) goes to the State's General Fund. Of the 6.0% remaining, 0.5% goes to education. Municipalities share the portion of the revenues not retained in the State's General Fund or withheld for education. This portion is allocated among the municipalities on a per capita basis. Changes in fees require General Assembly vote - T.C.A. 67-6-103.

Major Influences: Population (relative to State) and Taxable sales

In lieu of Tax - MLGW



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	56,411	-0.00%	2016	52,282	-10.65%
2020	56,411	-4.53%	2015	58,515	4.63%
2019	59,085	-1.53%	2014	55,923	8.72%
2018	60,006	-0.97%	2013	51,439	-6.65%
2017	60,595	15.90%	2012	55,105	3.06%

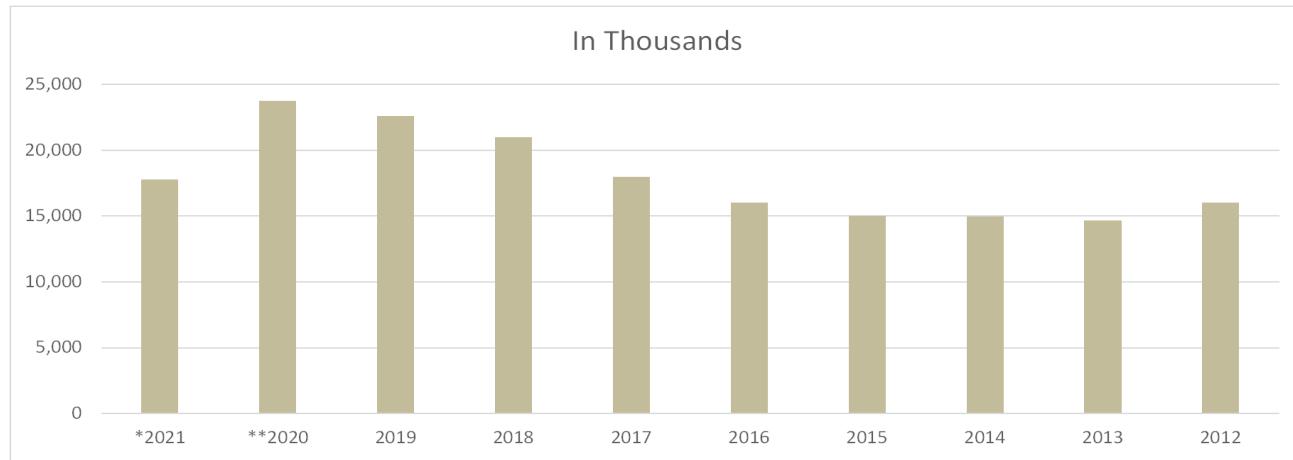
* FY 2021 Adopted

**FY 2020 Forecast

The Memphis Light Gas and Water Division makes in-lieu-of property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This payment is shared with Shelby County according to State law. This revenue is limited to the calculation defined in the State law - T.C.A. 7-52-307 and T.C.A. 7-39-404.

Major Influences: Municipal Electric/Gas System Tax Equivalent Laws

Municipal State Street Aid



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	17,803	-25.05%	2016	16,000	6.67%
2020	23,753	4.64%	2015	15,000	0.25%
2019	22,700	8.10%	2014	14,962	1.78%
2018	21,000	16.67%	2013	14,700	-8.13%
2017	18,000	12.50%	2012	16,000	-4.82%

* FY 2021 Adopted

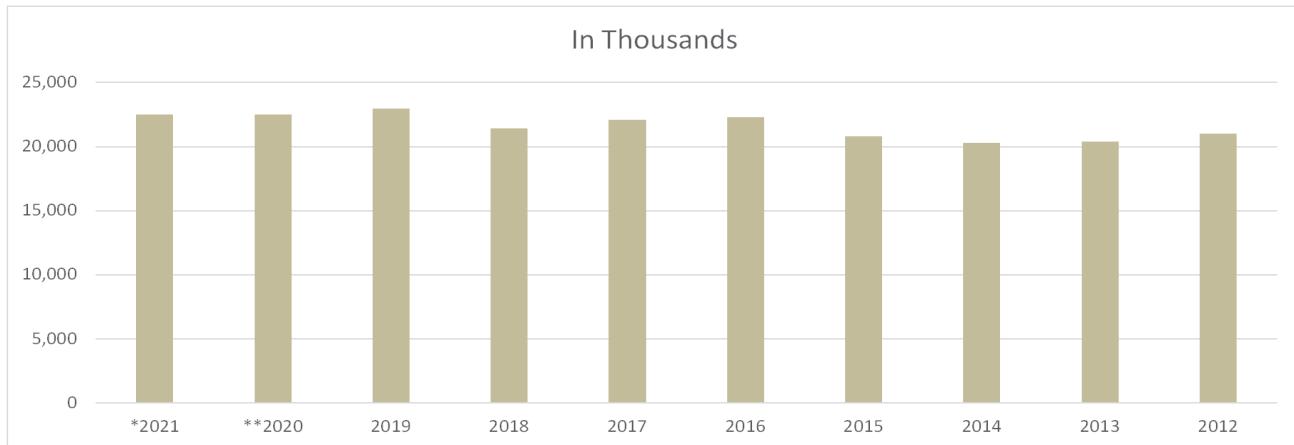
**FY 2020 Forecast

Local share of state gasoline and other motor fuel taxes comprised of the following: Gasoline Tax, Diesel Tax, Liquefied Gas Tax on vehicles, Compressed Natural Gas Tax, Prepaid User Diesel Tax, and IMPROVE Tax. Distribution is based upon population. Revenue is distributed monthly by the State - T.C.A. 67-3-202, T.C.A. 67-3-1309.

Major Influences: Population and Gasoline Sales

Note: As of FY2017 Municipal State Street Aid tax revenues are not in the General Fund revenues and are therefore not included in the FY2021 General Fund Adopted Budget as such. These revenues are instead recorded in the State Street Aid Fund (see "Special Revenue Funds" section), then transferred out to the General Fund as Expense Recovery. Because gas taxes remain a significant source of revenue for the City and the change in accounting has a zero effect on the General Fund, we will continue to report these revenues here.

Ambulance Service Fees



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	22,500	0.00%	2016	22,300	7.21%
2020	22,500	-2.07%	2015	20,800	2.46%
2019	22,976	7.36%	2014	20,300	-0.49%
2018	21,400	-3.17%	2013	20,400	1.49%
2017	22,100	-0.90%	2012	20,100	5.24%

* FY 2021 Adopted

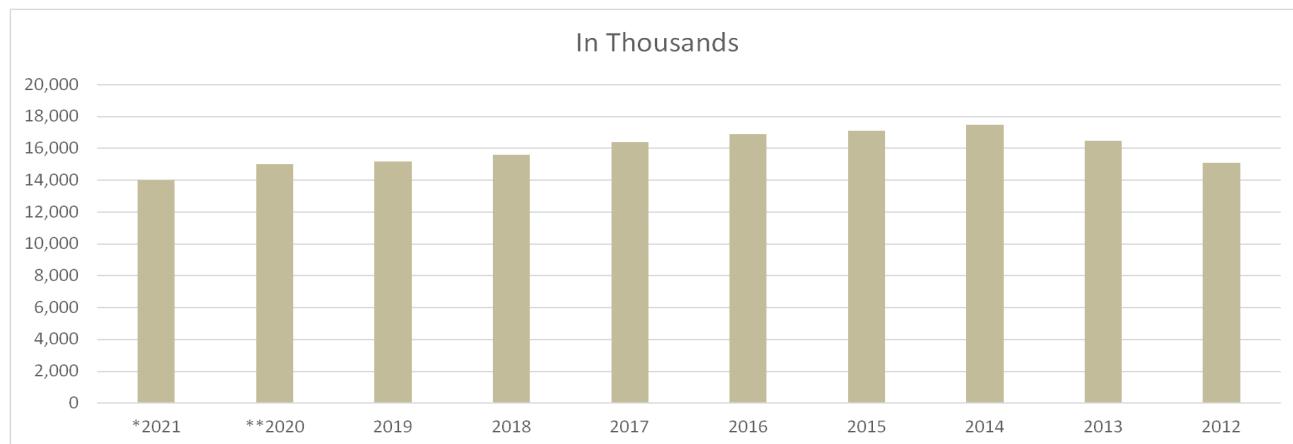
**FY 2020 Forecast

The Memphis Fire Department (MFD) operates one of the most progressive Emergency Medical Services (EMS) systems in the U.S. and is the largest EMS system in Tennessee and the Mid-South. The MFD runs 35 ambulances daily that respond to 9-1-1 calls to get quality care to critical scenes quickly.

Ambulance service fees have two parts: 1) fee for initial pick-up; and 2) per-mile charge.

Major Influences: Population (demographics), Health climate of Mid-South Area

Beer Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	13,995	-6.70%	2016	16,900	-1.38%
2020	15,000	-1.36%	2015	17,137	-2.05%
2019	15,207	-2.52%	2014	17,496	6.04%
2018	15,600	-4.88%	2013	16,500	9.27%
2017	16,400	-2.96%	2012	15,100	0.67%

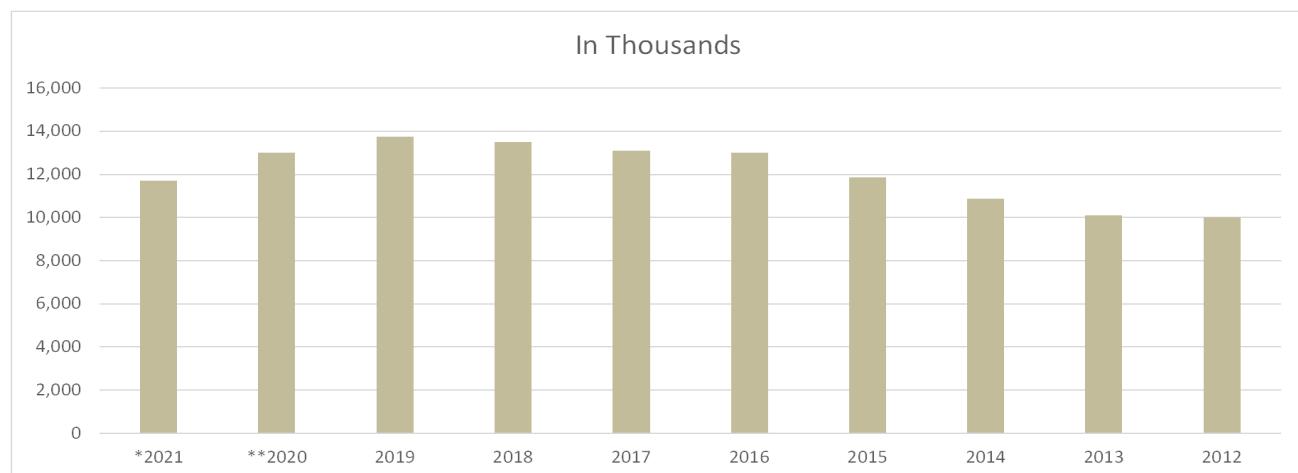
* FY 2021 Adopted

**FY 2020 Forecast

Beginning in 2014, this beer tax is imposed at \$35.60 per barrel of retail purchases from licensed wholesalers. Prior to fiscal year 2014, this tax was levied at 17% on the sale of beer to wholesalers. Fees are remitted to the City by wholesalers on a monthly basis - T.C.A. 57-6-103 (FY2014) and T.C.A. 57-5-103 (prior to FY2014).

Major Influences: Wholesaler quantities and Consumption rates

Gross Receipts Business Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	11,700	-10.00%	2016	13,000	9.59%
2020	13,000	-5.52%	2015	11,862	9.12%
2019	13,759	1.92%	2014	10,871	7.63%
2018	13,500	3.05%	2013	10,100	1.00%
2017	13,100	0.77%	2012	10,000	-16.67%

* FY 2021 Adopted

**FY 2020 Forecast

This is a privilege tax on the exercise of most business sales, consisting of two parts:

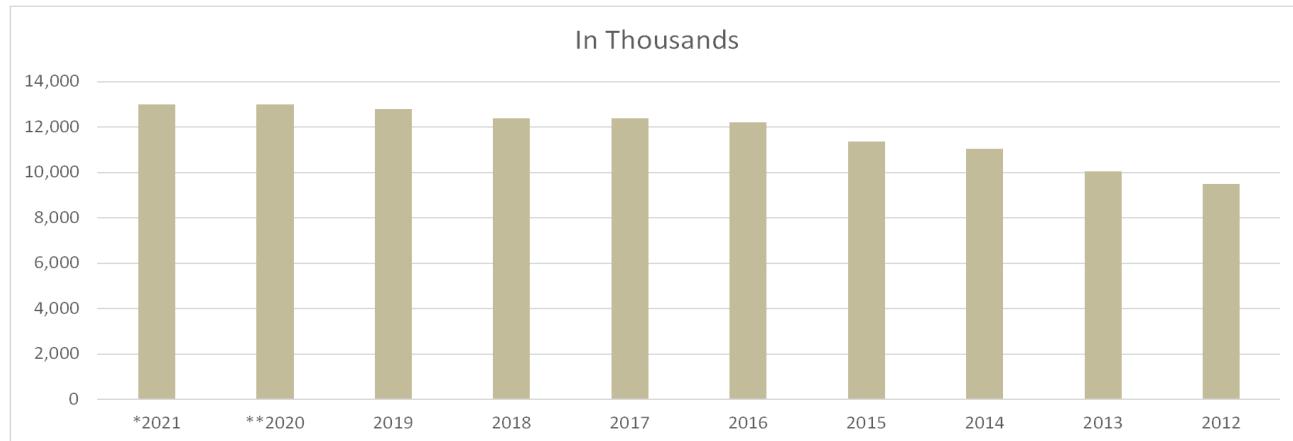
\$15 minimum annual license fee

Tax on gross receipts (wholesale and retail) of the covered business activities, for businesses with annual sales of \$10,000 or more.

Business activities are divided into five classifications, with each classification having different tax rates. (Beginning January 1, 2014, businesses' tax periods coincide with their fiscal years. Prior to this date, each business classification had its own taxable period). Furthermore, each county and/or incorporated municipality in which a qualifying business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law - T.C.A. 67-4-704 and the 2013 Uniformity and Small Business Relief Act.

Major Influence: Economy

Auto/Vehicle Registration



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	13,000	0.00%	2016	12,200	7.37%
2020	13,000	1.67%	2015	11,363	2.93%
2019	12,786	3.11%	2014	11,040	9.77%
2018	12,400	0.00%	2013	10,057	5.86%
2017	12,400	1.64%	2012	9,500	-3.06%

* FY 2021 Adopted

**FY 2020 Forecast

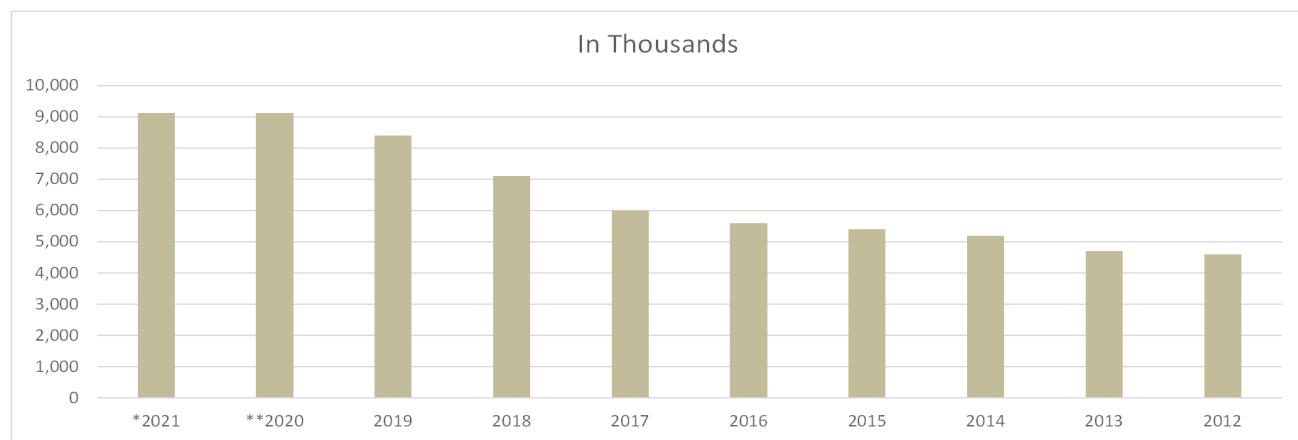
All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City's registration agent and pay an annual registration fee as follows:

Motorcycle (Private)	\$10.00
Motorcycle (Commercial)	\$21.00
Passenger motor vehicle	\$30.00
Dealers, manufacturers, transporters	\$21.00 to \$325.00
Freight vehicles, depending on weight	\$114.00 to \$452.00
Combined farm and private truck	\$30.00 to \$376.00

The County Court Clerk remits collections to the City after deducting a collection fee.

Major Influences: Auto sales and Vehicle registrations

In Lieu of Taxes - Sewer



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2021	9,134	0.00%	2016	5,600	3.70%
2020	9,134	8.74%	2015	5,400	3.85%
2019	8,407	18.31%	2014	5,200	10.64%
2018	7,100	18.33%	2013	4,700	2.17%
2017	6,000	7.14%	2012	4,600	-2.13%

* FY 2021 Adopted

**FY 2020 Forecast

As provided for in T.C.A. 7-34-115(a)(l), the City Council, by resolution, assesses the City's Sewer Fund a payment in lieu of ad valorem tax that represents a tax-equivalent payment on the net property and equipment of the Sewer system within City limits. The payments are calculated as if the Sewer Fund were a private utility and may not exceed the amount of taxes that would have been paid by a private property of similar nature.

Major Influences: Annexation, Appraisals, development, tax rates

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

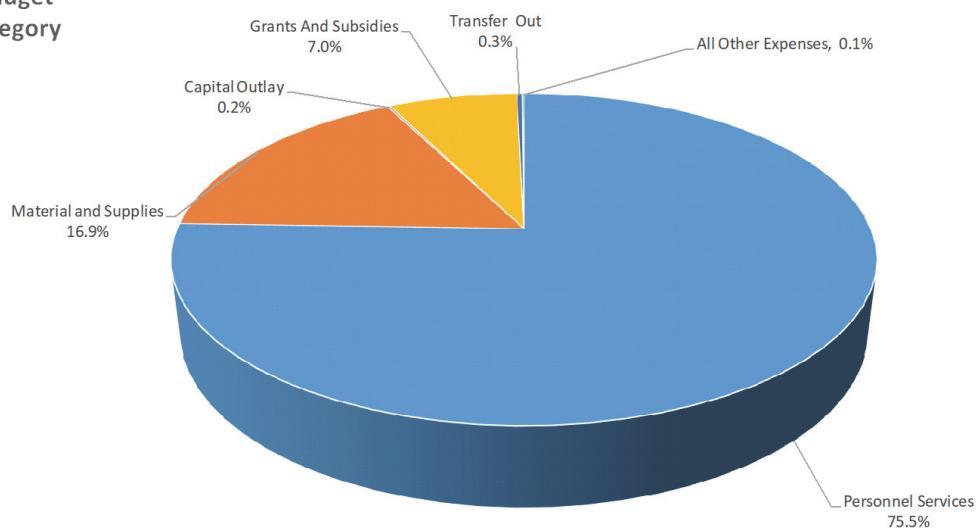
The main purpose of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the information in financial statements significantly more useful and identify areas requiring correction throughout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

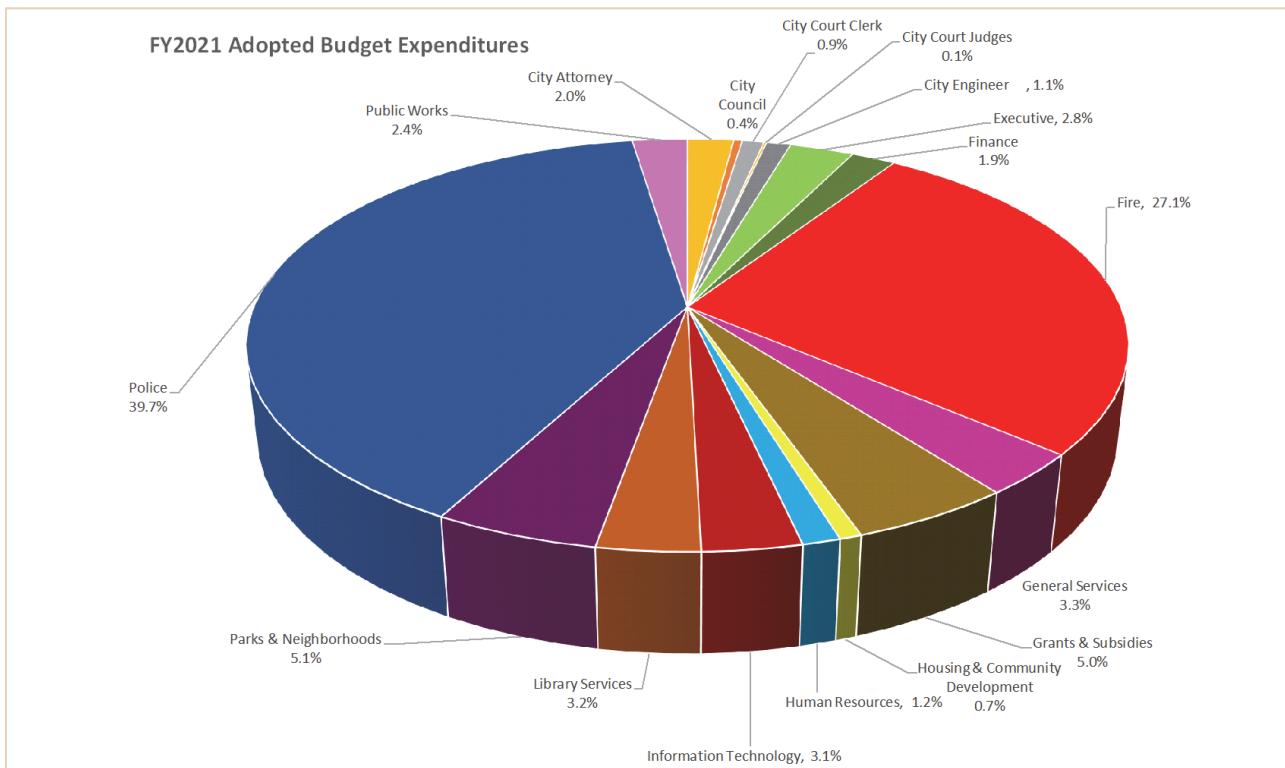
In addition to using expenditure data from the last year or several years of actual cost results, discussions with key personnel on the anticipated performance of current and new services, changes in the marketplace and other factors that might cause changes in priorities or spending, are discussed and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

FY2021 Adopted Budget Expenditures by Category



Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES SUMMARY BY CATEGORY				
Personnel Services	\$ 501,745,527	\$ 514,700,314	\$ 525,215,889	\$ 535,093,592
Materials and Supplies	134,908,130	142,093,422	151,421,340	135,785,141
Capital Outlay	1,398,719	1,123,400	1,863,924	1,111,414
Grants and Subsidies	78,231,344	67,785,544	81,864,366	50,001,396
Inventory	381,903	379,591	364,971	453,599
Expense Recovery	(18,195,845)	(16,035,300)	(16,035,300)	(16,035,300)
Investment Fees	0	0	267,628	0
Project Costs	3,840	0	1,410	0
Service Charges	213,926	171,372	212,469	198,200
Transfers Out	23,287,194	1,339,783	7,869,783	2,086,484
Depreciation on Own Funds	100	0	0	0
Misc Expense	1,655,406	0	4,661	0
Total Expenditures	\$ 723,630,244	\$ 711,558,126	\$ 753,051,140	\$ 708,694,526



Division	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES SUMMARY BY DIVISION				
Unallocated	\$ 210,000	\$ 0	\$ 267,628	\$ 0
Executive	18,220,214	19,339,931	17,897,570	19,978,129
Finance	16,962,313	15,069,275	26,349,858	13,709,617
Fire Services	184,589,152	183,850,391	189,781,239	191,618,702
Police Services	269,577,976	272,780,013	277,578,309	281,479,497
Parks	36,155,467	38,119,316	36,198,885	36,114,148
Public Works	17,002,404	17,276,359	15,648,965	17,015,254
Human Resources	8,427,717	8,887,272	8,511,730	8,363,049
General Services	20,396,166	24,485,775	26,666,433	23,319,375
HCDC	5,197,386	5,186,095	5,533,123	4,865,790
Grants and Agencies	76,264,275	50,212,822	70,368,715	35,725,373
City Attorney	12,861,059	14,505,342	14,090,279	14,349,690
City Engineering	8,635,735	8,796,793	9,472,270	7,494,495
Information Technology	19,572,817	21,690,869	21,662,710	21,804,248
Library Services	20,889,516	22,221,234	23,232,620	22,640,477
City Council	2,093,247	2,557,759	2,647,215	2,668,417
City Court Judges	858,090	808,894	800,983	818,953
City Court Clerk	5,716,710	5,769,986	6,342,608	6,729,312
Total Expenditures	\$ 723,630,244	\$ 711,558,126	\$ 753,051,140	\$ 708,694,526

General Fund Expenditure Detail

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 268,439,335	\$ 334,640,022	\$ 322,389,200	\$ 343,493,195
Holiday Salary Full Time	4,924,728	0	0	0
Vacation Leave	21,996,640	0	0	0
Bonus Leave	2,147,259	0	0	0
Sick Leave	17,095,491	0	0	0
FFCRA Reg	0	0	21,534	0
FFCRA Part Time	0	0	9,564	0
COVID-19 Hazard	0	0	4,036,460	0
Vacation Day Paid	0	0	4,701,807	0
Overtime	42,433,364	33,892,422	41,075,658	37,591,090
Holiday Fire/Police	10,647,921	11,044,037	11,115,861	11,171,667
Out of Rank Pay	2,506,877	2,410,592	2,701,359	2,658,829
Hazardous Duty Pay	461,249	664,806	480,647	484,948
College Incentive Pay	6,387,220	6,728,990	6,628,527	6,683,380
Longevity Pay	2,067,775	2,321,149	2,088,353	2,227,765
Shift Differential	720,451	708,491	766,000	711,572
Bonus Days	1,514,634	1,831,400	2,525,762	1,772,200
PTO Final Pay	5,691,914	4,267,908	6,522,040	6,069,762
Job Incentive	979,654	1,534,417	1,112,963	1,276,500
Required Special License Pay	3,344	24,950	3,950	4,950
Cert Pay	0	0	48,396	0
Pension	19,403,436	19,308,975	20,330,822	20,387,477
Supplemental Pension	125,478	128,642	130,189	133,189
Social Security	1,091,784	316,313	1,108,308	316,313
Pension ADC	33,686,887	30,770,572	30,776,099	36,630,667
Group Life Insurance	657,463	855,270	760,140	856,924
Unemployment	442,640	456,080	460,501	468,160
Pension 401a Match	71,567	0	63,344	69,678
Medicare	5,506,539	4,957,800	5,663,642	5,146,264
Long Term Disability	1,035,567	981,829	1,110,255	1,002,202
Health Insurance - Basic	2,155	0	0	0
Health Insurance - Choice Plan	26,028,708	29,949,348	29,853,006	30,890,424
Benefits Adjustments	0	1,991,682	2,138,612	7,377,019
Health Insurance-Select Plan	16,761,501	17,104,152	20,684,196	17,689,752
Salaries - Part Time/Temporary	12,281,314	15,589,889	12,412,545	11,248,540
On the Job Injury	6,920,789	3,488,750	4,209,802	4,394,359
Tuition Reimbursement - Old	520	0	0	0
Tuition Reimbursement - New	278,651	193,500	332,000	201,500
Book Reimbursement - New	3,619	6,500	6,500	6,500
Student Loan Repayment	280,640	360,000	318,900	360,000

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Payroll Reserve	0	100	0	100
Federal Grant Match - Personnel	2,270,243	2,428,705	1,816,182	0
Bonus Pay	85,654	90,000	116,142	71,000
Expense Recovery - Personnel	(13,207,484)	(14,346,976)	(13,303,376)	(16,302,334)
Total Personnel Services	\$ 501,745,527	\$ 514,700,314	\$ 525,215,889	\$ 535,093,592

MATERIALS AND SUPPLIES

City Hall Printing	\$ 117,797	\$ 350,000	\$ 150,600	\$ 233,600
City Hall Postage	0	1,000	0	8,500
Document Reproduction - City	55,171	2,500	2,650	2,000
City Storeroom Supplies	15,908	19,290	35,498	17,290
Facility Repair & Carpentry	145,463	226,142	366,406	234,269
City Shop Charges	13,379,727	10,350,374	13,837,288	13,451,964
Info Sys Comput/Off Mach	0	0	0	55,000
Info Sys Phone/Communication	0	3,374	1,824	16,824
City Shop Fuel	6,124,440	6,346,905	5,585,606	6,232,626
Outside Computer Services	3,734,999	4,954,670	4,818,068	4,641,625
City Computer Svc Equipment	1,437,422	1,848,470	1,919,054	2,627,123
Data/Word Processing Equipment	0	275,000	175,000	200,000
Data/Word Process Software	936,223	1,367,150	1,292,881	494,196
Pers Computer Software	2,048,828	2,014,800	2,181,225	5,345,592
City Telephone/Communications	2,219	0	0	0
Printing - Outside	219,689	262,458	416,352	238,068
Supplies - Outside	1,463,149	1,886,338	1,634,860	1,592,732
Food Expense	105,414	121,000	81,648	117,200
Wonders Materials	2,000	0	0	0
Hand Tools	105,772	111,200	113,206	101,200
Document Reproduction - Outside	1,105	3,500	1,000	28,500
Clothing	2,080,138	2,146,954	1,979,256	1,749,107
Household Supplies	807,665	830,019	924,480	802,117
Ammunition & Explosives	379,791	500,500	532,200	500,500
Safety Equipment	1,188,424	962,700	1,181,509	980,915
Drafting/Photo Supplies	19,843	32,250	26,877	33,450
Medical Supplies	2,558,669	2,643,566	3,091,380	2,630,252
Athletic/Recreational Supplies	383,191	184,300	147,352	196,300
Outside Postage	750,951	762,215	712,575	778,375
Asphalt Products	5,520,986	5,084,250	5,558,165	5,063,250
Lumber & Wood Products	12,293	31,500	17,291	26,500
Paints Oils & Glass	384,845	411,000	408,403	434,000
Steel & Iron Products	115,142	192,300	191,855	174,000
Pipe Fittings & Castings	127,954	209,000	127,000	149,000

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Lime Cement & Gravel	5,908	25,000	80,437	29,400
Chemicals	202,505	275,576	219,780	203,539
Material Processing	7,383	0	0	0
Materials and Supplies	3,814,528	3,819,011	6,972,750	3,742,124
Miscellaneous Expense	258,978	116,928	400,453	115,024
Library Books	1,094,726	1,290,501	2,306,692	790,501
Tower Lease Expense - Library	25,208	46,208	25,285	25,285
WYPL Supplies & Printing Expense - Library	229	0	0	0
WYPL Arkansas Tower Expense - Library	28,185	30,000	36,442	30,000
Operation Police Canine	47,547	75,000	75,000	40,800
Operation Police DUI Unit	68,885	75,000	79,522	78,000
Operation Police Traffic Unit	72,937	100,000	140,447	90,000
Operation Police Mounted	47,781	90,000	91,645	75,000
Operation Police TACT	103,368	215,000	345,479	195,000
Maintenance Traffic Signal System	187,514	240,000	298,764	250,995
Operation Police Aircraft	609,821	565,669	623,445	600,000
Outside Vehicle Repair	586,614	388,112	278,350	288,828
Outside Equipment Repair/Maintenance	1,996,489	2,411,381	2,384,017	2,358,429
Facilities Structure Repair - Outside	581,036	743,043	594,767	643,043
Horticulture	10,438	10,000	8,517	10,000
Internal Repairs and Maintenance	542,313	428,007	499,761	389,313
Special Investigations	38,709	100,000	16,100	50,000
Legal Services/Court Cost	4,414,805	5,053,234	4,798,233	4,853,234
Medical/Dental/Veterinary	862,556	774,500	440,115	552,700
Legal Contingency	41,853	150,000	138,000	150,000
Accounting/Auditing/Cons	371,889	361,356	329,375	316,299
Advertising/Publication	890,206	1,129,611	1,068,933	994,611
Outside Phone/Communications	4,853,632	4,093,971	5,318,132	4,211,374
Janitorial Services	1,463,101	1,715,810	1,855,919	1,492,289
Security	1,715,930	2,655,404	2,124,968	2,361,286
Photography	10,000	500	0	0
Weed Control/Chemical Service	112,931	116,500	129,050	278,300
Total Quality Management	285	0	0	0
Seminars/Training/Education	434,736	855,220	589,681	761,719
Fixed Charges	1,513,555	1,501,100	1,251,100	1,501,100
Misc Professional Services	45,151,271	45,584,728	47,339,608	38,704,536
Employee Activities	4,853	5,000	4,500	5,000
Rewards and Recognition	85,949	65,030	47,829	88,500
Staff Development	704	1,000	1,000	1,000
Textbooks	92,762	198,000	65,000	198,000
Travel Expense	613,505	842,949	602,579	648,702
Unreported Travel	0	1,350	0	1,350

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Relocation Expense	271,642	0	22,625	0
Compliance Monitoring Sanctions	311,584	700,000	1,033,220	1,093,220
Auto Allowance	0	0	0	2,300
Outside Fuel	38,332	42,000	37,157	40,394
Mileage	196,181	269,751	217,745	294,144
Utilities	9,850,325	11,001,254	11,141,273	10,804,798
Sewer Fees	1,300,109	1,331,580	1,529,236	1,331,580
Budget Restriction-Materials and Supplies	4,091	0	0	0
Contribution to Education Program	39,930	0	0	0
Demolitions	2,129,040	2,450,000	1,485,000	1,167,661
Insurance	4,624,794	5,797,896	5,585,169	6,062,132
Claims	729,471	1,155,252	674,580	980,130
Lawsuits	2,812,819	3,513,376	5,004,618	2,316,187
Hospitality	4,212	5,301	4,301	5,301
Dues/Memberships/Periodicals	241,709	300,646	261,640	324,354
Rent	1,774,293	2,306,412	2,202,695	2,262,445
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	3,416,582	3,267,654	3,319,379	3,807,894
Urban Art Maintenance	20,320	35,000	36,000	35,000
Orientation Program Development	0	0	550	0
Per Diem	6	0	0	0
Minor Equipment	48,818	113,415	74,072	100,000
Equipment Rental	2,161,592	2,155,243	2,123,541	2,005,243
We Mean Business Symposium	30,904	0	0	0
Expense Recovery - Telephones	(1,070,061)	(804,149)	(804,149)	(804,149)
Expense Recovery - M & S	(11,383,746)	(12,069,844)	(11,933,297)	(12,418,844)
Federal Grant Match - M & S	117,165	166,689	218,184	0
Catering	45,935	69,522	92,623	92,000
Bank Charges	1,242	0	0	0
Total Materials and Supplies	\$ 134,908,130	\$ 142,093,422	\$ 151,421,340	\$ 135,785,143

CAPITAL OUTLAY

Furniture/Furnishings	\$ 242,229	\$ 376,900	\$ 262,231	\$ 414,900
Office Machines	0	0	1,300	0
Computers	0	10,000	0	0
Prod/Constr/Maint Equipment	4,379	44,000	54,389	44,000
Equipment	513,481	676,000	1,546,004	652,514
Transfer To Fixed Assets Capital	637,130	0	0	0
Capital Outlay - Expense	1,500	16,500	0	0
Total Capital Outlay	\$ 1,398,719	\$ 1,123,400	\$ 1,863,924	\$ 1,111,414

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
GRANTS AND SUBSIDIES				
Sports Authority	\$ 854	\$ 0	\$ 0	\$ 0
Payment To Subgrantees	55,609	144,475	1,193,487	25,000
Aging Commission of the Mid-South	143,906	143,906	143,906	143,906
Elections	0	1,000,000	1,169,842	0
MIFA General Assistance	705,238	669,218	669,218	669,218
Community Initiatives Grants for Non-Profits	3,174,294	2,635,000	3,123,750	150,000
Community Development Grants	345,146	331,761	331,761	330,976
Start Co.	75,000	75,000	75,000	0
Memphis & Shelby County Film and Television Commission	218,000	218,000	218,000	0
Homeless Initiative	256,339	232,500	232,500	282,500
Pensioners Insurance	9,113,385	8,373,569	8,696,211	8,373,569
Downpayment Assist/City	215,980	192,930	192,930	100,000
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
Death Benefits	61,172	0	16,500	0
Memphis River Parks Partnership	2,974,003	2,974,003	2,974,000	3,024,003
Memphis Area Transit Authority	35,870,000	29,170,000	39,419,012	19,170,000
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	250,000	250,000	250,000	0
RBC Training/Certification Program	0	4,650	4,650	4,650
EDGE	4,402,071	4,030,000	3,680,053	0
Social Services Administration	106,381	89,537	89,537	109,537
Tax Receivable Sale Vendor	2,541,071	0	2,600,000	1,800,000
MHA/HCD Community Development Projects	909,402	157,000	223,969	57,000
Urban Art	150,000	150,000	150,000	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	250,000	250,000	0
Middle Income Housing	471,916	500,000	500,000	400,000
Contr Assist Prog/Bonding	3,507	4,650	3,500	4,650
Black Business Association	300,000	300,000	300,000	300,000
Blight Authority of Memphis	0	0	0	75,000
A More Excellent Way	0	0	10,000	0
Convention Center	2,434,577	2,659,509	2,659,509	2,425,060
Professional Services	986,683	478,371	901,330	540,871
WIN Operational	24,319	0	650	0
Ambassador's Fellowship Pay	2,784,499	3,337,629	2,356,501	3,001,620
Innovate Memphis	330,500	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	0
Life Line to Success	19,000	75,000	75,000	0
Shelby County School Mixed Drink Proceeds	4,570,956	4,000,000	4,000,000	4,000,000

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
Sanitation Grants Disbursement	179,200	0	0	0
The 800 Initiative	500,000	500,000	500,000	500,000
River Parks Docking	0	600,000	614,715	350,000
Total Grants and Subsidies	\$ 78,231,344	\$ 67,785,544	\$ 81,864,366	\$ 50,001,396
INVENTORY				
Inventory Purchases	\$ 159,921	\$ 117,793	\$ 130,713	\$ 169,101
Food Inventory	221,982	261,798	234,258	284,498
Total Inventory	\$ 381,903	\$ 379,591	\$ 364,971	\$ 453,599
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (18,195,845)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)
Total Expense Recovery	\$ (18,195,845)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)
INVESTMENT FEES				
Investment Fee	\$ 0	\$ 0	\$ 267,628	\$ 0
Total Investment Fees	\$ 0	\$ 0	\$ 267,628	\$ 0
PROJECT COSTS				
Project Costs	\$ 3,840	\$ 0	\$ 1,410	\$ 0
Total Project Costs	\$ 3,840	\$ 0	\$ 1,410	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 213,926	\$ 171,372	\$ 212,469	\$ 198,200
Total Service Charges	\$ 213,926	\$ 171,372	\$ 212,469	\$ 198,200
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 15,210,000	\$ 0	\$ 0	\$ 0
Oper Tfr Out - Misc Grants Fund	0	0	5,000	0
Oper Tfr Out - HUB Community Impact Fund	0	250,000	275,000	550,000
Oper Tfr Out - Debt Service Fund	360,981	0	0	0
Oper Tfr Out - Capital Projects Fund	4,000,000	0	0	0
Oper Tfr Out - Healthcare Fund	0	0	3,000,000	0
Oper Tfr Out - Library Retirement Fund	1,089,783	1,089,783	1,089,783	1,536,484
Oper Tfr Out - OPEB Fund	2,626,431	0	3,500,000	0
Total Transfers Out	\$ 23,287,194	\$ 1,339,783	\$ 7,869,783	\$ 2,086,484
DEPRECIATION ON OWN FUNDS				
Depreciation - Purchased	\$ 100	\$ 0	\$ 0	\$ 0

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Total Depreciation on Own Funds	\$ 100	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 1,655,406	\$ 0	\$ 4,661	\$ 0
Total Misc Expense	\$ 1,655,406	\$ 0	\$ 4,661	\$ 0
TOTAL EXPENDITURES	\$ 723,630,244	\$ 711,558,126	\$ 753,051,140	\$ 708,694,526

Top 10 Expenditures

Account	FY 21 Year Total Request
	\$361,943,488
Pension and Pension ADC Funding	57,018,144
Healthcare	48,580,176
Misc Professional Services	38,704,536
Overtime	37,591,090
Memphis Area Transit Authority	19,170,000
City Shop Charges	13,451,964
Salaries Part-Time / Temporary	11,248,540
Holiday Fire / Police	11,171,667
Utilities	10,804,798

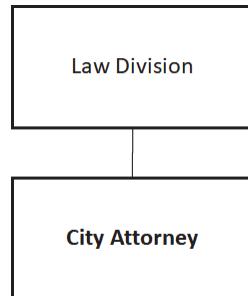


CITY ATTORNEY

Mission Statement

The Law Division and the Office of the City Attorney's mission is to provide the City of Memphis with high quality legal services for the City of Memphis Administration, City Council, various divisions, agencies, boards, commissions, and employees.

Organization Structure



Services

The City Attorney's Division defends and prosecutes litigation on behalf of the City, by providing advice and counsel to all Divisions of City government on municipal processes, contracts, City Ordinances, and State and Federal laws. The Law Division includes the Claims, Permits, Risk Management, City Prosecutor, Ethics, and Metro Alarms offices. The Claims Office receives, investigates, processes, and resolves third-party claims filed against the City of Memphis and monitors claims filed against the City. The Permits Office bills, collects and issues permits as mandated by controlling ordinances; monitors permit holder compliance with city ordinances and state law; and serves as the administrative office for both the Alcohol Commission and the Transportation Commission. The Risk Management Department identifies, implements, and monitors exposures to losses to preserve and protect the City's financial assets. The City Prosecutor's Office represents the City in City Court proceedings and prosecutes misdemeanors, traffic tickets, and citations issued for violation of the City Code of Ordinances. The Ethics Office functions in accordance with Chapter 2-10 Code of Ethics for City Officials and any Executive Order from the Mayor. The Metro Alarms Office issues permits for commercial and residential alarm systems and enforces the Metro Alarm ordinances with a focus on false alarm reduction.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 4,915,116	\$ 5,317,024	\$ 5,166,229	\$ 5,384,362
Materials and Supplies	6,457,100	8,709,947	8,319,721	8,483,958
Grants and Subsidies	486,509	478,372	601,330	478,372
Service Charges	3,288	0	3,000	3,000
Misc Expense	999,048	0	0	0
Total Expenditures	\$ 12,861,061	\$ 14,505,343	\$ 14,090,280	\$ 14,349,692
Total Revenues	\$ (386,835)	\$ (267,998)	\$ (105,414)	\$ (25,000)
NET EXPENDITURES	\$ 12,474,226	\$ 14,237,345	\$ 13,984,866	\$ 14,324,692

Authorized Complement	57
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Performance Highlights

- Provided legal counsel and advice on numerous Covid-19 issues, including preparation of executive orders, enforcement efforts, and back to business models
- Represented and defended the City in over 600 legal matters
- Implemented a more streamlined process for responding to public records requests, substantially improving response time
- Reviewed and/or drafted thousands of contracts for the City
- Provided advice and counsel to all Divisions as requested on various issues to support business operations
- Drafted or assisted in drafting ordinances such as the Metro Alarms, Hands-Free, and Speed Enforcement ordinances
- Commenced audit of Municode for codification purposes
- Conducted City-wide training for City employees on multiple issues, including risk management, contract and purchasing requirements, privacy laws, and ethics
- Investigated and closed over 700 claims (91% within 30 days) for personal injury and property damage.
- Permits Dept. issued over 3,800 permits to the public and businesses
- Partnered with University of Memphis to remedy blight, resulting in eliminating over 45 blighted properties in FY20

Issues & Trends

The City Attorney's Office continues to monitor and provide counsel on changes in the law, both statutory changes and court opinions, as well as the changing political climate in State and Federal government. The City Attorney's Office supports the Executive Division before City Council and the public in a myriad of issues, which most recently includes the response to the COVID-19 pandemic. The Office has increased its presence and communications within the Divisions concerning various issues such as economic development, contract drafting, procurement, the City's On-The-Job Injury Program, and proactive approaches to lessen employee injury and employment litigation.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
CITY ATTORNEY					
Complete contract review within 3 days of receipt	2 days	2 days	2 days	3 days	Government
Review and close property damage claims within 30 days	112 days	30 days	49 days	30 days	Government
Close Public Records Requests within 21 average	16 days	30 days	30 days	21 days	Government

City Attorney • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 3,294,333	\$ 4,109,893	\$ 3,970,002	\$ 4,127,537
Holiday Salary Full Time	187,749	0	0	0
Vacation Leave	156,000	0	0	0
Bonus Leave	18,416	0	0	0
Sick Leave	126,047	0	0	0
Overtime	309	3,500	0	1,500
Out of Rank Pay	0	18,000	0	0
PTO Final Pay	54,592	23,361	23,361	0
Pension	202,455	252,620	209,999	247,526
Social Security	4,581	0	5,001	0
Pension ADC	410,804	399,920	399,920	434,939
Group Life Insurance	7,794	10,866	8,000	10,562
Unemployment	4,480	4,480	4,480	4,240
Medicare	54,509	56,519	56,519	59,406
Long Term Disability	12,231	11,304	12,999	11,458
Health Insurance - Choice Plan	262,086	314,808	289,000	291,396
Benefits Adjustments	0	6,435	0	7,345
Health Insurance-Select Plan	83,559	94,368	126,000	126,504
Salaries - Part Time/Temporary	93,895	65,520	117,520	117,520
On the Job Injury	2,126	2,000	0	1,000
Bonus Pay	250	5,000	5,000	5,000
Expense Recovery - Personnel	(61,100)	(61,572)	(61,572)	(61,572)
Total Personnel Services	\$ 4,915,116	\$ 5,317,024	\$ 5,166,229	\$ 5,384,362
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 0	\$ 0	\$ 600	\$ 0
Document Reproduction - City	1,425	0	0	0
City Shop Charges	1,189	1,490	1,490	1,490
City Shop Fuel	185	1,195	945	1,195
City Computer Svc Equipment	4,499	15,000	13,500	8,500
Supplies - Outside	31,178	50,200	50,200	52,700
Outside Postage	4,648	3,600	3,100	3,600
Materials and Supplies	102	1,250	31,250	1,250
Legal Services/Court Cost	4,385,709	5,048,234	4,798,233	4,848,234
Advertising/Publication	737	500	1,031	500
Outside Phone/Communications	9,756	9,050	8,814	9,050
Seminars/Training/Education	13,562	22,250	17,250	20,000
Misc Professional Services	1,530,959	1,380,256	1,892,274	1,685,593
Employee Activities	4,853	5,000	4,500	5,000
Rewards and Recognition	142	500	250	500

City Attorney • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Travel Expense	16,936	35,700	24,900	30,000
Unreported Travel	0	950	0	950
Compliance Monitoring Sanctions	311,584	700,000	1,033,220	1,093,220
Mileage	64	3,000	1,500	3,000
Insurance	2,596,989	3,773,950	3,500,730	3,744,154
Claims	0	25,000	0	25,000
Lawsuits	0	878,000	195,000	195,000
Hospitality	4,212	5,301	4,301	5,301
Dues/Memberships/Periodicals	26,541	20,130	19,900	20,130
Rent	58,073	78,000	65,172	78,000
Misc Services and Charges	159	0	170	200
Expense Recovery - M & S	(2,546,403)	(3,348,609)	(3,348,609)	(3,348,609)
Total Materials and Supplies	\$ 6,457,100	\$ 8,709,947	\$ 8,319,721	\$ 8,483,958

GRANTS AND SUBSIDIES

Professional Services	\$ 486,509	\$ 478,372	\$ 601,330	\$ 478,372
Total Grants and Subsidies	\$ 486,509	\$ 478,372	\$ 601,330	\$ 478,372

SERVICE CHARGES

Credit Card Fees - Expense	\$ 3,288	\$ 0	\$ 3,000	\$ 3,000
Total Service Charges	\$ 3,288	\$ 0	\$ 3,000	\$ 3,000

MISC EXPENSE

Prior Year Expense	\$ 999,048	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 999,048	\$ 0	\$ 0	\$ 0

TOTAL EXPENDITURES	\$ 12,861,061	\$ 14,505,343	\$ 14,090,280	\$ 14,349,692
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OTHER REVENUES

Property Insurance Recoveries	\$ 0	\$ 267,998	\$ 80,414	\$ 0
Recovery Of Prior Year Expense	386,835	0	0	0
Total Other Revenues	\$ 386,835	\$ 267,998	\$ 80,414	\$ 0

TRANSFERS IN

Oper Tfr In - Metro Alarm	\$ 0	\$ 0	\$ 25,000	\$ 25,000
Total Transfers In	\$ 0	\$ 0	\$ 25,000	\$ 25,000

TOTAL REVENUES	\$ (386,835)	\$ (267,998)	\$ (105,414)	\$ (25,000)
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NET EXPENDITURES	\$ 12,474,226	\$ 14,237,345	\$ 13,984,866	\$ 14,324,692
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City Attorney

The City Attorney's Office is committed to providing advisory services, opinions, claims services, and legal representation on behalf of the City of Memphis Administration, City Council, various Divisions, agencies, boards, commissions, and employees of the City of Memphis government.

Operating Budget

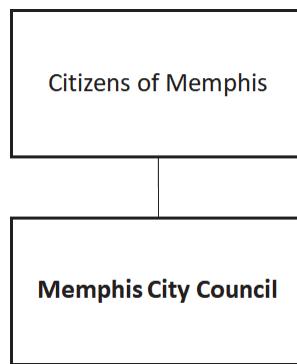
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 4,915,116	\$ 5,317,024	\$ 5,166,229	\$ 5,384,362
Materials and Supplies	6,457,100	8,709,947	8,319,721	8,483,958
Grants and Subsidies	486,509	478,372	601,330	478,372
Service Charges	3,288	0	3,000	3,000
Misc Expense	999,048	0	0	0
Total Expenditures	\$ 12,861,061	\$ 14,505,343	\$ 14,090,280	\$ 14,349,692
Total Revenues	\$ (386,835)	\$ (267,998)	\$ (105,414)	\$ (25,000)
NET EXPENDITURES	\$ 12,474,226	\$ 14,237,345	\$ 13,984,866	\$ 14,324,692
Authorized Complement	57			

CITY COUNCIL

Mission Statement

The City Council Division's mission is to promote sustainability and growth for the City of Memphis through disciplined budgeting, strategic planning, and thoughtful decision making.

Organization Structure



Services

The City Council strives to be a proactive catalyst for progress throughout Memphis. The Council provides fiscally responsible leadership and services that are sensitive to the diverse community it serves. Council members encourage citizen involvement in policy formulation, decision-making by holding town hall meetings, listening tours, attending local community organization meetings and civic events.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,707,502	\$ 1,844,159	\$ 1,844,515	\$ 1,955,118
Materials and Supplies	385,007	463,600	552,700	713,300
Transfers Out	0	250,000	250,000	0
Misc Expense	735	0	0	0
Total Expenditures	\$ 2,093,244	\$ 2,557,759	\$ 2,647,215	\$ 2,668,418
NET EXPENDITURES	\$ 2,093,244	\$ 2,557,759	\$ 2,647,215	\$ 2,668,418
Authorized Complement				27

City Council • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,230,103	\$ 1,434,322	\$ 1,421,800	\$ 1,434,306
Holiday Salary Full Time	42,413	0	0	0
Vacation Leave	44,560	0	0	0
Bonus Leave	5,023	0	0	0
Sick Leave	10,833	0	0	0
Out of Rank Pay	877	0	0	0
Hazardous Duty Pay	690	0	0	0
PTO Final Pay	2,508	0	1,692	60,000
Pension	69,315	85,709	69,000	78,456
Social Security	0	0	2,000	0
Pension ADC	134,137	135,774	135,774	147,376
Group Life Insurance	2,969	3,748	3,748	3,874
Unemployment	2,000	2,160	2,160	1,680
Medicare	18,481	21,515	21,515	21,515
Long Term Disability	3,956	4,303	5,300	3,270
Health Insurance - Choice Plan	83,654	80,352	95,000	88,932
Benefits Adjustments	0	0	0	625
Health Insurance-Select Plan	55,984	66,276	66,276	105,084
Salaries - Part Time/Temporary	0	10,000	17,000	10,000
Bonus Pay	0	0	3,250	0
Total Personnel Services	\$ 1,707,502	\$ 1,844,159	\$ 1,844,515	\$ 1,955,118
MATERIALS AND SUPPLIES				
Document Reproduction - City	\$ 1,499	\$ 0	\$ 0	\$ 0
City Computer Svc Equipment	3,849	4,000	3,300	6,000
Pers Computer Software	659	0	0	0
Supplies - Outside	6,148	4,000	4,000	5,000
Outside Postage	205	100	400	500
Materials and Supplies	9,609	11,000	11,000	11,000
Legal Contingency	41,853	150,000	138,000	150,000
Outside Phone/Communications	2,787	2,500	4,000	2,800
Seminars/Training/Education	3,458	13,000	13,000	13,000
Misc Professional Services	229,003	190,000	310,000	455,000
Travel Expense	32,335	75,000	50,000	50,000
Mileage	1,980	2,000	2,000	2,000
Contribution to Education Program	39,930	0	0	0
Misc Services and Charges	1,574	2,000	7,000	8,000
Catering	10,118	10,000	10,000	10,000
Total Materials and Supplies	\$ 385,007	\$ 463,600	\$ 552,700	\$ 713,300

City Council • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
TRANSFERS OUT				
Oper Tfr Out - HUB Community Impact Fund	\$ 0	\$ 250,000	\$ 250,000	\$ 0
Total Transfers Out	\$ 0	\$ 250,000	\$ 250,000	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 735	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 735	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 2,093,244	\$ 2,557,759	\$ 2,647,215	\$ 2,668,418
NET EXPENDITURES	\$ 2,093,244	\$ 2,557,759	\$ 2,647,215	\$ 2,668,418

City Council

The powers and duties of the City Council are prescribed by State Law, the Charter, and Ordinances of the City of Memphis. In carrying out the duties of their office, the City's council members adopt legislation which promotes the health, safety, and welfare of the citizens of this community and work to support the City's economic vitality.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,707,502	\$ 1,844,159	\$ 1,844,515	\$ 1,955,118
Materials and Supplies	385,007	463,600	552,700	713,300
Transfers Out	0	250,000	250,000	0
Misc Expense	735	0	0	0
Total Expenditures	\$ 2,093,244	\$ 2,557,759	\$ 2,647,215	\$ 2,668,418
NET EXPENDITURES	\$ 2,093,244	\$ 2,557,759	\$ 2,647,215	\$ 2,668,418

Authorized Complement

27

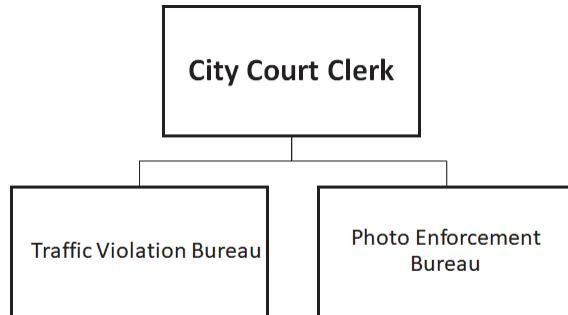


CITY COURT CLERK

Mission Statement

The City Court Clerk Division's mission is to collect 100% of the traffic summons, ordinance summons, and citation monies owed to the City of Memphis.

Organization Structure



Services

The City Court Clerk's Office is responsible for the collection of all fines, costs, and fees assessed against tickets issued by Memphis Police Department. The Office is the keeper of court records, and is responsible for accurately reflecting all court records from tickets, and court appearances.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 3,209,405	\$ 3,023,487	\$ 3,158,474	\$ 3,777,548
Materials and Supplies	2,416,695	2,668,341	3,133,134	2,876,751
Capital Outlay	44,466	50,000	12,500	36,514
Grants and Subsidies	5,000	0	0	0
Service Charges	38,437	28,156	38,500	38,500
Misc Expense	2,709	0	0	0
Total Expenditures	\$ 5,716,712	\$ 5,769,987	\$ 6,342,608	\$ 6,729,313
Total Revenues	\$ (3,528,695)	\$ (3,100,000)	\$ (3,000,000)	\$ (3,000,000)
NET EXPENDITURES	\$ 2,188,017	\$ 2,669,987	\$ 3,342,608	\$ 3,729,313

Authorized Complement

57

Performance Highlights

- Improved the Drive While You Pay (DWYP) process to allow customers to make monthly installment payments online twenty-four hours a day
- Added a New DWYP Payment Reminder email which allows customers time to prepare for payment reduce default
- Instituted the Tele-Court proceeding in response to the COVID-19 pandemic until in-person court proceedings can be resume
- Upgraded the Raleigh Springs satellite office with many of the latest features and service options

Issues & Trends

The City Court Clerk's Office is implementing new Photo Enforcement efforts in conjunction with Traffic Engineering to ensure we are maximizing the public safety and school safety opportunities. This office continues to evaluate opportunities to enhance customer service and restore license privileges.

City Court Clerk • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,715,349	\$ 2,037,674	\$ 2,038,304	\$ 2,571,612
Holiday Salary Full Time	105,718	0	0	0
Vacation Leave	122,396	0	0	0
Bonus Leave	9,516	0	0	0
Sick Leave	178,552	0	0	0
Overtime	71	0	0	0
Out of Rank Pay	5,147	0	19,147	19,147
Longevity Pay	1,957	0	1,955	1,955
PTO Final Pay	24,077	0	39,705	11,954
Pension	123,034	131,629	128,000	139,789
Social Security	15,712	2,346	14,262	2,346
Pension ADC	258,364	248,586	248,586	269,747
Group Life Insurance	4,597	5,630	4,800	5,619
Unemployment	4,400	3,840	3,840	3,920
Medicare	33,291	35,094	31,085	35,840
Long Term Disability	6,996	6,318	7,149	6,538
Health Insurance - Choice Plan	109,276	126,276	126,276	109,452
Benefits Adjustments	0	9,920	0	18,684
Health Insurance-Select Plan	227,969	256,176	256,176	275,220
Salaries - Part Time/Temporary	253,414	160,000	232,000	298,946
On the Job Injury	9,569	0	7,189	6,779
Total Personnel Services	\$ 3,209,405	\$ 3,023,490	\$ 3,158,474	\$ 3,777,548
MATERIALS AND SUPPLIES				
Document Reproduction - City	\$ 2,108	\$ 0	\$ 0	\$ 0
City Shop Charges	0	567	462	567
Info Sys Phone/Communication	0	824	824	824
City Shop Fuel	0	228	228	228
City Computer Svc Equipment	3,152	13,105	19,605	14,669
Printing - Outside	31,932	30,140	51,438	30,140
Supplies - Outside	17,356	17,348	23,848	23,116
Document Reproduction - Outside	1,105	1,000	1,000	1,000
Household Supplies	0	0	1,000	82
Outside Postage	230	2,500	1,250	20,000
Materials and Supplies	8,225	6,500	2,744	2,744
Miscellaneous Expense	49,975	0	250,000	0
Outside Equipment Repair/Maintenance	18,932	9,000	9,000	9,000
Outside Phone/Communications	2,743	13,000	7,752	7,752
Security	25,180	25,334	33,483	25,334
Photography	0	500	0	0

City Court Clerk • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Seminars/Training/Education	6,160	7,000	8,250	4,750
Misc Professional Services	2,243,895	2,528,295	2,300,000	2,528,295
Travel Expense	3,885	10,000	2,000	5,250
Mileage	0	1,000	250	1,000
Misc Services and Charges	1,817	2,000	420,000	202,000
Total Materials and Supplies	\$ 2,416,695	\$ 2,668,341	\$ 3,133,134	\$ 2,876,751
CAPITAL OUTLAY				
Equipment	\$ 44,466	\$ 50,000	\$ 12,500	\$ 36,514
Total Capital Outlay	\$ 44,466	\$ 50,000	\$ 12,500	\$ 36,514
GRANTS AND SUBSIDIES				
Death Benefits	\$ 5,000	\$ 0	\$ 0	\$ 0
Total Grants and Subsidies	\$ 5,000	\$ 0	\$ 0	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 38,437	\$ 28,156	\$ 38,500	\$ 38,500
Total Service Charges	\$ 38,437	\$ 28,156	\$ 38,500	\$ 38,500
MISC EXPENSE				
Prior Year Expense	\$ 2,709	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 2,709	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 5,716,712	\$ 5,769,987	\$ 6,342,608	\$ 6,729,313
FINES AND FORFEITURES				
Court Fees	\$ (302)	\$ 0	\$ 0	\$ 0
Court Costs	223	0	0	0
Fines & Forfeitures	3,524,324	3,000,000	3,000,000	3,000,000
Delinquent Collection Fees	0	100,000	0	0
Total Fines and Forfeitures	\$ 3,524,245	\$ 3,100,000	\$ 3,000,000	\$ 3,000,000
OTHER REVENUES				
Sale Of Reports	\$ 3,650	\$ 0	\$ 0	\$ 0
Recovery Of Prior Year Expense	800	0	0	0
Total Other Revenues	\$ 4,450	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	\$ (3,528,695)	\$ (3,100,000)	\$ (3,000,000)	\$ (3,000,000)
NET EXPENDITURES	\$ 2,188,017	\$ 2,669,987	\$ 3,342,608	\$ 3,729,313

City Court Clerk & TVB

The City Court Clerk's Division maintains all records pertaining to the city courts and manages the operations of the Traffic Violations Bureau. The Clerk's office collects fees and fines owed for traffic violations, parking violations, and city ordinances processed within our court system. The office also provides outstanding ticket information to the State and other departments. The Clerk is responsible for providing the three divisions of City Courts with dockets for the purpose of citizen's hearings in open court.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 3,041,407	\$ 2,851,410	\$ 2,986,281	\$ 3,605,445
Materials and Supplies	277,736	201,055	509,649	184,691
Capital Outlay	4,350	0	0	0
Grants and Subsidies	5,000	0	0	0
Service Charges	38,437	28,156	38,500	38,500
Misc Expense	2,342	0	0	0
Total Expenditures	\$ 3,369,272	\$ 3,080,621	\$ 3,534,430	\$ 3,828,636
Total Revenues	\$ (54,536)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 3,314,736	\$ 3,080,621	\$ 3,534,430	\$ 3,828,636
Authorized Complement				54

Automated Photo Enforcement

Automated Photo Enforcement was implemented to increase Public Safety in Memphis. Red Light Cameras are set in place to encourage individuals to comply with traffic signals and Speed Cameras have been set in place to increase safety in school zones and dangerous S-Curves. Both violations are known to cause serious crashes and significant injuries.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 168,001	\$ 172,079	\$ 172,193	\$ 172,101
Materials and Supplies	2,138,959	2,467,286	2,623,485	2,692,060
Capital Outlay	40,116	50,000	12,500	36,514
Misc Expense	367	0	0	0
Total Expenditures	\$ 2,347,443	\$ 2,689,365	\$ 2,808,178	\$ 2,900,675
Total Revenues	\$ (3,474,159)	\$ (3,100,000)	\$ (3,000,000)	\$ (3,000,000)
NET EXPENDITURES	\$ (1,126,716)	\$ (410,635)	\$ (191,822)	\$ (99,325)

Authorized Complement

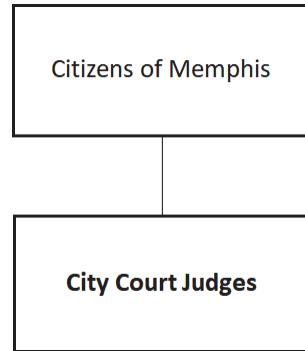
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CITY COURT JUDGES

Mission Statement

The City Court Judge Division's mission is to adjudicate all traffic violations, various disputes, and violations of City ordinances.

Organization Structure



Services

The City Court Judges fairly and impartially hear and decide all cases that are presented concerning Municipal Code violations. The Judges strive to decide all cases in a timely manner. The City Court Judges maintain their professional credentials through continual development activities, such as professional conferences and continuing education.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 813,604	\$ 755,393	\$ 756,363	\$ 765,452
Materials and Supplies	44,487	53,500	44,620	53,500
Total Expenditures	\$ 858,091	\$ 808,893	\$ 800,983	\$ 818,952
Total Revenues	\$ (26,425)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 831,666	\$ 808,893	\$ 800,983	\$ 818,952
Authorized Complement				5

City Court Judges • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 574,316	\$ 610,750	\$ 602,906	\$ 605,630
Holiday Salary Full Time	27,909	0	0	0
Vacation Leave	4,301	0	0	0
Bonus Leave	851	0	0	0
Sick Leave	1,506	0	0	0
PTO Final Pay	65,385	0	0	0
Pension	30,893	38,172	34,038	37,852
Pension ADC	50,464	54,493	54,493	62,229
Group Life Insurance	1,000	1,669	1,669	1,652
Unemployment	400	400	400	400
Medicare	9,425	9,161	9,161	9,084
Long Term Disability	1,696	1,832	1,832	1,817
Health Insurance - Choice Plan	42,626	46,200	46,200	41,424
Benefits Adjustments	0	(12,948)	0	0
Health Insurance-Select Plan	2,832	5,664	5,664	5,364
Total Personnel Services	\$ 813,604	\$ 755,393	\$ 756,363	\$ 765,452
MATERIALS AND SUPPLIES				
City Computer Svc Equipment	\$ 2,220	\$ 1,000	\$ 0	\$ 1,000
Pers Computer Software	0	600	0	600
Supplies - Outside	6,800	7,500	6,000	7,500
Document Reproduction - Outside	0	500	0	500
Clothing	0	500	0	500
Outside Postage	151	300	0	300
Materials and Supplies	65	0	0	0
Miscellaneous Expense	57	300	120	300
Outside Phone/Communications	5,922	6,000	6,000	6,000
Seminars/Training/Education	4,595	4,800	3,500	4,800
Misc Professional Services	7,875	8,000	8,000	8,000
Travel Expense	11,076	16,000	16,000	16,000
Dues/Memberships/Periodicals	5,726	8,000	5,000	8,000
Total Materials and Supplies	\$ 44,487	\$ 53,500	\$ 44,620	\$ 53,500
TOTAL EXPENDITURES	\$ 858,091	\$ 808,893	\$ 800,983	\$ 818,952
OTHER REVENUES				
Recovery Of Prior Year Expense	\$ 26,425	\$ 0	\$ 0	\$ 0
Total Other Revenues	\$ 26,425	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	\$ (26,425)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 831,666	\$ 808,893	\$ 800,983	\$ 818,952

City Court Judges

City Court Judges hear and decide all cases that are presented concerning Municipal violations.

Operating Budget

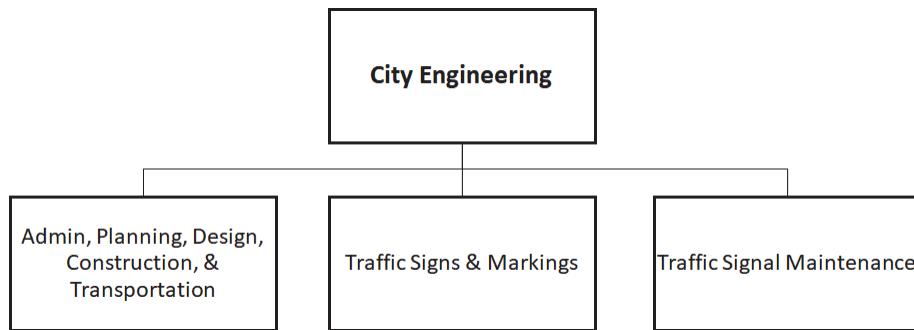
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 813,604	\$ 755,393	\$ 756,363	\$ 765,452
Materials and Supplies	44,487	53,500	44,620	53,500
Total Expenditures	\$ 858,091	\$ 808,893	\$ 800,983	\$ 818,952
Total Revenues	\$ (26,425)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 831,666	\$ 808,893	\$ 800,983	\$ 818,952
Authorized Complement				5

CITY ENGINEERING

Mission Statement

The Engineering Division's mission is to improve the quality of life and safety for the citizens of the City of Memphis by providing exceptional engineering services through civil design, land development, and traffic operations.

Organization Structure



Services

The Engineering Division provides planning, design, and construction administration to constantly improve and expand the City's infrastructure. The Division designs and manages the construction of all the City's capital projects. The Engineering staff reviews all private development proposals to ensure the required public improvements are included.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 8,414,455	\$ 8,251,986	\$ 8,841,092	\$ 8,434,851
Materials and Supplies	4,243,026	4,570,108	4,635,478	3,084,944
Capital Outlay	17,695	85,000	85,000	85,000
Expense Recovery	(4,124,827)	(4,185,300)	(4,185,300)	(4,185,300)
Service Charges	85,288	75,000	96,000	75,000
Misc Expense	100	0	0	0
Total Expenditures	\$ 8,635,737	\$ 8,796,794	\$ 9,472,270	\$ 7,494,495
Total Revenues	\$ (2,684,716)	\$ (1,755,763)	\$ (2,247,198)	\$ (1,570,307)
NET EXPENDITURES	\$ 5,951,021	\$ 7,041,031	\$ 7,225,072	\$ 5,924,188
Authorized Complement				118

Performance Highlights

Traffic Engineering

This department designs, operates, and provides maintenance supervision services for all permanent and temporary traffic control devices within the public rights-of-way. This year Traffic Engineering completed the following:

- Improved the traffic signal at 6 (Six) intersections
- Installed rapid flashing beacons at 2 (two) intersections
- Installed reduced speed flashing beacons at 1 (one) intersection
- Completely modernized (i.e. re-constructed) the traffic signal at 10 (ten) intersections
- Completed LED lamp replacement work at 239 intersections
- Completed RR safety improvements at 6 (six) grade crossings
- Installed speed humps at 41 locations

Bike-Ped Highlights:

- Shared Mobility: Completed the first year of the City's permanent Shared Mobility Program, which included up to five permitted operators and over 700,000 trips taken by bike share or e-scooters in calendar 2019.
- The Hampline: Completed substantial construction on the Hampline, a two-mile corridor with significant bicycle and pedestrian safety features that connects Overton Park to the Shelby Farms Greenline. The opening represents the culmination of 10 years of public engagement, planning, and design, as well as community advocacy for the project.

- Central Library Pedestrian Crossing: Completed construction on an enhanced pedestrian crossing on Poplar Avenue in front of the Benjamin L. Hooks Central Library.
- Dr. Martin L. King, Jr. Avenue: Partnered with the Memphis Medical District Collaborative to install pedestrian, bicycle, and traffic calming safety enhancements as well as aesthetic improvements along Dr. Martin L. King, Jr. Avenue from Fourth St. to Peabody Ave.
- Bikeways: Installed approximately 25 miles of new on- and off-street bikeways at various locations.
- COVID-19 Response: Published a report verifying a two- to three-fold increase in the number of people walking, jogging, and bicycling during the COVID-19 crisis. The findings proved helpful to multiple private partners (i.e. Overton Park Conservancy, Wolf River Conservancy, etc.) in the daily operations and long-term planning of their facilities.
- Economic Impact Study: Completed participation in a national, first-of-its-kind study on the economic impacts of streets improvements that prioritize pedestrian and bicyclist safety ([Full Report](#) and [Summary of Local Findings](#)). Memphis was one of seven cities that participated.

Signs and Markings

The Signs and Markings department installs and maintains proper signage and pavement markings for both vehicular traffic and pedestrians. This year the department completed the following:

- Installed 150 high-visibility crosswalks thermoplastic
- 1,358.99 bike lanes restriped
- 14,095 traffic signs replaced
- Design and fabricate ADA signs for city buildings
- 1,229 raised pavement markers (RPMs) replaced

Traffic Signal Maintenance

Traffic Signal Maintenance is responsible for maintaining the traffic signal system.

These safety measures aide in keeping the pedestrians, motorists and goods moving by maintaining existing traffic signals and installing new signals at intersections throughout the City of Memphis. Through the first eleven months of FY20 Traffic Signal Maintenance completed the following:

- Planned 650 maintenance Actions
- Installed 28 count down pedestrian signal installations
- Generated 6,317 Total Maintenance Actions
- Performed 2,441 underground locate actions performed

Civil Engineering

Civil Engineering is responsible for providing Memphis with timely and quality engineering services in the design of Capital Improvement Program for roadway, drain, and bridge construction projects and the review of private developments to protect the safety of the public. The following are projects that were facilitated by Civil Engineering:

- **Shelby Drive @ Mill Branch Culvert Repair Project** - Awarded construction contract to be completed in 265 calendar days (9 months).

- **N. Watkins Street over Wolf River and N. McLean Boulevard over Wolf River Bridge Repairs** - Awarded construction contract to be completed in 200 working days (approximately 1 year).
- **Miscellaneous Drainage Repairs/Improvements** - Completed ten (10) drainage/repair improvements through the Division's on-call maintenance contract.

Sewer

The Sewer department provides quality and timely sewer design services, plan review, capacity analysis, and maintains accurate sewer plan records so that sanitary sewer services can be provided to new developments.

- Issued 18 sewer availability letters this fiscal year (41 for 2019 calendar year). These letters report if sewer capacity is available in the system for new developments or new/existing industries.
- Reviewed 10 sanitary sewer easements and sewer plans project for SARP10 and Administrator of Environmental Construction.
- Reviewed 29 TDOT, city traffic signal and resurfacing, and Shelby County projects during FY20.

Mapping Department

The Mapping Department maintains and researches over one million essential engineering infrastructure records. These Historical Infrastructure Records are critical to the ongoing community development and for the maintenance and repairs to city infrastructure (i.e., roads, bridges, sewers, drainage, etc.).

- Customer Service Information Requests: Researched and answered more than a thousand "External & Internal" infrastructure related information requests (e.g., Sanitary Sewers; Street Plan & Profiles; Grading & Drainage; Off-Street Drainage; ROW; SAC; Easements; Unrecorded Plats; etc.).
- Special Projects Research with GIS Analysis, Support, and Maps: GIS analysis and mapping support for several high-profile projects (e.g., Loews Hotel; New Brooks Museum; De-Annexations; Truck-Route Map; Convention Center Expansion project; etc.) which also includes researching, scanning, and sending thousands of mapping records.

Land Development

The Land Development Department (LDD) is responsible for insuring that all private development within the City of Memphis integrates properly with the City's infrastructure including roads, sewer, and storm water drainage.

By the end of FY20, the LDD will have approved permits for nearly 500 5G nodes in the City compared to 200 approved sites at the end of FY19.

Building Design and Construction

Building Design and Construction (BD&C) is responsible for providing quality engineering and architectural services in support of City facilities building projects.

Construction Inspections

Construction Inspections work on the City's behalf to protect the public's safety interest by inspecting all construction activities within public rights-of-way and easements. This year the Department completed the following objectives:

- Resurfacing: Completed 28 resurfacing projects
- Speed Cushions: Completed 39 speed cushion projects

- ADA Curb Ramps: Constructed 597 ramps
- Completed construction of Wolf River Greenway along McLean from Chelsea to James. (Phases 5A & 5B)

Survey

- Completed over 75 survey projects, including drainage studies, design surveys, sewer as-built plans, drainage as-built plans, and construction staking projects.
- Established 50 new City of Memphis benchmarks using a consulting firm to do the field work with the oversite remaining with the Survey Manager, along with the City of Memphis's own survey crew

Issues & Trends

Engineering is committed to serve Memphis by providing exceptional engineering services and aiding in initiatives that improve the quality of life for all Memphians. The Division is anticipating a substantial increase in construction activities related to bridge projects which require CEI services (construction inspection), surveying work to be performed during and/or after construction, and increases in unfunded mandates related to small cellular networks. Solving Drainage issues remain a priority. The combination of decreased staffing and increase initiatives/programs/projects remain a challenge for the division project managers and staff.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
ADMINISTRATION					
Review and return land development plan submittals to developers within 10 working days of submission	90%	92%	85%	92%	Government
Number of plan reviews performed monthly	101	100	104	100	Government
Approved private development projects with 3 review cycles or less	N/A	80%	73%	80%	Government
Cumulative average time to execute all construction contracts after the bid opening	130	120	126	120	Government
Review private development sewer drawings within 7 calendar days	90%	92%	97%	95%	Government
Cumulative number of drainage design projects initiated annually	8	10	11	10	Government
Cumulative number of drainage design projects completed annually	5	3	6	5	Government
Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	22.2	12	21.3	12	Government
Cumulative number of months between approval of a speed hump request and installation	8.9	6	12.6	10	Government
SIGNS AND MARKINGS					
% of curb ramps in the city that are ADA compliant	66%	69%	69%	71%	Public Safety
Number of traffic signs repaired/installed annually	16,517	13,000	12,580	13,000	Public Safety
% of city streets re-striped annually	57%	57%	51%	55%	Public Safety
SIGNAL MAINTENANCE					
Complete preventative maintenance on 100% of traffic signals (998) annually	65%	65%	56%	60%	Public Safety
% of down/malfunctioning traffic signals responded to within 24 hours	100%	100%	100%	100%	Public Safety
% of minor traffic signal improvement projects completed within 2 months of assignment	N/A	90%	100%	100%	Public Safety
Reduce backlog of "shovel ready" traffic signal modernization projects	N/A	10%	0%	10%	Public Safety
% of intersections with pedestrian countdown signals	20%	22%	23%	25%	Public Safety

City Engineering • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 5,143,568	\$ 6,671,744	\$ 6,350,000	\$ 6,607,138
Holiday Salary Full Time	304,504	0	0	0
Vacation Leave	412,273	0	0	0
Bonus Leave	51,670	0	0	0
Sick Leave	309,530	0	0	0
Overtime	351,440	141,200	414,000	141,200
Out of Rank Pay	12,891	35,757	37,842	35,757
Longevity Pay	6,734	0	6,500	3,400
Shift Differential	9,040	12,360	12,360	12,360
PTO Final Pay	54,959	101,000	100,000	101,000
Pension	337,798	382,432	355,000	401,386
Social Security	8,772	0	8,600	0
Pension ADC	666,974	592,922	592,922	690,016
Group Life Insurance	13,763	16,818	15,000	16,489
Unemployment	8,720	8,720	8,720	8,960
Medicare	92,778	95,887	96,236	95,801
Long Term Disability	19,184	18,782	22,503	19,267
Health Insurance - Choice Plan	421,506	445,152	464,808	510,648
Benefits Adjustments	0	11,768	0	18,925
Health Insurance-Select Plan	397,036	477,144	510,807	439,704
Salaries - Part Time/Temporary	141,484	207,800	145,000	444,550
On the Job Injury	27,748	32,500	15,000	30,000
Expense Recovery - Personnel	(377,917)	(1,000,000)	(314,206)	(1,141,750)
Total Personnel Services	\$ 8,414,455	\$ 8,251,986	\$ 8,841,092	\$ 8,434,851

MATERIALS AND SUPPLIES

Document Reproduction - City	\$ 1,975	\$ 0	\$ 0	\$ 0
City Storeroom Supplies	1,949	4,640	1,000	5,140
Facility Repair & Carpentry	0	0	0	1,500
City Shop Charges	243,477	250,627	300,000	280,440
City Shop Fuel	117,035	121,974	109,000	121,974
City Computer Svc Equipment	10,986	37,230	18,000	38,530
Pers Computer Software	4,628	0	0	0
City Telephone/Communications	175	0	0	0
Printing - Outside	0	820	820	820
Supplies - Outside	25,987	36,958	21,500	38,958
Hand Tools	12,241	11,000	11,000	11,000
Clothing	26,004	30,533	29,350	30,633
Safety Equipment	8,890	11,365	14,600	12,500
Outside Postage	7,025	1,575	1,100	6,475

City Engineering • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Paints Oils & Glass	378,586	400,000	400,000	425,000
Steel & Iron Products	110,084	150,000	179,049	172,000
Pipe Fittings & Castings	4,608	7,000	5,000	7,000
Lime Cement & Gravel	543	1,000	250	1,000
Chemicals	653	0	0	0
Materials and Supplies	239,069	324,047	242,000	300,000
Maintenance Traffic Signal System	187,514	240,000	298,764	250,995
Outside Vehicle Repair	804	4,840	1,800	5,040
Outside Equipment Repair/Maintenance	57,355	55,029	55,029	63,029
Internal Repairs and Maintenance	244,875	228,694	195,000	215,000
Advertising/Publication	0	1,000	1,000	1,000
Outside Phone/Communications	31,924	32,310	32,310	35,000
Janitorial Services	6,597	8,000	8,000	12,879
Seminars/Training/Education	10,607	37,911	25,500	30,000
Misc Professional Services	993,269	1,280,650	1,800,500	30,150
Travel Expense	2,935	4,750	6,000	4,750
Unreported Travel	0	400	0	400
Mileage	143,774	188,351	145,000	170,384
Utilities	193,409	195,608	195,608	195,608
Insurance	57,414	55,818	55,818	54,761
Claims	2,479	300,000	25,000	250,000
Lawsuits	0	23,630	23,630	23,630
Dues/Memberships/Periodicals	15,177	13,348	6,850	13,348
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	981,423	535,000	450,000	550,000
Urban Art Maintenance	20,320	35,000	36,000	35,000
Equipment Rental	163,050	0	0	0
Expense Recovery - M & S	(63,815)	(61,000)	(61,000)	(311,000)
Total Materials and Supplies	\$ 4,243,026	\$ 4,570,108	\$ 4,635,478	\$ 3,084,944

CAPITAL OUTLAY

Prod/Constr/Maint Equipment	\$ 4,379	\$ 44,000	\$ 44,000	\$ 44,000
Equipment	13,316	41,000	41,000	41,000
Total Capital Outlay	\$ 17,695	\$ 85,000	\$ 85,000	\$ 85,000

EXPENSE RECOVERY

Expense Recovery - State Street Aid	\$ (4,124,827)	\$ (4,185,300)	\$ (4,185,300)	\$ (4,185,300)
Total Expense Recovery	\$ (4,124,827)	\$ (4,185,300)	\$ (4,185,300)	\$ (4,185,300)

SERVICE CHARGES

Credit Card Fees - Expense	\$ 85,288	\$ 75,000	\$ 96,000	\$ 75,000
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City Engineering • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Total Service Charges	\$ 85,288	\$ 75,000	\$ 96,000	\$ 75,000
MISC EXPENSE				
Prior Year Expense	\$ 100	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 100	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 8,635,737	\$ 8,796,794	\$ 9,472,270	\$ 7,494,495
LOCAL TAXES				
Fiber Optic Franchise Fees	\$ 1,368,247	\$ 800,000	\$ 1,172,272	\$ 592,407
Total Local Taxes	\$ 1,368,247	\$ 800,000	\$ 1,172,272	\$ 592,407
LICENSES AND PERMITS				
Sidewalk Permit Fees	\$ 34,367	\$ 88,000	\$ 36,000	\$ 36,000
Total Licenses and Permits	\$ 34,367	\$ 88,000	\$ 36,000	\$ 36,000
CHARGES FOR SERVICES				
Subdivision Plan Inspection Fee	\$ 183,186	\$ 170,000	\$ 173,898	\$ 150,000
Street Cut Inspection Fee	289,734	250,000	93,552	100,000
Traffic Signals	246,143	200,000	204,280	165,000
Signs-Loading Zones	40,348	15,000	45,000	45,000
Arc Lights	4,028	4,000	4,000	4,000
Rental Fees	194,413	200,000	499,670	450,000
MLG&W Rent	2,200	2,400	2,400	2,400
Total Charges for Services	\$ 960,052	\$ 841,400	\$ 1,022,800	\$ 916,400
OTHER REVENUES				
Sale Of Reports	\$ 7,857	\$ 26,363	\$ 8,000	\$ 19,000
Subdivision Sidewalk Fees	9,280	0	8,126	6,500
Recovery Of Prior Year Expense	4,913	0	0	0
Total Other Revenues	\$ 22,050	\$ 26,363	\$ 16,126	\$ 25,500
TRANSFERS IN				
Oper Tfr In - State Street Aid	\$ 300,000	\$ 0	\$ 0	\$ 0
Total Transfers In	\$ 300,000	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	\$ (2,684,716)	\$ (1,755,763)	\$ (2,247,198)	\$ (1,570,307)
NET EXPENDITURES	\$ 5,951,021	\$ 7,041,031	\$ 7,225,072	\$ 5,924,188

Administration

Engineering Administration provides engineering services in the design of civil works/building projects and the review of private developments to protect the safety of the public.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 3,951,727	\$ 3,745,272	\$ 4,250,768	\$ 3,905,642
Materials and Supplies	1,905,995	2,445,441	2,588,852	1,052,172
Capital Outlay	13,237	41,000	41,000	41,000
Expense Recovery	(1,003,240)	(4,185,300)	(4,185,300)	(4,185,300)
Service Charges	85,288	75,000	96,000	75,000
Misc Expense	100	0	0	0
Total Expenditures	\$ 4,953,107	\$ 2,121,413	\$ 2,791,320	\$ 888,514
Total Revenues	\$ (2,382,415)	\$ (1,755,763)	\$ (2,245,198)	\$ (1,570,307)
NET EXPENDITURES	\$ 2,570,692	\$ 365,650	\$ 546,122	\$ (681,793)
Authorized Complement	62			

Signs & Markings

Signs And Markings improve safety and quality of life within the city of Memphis by installing and maintaining proper signage and pavement markings for pedestrian and vehicular traffic.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,149,903	\$ 2,223,540	\$ 2,216,036	\$ 2,217,363
Materials and Supplies	1,028,154	992,033	884,084	1,037,696
Capital Outlay	3,424	22,000	22,000	22,000
Expense Recovery	(1,459,330)	0	0	0
Total Expenditures	\$ 1,722,151	\$ 3,237,573	\$ 3,122,120	\$ 3,277,059
NET EXPENDITURES	\$ 1,722,151	\$ 3,237,573	\$ 3,122,120	\$ 3,277,059
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Authorized Complement				28

Signal Maintenance

Traffic Signal Maintenance works to increase the safety of pedestrians, motorists, and goods movement by maintaining existing traffic signals and installation of new signals at intersections throughout the City of Memphis.

Operating Budget

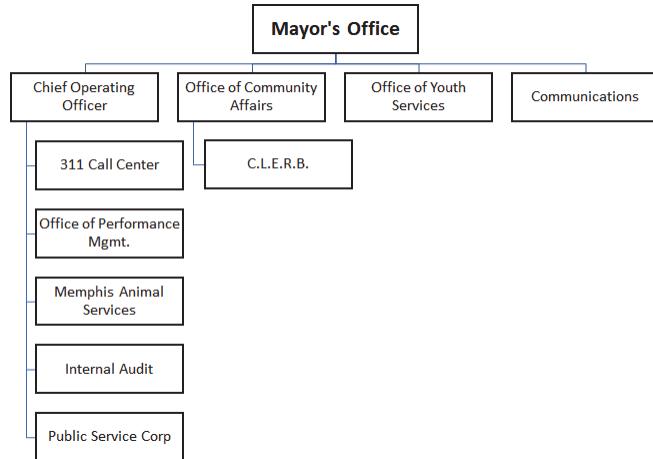
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,312,827	\$ 2,283,173	\$ 2,374,288	\$ 2,311,844
Materials and Supplies	1,308,874	1,132,634	1,162,542	995,077
Capital Outlay	1,034	22,000	22,000	22,000
Expense Recovery	(1,662,257)	0	0	0
Total Expenditures	\$ 1,960,478	\$ 3,437,807	\$ 3,558,830	\$ 3,328,921
Total Revenues	\$ (302,301)	\$ 0	\$ (2,000)	\$ 0
NET EXPENDITURES	\$ 1,658,177	\$ 3,437,807	\$ 3,556,830	\$ 3,328,921
Authorized Complement				28

EXECUTIVE

Mission Statement

The Executive Division's mission is to provide direction, expectations, and the resources necessary to make life better for all Memphians.

Organization Structure



Services

The Executive Division is responsible for providing effective leadership and operational guidelines to all divisions within city government. The Division also provides direct management support for key functional areas through the following service centers: Mayor's Office, the Chief Operating Officer's Office, the Office of Intergovernmental Affairs, the Office of Communications, the Office of Community Affairs, the Civilian Law Enforcement Review Board, the Office of Youth Services, and Auditing. The Chief Operating Office provides direction and managerial support to the Office of Performance Management, the 311 Call Center, Memphis Animal Services, and the Memphis Public Service Corp. All of the services offered through the Executive Division function together to ensure responsive and cost-effective services are delivered to citizens.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 9,509,642	\$ 10,265,699	\$ 9,859,320	\$ 12,005,908
Materials and Supplies	5,216,356	5,067,383	5,002,141	4,301,383
Capital Outlay	0	0	10,389	0
Grants and Subsidies	3,489,737	4,006,847	3,025,719	3,670,838
Misc Expense	4,881	0	0	0
Total Expenditures	\$ 18,220,616	\$ 19,339,929	\$ 17,897,569	\$ 19,978,129
Total Revenues	\$ (1,170,551)	\$ (620,000)	\$ (708,141)	\$ (718,751)
NET EXPENDITURES	\$ 17,050,065	\$ 18,719,929	\$ 17,189,428	\$ 19,259,378
Authorized Complement	128			

Performance Highlights

- Presented The 2020 Tyler Public Service Excellence Award for demonstrating leadership, innovation, and excellence in the use of our internal and open data platforms. This was due to the efforts of the Office of Performance Management in developing the "Memphis Data Hub." This office also coordinated the City's first Civic Data Hack-a-thon, a weekend where over 100 Memphians worked together to develop solutions to issues using open data.
- Office of Community Affairs (OCA) conducted 5 Manhood University and Women Offering Women Support sessions this year, graduating 544 men and women. Eligible program participants may receive assistance with expungements, driver license reinstatements (fees/fines) and job placement. This year, 43 program participants were approved for driver license reinstatement funding, 87 participants were submitted for non-conviction expungements (resulting in 551 such expungements to date). Additionally, 125 participants have been placed in jobs.
- Supported over 2,000 eligible Memphians with emergency utility rental or mortgage assistance through MIFA emergency services.
- The Communications Department provided timely updates and important information on COVID-19 by launching www.COVID19.memphistn.gov; which obtained 500,000 views in the first week. Other notable campaigns led by the Communications team includes the local 2020 Census "Don't Count Me Out" campaign and marketing campaigns for Fire and Police recruitment, "Find the Fire" and "We are the Best in Blue", respectively.
- Launched the Memphis Public Service Corps (MPSC), a program offering part time employment opportunities to serve the community through various blight remediation efforts around Memphis. Corps Members receive guidance on diploma, GED, trade or degree programs while gaining meaningful work experience.

MPSC targets opportunity youth and others who may have certain criminal backgrounds. (Ages 18 and over)

Issues & Trends

The citizens of Memphis expect city government to provide basic services in an efficient and effective manner with crime, blight, litter and good government identified as key priorities. While the delivery of supreme basic services is paramount, youth development and economic growth opportunities continue to be very important to our citizens as well. As a result, the Executive Division's time and resources are directed towards these priorities with pinpoint, and data-driven focus. Commitment to these priorities are reflected in the amount of appropriations allocated to fund strategic projects and initiatives with the greatest impact on service level accountability, public safety, blight elimination, and youth development.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
CHIEF ADMINISTRATIVE OFFICE					
Average turnaround time for contracts	48 hours	48 hours	68.89 hours*	48 hours	Government
OFFICE OF PERFORMANCE MANAGEMENT					
Achieve What Works Cities Certification	Silver Certification	Gold Certification	Silver Certification	Gold Certification	Government
AUDITING					
# of audit projects completed	10	7	8	7	Government
% of recommendations implemented	75%	100%	Not Measurable**	100%	Government
# of fraud deterrent activities	5	6	6	8	Government
311 CALL CENTER					
Average time to answer 311 calls (seconds)	28 seconds	35 seconds	154 seconds***	Measuring	Government
Call abandonment rate (%)	14.8%	10%	26.4%	Measuring	Government
ANIMAL SERVICES					
Save Rate as calculated by Best Friends NMHP report	89.38%	90.00%	87.92%****	90.00%	Government

*The response time for approving contracts, which includes weekends and holidays, was significantly impacted by the COVID-19 pandemic.

**Corrective action monitoring was temporarily placed on hold to allow management to focus time and efforts on operational concerns and conditions due to COVID-19.

***City of Memphis 311 has experienced both increased call volume and increased call duration from resident calls related to COVID-19. This has had a negative impact on average answer time and makes it difficult to set an average answer time/abandonment goal for FY21. We continue to work to answer all calls as quickly as possible.

****COVID-19 necessitated greatly reducing our intake and for several months only taking in pets that were A) public safety threats and B) injured/sick. These pets are less likely to be candidates for placement.

Executive • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 5,503,116	\$ 6,513,979	\$ 6,388,660	\$ 7,237,774
Holiday Salary Full Time	269,506	0	0	0
Vacation Leave	251,632	0	0	0
Bonus Leave	42,459	0	0	0
Sick Leave	174,233	0	0	0
FFCRA Reg	0	0	10,216	0
FFCRA Part Time	0	0	3,263	0
Overtime	199,396	159,334	159,334	150,000
Out of Rank Pay	3,749	6,000	2,000	3,000
Hazardous Duty Pay	57,447	62,000	62,000	60,000
College Incentive Pay	5,739	2,134	6,000	1,281
Longevity Pay	0	4,000	0	0
Shift Differential	3,442	0	3,000	3,000
PTO Final Pay	38,604	46,580	109,999	46,680
Required Special License Pay	944	1,000	1,000	1,000
Pension	314,507	393,372	334,663	440,687
Supplemental Pension	739	878	878	949
Social Security	71,072	0	77,070	0
Pension ADC	618,077	597,243	597,243	749,222
Group Life Insurance	10,537	12,902	11,980	14,173
Unemployment	8,800	8,960	8,960	9,280
Medicare	106,942	96,679	98,698	109,048
Long Term Disability	20,502	19,222	20,161	20,365
Health Insurance - Choice Plan	371,890	399,984	363,384	484,860
Benefits Adjustments	0	84,268	0	169,632
Health Insurance-Select Plan	262,322	314,124	375,810	354,240
Salaries - Part Time/Temporary	1,160,343	1,563,040	1,229,298	2,152,467
On the Job Injury	104,294	70,000	82,253	88,250
Bonus Pay	14,350	0	13,450	0
Expense Recovery - Personnel	(105,000)	(90,000)	(100,000)	(90,000)
Total Personnel Services	\$ 9,509,642	\$ 10,265,699	\$ 9,859,320	\$ 12,005,908

MATERIALS AND SUPPLIES

City Hall Postage	\$ 0	\$ 1,000	\$ 0	\$ 500
Document Reproduction - City	12,770	0	0	0
City Shop Charges	44,663	54,341	48,994	49,805
Info Sys Phone/Communication	0	2,550	1,000	1,000
City Shop Fuel	48,060	53,934	54,911	54,828
Outside Computer Services	10,713	0	6,500	6,580
City Computer Svc Equipment	28,552	80,064	44,362	76,641

Executive • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
City Telephone/Communications	1,000	0	0	0
Printing - Outside	0	10,400	3,400	60,044
Supplies - Outside	88,914	62,564	58,681	66,368
Food Expense	0	9,000	2,371	0
Hand Tools	94	500	500	500
Clothing	21,089	37,000	27,000	53,250
Household Supplies	54,067	45,000	50,000	55,000
Safety Equipment	736	1,000	1,000	1,000
Medical Supplies	278,339	210,000	260,000	210,000
Outside Postage	6,101	3,602	5,102	5,000
Materials and Supplies	173,474	171,378	144,007	175,933
Miscellaneous Expense	57,527	65,300	72,288	60,396
Outside Equipment Repair/Maintenance	29,321	2,500	4,663	5,500
Medical/Dental/Veterinary	56,698	50,000	50,000	50,000
Accounting/Auditing/Cons	371,889	361,356	329,375	316,299
Advertising/Publication	341,243	662,060	576,426	612,060
Outside Phone/Communications	31,854	61,109	50,028	56,409
Janitorial Services	42,458	65,400	86,401	65,400
Security	0	0	26,704	26,700
Photography	10,000	0	0	0
Seminars/Training/Education	41,056	58,271	27,382	45,000
Fixed Charges	61,459	0	0	0
Misc Professional Services	2,957,024	2,538,761	2,663,830	1,833,525
Rewards and Recognition	0	0	0	43,500
Staff Development	704	1,000	1,000	1,000
Travel Expense	47,897	46,702	66,050	46,702
Mileage	8,991	18,450	18,076	19,950
Utilities	166,904	185,000	189,715	221,215
Insurance	38,630	38,458	38,458	42,258
Claims	4,590	2,000	2,000	2,000
Lawsuits	75,000	20,677	20,677	15,010
Dues/Memberships/Periodicals	75,494	107,806	115,010	110,010
Misc Services and Charges	29,045	32,700	42,700	50,000
Expense Recovery - M & S	0	0	(99,522)	(150,000)
Catering	0	7,500	13,052	12,000
Total Materials and Supplies	\$ 5,216,356	\$ 5,067,383	\$ 5,002,141	\$ 4,301,383

CAPITAL OUTLAY

Prod/Constr/Maint Equipment	\$ 0	\$ 0	\$ 10,389	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 10,389	\$ 0

Executive • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
GRANTS AND SUBSIDIES				
MIFA General Assistance	\$ 705,238	\$ 669,218	\$ 669,218	\$ 669,218
Ambassador's Fellowship Pay	2,784,499	3,337,629	2,356,501	3,001,620
Total Grants and Subsidies	\$ 3,489,737	\$ 4,006,847	\$ 3,025,719	\$ 3,670,838
MISC EXPENSE				
Prior Year Expense	\$ 4,481	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 4,481	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 18,220,216	\$ 19,339,929	\$ 17,897,569	\$ 19,978,129
LICENSES AND PERMITS				
Dog License	\$ 235,881	\$ 250,000	\$ 200,000	\$ 225,000
County Dog License Fee	89,916	100,000	80,848	60,000
Total Licenses and Permits	\$ 325,797	\$ 350,000	\$ 280,848	\$ 285,000
CHARGES FOR SERVICES				
Shelter Fees	\$ 233,091	\$ 200,000	\$ 200,000	\$ 200,000
Animal Vaccination	4,740	0	0	0
Outside Revenue	0	0	0	15,000
Total Charges for Services	\$ 237,831	\$ 200,000	\$ 200,000	\$ 215,000
OTHER REVENUES				
Local Shared Revenue	\$ 251	\$ 0	\$ 71	\$ 0
Donated Revenue	604,858	40,000	227,222	218,751
Recovery Of Prior Year Expense	1,814	0	0	0
Total Other Revenues	\$ 606,923	\$ 40,000	\$ 227,293	\$ 218,751
TRANSFERS IN				
Oper Tfr In - Misc Grants Fund	\$ 0	\$ 30,000	\$ 0	\$ 0
Total Transfers In	\$ 0	\$ 30,000	\$ 0	\$ 0
TOTAL REVENUES	\$ (1,170,551)	\$ (620,000)	\$ (708,141)	\$ (718,751)
NET EXPENDITURES	\$ 17,049,665	\$ 18,719,929	\$ 17,189,428	\$ 19,259,378

Mayor's Office

The Mayor's Office duties include ensuring that the City Charter and Ordinances are observed to enhance the health, safety, and well-being of the citizens of the City of Memphis. The Office also promotes economic and industrial development through a joint partnership of businesses, government, and the community at large.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 841,273	\$ 960,366	\$ 973,765	\$ 881,166
Materials and Supplies	119,407	170,055	174,373	159,305
Misc Expense	557	0	0	0
Total Expenditures	\$ 961,237	\$ 1,130,421	\$ 1,148,138	\$ 1,040,471
NET EXPENDITURES	\$ 961,237	\$ 1,130,421	\$ 1,148,138	\$ 1,040,471
Authorized Complement				
				7

Chief Administrative Office

The Chief Administrative Office directs the operations of City Divisions to execute the policies of the Mayor, perform authorized services efficiently, protect and maintain City assets, and conduct the planning and coordination of functions necessary to achieve stated goals and objectives.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 709,181	\$ 721,083	\$ 731,174	\$ 749,147
Materials and Supplies	868,710	855,385	1,303,486	423,920
Capital Outlay	0	0	10,389	0
Misc Expense	257	0	0	0
Total Expenditures	\$ 1,578,148	\$ 1,576,468	\$ 2,045,049	\$ 1,173,067
Total Revenues	\$ (492,972)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 1,085,176	\$ 1,576,468	\$ 2,045,049	\$ 1,173,067
Authorized Complement				6

Auditing

Auditing provides the Mayor, City Council, and all levels of management with objective analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed. Auditing also assists all members of the organization in being more effective and efficient in the discharge of their job responsibilities.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 461,957	\$ 547,629	\$ 482,852	\$ 586,329
Materials and Supplies	422,683	413,393	362,452	378,636
Misc Expense	215	0	0	0
Total Expenditures	\$ 884,855	\$ 961,022	\$ 845,304	\$ 964,965
NET EXPENDITURES				
	\$ 884,855	\$ 961,022	\$ 845,304	\$ 964,965
<hr/>				6
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Authorized Complement

311 Call Center

The 311 Call Center provides the citizens of the City of Memphis with a means to make requests for non-emergency services. Some examples of non-emergencies are pothole repairs, abandoned vehicles, vacant houses, and vacant lots. Our online support system (See Click Fix) and the "311" mobile app makes it easy to submit service requests with the ability to track the progress. Suggestions and opinions can also be submitted via the system.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 478,924	\$ 479,689	\$ 474,664	\$ 542,929
Materials and Supplies	8,110	32,441	20,846	29,111
Misc Expense	504	0	0	0
Total Expenditures	\$ 487,538	\$ 512,130	\$ 495,510	\$ 572,040
Total Revenues	\$ (252)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 487,286	\$ 512,130	\$ 495,510	\$ 572,040
Authorized Complement				10

Office of Youth Services

The Memphis Office of Youth Services empowers our youth for positive results by providing exposure for opportunities while eliminating barriers.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,283,791	\$ 1,457,236	\$ 1,112,503	\$ 1,486,368
Materials and Supplies	1,034,841	781,961	636,664	449,473
Grants and Subsidies	2,784,499	3,337,629	2,356,501	3,001,620
Misc Expense	1,564	0	0	0
Total Expenditures	\$ 5,104,695	\$ 5,576,826	\$ 4,105,668	\$ 4,937,461
Total Revenues	\$ (1,124)	\$ 0	\$ (38,957)	\$ 0
NET EXPENDITURES	\$ 5,103,571	\$ 5,576,826	\$ 4,066,711	\$ 4,937,461
Authorized Complement				11

Intergovernmental Affairs

The Intergovernmental Affairs Office coordinates the City's legislative efforts in Washington DC and Nashville, TN and identifies Federal and State legislation that impact the City. This office is also responsible for researching and identifying Federal, State, and Private grant opportunities. Additionally, this office assists with the preparation of grant applications from all City Divisions.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 255,792	\$ 318,363	\$ 274,022	\$ 261,219
Materials and Supplies	468,033	425,436	433,770	423,633
Total Expenditures	\$ 723,825	\$ 743,799	\$ 707,792	\$ 684,852
NET EXPENDITURES	\$ 723,825	\$ 743,799	\$ 707,792	\$ 684,852
Authorized Complement				
				3

C.L.E.R.B.

The Civilian Law Enforcement Review Board (CLERB) of the City of Memphis investigates allegations of misconduct filed by citizens against the Memphis Police Department (MPD).

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 212,748	\$ 214,108	\$ 214,108	\$ 216,324
Materials and Supplies	16,890	19,700	17,700	19,700
Total Expenditures	\$ 229,638	\$ 233,808	\$ 231,808	\$ 236,024
NET EXPENDITURES				
	\$ 229,638	\$ 233,808	\$ 231,808	\$ 236,024
Authorized Complement				2

Memphis Animal Services

The Memphis Animal Services (MAS) Department was created by City Ordinance in order to enforce animal control laws for the City. MAS protects the rights of people against the danger and nuisance of uncontrolled animals. As well as protect animals from mistreatment and abuse. MAS also provides a safe and caring environment for abused and abandoned animals until they are adopted.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 3,530,123	\$ 3,612,728	\$ 3,495,378	\$ 3,647,404
Materials and Supplies	997,403	904,604	853,780	802,957
Misc Expense	964	0	0	0
Total Expenditures	\$ 4,528,490	\$ 4,517,332	\$ 4,349,158	\$ 4,450,361
Total Revenues	\$ (613,961)	\$ (620,000)	\$ (664,184)	\$ (703,751)
NET EXPENDITURES	\$ 3,914,529	\$ 3,897,332	\$ 3,684,974	\$ 3,746,610
Authorized Complement				53

Community Affairs

Community Affairs, in partnership with City government, focuses on capacity building for individuals, community projects, faith-based initiatives, and furthering cultural organizations.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 650,431	\$ 745,605	\$ 720,102	\$ 754,697
Materials and Supplies	133,841	119,360	192,937	198,952
Grants and Subsidies	705,238	669,218	669,218	669,218
Misc Expense	420	0	0	0
Total Expenditures	\$ 1,489,930	\$ 1,534,183	\$ 1,582,257	\$ 1,622,867
Total Revenues	\$ 0	\$ 0	\$ (5,000)	\$ 0
NET EXPENDITURES	\$ 1,489,930	\$ 1,534,183	\$ 1,577,257	\$ 1,622,867
Authorized Complement				10

Communications

The Communications Department is responsible for sharing information in a timely manner with the public, city employees, and the media. Communications also fields and manages media requests for all City Divisions, with the exception of Police and Fire. The department also has oversight for the city's open records requests from both the public and media, oversight and management of the City's social media platforms, as well as marketing campaigns for the City and its Divisions.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 854,508	\$ 931,408	\$ 931,908	\$ 1,389,088
Materials and Supplies	748,327	995,396	772,572	966,665
Total Expenditures	\$ 1,602,835	\$ 1,926,804	\$ 1,704,480	\$ 2,355,753
Total Revenues	\$ (62,242)	\$ 0	\$ 0	\$ (15,000)
NET EXPENDITURES				
	\$ 1,540,593	\$ 1,926,804	\$ 1,704,480	\$ 2,340,753
Authorized Complement				13

Office of Performance Management

The Office of Performance Management works to make the City of Memphis more productive, transparent, and accountable for its performance by supporting the use of data to improve City services.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 230,915	\$ 277,484	\$ 267,484	\$ 285,226
Materials and Supplies	398,109	349,652	213,562	344,387
Total Expenditures	\$ 629,024	\$ 627,136	\$ 481,046	\$ 629,613
NET EXPENDITURES				
	\$ 629,024	\$ 627,136	\$ 481,046	\$ 629,613
Authorized Complement				3

MPSC Memphis Public Service Corp

The Memphis Public Service Corps (MPSC) offers part time employment opportunities to serve the community through various cleanup efforts around Memphis. The MPSC targets opportunity youth and those with certain criminal backgrounds, but is open to the general public. All participants are required to pursue educational opportunities to enhance their skills. As such, Corps members receive guidance on diploma, GED, trade or degree programs while gaining meaningful work experience.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ 181,360	\$ 1,206,011
Materials and Supplies	0	0	20,000	104,644
Total Expenditures	\$ 0	\$ 0	\$ 201,360	\$ 1,310,655
NET EXPENDITURES				
	\$ 0	\$ 0	\$ 201,360	\$ 1,310,655
Authorized Complement				
				4

FINANCE

Mission Statement

The Finance Division's mission is to provide fiscal leadership, integrity, and superior financial services through prudent and efficient management of the City's financial affairs.

Organization Structure



Services

The City's Financial Division is committed to the preparation and maintenance of timely, accurate, and cost-effective accounting records and financial reports. Our core responsibilities include disbursement of payments to employees/retirees, vendors, contractors, and others; procurement of materials, products, and construction services. We emphasize a service-oriented, team approach to providing financial information, systems, and policies to develop, manage, and defend the operating and capital budgets. Our fiduciary expertise supports the City's performance-based budgeting and accountability initiative; investment of the City's cash and pension funds; debt management; and effective management of tax and other revenue collections.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 6,169,341	\$ 7,451,449	\$ 15,413,578	\$ 8,268,153
Materials and Supplies	2,269,822	2,428,526	2,438,936	2,132,162
Capital Outlay	1,277	0	5,129	0
Grants and Subsidies	8,446,649	5,189,300	8,487,215	3,309,300
Transfers Out	0	0	5,000	0
Misc Expense	75,224	0	0	0
Total Expenditures	\$ 16,962,313	\$ 15,069,275	\$ 26,349,858	\$ 13,709,615
Total Revenues	\$ (3,961,906)	\$ (3,551,950)	\$ (3,704,536)	\$ (48,000)
NET EXPENDITURES	\$ 13,000,407	\$ 11,517,325	\$ 22,645,322	\$ 13,661,615
Authorized Complement				109

Performance Highlights

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 42nd straight year
- Earned the GFOA Distinguished Budget Presentation Award for the 21st consecutive year
- Assisted senior citizen tax payers to take advantage of several services offered for their convenience. This includes programs for senior citizens with disabilities, and quarterly payment programs for annual tax bills without late charges.
- Maintained ratings of Aa2, AA and AA from Moody's Investors Service, Inc., S&P Global Ratings and Fitch Ratings, Inc., respectively

Issues & Trends

The Finance Division continues to encourage a culture of excellence by refining the internal division processes that will lead to effective, efficient, and responsive services. In this time of COVID-19 the Finance Division is adapting its service delivery model to reflect the new normal caused by the pandemic. The Finance Division funding for FY21 provides for continued progress toward the implementation of a new treasury system in calendar year 2021.

In the areas of Accounts Payable, Payroll, and Council Records: the timely payment to vendors, payroll service to the almost 15,000 customers (active and retired employees), and the continued transitioning to move archived data to the website are priorities.

The Office of Business Diversity and Compliance, which is housed in the Finance Division, is committed to aggressively facilitating the City's goal of public and private sector business procurement opportunities that reflect this diverse community. This is part of a broader data-driven approach to city government.

The Finance Division continues to pursue bond refinancing opportunities, and use of the commercial paper program to minimize the City's cost of debt.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
FINANCIAL MANAGEMENT					
Unassigned fund balance is atleast 10% of General Fund Expenditures	100%	100%	100%	100%	Government
% of time monthly financial reporting completed by the 10th day of the following month	100%	100%	100%	100%	Government
% of all accurately submitted vendor payments processed within 5 business days	65%	95%	75%	100%	Government
PURCHASING					
% of regular purchase orders completed within 30 days	New Measure	New Measure	New Measure	95%	Government
% of construction requisitions completed within 120 days	New Measure	New Measure	New Measure	95%	Government
BUDGET OFFICE					
% of budget to actual variance reports completed within 10 business days after period closing	91%	95%	82%	91%	Government
Complete 1st and 2nd quarter Actuals within 45 days of quarterly closing	100%	95%	100%	100%	Government
DEBT MANAGEMENT					
Maintain the City's Bond rating at or above Moody: Aa2, S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Government
Annual rate of return on investments (comparable to 3 month treasury bill rate)	100%	100%	100%	100%	Government
EQUAL BUSINESS OPPORTUNITY AND DEVELOPMENT					
% of contracts monitored for compliance	1,500	1,500	1,500	1,500	Government
% of City of Memphis spending with MWBE vendors	21.00%	21.00%	22.00%	21.00%	Government
BUSINESS DEVELOPMENT CENTER					
# of outreach events for MWBE vendors completed annually	50	50	72	50	Economy
# of certified MWBE vendors registered with the City of Memphis	600	500	556	500	Economy

Finance • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,631,617	\$ 6,088,204	\$ 5,636,795	\$ 6,890,510
Holiday Salary Full Time	238,180	0	0	0
Vacation Leave	244,765	0	0	0
Bonus Leave	41,248	0	0	0
Sick Leave	153,093	0	0	0
COVID-19 Hazard	0	0	4,036,460	0
Vacation Day Paid	0	0	4,701,807	0
Overtime	9,271	5,000	8,000	5,000
Out of Rank Pay	26,455	0	14,497	0
Longevity Pay	0	0	59	0
PTO Final Pay	104,851	15,000	66,513	15,000
Pension	283,892	352,982	316,890	412,569
Social Security	18,116	0	17,912	0
Pension ADC	555,324	554,198	554,198	713,860
Group Life Insurance	11,405	15,082	13,792	19,551
Unemployment	7,040	7,440	7,440	8,240
Medicare	79,436	85,827	87,092	99,861
Long Term Disability	15,899	16,943	19,789	19,803
Health Insurance - Basic	862	0	0	0
Health Insurance - Choice Plan	347,166	400,608	377,190	408,468
Benefits Adjustments	0	10,188	0	21,568
Health Insurance-Select Plan	176,285	206,460	216,744	286,416
Salaries - Part Time/Temporary	312,558	672,346	283,494	345,088
On the Job Injury	4,326	4,260	1,800	4,260
Bonus Pay	3,000	0	750	1,000
Expense Recovery - Personnel	(1,095,448)	(983,089)	(947,644)	(983,040)
Total Personnel Services	\$ 6,169,341	\$ 7,451,449	\$ 15,413,578	\$ 8,268,153
MATERIALS AND SUPPLIES				
Document Reproduction - City	\$ 9,296	\$ 0	\$ 0	\$ 0
City Shop Fuel	0	676	0	676
Outside Computer Services	1,302	8,500	0	1,000
City Computer Svc Equipment	25,707	44,400	15,000	28,900
Pers Computer Software	37,854	14,200	0	12,200
Printing - Outside	48,066	56,150	45,000	49,200
Supplies - Outside	128,905	439,000	98,100	150,000
Food Expense	1,756	0	0	0
Document Reproduction - Outside	0	2,000	0	2,000
Clothing	104	0	0	0
Drafting/Photo Supplies	0	250	125	250

Finance • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Outside Postage	74,533	108,788	107,850	109,400
Materials and Supplies	6,672	9,500	36,700	39,000
Miscellaneous Expense	5,082	7,850	5,500	7,850
Internal Repairs and Maintenance	0	1,000	0	1,000
Legal Services/Court Cost	0	5,000	0	5,000
Advertising/Publication	195,382	209,782	203,782	209,782
Outside Phone/Communications	11,220	22,330	11,800	15,450
Janitorial Services	10,110	10,000	0	0
Security	31,715	30,000	21,750	33,500
Weed Control/Chemical Service	683	500	750	0
Total Quality Management	160	0	0	0
Seminars/Training/Education	50,674	83,500	45,000	60,000
Misc Professional Services	1,463,393	1,085,418	1,583,649	1,152,247
Travel Expense	50,977	80,964	35,000	60,000
Mileage	392	2,000	450	1,500
Utilities	14,138	0	16,200	10,000
Insurance	29,046	28,985	28,985	29,574
Claims	0	0	3,135	0
Lawsuits	0	1,000	0	1,000
Dues/Memberships/Periodicals	19,527	23,033	12,200	18,933
Rent	41,576	169,000	169,000	169,000
Misc Services and Charges	29,708	64,700	99,000	64,700
We Mean Business Symposium	30,904	0	0	0
Expense Recovery - M & S	(50,301)	(80,000)	(100,040)	(100,000)
Bank Charges	1,242	0	0	0
Total Materials and Supplies	\$ 2,269,822	\$ 2,428,526	\$ 2,438,936	\$ 2,132,162

CAPITAL OUTLAY

Office Machines	\$ 0	\$ 0	\$ 1,300	\$ 0
Equipment	1,277	0	3,829	0
Total Capital Outlay	\$ 1,277	\$ 0	\$ 5,129	\$ 0

GRANTS AND SUBSIDIES

Payment To Subgrantees	\$ 0	\$ 0	\$ 1,049,012	\$ 0
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
RBC Training/Certification Program	0	4,650	4,650	4,650
EDGE	4,402,071	3,680,000	3,330,053	0
Tax Receivable Sale Vendor	2,541,071	0	2,600,000	1,800,000
Contr Assist Prog/Bonding	3,507	4,650	3,500	4,650
Total Grants and Subsidies	\$ 8,446,649	\$ 5,189,300	\$ 8,487,215	\$ 3,309,300

Finance • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
TRANSFERS OUT				
Open Tfr Out - Misc Grants Fund	\$ 0	\$ 0	\$ 5,000	\$ 0
Total Transfers Out	\$ 0	\$ 0	\$ 5,000	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 75,224	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 75,224	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 16,962,313	\$ 15,069,275	\$ 26,349,858	\$ 13,709,615
LOCAL TAXES				
Tourism Development Zone Local Sales	\$ 3,850,699	\$ 3,500,000	\$ 3,200,000	\$ 0
Total Local Taxes	\$ 3,850,699	\$ 3,500,000	\$ 3,200,000	\$ 0
OTHER REVENUES				
Rezoning Ordinance Publication Fees	\$ 4,150	\$ 10,000	\$ 3,000	\$ 3,000
Miscellaneous Income	16,154	16,950	17,000	0
Donated Revenue	53,768	25,000	445,427	45,000
Vendor Rebates	248	0	0	0
Recovery Of Prior Year Expense	36,887	0	39,109	0
Total Other Revenues	\$ 111,207	\$ 51,950	\$ 504,536	\$ 48,000
TOTAL REVENUES	\$ (3,961,906)	\$ (3,551,950)	\$ (3,704,536)	\$ (48,000)
NET EXPENDITURES	\$ 13,000,407	\$ 11,517,325	\$ 22,645,322	\$ 13,661,615

Administration

The Finance Administration provides leadership and direction to all Finance Division service centers and coordinates all financial functions of the City. The Finance Administration also ensures that all contracts and/or subcontractors, that are awarded City-funded projects, are in compliance with and adhering to the Prevailing Wage Ordinance adopted by the City.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 545,055	\$ 670,827	\$ 663,574	\$ 636,683
Materials and Supplies	56,952	167,226	157,534	170,851
Misc Expense	37,287	0	0	0
Total Expenditures	\$ 639,294	\$ 838,053	\$ 821,108	\$ 807,534
NET EXPENDITURES				
	\$ 639,294	\$ 838,053	\$ 821,108	\$ 807,534
Authorized Complement				6

Financial Management

This legal level includes Financial Accounting- Governmental Activities, Financial Accounting-Operational Activities, Accounts Payable, Payroll, Records Management, and the Office of Grants Compliance service centers. The overall goal of the Financial Management legal level is to ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions, management and staff, and preparing the Comprehensive Annual Financial Report (CAFR) following Generally Accepted Accounting Principles (GAAP) and legal requirements. Additional responsibilities include ensuring that agendas and minutes of City Council meetings are prepared and retained, and ordinances are published by following legal requirements (Records Management), and examining grant program and funding compliance with federal, state, and private requirements (Office of Grants Compliance).

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,106,761	\$ 2,462,810	\$ 2,130,131	\$ 2,824,220
Materials and Supplies	502,768	577,850	363,700	255,047
Capital Outlay	1,277	0	5,129	0
Misc Expense	400	0	0	0
Total Expenditures	\$ 2,611,206	\$ 3,040,660	\$ 2,498,960	\$ 3,079,267
Total Revenues	\$ (4,150)	\$ (10,000)	\$ (3,000)	\$ (3,000)
NET EXPENDITURES	\$ 2,607,056	\$ 3,030,660	\$ 2,495,960	\$ 3,076,267
Authorized Complement				40

Procurement

The Procurement Department serves the public by delivering reliable, responsive, and high-quality procurement and contracting services to the Citizens of the City of Memphis. The Procurement Department will adhere to the procurement laws of the State of Tennessee and the City Charter by implementing a fair and transparent procurement process while engaging local businesses and maximizing purchasing value by applying the best procurement practices.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 525,599	\$ 888,828	\$ 607,365	\$ 924,964
Materials and Supplies	446,614	385,390	413,917	366,082
Misc Expense	200	0	0	0
Total Expenditures	\$ 972,413	\$ 1,274,218	\$ 1,021,282	\$ 1,291,046
Total Revenues	\$ (248)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 972,165	\$ 1,274,218	\$ 1,021,282	\$ 1,291,046
Authorized Complement				12

Budget Office

The Budget Office seeks to maximize city resources by identifying cost-saving measures, monitoring financial trends, assisting divisions in developing their budgets, and evaluating budget performance throughout the year. In addition, the Budget Office publishes the City's annual operating and capital budgets, which play a vital role in communicating to the citizens of Memphis the uses of their tax dollars.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 487,504	\$ 548,668	\$ 540,546	\$ 478,676
Materials and Supplies	85,756	93,900	81,550	77,036
Misc Expense	37,037	0	0	0
Total Expenditures	\$ 610,297	\$ 642,568	\$ 622,096	\$ 555,712
Total Revenues	\$ (36,887)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 573,410	\$ 642,568	\$ 622,096	\$ 555,712
Authorized Complement				6

Debt Management

Debt Management operates under three major functions: (1) Market Management includes maintaining communications with bond rating agencies, developing and managing relationships with other municipal bond market participants, and monitoring the municipal bond market to ensure the City is kept abreast of events that may impact the City's debt or its access to capital markets. (2) Debt Issuance involves managing the issuance of the bonds, notes, and leases. (3) Debt Administration manages the timely payment of principal and interest on the City's outstanding debt and ensures the City's disclosure obligations are filed timely.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 137,082	\$ 196,680	\$ 147,304	\$ 204,652
Materials and Supplies	22,664	31,650	36,750	31,650
Total Expenditures	\$ 159,746	\$ 228,330	\$ 184,054	\$ 236,302
NET EXPENDITURES				
	\$ 159,746	\$ 228,330	\$ 184,054	\$ 236,302
Authorized Complement				5

City Treasurer

The City Treasurer maximizes tax and other miscellaneous revenue collections while providing effective and responsive customer service to the citizens of Memphis in all Treasury-related operations with optimal use of resources.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,101,857	\$ 1,107,132	\$ 1,080,065	\$ 1,222,710
Materials and Supplies	238,352	395,000	320,910	373,100
Grants and Subsidies	6,943,142	3,680,000	5,930,053	1,800,000
Total Expenditures	\$ 8,283,351	\$ 5,182,132	\$ 7,331,028	\$ 3,395,810
Total Revenues	\$ (3,850,699)	\$ (3,500,000)	\$ (3,239,109)	\$ 0
NET EXPENDITURES	\$ 4,432,652	\$ 1,682,132	\$ 4,091,919	\$ 3,395,810
Authorized Complement				
				17

Office of Financial & Strategic Planning

The Office of Financial and Strategic Planning monitors and evaluates existing revenue trends and the development of new revenue enhancement opportunities while supporting the development of strategic financial goals. This office also prepares and monitors the Capital Improvement Budget (CIP).

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 96,502	\$ 96,898	\$ 130,835	\$ 223,302
Materials and Supplies	106,398	100,500	104,100	100,500
Total Expenditures	\$ 202,900	\$ 197,398	\$ 234,935	\$ 323,802
NET EXPENDITURES	\$ 202,900	\$ 197,398	\$ 234,935	\$ 323,802
Authorized Complement				
				2

Equal Business Opportunity & Development Program

The Office of Equal Business Opportunity & Development Program (EBODP) serves as the administrator for contract compliance activities for the City of Memphis additionally EBODP is the facilitator for programs like the Equal Business Opportunity Program, Small Business Enterprise Programs, and services rendered through the Business Development Center. The EBODP also serves as the facilitator for Title VI compliance and training activities and opportunities. This office functions as the catalyst through which small M/WBE can fully participate in the Minority and Women Business Enterprises (M/WBE) program, and ensures that M/WBES are included in all procurement in the economic expansion of the Memphis business community. This office also facilitates the participation of public and private sector business entities in local M/WBE business development opportunities through the execution of inclusive economic development strategies.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 823,901	\$ 977,587	\$ 961,093	\$ 1,240,715
Materials and Supplies	802,637	669,461	954,000	746,347
Grants and Subsidies	3,507	9,300	8,150	9,300
Misc Expense	200	0	0	0
Total Expenditures	\$ 1,630,245	\$ 1,656,348	\$ 1,923,243	\$ 1,996,362
Total Revenues	\$ (53,768)	\$ (25,000)	\$ (445,427)	\$ (45,000)
NET EXPENDITURES	\$ 1,576,477	\$ 1,631,348	\$ 1,477,816	\$ 1,951,362
Authorized Complement				
				14

Office of Comprehensive Planning

The Office of Comprehensive Planning actively engages with the citizens of Memphis to develop strategies and implement programs that will enhance the quality of life for all Memphians.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 345,082	\$ 502,021	\$ 414,398	\$ 512,231
Materials and Supplies	7,684	7,550	6,475	11,550
Grants and Subsidies	1,500,000	1,500,000	1,500,000	1,500,000
Transfers Out	0	0	5,000	0
Misc Expense	100	0	0	0
Total Expenditures	\$ 1,852,866	\$ 2,009,571	\$ 1,925,873	\$ 2,023,781
Total Revenues	\$ (16,154)	\$ (16,950)	\$ (17,000)	\$ 0
NET EXPENDITURES	\$ 1,836,712	\$ 1,992,621	\$ 1,908,873	\$ 2,023,781
Authorized Complement				
				7

Finance - Office of Grants Compliance

The OGC provides a focal point for the City of Memphis to enhance its internal compliance with applicable grant policies, rules, and regulations by providing comprehensive oversight of City grants and ensuring the proper administration and responsible stewardship of federal, state, and private grant funds.

Operating Budget

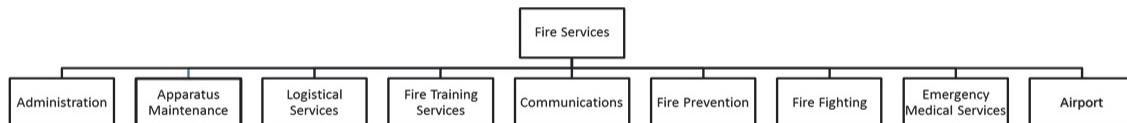
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ 8,738,267	\$ 0
Grants and Subsidies	0	0	1,049,012	0
Total Expenditures	\$ 0	\$ 0	\$ 9,787,279	\$ 0
NET EXPENDITURES	\$ 0	\$ 0	\$ 9,787,279	\$ 0
Authorized Complement				
				0

FIRE SERVICES

Mission Statement

The Fire Department's mission is to provide immediate community protection, with compassion, and a commitment to excellence.

Organization Structure



Services

The Fire Services Division plays a key role in addressing a critical public safety function for the City of Memphis. Fire Services pursues excellence through quality geographical coverage, equipment, and staffing levels. The main priorities of the Division are to provide fire suppression, rescue services, environmental and hazardous materials response, emergency medical response, emergency pre-hospital services, fire code enforcement, fire investigation, disaster preparedness training, and fire safety education. The Division meets and exceeds the national standards of excellence in fire safety and response.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 162,871,267	\$ 165,083,665	\$ 167,535,685	\$ 171,355,078
Materials and Supplies	21,588,000	18,685,726	21,164,031	20,177,623
Capital Outlay	89,016	81,000	1,075,006	86,000
Grants and Subsidies	5,000	0	6,500	0
Misc Expense	35,874	0	16	0
Total Expenditures	\$ 184,589,157	\$ 183,850,391	\$ 189,781,238	\$ 191,618,701
Total Revenues	\$ (34,015,566)	\$ (31,645,345)	\$ (38,412,053)	\$ (38,319,473)
NET EXPENDITURES	\$ 150,573,591	\$ 152,205,046	\$ 151,369,185	\$ 153,299,228
Authorized Complement	1,773			

Performance Highlights

- Memphis Fire Department improved the Insurance Services Offices Public Protection Classification from a Class 2 to a Class 1, the best rating available which is held by less than 1% of fire departments nationally, and brings potential insurance savings to residents and commercial businesses.
- Memphis Fire Emergency Medical Service (EMS) division was selected as a pilot provider to implement the Emergency Triage, Treat, and Transport (ET3) program through Centers for Medicare and Medicaid Services (CMS). This will support innovation through our Healthcare Navigator Program to reduce the impact of non-emergent medical calls with a focus on high utilizer, behavioral health patients, low-acuity medical patients, and vulnerable populations.
- Emergency Medical Services implemented a new electronic patient care reporting (ePCR) for the field to use when documenting patient care in the City of Memphis. The Rapid Assessment Decision and Redirection (RADAR) program was relaunched to help mitigate low acuity calls as well as hiring more registered nurses for the Emergency Communication Nurse System (ECNS) dispatch call center. In addition, interviews are being held to hire a quality manager for the newly developed Quality Assurance team.
- Firefighting installed or replaced residential smoke alarms batteries supplied by both the City of Memphis and the State of Tennessee for 2,627 residents. Fire companies reached 72,334 citizens through public outreach programs.
- Firefighting received a 2020 Federal Emergency Management Agency Assistance to Firefighters Grant to help with the purchase of new respiratory protection technology to support its focus on cancer and muscular injury prevention. Mine Safety Appliances (MSA) Self Contained Breathing Apparatus (SCBA) new state of the art equipment provides a solution that includes an integrated thermal imaging camera (TIC) which increases firefighter safety and improves fire ground efficiency and emergency mitigation.

- Fire Training has employed the use of multiple training platforms such as Target Solutions, Resource One, SimUShare Simulations, and Microsoft Teams to host virtual training. These training options are beneficial in providing continuous learning capabilities for the Fire Department when the training facility is unavailable. Our training performance completion percentage increased to 97% because of using these training methods. They each offer fire personnel the opportunity to participate in courses on and off duty that will enhance their knowledge base as well as career development.
- Firefighting Airport Operations trained over 60 personnel annually in live fire exercise at Mississippi State Fire Academy. Training consisted of 13 required courses on Air Rescue Firefighting.
- The Memphis Fire Department held the grand opening ceremony for the new state-of-the-art Fire Communications Dispatch Center on August 21, 2019. Construction of new Fire Station 43 began in December 2019 and construction of Fire Administration began in March 2020. Groundbreaking ceremony for new Fire Station 5 was held on June 23, 2020.
- Over 800 Memphis Fire Department portable radios were upgraded to the new Motorola APX style portable radio. The Memphis Fire Department Technology Team also replaced 150 Mobile Data Terminals (MDTs) with new Panasonic CF33 Toughbooks.
- Fire Communications answered approximately 131,222 Emergency 911 calls in 2019. Fire Communications answered 92.5% calls within 15 seconds in 2019.
- Fire personnel wellness initiatives implemented. Occupational Safety and Health Administration (OSHA) improved the health physical program by including the required cancer screening tests associated with the State of Tennessee Brady Bill assumptive cancer law. Fire Logistics purchased and issued carcinogen reducing hoods to every firefighter to limit the impact and exposure of particulates during firefighting operations that have been known to cause cancer. OSHA implemented a therapy dog program to help fire personnel deal with job related stress associated with public service.
- The Special Operations drone program has made partnerships with Memphis Police Department, Fleet Services, Memphis Fire Department Public Information Officer, Fire Inspections, Fire Planning & Development, Memphis Fire Department Training, Make-a-Wish Foundation, and the Airport Authority. By creating these relationships, the Fire Division can provide support services to these divisions/stakeholders.

Issues & Trends

The Memphis Fire Department continues to provide exceptional Fire and Emergency Medical Services (EMS) that promote our core values: Focus, Integrity, Respect, and Excellence.

Emergency Medical Services (EMS) has been working on several initiatives to reduce the impact of non-emergency calls on our system. The Healthcare Navigator Program is tasked with developing strategies which redirect non-emergency callers to a more appropriate resource for their needs, thereby freeing up our ambulances for higher-level emergency calls. An example, Rapid Assessment Decision and Redirection (RADAR) was relaunched on March 28, 2020. While currently under a 20-week contract, we are working on long term sustainability. In addition, the Emergency Communication Nurse System (ECNS) was implemented July 1, 2019. The goal of this program is to have a nurse triage patient on the initial call for the appropriate response. EMS Training will have a state of the art ambulance simulator installed in a classroom to make the EMS training more realistic to the conditions that will be encountered in the students' careers. A new ePCR, electronic patient care report, will be implemented in FY21.

The Memphis Fire Department Training Academy will update the Professional Development program to include all levels of management with the goal of improving knowledge of leadership, workplace diversity, and day to day operations. Fire Training has partnered with the State Fire Commission to update the qualification packets for new fire equipment operators to ensure compliance with NFPA 1002. Lastly, a fee for service initiative has been developed to cover maintenance cost when other departments request the use of the training facility. These fees will be used to support development of enriched training programs for the Fire Division.

Data-driven decisions continue to shape how the Memphis Fire Department delivers services to the citizens of Memphis.

The Fire Prevention Bureau partnered with the City's Office of Planning and Development, City and County Engineering, City and County Fire, Memphis Light Gas and Water, and Office of Construction Code Enforcement to comprehensively improve the development process and implement a new integrated software solution to achieve the vision of greater convenience, clarity, transparency, and service of the development process and process steps to customers. Though affected by the COVID 19 pandemic response, the improvement of business processes and procedures through the Accela Civic Solution saw implementation in the 2020 fiscal year.

The Fire Prevention Bureau, in cooperation with the Center for Public Safety Excellence and the State Fire Marshall's Office completed a community risk assessment for the City of Memphis. This was a grant project primarily funded through FEMA's Assistance to Fire Fighters Grant from the Department of Homeland Security to identify and prioritize potential and likely risks present in the community. This assessment is the critical initial step in emergency preparedness, which will enable the Fire Division to effectively mitigate, plan, prepare and deploy appropriate resources to reduce the occurrence and impact of those risks.

For the third consecutive year, the Fire Prevention Bureau published a Fire Prevention and Public Fire Education Planning Guide. The guide is intended to provide a framework for the focused delivery of Fire Prevention messaging in the ongoing efforts of fire and life safety educational outreach programs. It correlates with the Tennessee State Fire Marshal's plan to enhance clarity and consistency in reaching target audiences within the City of Memphis for maximum impact.

Construction of Fire Administration and Fire Station-43 started in FY20 with anticipated completion dates of August 2021 and March 2021 respectively. Fire Station 5 construction will start in June 2020 with anticipated completion date of August 2021. Design has been completed for Fire Station-1 which will go out for bid in FY21.

Fire Planning designed and completed renovations to the former basketball gymnasium at 2668 Avery converted it a permanent certified CPAT course to evaluate of the physical agility of Fire Recruit applicants.

In addition, to partnering with Shelby County Schools to provide a fire science curriculum for high school students, we are participating in the Summer Youth Employment program. MFD Summer Virtual Medical Program is designed to provide participants an opportunity to obtain the knowledge and skills required to enter careers in the medical field. Teens, from the age of 17-19 will engage in a four-week curriculum that promotes knowledge of the human body, mathematic conversions, medical terminology, critical and strategic thinking, team collaboration, and research. These programs allow us to recruit applicants with and interest in joining the emergency services within the city.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
ADMINISTRATION					
Citizen Complaints - Field Oper. - Make initial contact within 1 business day; resolve complaint within 10 business days	100%	100%	100%	100%	Government
Citizen Complaints - Fire Prevention - Complete safety investigations of life-threatening conditions on same business day; non-life-threatening conditions within two business days	100%	100%	100%	100%	Public Safety
SUPPORT SERVICES					
Fire Hydrant - Critical service, maintenance or repair complete within 1 business day	99%	100%	99%	100%	Public Safety
Fire Hydrant - Non-critical service, maintenance or repair complete within 1 business day	95%	90%	95%	90%	Public Safety
COMMUNICATIONS					
Answer all fire and emergency medical service calls within 20 seconds of receipt	95%	95%	93%	95%	Public Safety
Process all applicable Fire calls within 106 seconds of receipt.	68%	85%	75%	85%	Public Safety
FIRE PREVENTION					
Complete annual fire and life-safety code inspections for occupancies that require fire department approval for state licensing	100%	100%	100%	100%	Public Safety
Determine the cause and origin of all fires	92%	90%	93%	90%	Public Safety
Improve fire and life-safety through citizens attending public education and outreach programs	223,394	500,000	431,554	500,000	Public Safety
FIRE FIGHTING					
Turnout for fire incidents within 80 seconds	31%	68%	56%	68%	Public Safety
Respond to structure fire incidents within 320 seconds from time of dispatch for first arriving company on the scene	69%	70%	70%	70%	Public Safety
Perform smoke alarm outreach in at-risk residences	8,329	5,000	9,383	7,500	Public Safety
EMERGENCY MEDICAL SERVICES					
Staff 40 Advanced Life Support (ALS) companies daily	92%	90%	93%	90%	Public Safety
Respond to emergent incidents within 540 seconds from the time an ambulance is dispatched to arrival on the scene	60%	80%	64%	80%	Public Safety
Realize return of spontaneous circulation (ROSC) score for all non-traumatic adult patient arrests measures cardiac arrest outcomes	19%	35%	18%	35%	Public Safety
AIRPORT					
Achieve zero runway incursions or surface incidents	0	0	0	0	Public Safety

Fire Services • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 83,002,207	\$ 108,568,902	\$ 103,876,564	\$ 108,490,565
Holiday Salary Full Time	557,842	0	0	0
Vacation Leave	9,269,267	0	0	0
Bonus Leave	287,869	0	0	0
Sick Leave	7,165,227	0	0	0
FFCRA Reg	0	0	2,871	0
Overtime	13,001,457	7,284,170	11,355,269	9,962,160
Holiday Fire/Police	4,589,449	4,641,400	4,689,947	4,769,500
Out of Rank Pay	1,532,885	1,491,500	1,520,689	1,571,900
Hazardous Duty Pay	126,459	132,000	119,353	125,600
College Incentive Pay	2,239,346	2,349,544	2,344,931	2,375,052
Longevity Pay	824,267	833,480	822,095	842,100
Shift Differential	37,988	36,000	38,566	39,800
Bonus Days	1,514,634	1,831,400	2,525,762	1,772,200
PTO Final Pay	2,086,550	731,660	2,069,944	1,414,910
Job Incentive	965,048	973,400	994,717	1,008,500
Pension	6,392,779	6,155,172	6,825,549	6,583,763
Supplemental Pension	4,190	4,119	4,130	3,295
Social Security	15,569	14,161	25,651	14,161
Pension ADC	11,215,158	9,418,919	9,418,919	11,147,461
Group Life Insurance	219,498	287,673	248,168	280,448
Unemployment	138,400	137,600	137,600	142,800
Pension 401a Match	1,584	0	1,751	1,833
Medicare	1,733,678	1,582,932	1,890,441	1,604,042
Long Term Disability	347,442	315,648	353,082	322,914
Health Insurance - Choice Plan	8,490,572	9,741,684	10,062,916	9,921,300
Benefits Adjustments	0	1,171,917	0	1,576,210
Health Insurance-Select Plan	5,429,123	6,184,884	6,834,036	6,183,864
Salaries - Part Time/Temporary	75,871	231,000	245,033	247,200
On the Job Injury	2,110,110	1,064,500	1,430,041	1,053,500
Tuition Reimbursement - Old	520	0	0	0
Bonus Pay	4,500	0	1,000	0
Expense Recovery - Personnel	(508,222)	(100,000)	(303,340)	(100,000)
Total Personnel Services	\$ 162,871,267	\$ 165,083,665	\$ 167,535,685	\$ 171,355,078

MATERIALS AND SUPPLIES

Document Reproduction - City	\$ 1,304	\$ 0	\$ 150	\$ 0
City Storeroom Supplies	2,320	0	4,498	0
Facility Repair & Carpentry	25,213	25,000	32,000	12,500
City Shop Charges	5,346,660	3,374,697	5,676,482	5,400,000

Fire Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
City Shop Fuel	1,577,490	1,674,337	1,119,959	1,419,959
City Computer Svc Equipment	114,444	71,500	73,317	66,500
Data/Word Process Software	30,324	10,000	22,500	10,000
Printing - Outside	0	500	500	500
Supplies - Outside	201,795	223,800	248,100	223,800
Hand Tools	21,729	27,500	27,500	27,500
Clothing	758,372	712,110	706,440	706,440
Household Supplies	463,802	380,600	550,600	380,600
Ammunition & Explosives	495	500	500	500
Safety Equipment	233,271	166,000	176,000	166,000
Drafting/Photo Supplies	3,113	8,500	8,500	8,500
Medical Supplies	2,280,330	2,400,566	2,815,194	2,400,566
Athletic/Recreational Supplies	0	1,000	1,000	1,000
Outside Postage	2,237	2,550	2,329	1,700
Lumber & Wood Products	1,071	10,000	10,000	10,000
Paints Oils & Glass	6,132	8,000	8,000	8,000
Steel & Iron Products	0	2,000	2,000	2,000
Pipe Fittings & Castings	89,624	152,000	102,000	102,000
Lime Cement & Gravel	3,562	6,000	6,000	6,000
Materials and Supplies	102,859	123,275	135,458	118,275
Outside Vehicle Repair	507,206	255,000	120,310	120,310
Outside Equipment Repair/Maintenance	1,018,372	1,299,000	1,315,953	1,299,000
Internal Repairs and Maintenance	297,438	198,313	304,761	173,313
Legal Services/Court Cost	(628)	0	0	0
Medical/Dental/Veterinary	1,051	4,000	4,000	4,000
Advertising/Publication	0	0	1,680	0
Outside Phone/Communications	175,798	200,000	195,000	195,000
Security	0	1,200	1,200	1,200
Seminars/Training/Education	95,957	229,090	150,000	150,000
Misc Professional Services	5,275,768	3,847,050	4,299,281	4,221,281
Textbooks	92,762	198,000	65,000	198,000
Travel Expense	103,232	118,500	73,335	100,000
Relocation Expense	138,488	0	22,625	0
Outside Fuel	29,640	29,130	28,843	29,130
Mileage	28,064	37,450	32,530	32,530
Utilities	1,673,716	1,680,545	1,714,045	1,680,545
Insurance	311,398	344,254	344,257	410,677
Claims	85,188	13,832	85,858	13,832
Lawsuits	294,468	613,467	491,000	400,000
Dues/Memberships/Periodicals	35,330	39,160	37,165	37,165
Rent	241,228	241,800	181,045	100,800
Misc Services and Charges	48,858	36,000	48,616	20,000

Fire Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Minor Equipment	24,933	46,000	45,000	45,000
Expense Recovery - M & S	(156,414)	(126,500)	(126,500)	(126,500)
Total Materials and Supplies	\$ 21,588,000	\$ 18,685,726	\$ 21,164,031	\$ 20,177,623
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 54,619	\$ 51,000	\$ 57,496	\$ 56,000
Equipment	34,397	30,000	1,017,510	30,000
Total Capital Outlay	\$ 89,016	\$ 81,000	\$ 1,075,006	\$ 86,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 5,000	\$ 0	\$ 6,500	\$ 0
Total Grants and Subsidies	\$ 5,000	\$ 0	\$ 6,500	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 35,874	\$ 0	\$ 16	\$ 0
Total Misc Expense	\$ 35,874	\$ 0	\$ 16	\$ 0
TOTAL EXPENDITURES	\$ 184,589,157	\$ 183,850,391	\$ 189,781,238	\$ 191,618,701
CHARGES FOR SERVICES				
Ambulance Service	\$ 22,976,433	\$ 22,500,000	\$ 22,500,000	\$ 22,500,000
Total Charges for Services	\$ 22,976,433	\$ 22,500,000	\$ 22,500,000	\$ 22,500,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 0	\$ 4,805,114	\$ 459,529	\$ 26,000
FEMA Reimbursement	6,810,393	0	6,138,083	5,000,000
Total Federal Grants	\$ 6,810,393	\$ 4,805,114	\$ 6,597,612	\$ 5,026,000
INTERGOVERNMENTAL REVENUES				
International Airport	\$ 3,965,562	\$ 4,060,231	\$ 4,060,000	\$ 4,265,973
Total Intergovernmental Revenues	\$ 3,965,562	\$ 4,060,231	\$ 4,060,000	\$ 4,265,973
OTHER REVENUES				
Local Shared Revenue	\$ 2,060	\$ 0	\$ 84,003	\$ 0
Fire - Misc Collections	89,386	25,000	71,656	55,000
Recovery Of Prior Year Expense	93,854	0	41,335	0
Total Other Revenues	\$ 185,300	\$ 25,000	\$ 196,994	\$ 55,000
TRANSFERS IN				
Oper Tfr In - 2019 Sales Tax Referendum	\$ 0	\$ 0	\$ 4,500,000	\$ 6,000,000

Fire Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Oper Tfr In - Metro Alarm	77,878	255,000	255,000	472,500
Total Transfers In	\$ 77,878	\$ 255,000	\$ 4,755,000	\$ 6,472,500
PROCEEDS FROM LOAN				
Loan Proceeds	\$ 0	\$ 0	\$ 302,447	\$ 0
Total Proceeds from Loan	\$ 0	\$ 0	\$ 302,447	\$ 0
TOTAL REVENUES	\$ (34,015,566)	\$ (31,645,345)	\$ (38,412,053)	\$ (38,319,473)
NET EXPENDITURES	\$ 150,573,591	\$ 152,205,046	\$ 151,369,185	\$ 153,299,228

Administration

Fire Administration provides leadership with responsible financial management, strategic planning, and customer service for employees and citizens. The Administration focuses its priorities on strong financial management, employee services, labor relations, and customer service. This service center handles human resources, finance, legislative affairs, legal services, disciplinary actions, capital improvements, and strategic long-range planning through the use of critical data analysis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,985,184	\$ 2,171,283	\$ 2,007,778	\$ 2,424,310
Materials and Supplies	1,665,479	1,355,972	1,406,558	1,905,863
Total Expenditures	\$ 3,650,663	\$ 3,527,255	\$ 3,414,336	\$ 4,330,173
Total Revenues	\$ (294)	\$ 0	\$ (4,506,352)	\$ (6,000,000)
NET EXPENDITURES				
	\$ 3,650,369	\$ 3,527,255	\$ (1,092,016)	\$ (1,669,827)
Authorized Complement				23

Fire Apparatus Maintenance

Apparatus Maintenance interfaces with the Division of General Services Fleet Management for preventive maintenance, repair, and readiness of 24-hour emergency response equipment. This service center also handles contracts, specifications, Mayor's Action Center complaints, and work orders for areas such as Air Mask services, Hydrant repair, and Logistical supplies.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,376,996	\$ 1,268,996	\$ 1,212,502	\$ 1,227,278
Materials and Supplies	7,631,975	5,674,279	7,233,360	7,275,769
Total Expenditures	\$ 9,008,971	\$ 6,943,275	\$ 8,445,862	\$ 8,503,047
Total Revenues	\$ 0	\$ 0	\$ (629)	\$ 0
NET EXPENDITURES	\$ 9,008,971	\$ 6,943,275	\$ 8,445,233	\$ 8,503,047
Authorized Complement				13

Logistical Services

Logistical Services provides inventory and support of all service center needs. This service center furnishes medical supplies, office supplies, furniture, and household supplies to the fire-fighting and support bureaus. This center also maintains all fire hoses, turnout clothing, and equipment covers for fire-fighting.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,225,589	\$ 1,021,796	\$ 935,386	\$ 1,019,848
Materials and Supplies	1,282,901	1,337,300	1,348,716	1,149,512
Capital Outlay	43,525	45,000	50,000	50,000
Misc Expense	0	0	16	0
Total Expenditures	\$ 2,552,015	\$ 2,404,096	\$ 2,334,118	\$ 2,219,360
Total Revenues	\$ (3,196)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 2,548,819	\$ 2,404,096	\$ 2,334,118	\$ 2,219,360
Authorized Complement				17

Fire - Training Services

The Fire Training Center trains and educates employees in the most advanced fire-fighting skills training available and provides opportunities for personal and professional development. The training staff adheres to the most stringent methods developed by the National Fire Academy to ensure each employee receives instructions in emergency medical care and fire suppression.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,541,909	\$ 2,514,939	\$ 2,438,274	\$ 2,542,386
Materials and Supplies	666,799	629,377	519,100	525,658
Capital Outlay	8,598	5,000	5,000	5,000
Misc Expense	19,985	0	0	0
Total Expenditures	\$ 3,237,291	\$ 3,149,316	\$ 2,962,374	\$ 3,073,044
Total Revenues	\$ (10,258)	\$ 0	\$ (2,670)	\$ 0
NET EXPENDITURES				
	\$ 3,227,033	\$ 3,149,316	\$ 2,959,704	\$ 3,073,044
Authorized Complement				
				22

Communications

Communications provide receipt and transmission of all emergency calls. This service center receives all calls for fire and emergency medical services and dispatches the closest available fire company, or emergency unit to be on scene in the shortest possible time.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 5,410,986	\$ 5,949,669	\$ 5,467,668	\$ 6,123,416
Materials and Supplies	1,207,400	1,422,650	1,594,107	1,561,600
Total Expenditures	\$ 6,618,386	\$ 7,372,319	\$ 7,061,775	\$ 7,685,016
Total Revenues	\$ 0	\$ 0	\$ (303,354)	\$ 0
NET EXPENDITURES				
	\$ 6,618,386	\$ 7,372,319	\$ 6,758,421	\$ 7,685,016
Authorized Complement				63

Fire Prevention

The Fire Prevention Service Center focuses on arson investigation and building inspections, while continuing efforts to inspect buildings, educating the public on fire safety, and reviewing fire safety plans. Fire Prevention provides state-certified inspectors who ensure response to plan reviews and inspections within two work days of receipt.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 4,885,714	\$ 5,054,947	\$ 5,196,936	\$ 5,292,330
Materials and Supplies	162,522	188,335	207,710	211,835
Misc Expense	760	0	0	0
Total Expenditures	\$ 5,048,996	\$ 5,243,282	\$ 5,404,646	\$ 5,504,165
Total Revenues	\$ (25,050)	\$ (25,000)	\$ (45,177)	\$ (25,000)
NET EXPENDITURES	\$ 5,023,946	\$ 5,218,282	\$ 5,359,469	\$ 5,479,165
Authorized Complement				53

Fire Fighting

Fire Fighting provides an emergency response through community-based fire and emergency medical service, with an emphasis on pre-hospital care and disaster preparedness. The mission statement of the Fire Fighting Service Center identifies all aspects of fire suppression and fire-based EMS services that are provided to the citizens of Memphis. This service center is charged with reducing the risk of life, health, and property, from fire, trauma, acute illness, hazardous environmental conditions, and any other type of disaster.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 108,733,428	\$ 107,114,622	\$ 110,408,580	\$ 113,887,217
Materials and Supplies	3,335,771	2,386,932	2,793,696	2,411,103
Grants and Subsidies	5,000	0	1,500	0
Misc Expense	14,479	0	0	0
Total Expenditures	\$ 112,088,678	\$ 109,501,554	\$ 113,203,776	\$ 116,298,320
Total Revenues	\$ (4,058,666)	\$ (2,072,300)	\$ (2,959,612)	\$ (3,982,505)
NET EXPENDITURES	\$ 108,030,012	\$ 107,429,254	\$ 110,244,164	\$ 112,315,815
Authorized Complement				
				1,178

Emergency Medical Services

EMS provides an emergency pre-hospital medical response to the ill and injured citizens and visitors in the City of Memphis. The Memphis Fire Department has developed an EMS System which integrates three main components for the delivery of emergency medical care. The Office of Emergency Management provides support to area and incident Commanders through pre-planning community partnerships, and resource allocation outside of City government.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 32,872,768	\$ 36,209,390	\$ 36,192,150	\$ 34,854,528
Materials and Supplies	5,378,878	5,438,672	5,706,782	4,884,074
Capital Outlay	2,496	1,000	990,006	1,000
Grants and Subsidies	0	0	5,000	0
Misc Expense	650	0	0	0
Total Expenditures	\$ 38,254,792	\$ 41,649,062	\$ 42,893,938	\$ 39,739,602
Total Revenues	\$ (25,950,672)	\$ (25,487,814)	\$ (26,534,259)	\$ (24,045,995)
NET EXPENDITURES	\$ 12,304,120	\$ 16,161,248	\$ 16,359,679	\$ 15,693,607
Authorized Complement				
				366

Airport

The Airport provides an emergency response through fire, emergency medical services, and special operations with emphasis on disaster preparedness involving airport emergencies.

Operating Budget

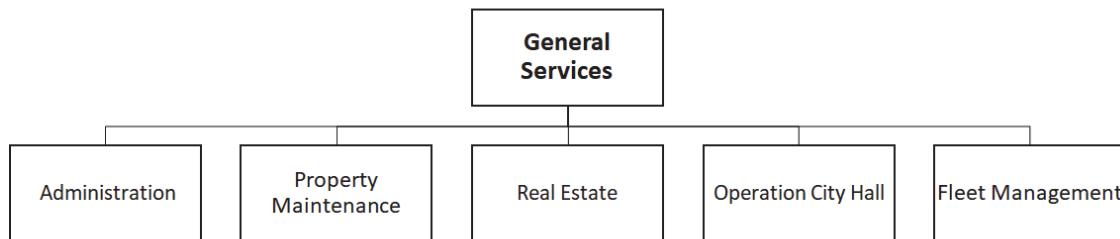
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 3,838,694	\$ 3,778,023	\$ 3,676,415	\$ 3,983,765
Materials and Supplies	256,279	252,209	354,002	252,209
Capital Outlay	34,397	30,000	30,000	30,000
Total Expenditures	\$ 4,129,370	\$ 4,060,232	\$ 4,060,417	\$ 4,265,974
Total Revenues	\$ (3,967,428)	\$ (4,060,232)	\$ (4,060,000)	\$ (4,265,974)
NET EXPENDITURES				
	\$ 161,942	\$ 0	\$ 417	\$ 0
Authorized Complement				38

GENERAL SERVICES

Mission Statement

The General Services Division's mission is to provide quality maintenance and repair for buildings, vehicles, and other crucial support services, for the City's Divisions, in a cost-effective and efficient manner.

Organization Structure



Services

The General Services Division works in various ways to support the other Divisions that make up the City's service and administrative system. General Services ensures that the 300+ city-owned facilities and 400+ structures function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for the City's 5,000+ pieces of rolling stock, handles the sale and acquisition of real property, maintains 16 libraries, all police precincts, the Fire and Police training academy, and 80+ city-owned vacant lots.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 11,801,461	\$ 13,917,822	\$ 13,357,853	\$ 13,958,370
Materials and Supplies	8,585,956	10,482,954	13,253,661	9,276,005
Capital Outlay	2,119	85,000	55,000	85,000
Grants and Subsidies	5,000	0	0	0
Misc Expense	1,628	0	(81)	0
Total Expenditures	\$ 20,396,164	\$ 24,485,776	\$ 26,666,433	\$ 23,319,375
Total Revenues	\$ (2,037,123)	\$ (2,002,088)	\$ (809,680)	\$ (1,363,338)
NET EXPENDITURES	\$ 18,359,041	\$ 22,483,688	\$ 25,856,753	\$ 21,956,037
Authorized Complement	289			

Performance Highlights

- Initiated a certification incentive program, whereby employees are rewarded for maintaining certification and licensure, and other areas are encouraged to obtain certification and/or licensure in their respective trades.
- Collaborated with City of Memphis Divisions of Human Resources and Youth Services along with the Shelby County Schools to employ high school students and graduates in applied building trades and automotive mechanics skills training opportunities.
- Completion of the Right of Way Acquisitions for the vital projects such as:
 - Elvis Presley Road Project Phase I
 - Medical Center Streetscapes Project
 - Various segments of the Wolf River Greenway Trails
 - The A.W. Willis Sewer Relocation Project
- Completed deferred maintenance projects to address the HVAC, roofing and electrical upgrades.
- Completed upgrades to five facilities to provide greater accessibility.
- Replaced the old walking trail, at Gaisman Complex, with ADA compliant walkway from center to pool, to tennis courts and playground and installed new ADA compliant parking
- Installed 300+ low flow flush valves for restrooms at the Liberty Bowl; resurfaced/repaved Liberty Bowl east/early Maxwell parking lots and resurfaced/repaved the dedicated (Fred Jones) Home Run Lane
- Completed HVAC upgrades to over 40 city facilities with more efficient units and changed refrigerant from R-22 to R410A
- Initiated City Council Chambers and Roofing Project

- Completed several renovations within City Hall including, Division of Planning offices, and multiple space renovations throughout City Hall.
- Completed the installation of the information monitors throughout City Hall
- COVID-19:
 - **Fleet Management-Storeroom:** served as the Command Center and supplier of COVID-19 PPEs; spending over \$2.7M for masks, gloves, disinfectant sprays and wipes and suits to be distributed to City divisions and various Memphis organizations, churches and agencies.
 - **Property Maintenance:** prepared remote sites and supplied tents and generators for drive-thru testing sites.
 - **Operations of City Hall/Public Safety Building:** prepared both buildings with plexiglass, additional Hand Sanitizer stations, ordered and supplied departments with PPEs, disinfectant bottles, spray and wipes, taped social distancing markings for elevators and entrance doors as well as charged air filters.

Issues & Trends

The General Services Division provides internal support functions that contribute to the overall appearance and functionality of City-owned facilities, property, vehicles, and equipment. To that end, General Services will be engaged in the following:

- 1 Facility Conditions Assessment (FCA) of the Libraries to determine the deferred maintenance needs, building systems that have reached end of life. It should be noted, a FCA of City Hall and the Parks properties has been completed.
- 2 Finalizing and implementing a new Facility work order system.
- 3 Implementing GPS installation on city-owned fleet.
- 4 Initiating the data collection and work to gain Energy Star Certification of our facilities.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
PROPERTY MAINTENANCE					
Property Maintenance: Total number of jobs completed annually	11,842	12,000	10,583	12,000	Government
Property Maintenance: The # of preventative maintenance work orders completed annually	1,206	1,200	621	1,200	Government
Property Maintenance: The percentage of priority 1 jobs completed in 24 hours	89%	90%	73%	90%	Government
REAL ESTATE					
# of surplus properties sold annually	27	27	13	20	Government
# of easement and encroachment agreements completed annually	105	75	80	80	Government
Revenue generated annually	\$876,000	\$775,000	\$554,087*	\$775,000	Government
OPERATION CITY HALL					
# of Work Order for Preventive	913	920	900	900	Government
# of Work Order for Routine	862	870	800	850	Government
# of City Hall work orders completed annually (total of Prevent and Routine)	1,775	1,800	1,730	1,700	Government
% of 168-180 boiler and chiller system checks performed on time	99%	100%	100%	100%	Government
% of repairs completed at or under 3 days monthly	90%	100%	100%	100%	Government
% of emergency work orders completed within 1 day	100%	100%	100%	100%	Government
# of maintenance work orders completed	2,658	Tracking	1,700	1750	Government
PRINTING/MAIL SERVICES					
# of certified mailings processed	28,051	30,000	19,047	22,000	Government
# of pieces of regular and presorted mail processed	624,074	550,000	607,395	750,000	Government
# of print jobs completed annually	1,126	1,000	1,137	1,300	Government
FLEET MANAGEMENT					
Average vehicle repair time (in days)	1.19	2	2.67	2.67	Government
% of fleet available	97%	96%	97%	97%	Government
% of stock parts available	78%	75%	80%	80%	Government

*Large fiber optic licensee filed bankruptcy; RE has not deposited checks totaling \$56,000 pending fee dispute with licensee; there is \$86,000 in delinquent accounts

General Services • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 12,379,310	\$ 16,262,266	\$ 15,544,304	\$ 16,318,586
Holiday Salary Full Time	734,602	0	0	0
Vacation Leave	848,383	0	0	0
Bonus Leave	121,280	0	0	0
Sick Leave	825,385	0	0	0
Overtime	564,940	575,500	598,040	570,410
Out of Rank Pay	3,803	6,000	2,337	2,144
Hazardous Duty Pay	0	0	2,273	0
Longevity Pay	12,623	3,700	11,943	3,303
Shift Differential	12,829	15,000	13,567	13,014
PTO Final Pay	229,442	210,363	149,999	210,363
Job Incentive	0	561,017	100,000	268,000
Required Special License Pay	0	20,000	0	0
Cert Pay	0	0	48,396	0
Pension	790,027	887,493	887,493	916,856
Supplemental Pension	15,150	16,092	17,971	18,790
Social Security	70,285	8,089	78,153	8,089
Pension ADC	1,502,593	1,480,844	1,486,370	1,707,569
Group Life Insurance	35,055	45,601	38,762	45,533
Unemployment	21,120	20,800	20,800	21,600
Pension 401a Match	8,293	0	8,581	8,732
Medicare	224,622	232,777	234,959	238,644
Long Term Disability	50,484	44,934	55,479	46,878
Health Insurance - Choice Plan	1,103,120	1,275,528	1,413,000	1,334,448
Benefits Adjustments	0	37,176	0	46,445
Health Insurance-Select Plan	685,251	770,592	944,491	823,824
Salaries - Part Time/Temporary	501,023	607,200	510,000	518,292
On the Job Injury	117,944	171,500	75,585	171,500
Bonus Pay	400	0	0	0
Expense Recovery - Personnel	(9,056,503)	(9,334,650)	(8,884,650)	(9,334,650)
Total Personnel Services	\$ 11,801,461	\$ 13,917,822	\$ 13,357,853	\$ 13,958,370

MATERIALS AND SUPPLIES

City Hall Printing	\$ 117,556	\$ 350,000	\$ 150,000	\$ 225,600
Document Reproduction - City	5,472	2,500	2,500	1,000
City Storeroom Supplies	1,849	5,500	5,500	3,000
City Shop Charges	547,178	360,618	547,178	571,928
City Shop Fuel	165,510	170,265	170,265	172,186
Outside Computer Services	0	0	0	80,000
City Computer Svc Equipment	10,368	19,386	19,386	16,450

General Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Data/Word Process Software	53,687	5,000	2,000	2,000
Printing - Outside	46,822	78,584	57,011	0
Supplies - Outside	22,097	30,007	25,000	38,907
Hand Tools	49,615	62,000	63,070	52,000
Clothing	44,266	54,500	56,939	56,939
Household Supplies	41,495	89,721	41,495	54,000
Safety Equipment	8,231	20,000	18,000	18,000
Outside Postage	477,668	526,100	525,320	526,100
Asphalt Products	4,631	25,000	8,165	7,000
Lumber & Wood Products	0	5,000	0	0
Steel & Iron Products	0	10,300	0	0
Lime Cement & Gravel	1,104	4,000	4,000	4,000
Chemicals	5,753	20,000	47,108	20,000
Material Processing	7,383	0	0	0
Materials and Supplies	1,925,327	1,899,163	5,056,577	1,818,217
Miscellaneous Expense	91,623	10,000	0	0
Outside Vehicle Repair	0	5,000	1,431	2,500
Outside Equipment Repair/Maintenance	268,633	288,120	200,000	265,120
Facilities Structure Repair - Outside	198,841	500,000	198,841	400,000
Advertising/Publication	1,929	10,000	4,000	3,000
Outside Phone/Communications	35,127	25,600	93,600	77,600
Janitorial Services	456,227	465,000	585,550	465,000
Security	0	504,000	425,637	504,000
Seminars/Training/Education	19,680	40,000	15,000	38,350
Misc Professional Services	1,750,110	1,970,374	2,087,396	1,279,938
Travel Expense	2,367	2,000	4,000	6,500
Relocation Expense	133,155	0	0	0
Utilities	1,096,805	1,528,000	1,370,637	1,271,000
Insurance	183,615	193,957	188,692	193,911
Claims	11,898	52,759	39,759	52,759
Lawsuits	50,000	50,000	50,000	50,000
Dues/Memberships/Periodicals	2,641	7,000	2,546	7,000
Rent	0	0	66,000	0
Misc Services and Charges	117,183	177,000	117,183	162,000
Equipment Rental	924,994	1,080,000	1,080,000	930,000
Expense Recovery - M & S	(294,884)	(163,500)	(76,125)	(100,000)
Total Materials and Supplies	\$ 8,585,956	\$ 10,482,954	\$ 13,253,661	\$ 9,276,005

CAPITAL OUTLAY

Equipment	\$ 2,119	\$ 85,000	\$ 55,000	\$ 85,000
Total Capital Outlay	\$ 2,119	\$ 85,000	\$ 55,000	\$ 85,000

General Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
GRANTS AND SUBSIDIES				
Death Benefits	\$ 5,000	\$ 0	\$ 0	\$ 0
Total Grants and Subsidies	\$ 5,000	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 1,628	\$ 0	\$ (81)	\$ 0
Total Misc Expense	\$ 1,628	\$ 0	\$ (81)	\$ 0
TOTAL EXPENDITURES	\$ 20,396,164	\$ 24,485,776	\$ 26,666,433	\$ 23,319,375
LOCAL TAXES				
Fiber Optic Franchise Fees	\$ 635,716	\$ 715,000	\$ 447,406	\$ 657,593
Total Local Taxes	\$ 635,716	\$ 715,000	\$ 447,406	\$ 657,593
CHARGES FOR SERVICES				
Rental Fees	\$ 1,003,062	\$ 1,000,000	\$ 200,000	\$ 591,745
Rent Of Land	184,687	201,238	67,848	49,000
Outside Revenue	21,537	15,000	8,281	0
Easements & Encroachments	88,387	65,000	71,875	65,000
Total Charges for Services	\$ 1,297,672	\$ 1,281,238	\$ 348,004	\$ 705,745
OTHER REVENUES				
Miscellaneous Income	\$ 2,515	\$ 0	\$ 1,705	\$ 0
Miscellaneous Revenue	7,128	0	0	0
Recovery Of Prior Year Expense	94,092	0	0	0
How to Own Program - Program Fees	0	5,850	12,565	0
Total Other Revenues	\$ 103,735	\$ 5,850	\$ 14,270	\$ 0
TOTAL REVENUES	\$ (2,037,123)	\$ (2,002,088)	\$ (809,680)	\$ (1,363,338)
NET EXPENDITURES	\$ 18,359,041	\$ 22,483,688	\$ 25,856,753	\$ 21,956,037

Administration

General Services Administration provides management, direction, and administrative support to General Services' various service centers by monitoring, coordinating and evaluating budget expenditures, capital equipment purchases, and capital improvement projects to help them achieve their goals and objectives in the most efficient and cost-effective manner.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,235,486	\$ 1,722,709	\$ 1,373,238	\$ 1,870,619
Materials and Supplies	357,268	532,244	383,545	459,004
Misc Expense	370	0	0	0
Total Expenditures	\$ 1,593,124	\$ 2,254,953	\$ 1,756,783	\$ 2,329,623
NET EXPENDITURES	\$ 1,593,124	\$ 2,254,953	\$ 1,756,783	\$ 2,329,623
<hr/>				
Authorized Complement	21			

Property Maintenance

Property Maintenance provides customers with cost-effective maintenance and repair, administers warranties for City facilities, makes recommendations on all plans regarding construction and major repairs, and provides a preventive maintenance program focusing on our customers' service delivery expectations.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 7,570,543	\$ 8,606,616	\$ 8,167,948	\$ 8,487,624
Materials and Supplies	4,471,620	5,025,305	5,014,346	4,367,873
Capital Outlay	0	85,000	55,000	85,000
Grants and Subsidies	5,000	0	0	0
Misc Expense	0	0	(81)	0
Total Expenditures	\$ 12,047,163	\$ 13,716,921	\$ 13,237,213	\$ 12,940,497
Total Revenues	\$ (1,136,599)	\$ (1,000,000)	\$ (200,000)	\$ (591,745)
NET EXPENDITURES				
	\$ 10,910,564	\$ 12,716,921	\$ 13,037,213	\$ 12,348,752
Authorized Complement				102

Real Estate

Real Estate assists the Administration, other divisions, agencies and/or service centers in providing analyses involving feasibility studies, preparation of land valuations, and direction in accomplishing possible projects. Real estate also assist in acquiring real property, or interests in real property, including in-leasing and out-leasing of land improvements, management of real property, and the sale of excess, or tax delinquent City parcels.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 423,654	\$ 476,227	\$ 425,108	\$ 495,454
Materials and Supplies	141,007	191,300	167,845	257,260
Misc Expense	233	0	0	0
Total Expenditures	\$ 564,894	\$ 667,527	\$ 592,953	\$ 752,714
Total Revenues	\$ (877,007)	\$ (987,088)	\$ (601,399)	\$ (771,593)
NET EXPENDITURES				
	\$ (312,113)	\$ (319,561)	\$ (8,446)	\$ (18,879)
Authorized Complement				136

Operation City Hall

The Operation City Hall provides a safe, clean and comfortable environment for employees and visitors. The Operation City Hall also provides timely, efficient, and quality service to employees inside City Hall and Public Safety for the buildings. The Mail Services department provides services to all City Government centers and is responsible for inter-office and postal delivery of mail, the administration of the copier contracts, and handling of the purchasing of all paper for the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,813,931	\$ 2,095,936	\$ 1,814,173	\$ 1,900,448
Materials and Supplies	3,616,012	4,734,105	4,449,565	4,191,868
Capital Outlay	2,119	0	0	0
Misc Expense	1,025	0	0	0
Total Expenditures	\$ 5,433,087	\$ 6,830,041	\$ 6,263,738	\$ 6,092,316
Total Revenues	\$ (23,016)	\$ (15,000)	\$ (8,281)	\$ 0
NET EXPENDITURES	\$ 5,410,071	\$ 6,815,041	\$ 6,255,457	\$ 6,092,316
Authorized Complement				24

Fleet Management

This legal level contains the Fleet's Personnel cost which are funded by recoveries from the General Fund users of fleet services.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 757,851	\$ 1,016,333	\$ 1,577,387	\$ 1,204,223
Materials and Supplies	48	0	3,238,360	0
Total Expenditures	\$ 757,899	\$ 1,016,333	\$ 4,815,747	\$ 1,204,223
Total Revenues	\$ (500)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 757,399	\$ 1,016,333	\$ 4,815,747	\$ 1,204,223
Authorized Complement	136			

GRANTS & AGENCIES

The funding in this Division represents the City of Memphis' support to community agencies that deliver key services to citizens in need.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Materials and Supplies	\$ 0	\$ 0	\$ 2,400,000	\$ 0
Grants and Subsidies	62,607,448	55,712,822	65,893,715	40,675,373
Expense Recovery	(7,970,314)	(5,500,000)	(5,500,000)	(5,500,000)
Transfers Out	21,626,431	0	6,525,000	550,000
Misc Expense	709	0	0	0
Total Expenditures	\$ 76,264,274	\$ 50,212,822	\$ 69,318,715	\$ 35,725,373
Total Revenues	\$ (6,342,202)	\$ (6,500,000)	\$ (9,165,000)	\$ (4,000,000)
NET EXPENDITURES	\$ 69,922,072	\$ 43,712,822	\$ 60,153,715	\$ 31,725,373
Authorized Complement	0			

Grants & Agencies • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
MATERIALS AND SUPPLIES				
Travel Expense	0	0	0	0
Lawsuits	0	0	2,400,000	0
Total Materials and Supplies	\$ 0	\$ 0	\$ 2,400,000	\$ 0
GRANTS AND SUBSIDIES				
Aging Commission of the Mid-South	\$ 143,906	\$ 143,906	\$ 143,906	\$ 143,906
Elections	0	1,000,000	1,169,842	0
Community Initiatives Grants for Non-Profits	3,075,298	2,485,000	2,973,750	0
Start Co.	75,000	75,000	75,000	0
Memphis & Shelby County Film and Television Commission	218,000	218,000	218,000	0
Pensioners Insurance	9,113,385	8,373,569	8,696,211	8,373,569
Memphis River Parks Partnership	2,974,003	2,974,003	2,974,000	3,024,003
Memphis Area Transit Authority	35,870,000	29,170,000	39,419,012	19,170,000
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	250,000	250,000	250,000	0
EDGE	0	350,000	350,000	0
Urban Art	150,000	150,000	150,000	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	250,000	250,000	0
Black Business Association	300,000	300,000	300,000	300,000
Blight Authority of Memphis	0	0	0	75,000
Convention Center	2,434,577	2,659,509	2,659,509	2,425,060
Professional Services	169	0	0	0
WIN Operational	24,319	0	650	0
Innovate Memphis	330,500	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	0
Life Line to Success	19,000	75,000	75,000	0
Shelby County School Mixed Drink Proceeds	4,570,956	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
The 800 Initiative	500,000	500,000	500,000	500,000
Total Grants and Subsidies	\$ 62,607,448	\$ 55,712,822	\$ 65,893,715	\$ 40,675,373
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (7,970,314)	\$ (5,500,000)	\$ (5,500,000)	\$ (5,500,000)
Total Expense Recovery	\$ (7,970,314)	\$ (5,500,000)	\$ (5,500,000)	\$ (5,500,000)
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 15,000,000	\$ 0	\$ 0	\$ 0
Oper Tfr Out - HUB Community Impact Fund	0	0	25,000	550,000

Grants & Agencies • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Oper Tfr Out - Capital Projects Fund	4,000,000	0	0	0
Oper Tfr Out - Healthcare Fund	0	0	3,000,000	0
Oper Tfr Out - OPEB Fund	2,626,431	0	3,500,000	0
Total Transfers Out	\$ 21,626,431	\$ 0	\$ 6,525,000	\$ 550,000
MISC EXPENSE				
Prior Year Expense	\$ 709	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 709	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 76,264,274	\$ 50,212,822	\$ 70,368,715	\$ 35,725,373
LOCAL TAXES				
Mixed Drink Tax	\$ 3,841,572	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Total Local Taxes	\$ 3,841,572	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
STATE TAXES				
State Professional Privilege Tax - Athletes	\$ 0	\$ 0	\$ 35,000	\$ 0
Total State Taxes	\$ 0	\$ 0	\$ 35,000	\$ 0
OTHER REVENUES				
Miscellaneous Revenue	\$ 0	\$ 0	\$ 130,000	\$ 0
Recovery Of Prior Year Expense	630	0	0	0
Total Other Revenues	\$ 630	\$ 0	\$ 130,000	\$ 0
TRANSFERS IN				
Oper Tfr In - State Street Aid	\$ 2,500,000	\$ 2,500,000	\$ 5,000,000	\$ 0
Total Transfers In	\$ 2,500,000	\$ 2,500,000	\$ 5,000,000	\$ 0
TOTAL REVENUES	\$ (6,342,202)	\$ (6,500,000)	\$ (9,165,000)	\$ (4,000,000)
NET EXPENDITURES	\$ 69,922,072	\$ 43,712,822	\$ 61,203,715	\$ 31,725,373

Grants and Subsidies

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Materials and Supplies	\$ 0	\$ 0	\$ 2,400,000	\$ 0
Grants and Subsidies	62,607,448	55,712,822	66,943,715	40,675,373
Expense Recovery	(7,970,314)	(5,500,000)	(5,500,000)	(5,500,000)
Transfers Out	21,626,431	0	6,525,000	550,000
Misc Expense	709	0	0	0
Total Expenditures	\$ 76,258,024	\$ 50,212,822	\$ 70,368,715	\$ 35,725,373
Total Revenues	\$ (6,342,202)	\$ (6,500,000)	\$ (9,165,000)	\$ (4,000,000)
NET EXPENDITURES	\$ 69,922,072	\$ 43,712,822	\$ 61,203,715	\$ 31,725,373
Authorized Complement				0

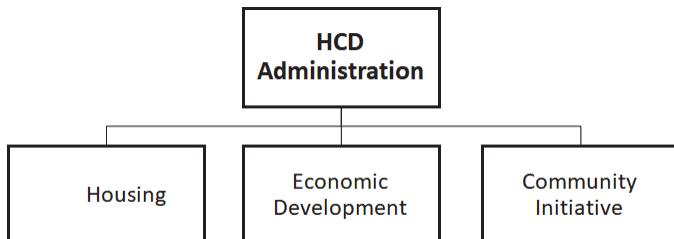


HOUSING & COMMUNITY DEVELOPMENT

Mission Statement

The HCD Division's mission is to make our City and our neighborhoods strong, by improving the quality of life for every neighbor and neighborhood, by providing loans, grants, education, and expert advice, and direct and indirect services to our entire community.

Organization Structure



Services

The Housing and Community Development (HCD) Division works every day to improve Memphis and the lives of Memphians. Its broad range of services include fighting homelessness, giving children safer homes, providing affordable housing, strengthening neighborhoods, and growing the economy with major projects. To do this, HCD provides loans, grants, education, expert advice, and direct and indirect services to our entire community.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,589,880	\$ 2,584,962	\$ 2,765,411	\$ 2,626,239
Materials and Supplies	246,729	352,930	427,825	584,537
Grants and Subsidies	2,360,778	2,248,203	2,339,887	1,655,013
Total Expenditures	\$ 5,197,387	\$ 5,186,095	\$ 5,533,123	\$ 4,865,789
Total Revenues	\$ (614,459)	\$ (813,704)	\$ (599,702)	\$ (434,875)
NET EXPENDITURES	\$ 4,582,928	\$ 4,372,391	\$ 4,933,421	\$ 4,430,914
Authorized Complement				70

Performance Highlights

- Provided down payment assistance to 31 low-to-moderate income families buying homes within the City limits
- Provided financial assistance to 11 teachers, 14 public safety workers, and 44 middle income homebuyers who purchased a home within the City limits through the Down Payment Assistance Program.
- Shelby County Office of Sustainability and the HCD Weatherization office were awarded a grant to train contractors, provide certification scholarships and award performance incentives to increase unit production.
- Weatherization program working through 368 applications. Completed 32 units. Several other units are in process and substantially completed.
- CHDO Program- For FY'20, HCD partnered with our Community Housing Development Organizations providing 30 safe, quality, and affordable homes for low-moderate income families. Twenty-one (21) homes have been occupied.
- NSP1-Phase II- For FY'20, partnered with a nonprofit housing developer to rehab homes for homeless families along with providing wrap-around services. There are 26 safe, quality, and affordable single-family homes in which 24 homes have been occupied by homeless families.
- Lead Program- For FY20 new lead abatement funding allocated. The Lead Paint Program continues working on startup activities- promoting program activities, screening and enrolling applicants, contracting to assist with initial environmental inspections, healthy homes assessments, clearances and training opportunities for Section 3 workers in the local area. In FY2021, the program anticipates addressing over 75 units that house children with elevated blood lead levels that reside or visit for a significant amount of time throughout the year. (Please note: Activities have been delayed because of COVID- 19)

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
HOUSING					
Households supported through rental assistance	300	242	306	98	Neighborhoods
New units produced	91*	39	35	26	Neighborhoods
Existing units rehabilitated	52	60	31	38	Neighborhoods
Downpayment assistance (federal and city funded)	104	104	100	100	Neighborhoods
Units weatherized	20	187	20**	76	Neighborhoods
Lead Hazard Units Remediated	71	60	N/A***	100	Neighborhoods
Lead Hazard Units Repaired with Supplemental Funding	29	20	N/A***	40	Neighborhoods
HOPWA					
Short-term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	285	240	261	275	Neighborhoods
Tenant-based rental assistance	163	160	95	165	Neighborhoods
Units provided in permanent housing facilities developed, leased, or operated with HOPWA funds	20	16	21	16	Neighborhoods
Units provided in transitional short-term housing facilities developed, leased, or operated with HOPWA funds	55	70	55	65	Neighborhoods

*FY19 numbers included units from The Citizen

**FY20 weatherization program was disrupted by the COVID-19 pandemic.

***The grant implementation was scheduled to begin in the second half of FY20, but was disrupted by the COVID-19 pandemic.

Housing & Community Development • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 200,841	\$ 136,792	\$ 746,750	\$ 3,439,656
Holiday Salary Full Time	7,802	0	0	0
Vacation Leave	6,845	0	0	0
Bonus Leave	755	0	0	0
Sick Leave	7,736	0	0	0
PTO Final Pay	53,332	0	18,671	0
Pension	9,305	5,574	37,986	186,652
Social Security	42	0	1,574	0
Pension ADC	14,030	12,205	12,205	374,684
Group Life Insurance	92	0	1,752	8,240
Unemployment	80	80	80	4,400
Medicare	2,545	1,338	9,397	46,155
Long Term Disability	493	268	2,067	9,088
Health Insurance - Choice Plan	7,693	0	54,666	180,816
Benefits Adjustments	0	0	0	3,686
Health Insurance-Select Plan	5,797	0	38,306	243,180
Salaries - Part Time/Temporary	1,344	0	25,775	58,968
On the Job Injury	905	0	0	0
Tuition Reimbursement - New	0	0	0	8,000
Federal Grant Match - Personnel	2,270,243	2,428,705	1,816,182	0
Expense Recovery - Personnel	0	0	0	(1,937,286)
Total Personnel Services	\$ 2,589,880	\$ 2,584,962	\$ 2,765,411	\$ 2,626,239
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 0	\$ 0	\$ 0	\$ 8,000
City Hall Postage	0	0	0	8,000
City Shop Charges	0	0	0	2,106
Info Sys Comput/Off Mach	0	0	0	55,000
Info Sys Phone/Communication	0	0	0	15,000
City Shop Fuel	0	0	0	5,000
City Computer Svc Equipment	0	0	0	5,000
Printing - Outside	0	0	0	2,500
Supplies - Outside	0	895	895	55,895
Document Reproduction - Outside	0	0	0	25,000
Drafting/Photo Supplies	0	0	0	1,200
Medical Supplies	0	0	0	3,500
Advertising/Publication	0	169	169	5,169
Seminars/Training/Education	0	2,325	2,325	12,325
Misc Professional Services	0	0	0	126,505
Travel Expense	2,533	0	12,000	12,000
Auto Allowance	0	0	0	2,300

Housing & Community Development • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Mileage	0	0	400	1,400
Utilities	7,700	0	11,000	0
Insurance	107,180	126,000	126,000	141,785
Claims	1,175	3,539	3,539	3,539
Lawsuits	0	34,523	34,523	34,523
Dues/Memberships/Periodicals	175	738	738	5,738
Misc Services and Charges	10,801	18,052	18,052	53,052
Federal Grant Match - M & S	117,165	166,689	218,184	0
Total Materials and Supplies	\$ 246,729	\$ 352,930	\$ 427,825	\$ 584,537
GRANTS AND SUBSIDIES				
Payment To Subgrantees	\$ 55,609	\$ 144,475	\$ 144,475	\$ 25,000
Community Development Grants	345,146	331,761	331,761	330,976
Homeless Initiative	256,339	232,500	232,500	282,500
Downpayment Assist/City	215,980	192,930	192,930	100,000
Social Services Administration	106,381	89,537	89,537	109,537
MHA/HCD Community Development Projects	909,402	157,000	223,969	57,000
Middle Income Housing	471,916	500,000	500,000	400,000
A More Excellent Way	0	0	10,000	0
Professional Services	5	0	0	0
River Parks Docking	0	600,000	614,715	350,000
Total Grants and Subsidies	\$ 2,360,778	\$ 2,248,203	\$ 2,339,887	\$ 1,655,013
TOTAL EXPENDITURES				
	\$ 5,197,387	\$ 5,186,095	\$ 5,533,123	\$ 4,865,789
LOCAL TAXES				
Bankruptcy Interest & Penalty	\$ 6,163	\$ 0	\$ 6,000	\$ 0
Total Local Taxes	\$ 6,163	\$ 0	\$ 6,000	\$ 0
CHARGES FOR SERVICES				
Parking Lots	\$ 113,813	\$ 84,000	\$ 84,000	\$ 84,000
Outside Revenue	46,019	0	25,000	0
HCD- Docking Fees	316,710	600,000	350,000	350,000
Total Charges for Services	\$ 476,542	\$ 684,000	\$ 459,000	\$ 434,000
OTHER REVENUES				
Miscellaneous Income	\$ 129,027	\$ 129,704	\$ 133,808	\$ 0
FNMA Service Fees	2,506	0	894	875
Recovery Of Prior Year Expense	221	0	0	0
Total Other Revenues	\$ 131,754	\$ 129,704	\$ 134,702	\$ 875
TOTAL REVENUES				
	\$ (614,459)	\$ (813,704)	\$ (599,702)	\$ (434,875)
NET EXPENDITURES				
	\$ 4,582,928	\$ 4,372,391	\$ 4,933,421	\$ 4,430,914

Administration - HCD

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 1,680,416
Materials and Supplies	0	0	0	433,632
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 2,114,048
NET EXPENDITURES				
	\$ 0	\$ 0	\$ 0	\$ 2,114,048
Authorized Complement				
				43

Housing

Housing creates homeownership opportunities for families buying real estate within the corporate limits of Memphis by assisting with down payment and closing costs.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,589,880	\$ 2,584,962	\$ 2,765,411	\$ 260,937
Materials and Supplies	136,450	217,810	292,705	0
Grants and Subsidies	758,510	837,405	847,405	525,000
Total Expenditures	\$ 3,484,840	\$ 3,640,177	\$ 3,905,521	\$ 785,937
Total Revenues	\$ (137,948)	\$ (213,704)	\$ (224,702)	\$ (84,875)
NET EXPENDITURES	\$ 3,346,892	\$ 3,426,473	\$ 3,680,819	\$ 701,062
Authorized Complement				9

Economic Development

Economic Development provides financing opportunities for emerging and existing small businesses for job creation and retention through public-private partnerships.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 180,970
Materials and Supplies	747	0	0	0
Grants and Subsidies	0	600,000	614,715	350,000
Total Expenditures	\$ 747	\$ 600,000	\$ 614,715	\$ 530,970
Total Revenues	\$ (476,290)	\$ (600,000)	\$ (375,000)	\$ (350,000)
NET EXPENDITURES	\$ (475,543)	\$ 0	\$ 239,715	\$ 180,970
Authorized Complement				5

Community Initiatives

Community Initiatives utilizes local funding to address community-based needs through grants and sponsorships for outreach activities.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 503,919
Materials and Supplies	109,532	135,120	135,120	150,905
Grants and Subsidies	1,602,268	810,798	877,767	780,013
Total Expenditures	\$ 1,711,800	\$ 945,918	\$ 1,012,887	\$ 1,434,837
Total Revenues	\$ (221)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 1,711,579	\$ 945,918	\$ 1,012,887	\$ 1,434,837
Authorized Complement				13

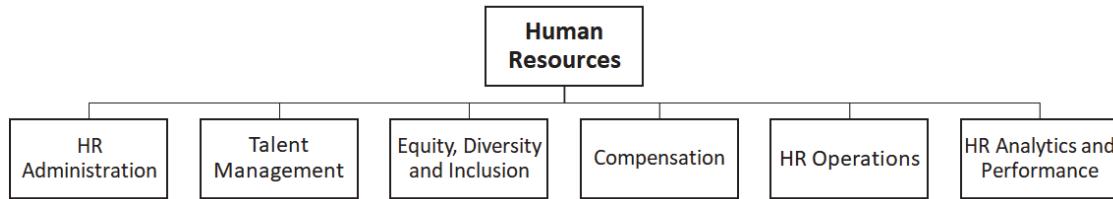


HUMAN RESOURCES

Mission Statement

The Human Resources Division's mission is to establish a values-driven culture and build a brilliant workforce.

Organization Structure



Services

The Human Resources Division consists of six (6) strategic service areas: HR Administrative Services; Talent Management; Equity, Diversity and Inclusion; Compensation; HR Operations; HR Analytics and Performance.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 5,318,477	\$ 5,651,568	\$ 5,405,863	\$ 5,436,403
Materials and Supplies	3,051,502	3,203,705	3,073,864	2,896,646
Capital Outlay	47,504	32,000	32,000	30,000
Misc Expense	10,232	0	0	0
Total Expenditures	\$ 8,427,715	\$ 8,887,273	\$ 8,511,727	\$ 8,363,049
Total Revenues	\$ (354,292)	\$ (67,000)	\$ (76,958)	\$ (41,500)
NET EXPENDITURES	\$ 8,073,423	\$ 8,820,273	\$ 8,434,769	\$ 8,321,549

Authorized Complement

49

Performance Highlights

Innovation

- Oracle Cloud HCM Platform Stabilization
- Leveraged innovative technology to deliver key outcomes:
 - Utilizing new systems and platforms to gather and track HR data to provide insight in making operational and strategic decisions and predict future needs
 - Processed a daily average of 950 HR system specific data transactions daily
 - Offered first CofM virtual sexual harassment training
 - Fully implemented social sourcing with Taleo for public safety

Public Safety

- Memphis Fire Department promotions – 46
- Memphis Police Department promotions – 10

Equity, Diversity & Inclusion

- Implemented a case management system that will track and trend all Equal Employment Opportunity, Civil Service and Employee Relations issues. This information is critical for analyzing trends and identifying training opportunities as well as liability pitfalls
- Reduced EEO case backlog by approximately 30%
- Managed over 75 Civil Service, Employee Relations and EEO cases to date in FY20

Professional Development

- Trained over 1,810 employees in various professional skills

Total Rewards

- Launched Police and Fire Mental Health App

- Launched a wellness app for Police and Fire that provides confidential 24/7-hours a day access with geo-mapping to culturally competent therapists that provides a road map to all their wellness resources
- Launched Payfactors
 - Provides market data using a proprietary database of specific labor markets including the market data database, survey management and job description management
- Launched the City of Memphis Retirement Resources Assistance Program
 - Assists retirees and those interested in retirement with planning and questions about their retirement well-being. This program identifies ways to drive quality and optimize their retirement transition

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
ADMINISTRATION					
Turnover: Resignation rate of Full Time employees (%)	3.7%	5.0%	3.6%	5.0%	Government
Police: Resignation rate of commissioned personnel (%)	2.4%	4.0%	2.4%	4.0%	Government
Fire: Resignation rate of commissioned personnel (%)	3.6%	4.0%	3.8%	4.0%	Government
TALENT MANAGEMENT					
Average time to fill active open positions (days)	71	75	69	75	Government

Human Resources • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 3,095,468	\$ 3,631,322	\$ 3,267,943	\$ 3,356,841
Holiday Salary Full Time	146,643	0	0	0
Vacation Leave	127,718	0	0	0
Bonus Leave	31,118	0	0	0
Sick Leave	78,669	0	0	0
Overtime	3,456	0	82	0
Out of Rank Pay	18,409	0	41,110	3,156
PTO Final Pay	66,688	77,939	85,113	35,880
Pension	175,651	212,435	196,523	217,098
Social Security	26,345	0	35,646	0
Pension ADC	369,867	323,520	323,520	328,931
Group Life Insurance	7,970	10,009	9,126	9,915
Unemployment	3,280	3,840	3,840	3,760
Medicare	55,618	53,586	54,460	51,484
Long Term Disability	9,788	10,717	12,598	10,297
Health Insurance - Choice Plan	152,738	164,964	164,263	164,520
Benefits Adjustments	0	29,666	0	78,459
Health Insurance-Select Plan	117,782	133,956	172,155	127,440
Salaries - Part Time/Temporary	424,081	606,221	562,483	587,911
On the Job Injury	4,304	600	505	600
Tuition Reimbursement - New	278,651	193,500	332,000	193,500
Book Reimbursement - New	3,619	6,500	6,500	6,500
Student Loan Repayment	280,640	360,000	318,900	360,000
Bonus Pay	7,181	0	15,505	0
Expense Recovery - Personnel	(167,207)	(167,207)	(196,409)	(99,889)
Total Personnel Services	\$ 5,318,477	\$ 5,651,568	\$ 5,405,863	\$ 5,436,403

MATERIALS AND SUPPLIES

Document Reproduction - City	\$ 10,019	\$ 0	\$ 0	\$ 0
City Shop Charges	509	12,925	2,000	7,700
City Shop Fuel	363	2,381	381	1,381
Outside Computer Services	5,968	6,267	6,267	6,667
City Computer Svc Equipment	62,666	34,000	35,851	41,200
Pers Computer Software	988	0	0	0
Supplies - Outside	23,296	43,100	46,524	55,165
Food Expense	95	0	0	0
Outside Postage	533	0	140	0
Materials and Supplies	10,482	30,950	33,719	21,550
Miscellaneous Expense	0	0	165	3,000
Medical/Dental/Veterinary	781,031	690,500	348,291	460,700
Advertising/Publication	301,369	211,100	204,600	115,100

Human Resources • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Outside Phone/Communications	26,654	32,300	27,698	32,840
Seminars/Training/Education	29,307	53,900	63,556	62,394
Misc Professional Services	2,229,842	2,489,096	2,684,591	2,489,096
Rewards and Recognition	85,807	64,530	47,579	41,800
Travel Expense	63,361	55,742	74,011	51,000
Mileage	628	2,750	3,353	3,600
Insurance	27,538	27,638	27,732	28,131
Claims	0	3,000	0	3,000
Lawsuits	0	8,876	22,850	7,276
Dues/Memberships/Periodicals	11,039	14,778	15,003	18,566
Rent	64,542	65,635	64,635	64,515
Misc Services and Charges	6,948	9,715	10,230	11,965
Expense Recovery - M & S	(727,300)	(707,500)	(714,883)	(700,000)
Catering	35,817	52,022	69,571	70,000
Total Materials and Supplies	\$ 3,051,502	\$ 3,203,705	\$ 3,073,864	\$ 2,896,646
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 47,504	\$ 32,000	\$ 32,000	\$ 30,000
Total Capital Outlay	\$ 47,504	\$ 32,000	\$ 32,000	\$ 30,000
MISC EXPENSE				
Prior Year Expense	\$ 10,232	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 10,232	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 8,427,715	\$ 8,887,273	\$ 8,511,727	\$ 8,363,049
FEDERAL GRANTS				
Federal Grants - Others	\$ 18,446	\$ 26,000	\$ 25,000	\$ 24,000
Total Federal Grants	\$ 18,446	\$ 26,000	\$ 25,000	\$ 24,000
OTHER REVENUES				
Donated Revenue	\$ 38,172	\$ 41,000	\$ 41,000	\$ 17,500
Miscellaneous Revenue	4	0	0	0
Recovery Of Prior Year Expense	3,670	0	10,958	0
Total Other Revenues	\$ 41,846	\$ 41,000	\$ 51,958	\$ 17,500
TRANSFERS IN				
Oper Tfr In - Healthcare Fund	\$ 294,000	\$ 0	\$ 0	\$ 0
Total Transfers In	\$ 294,000	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	\$ (354,292)	\$ (67,000)	\$ (76,958)	\$ (41,500)
NET EXPENDITURES	\$ 8,073,423	\$ 8,820,273	\$ 8,434,769	\$ 8,321,549

HR Administration Services

The Administration spearheads strategic human capital initiatives for the City with a focus on attracting, developing, equipping, and retaining an engaged workforce.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 234,577	\$ 233,278	\$ 226,670	\$ 242,507
Materials and Supplies	94,135	103,787	120,809	104,120
Capital Outlay	16,778	20,000	15,000	20,000
Misc Expense	1,270	0	0	0
Total Expenditures	\$ 346,760	\$ 357,065	\$ 362,479	\$ 366,627
Total Revenues	\$ (347)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 346,413	\$ 357,065	\$ 362,479	\$ 366,627
Authorized Complement				2

Talent Management

Talent Management oversees the recruiting and retention of top talent for public safety with an emphasis on talent acquisition, training, development, and promotional assessments.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,631,047	\$ 2,637,078	\$ 2,594,445	\$ 2,863,760
Materials and Supplies	2,232,461	2,170,205	1,911,995	2,030,170
Capital Outlay	9,665	10,000	17,000	10,000
Misc Expense	6,599	0	0	0
Total Expenditures	\$ 4,879,772	\$ 4,817,283	\$ 4,523,440	\$ 4,903,930
Total Revenues	\$ (317,204)	\$ 0	\$ 0	\$ (41,500)
NET EXPENDITURES	\$ 4,562,568	\$ 4,817,283	\$ 4,523,440	\$ 4,862,430

Authorized Complement

21

Compensation

Compensation develops and administers compensation strategies and programs to support the City's recruiting and retention efforts.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 478,021	\$ 568,319	\$ 521,792	\$ 614,626
Materials and Supplies	23,474	290,960	313,324	244,351
Misc Expense	623	0	0	0
Total Expenditures	\$ 502,118	\$ 859,279	\$ 835,116	\$ 858,977
Total Revenues	\$ (123)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 501,995	\$ 859,279	\$ 835,116	\$ 858,977
Authorized Complement				6

Equity, Diversity and Inclusion

Equity, Diversity & Inclusion (ED&I) creates initiatives and programs to establish a fair and inclusive work environment to support Memphis' diverse workforce and community. This team develops internal employee resource group programming, maintains policies, facilitates labor discussions, and provides external outreach to best serve the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 872,130	\$ 925,560	\$ 946,716	\$ 625,000
Materials and Supplies	403,794	394,038	356,406	357,450
Capital Outlay	21,060	2,000	0	0
Misc Expense	1,171	0	0	0
Total Expenditures	\$ 1,298,155	\$ 1,321,598	\$ 1,303,122	\$ 982,450
Total Revenues	\$ (36,618)	\$ (67,000)	\$ (76,958)	\$ 0
NET EXPENDITURES				
	\$ 1,261,537	\$ 1,254,598	\$ 1,226,164	\$ 982,450
Authorized Complement				8

HR Operations

HR Operations supports business partners and other division partners by developing and integrating the best practices to increase efficiency and effectiveness of the HR Division.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 876,636	\$ 1,093,712	\$ 916,388	\$ 300,834
Materials and Supplies	136,066	113,765	302,007	11,480
Misc Expense	569	0	0	0
Total Expenditures	\$ 1,013,271	\$ 1,207,477	\$ 1,218,395	\$ 312,314
NET EXPENDITURES				
	\$ 1,013,271	\$ 1,207,477	\$ 1,218,395	\$ 312,314
Authorized Complement				4

HR Analytics and Performance

HR Analytics and Performance administers employee performance management programs, tracks HR metrics, analyze workforce utilization and trends to drive automation, and maximize efficiency. The HR Analytics and Performance team also advises and leads other divisions in the area of technology solutions.

Operating Budget

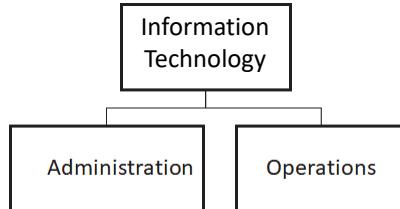
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 226,068	\$ 193,619	\$ 199,857	\$ 789,675
Materials and Supplies	161,574	130,950	69,325	149,075
Total Expenditures	\$ 387,642	\$ 324,569	\$ 269,182	\$ 938,750
NET EXPENDITURES	\$ 387,642	\$ 324,569	\$ 269,182	\$ 938,750
Authorized Complement				
				8

INFORMATION TECHNOLOGY

Mission Statement

The Information Technology Division's mission is to provide solutions that upgrade the City's technical infrastructure, and expand the innovative compatibility path to benefit all the City of Memphis employees and citizens.

Organization Structure



Services

The Information Technology Division is committed to providing technology-based solutions that enable city government to connect and better serve the constituents of the City of Memphis in ways that improve the quality of every experience with the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,854,969	\$ 2,569,011	\$ 1,839,053	\$ 2,598,391
Materials and Supplies	17,714,006	19,121,857	19,822,247	19,105,857
Capital Outlay	0	0	0	100,000
Project Costs	3,840	0	1,410	0
Total Expenditures	\$ 19,572,815	\$ 21,690,868	\$ 21,662,710	\$ 21,804,248
Total Revenues	\$ (233,566)	\$ (60,000)	\$ (120,000)	\$ (60,000)
NET EXPENDITURES	\$ 19,339,249	\$ 21,630,868	\$ 21,542,710	\$ 21,744,248

Authorized Complement

28

Performance Highlights

- Application Xtender Upgrade - A workflow solution consisting of a comprehensive set of tools for modeling, executing, and optimizing workflows and business rules, while providing full support for creating and managing more efficient forms-based processes. Built on Microsoft.Net, this fully-enabled workflow solution features process and forms design, workflow management, and analysis tools permitting full workflow control within the Application Xtender environment and easy integration with existing business applications.
- Oracle Fusion Phase II - Oracle Fusion is an all-encompassing suite of Oracle applications built for comprehensive business tasks. This phase consisted of migrating Absence and Benefits Management from Oracle EBS on Premise to Oracle Cloud. This upgrade allows for more secure, scalable and efficient business processes.
- Google Machine Learning - Machine learning is a type of artificial intelligence that allows software applications to become more accurate in predicting outcomes without being explicitly programmed. The first phase of this initiative is to pursue the identification of potholes using TensorFlow to augment video using a camera for actionable insights.
- Unified Infrastructure Manager Implementation (UIM) - Application added to the existing SPECTRUM application to provide monitoring, management, and insight into the City's IT infrastructure. UIM focuses on the server and database environment, for monitoring CDM (CPU, disk, memory) on Windows, Linux, and VMWare, and limited application monitoring, including SQL, IIS, Apache, Tomcat, and Oracle.
- Crowdstrike Endpoint Security - A NextGen cloud based Endpoint Detection and Response (EDR) application equipped with advanced malware detection and mitigation. This application will replace the current traditional Anti-Virus solution (Symantec Endpoint Protection) and will increase the security posture for all the endpoints for the City of Memphis.

Issues & Trends

- Upgrading Windows 7 to Windows 10
- Replacing employee issued desktops with laptops for more portability
- Microsoft Teams rollout for enterprise video conferencing

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
ADMINISTRATION					
Submit accurate invoices to ensure payment within 30 days of receipt	New Measure	95%	90%	90%	Government
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for information technology spend	45%	40%	45%	40%	Government
Network availability	99%	99%	99%	99%	Government
Server availability	99%	98%	98%	98%	Government
Enterprise Oracle E-Business Suite Availability	99%	99%	99%	99%	Government
Critical Applications Availability	99%	98%	98%	98%	Government
Internet Circuit Availability	99%	99%	99%	99%	Government

* Some figures are approximate. In these cases, the reporting for FY20 was not complete before production of the budget book.

*Planned downtimes/outages do not count against percentage.

Information Technology • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,171,860	\$ 2,121,485	\$ 1,363,728	\$ 1,877,924
Holiday Salary Full Time	54,009	0	0	0
Vacation Leave	32,086	0	0	0
Bonus Leave	7,213	0	0	0
Sick Leave	(20,116)	0	0	0
Overtime	576	0	0	0
Out of Rank Pay	0	0	1,027	0
PTO Final Pay	182,906	0	51,850	0
Pension	66,506	85,476	69,500	105,218
Social Security	1,519	0	1,963	0
Pension ADC	177,204	167,980	167,980	213,210
Group Life Insurance	1,807	2,135	1,545	2,312
Unemployment	1,440	1,360	1,360	1,680
Medicare	21,541	21,510	21,510	25,252
Long Term Disability	3,680	4,103	4,103	4,750
Health Insurance - Choice Plan	79,437	76,092	83,000	133,728
Benefits Adjustments	0	1,498	0	0
Health Insurance-Select Plan	44,480	62,412	51,487	43,308
Salaries - Part Time/Temporary	28,821	24,960	20,000	191,010
Total Personnel Services	\$ 1,854,969	\$ 2,569,011	\$ 1,839,053	\$ 2,598,391
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 708	\$ 671	\$ 1,671	\$ 1,671
City Shop Fuel	847	434	434	847
City Computer Svc Equipment	952,247	1,500,000	1,548,086	2,231,218
Pers Computer Software	1,998,285	2,000,000	2,181,225	5,332,792
Supplies - Outside	24,820	42,000	42,000	35,890
Outside Postage	77	1,000	1,000	1,000
Advertising/Publication	0	1,000	0	1,000
Outside Phone/Communications	3,210,393	2,500,000	3,563,040	2,507,662
Seminars/Training/Education	50,730	100,000	100,000	150,500
Misc Professional Services	13,118,388	14,058,635	13,503,880	9,850,079
Rewards and Recognition	0	0	0	2,700
Travel Expense	11,762	30,000	6,000	25,000
Mileage	0	0	0	43,600
Insurance	24,740	24,740	24,641	25,110
Dues/Memberships/Periodicals	1,290	3,500	3,000	14,810
Rent	364,532	393,126	385,511	385,127
Misc Services and Charges	29,463	45,900	40,908	76,000
Expense Recovery - Telephones	(1,070,061)	(804,149)	(804,149)	(804,149)

Information Technology • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Expense Recovery - M & S	(1,004,215)	(775,000)	(775,000)	(775,000)
Total Materials and Supplies	\$ 17,714,006	\$ 19,121,857	\$ 19,822,247	\$ 19,105,857
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 0	\$ 0	\$ 0	\$ 100,000
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 100,000
PROJECT COSTS				
Project Costs	\$ 3,840	\$ 0	\$ 1,410	\$ 0
Total Project Costs	\$ 3,840	\$ 0	\$ 1,410	\$ 0
TOTAL EXPENDITURES	\$ 19,572,815	\$ 21,690,868	\$ 21,662,710	\$ 21,804,248
OTHER REVENUES				
Local Shared Revenue	\$ 84,569	\$ 60,000	\$ 120,000	\$ 60,000
Recovery Of Prior Year Expense	148,997	0	0	0
Total Other Revenues	\$ 233,566	\$ 60,000	\$ 120,000	\$ 60,000
TOTAL REVENUES	\$ (233,566)	\$ (60,000)	\$ (120,000)	\$ (60,000)
NET EXPENDITURES	\$ 19,339,249	\$ 21,630,868	\$ 21,542,710	\$ 21,744,248

Information Technology

Information Technology Administration administers and governs the City's use of technologies.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 1,465,816	\$ 1,341,922	\$ 1,017,353	\$ 798,714
Materials and Supplies	10,963,938	10,655,845	12,967,767	9,340,030
Capital Outlay	0	0	0	100,000
Project Costs	3,840	0	1,410	0
Total Expenditures	\$ 12,433,594	\$ 11,997,767	\$ 13,986,530	\$ 10,238,744
Total Revenues	\$ (233,566)	\$ (60,000)	\$ (120,000)	\$ (60,000)
NET EXPENDITURES	\$ 12,200,028	\$ 11,937,767	\$ 13,866,530	\$ 10,178,744

Authorized Complement

9

IT - Operations

Information Technology Operations ensures proper functioning of the City's technology through capable support.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 389,153	\$ 1,227,090	\$ 821,700	\$ 1,799,679
Materials and Supplies	6,750,069	8,466,012	6,854,480	9,765,827
Total Expenditures	\$ 7,139,222	\$ 9,693,102	\$ 7,676,180	\$ 11,565,506
NET EXPENDITURES				
	\$ 7,139,222	\$ 9,693,102	\$ 7,676,180	\$ 11,565,506

Authorized Complement

19

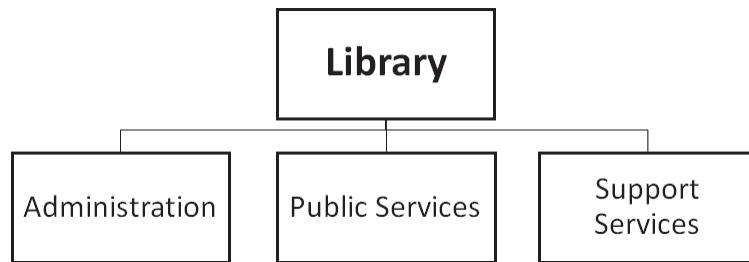


LIBRARY SERVICES

Mission Statement

The City of Memphis Public Libraries mission is to satisfy the need to know by helping customers connect, learn, and grow.

Organization Structure



Services

The Memphis Public Libraries (MPL) Division serves people across eighteen branch locations. MPL is a source for providing equal access to a broad selection of materials, technology, and activities for all ages. MPL facilities and outreach services offer community anchors that provide resources, special programs, and training opportunities that are vital to Memphis' advancement in equitable access, literacy for all, workforce development, early childhood development, educational attainment, cultural enrichment, and lifelong learning.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 15,118,426	\$ 15,872,355	\$ 15,662,125	\$ 16,405,526
Materials and Supplies	4,635,198	5,246,596	6,468,212	4,685,967
Service Charges	15,256	12,500	12,500	12,500
Transfers Out	1,089,783	1,089,783	1,089,783	1,536,484
Misc Expense	30,855	0	0	0
Total Expenditures	\$ 20,889,518	\$ 22,221,234	\$ 23,232,620	\$ 22,640,477
Total Revenues	\$ (1,982,165)	\$ (1,956,000)	\$ (1,667,278)	\$ (1,589,000)
NET EXPENDITURES	\$ 18,907,353	\$ 20,265,234	\$ 21,565,342	\$ 21,051,477
Authorized Complement				284

Performance Highlights

- Significantly increased program attendance by continuing to expand services that build skills in the STEAM disciplines, job readiness, early literacy, and grade-level reading.
- Provided interactive educational play areas for children 0-5 that build early literacy skills with hands on activities and parent/caregiver resources at the Discover READ Early Literacy Center twelve (12) locations.
- Planned innovative youth programming and outreach activities with a new programming team. The team uses a new cutting-edge mobile learning lab to connect all areas of Memphis to dynamic programs.
- Through the Cloud 901 Teen Learning Lab helped teens develop advanced skills through hands on experience with a video production lab, sound mixing station, art studio, maker space, performance area, and hundreds of specialized programs and camps.
- In light of the COVID-19 outbreak and the Mayor's Safer at Home Order, the Library quickly pivoted to ensure that many essential services continued to meet peoples' needs throughout the community. LINC/211 remained in full operation and assisted hundreds of daily callers, the Library's popular youth programming opportunities were made available virtually on the Library website, and an expansion of the Library's e-book collection, are only a few examples of how the Library helped Memphis remain engaged and "Safer at Home".

Issues & Trends

The Library serves over 2 million people each year. As a trusted institution that strives to increase access to underserved populations, the Library offers an environment of diversity and inclusion that reaches and engages disenfranchised people across our city and in the highest poverty areas of north and south Memphis. The Library presents thousands of programs focused on workforce development, STEAM (Science, Technology, Engineering, Arts, Mathematics), and grade-level reading, especially through the summer with Explore Memphis. The Library ensures that all Memphians have access to technology to build 21st century skills and advance in lifelong learning.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
LIBRARY SERVICES					
# of customers who access library services in person and remotely*	2,566,088	2,500,000	1,856,092	2,500,000	Neighborhoods
# of customers who use LINC/2-1-1 to connect with information and services	65,912	65,000	56,215	65,000	Government
# of customers who attend programs that support job searching, career development, and entrepreneurship*	12,679	10,000	10,750	10,000	Economy
# of customers who attend other types of cultural and life-long learning programs*	65,839	50,000	44,214	50,000	Neighborhoods
# of community outreach events that support literacy, educational growth, and job/career/business development*	807	800	883	800	Economy
# of youth participating in programs that support literacy skill development*	23,376	20,000	31,232	20,000	Youth
# of youth participating in programs that support STEAM skill development*	32,944	25,000	20,083	25,000	Youth
# of youth participating in the summer Explore Memphis Program	24,924	30,000	33,385	30,000	Youth

* All services with an "*" were impacted by COVID-19 due to the library closings, decreased attendance, and the elimination of in-person programming.

Library Services • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 9,451,396	\$ 11,013,021	\$ 10,815,889	\$ 11,469,505
Holiday Salary Full Time	540,952	0	0	0
Vacation Leave	604,838	0	0	0
Bonus Leave	78,703	0	0	0
Sick Leave	326,389	0	0	0
Overtime	286	0	0	0
Holiday Fire/Police	348	0	0	0
Out of Rank Pay	0	0	12,624	0
Shift Differential	440	0	766	0
PTO Final Pay	57,056	150,000	150,000	150,000
Pension	461,047	692,113	690,017	710,918
Social Security	47,838	0	53,323	0
Pension ADC	1,055,015	1,057,270	1,057,270	1,057,270
Group Life Insurance	17,305	22,704	19,479	24,827
Unemployment	21,040	21,680	21,680	22,000
Medicare	157,466	166,487	165,984	167,092
Long Term Disability	38,277	33,609	37,671	34,384
Health Insurance - Basic	1,293	0	0	0
Health Insurance - Choice Plan	910,212	1,019,172	1,019,172	1,077,588
Benefits Adjustments	0	0	0	63,352
Health Insurance-Select Plan	546,255	667,668	659,280	683,388
Salaries - Part Time/Temporary	767,223	1,013,631	930,202	930,202
On the Job Injury	33,847	15,000	28,768	15,000
Bonus Pay	1,200	0	0	0
Total Personnel Services	\$ 15,118,426	\$ 15,872,355	\$ 15,662,125	\$ 16,405,526
MATERIALS AND SUPPLIES				
Document Reproduction - City	\$ 1,160	\$ 0	\$ 0	\$ 0
City Shop Charges	46,633	23,770	23,770	20,000
City Shop Fuel	19,886	18,653	18,653	18,653
City Computer Svc Equipment	26,349	4,900	4,900	4,900
Printing - Outside	0	2,270	2,270	2,270
Supplies - Outside	180,621	214,346	214,346	200,000
Household Supplies	22,969	49,000	42,410	42,410
Outside Postage	5,914	15,000	15,018	15,000
Materials and Supplies	45,668	50,000	50,000	50,000
Library Books	1,094,726	1,290,501	2,306,692	790,501
Tower Lease Expense - Library	25,208	46,208	25,285	25,285
WYPL Arkansas Tower Expense - Library	28,185	30,000	36,442	30,000
Outside Equipment Repair/Maintenance	23,242	72,828	107,221	72,828
Facilities Structure Repair - Outside	379,119	242,043	395,926	242,043

Library Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Outside Phone/Communications	26,201	15,000	23,980	15,000
Janitorial Services	520,388	700,010	703,010	700,010
Security	877,753	900,000	885,000	885,000
Seminars/Training/Education	1,268	2,500	2,500	2,500
Misc Professional Services	43,635	120,263	120,263	120,263
Travel Expense	7,782	5,000	5,000	5,000
Mileage	11,342	12,000	12,000	12,000
Utilities	957,515	1,305,792	1,305,792	1,305,792
Insurance	99,509	99,512	136,165	99,512
Claims	4,866	0	0	0
Dues/Memberships/Periodicals	14,500	14,500	14,500	14,500
Misc Services and Charges	170,759	12,500	17,069	12,500
Total Materials and Supplies	\$ 4,635,198	\$ 5,246,596	\$ 6,468,212	\$ 4,685,967
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 15,256	\$ 12,500	\$ 12,500	\$ 12,500
Total Service Charges	\$ 15,256	\$ 12,500	\$ 12,500	\$ 12,500
TRANSFERS OUT				
Oper Tfr Out - Library Retirement Fund	\$ 1,089,783	\$ 1,089,783	\$ 1,089,783	\$ 1,536,484
Total Transfers Out	\$ 1,089,783	\$ 1,089,783	\$ 1,089,783	\$ 1,536,484
MISC EXPENSE				
Prior Year Expense	\$ 30,855	\$ 0	\$ 0	\$ 0
Total Misc Expense	\$ 30,855	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 20,889,518	\$ 22,221,234	\$ 23,232,620	\$ 22,640,477
FINES AND FORFEITURES				
Library Fines & Fees	\$ 327,333	\$ 350,000	\$ 198,051	\$ 0
Total Fines and Forfeitures	\$ 327,333	\$ 350,000	\$ 198,051	\$ 0
OTHER REVENUES				
Local Shared Revenue	\$ 555,000	\$ 555,000	\$ 432,426	\$ 555,000
City of Bartlett	1,048,466	1,034,000	1,034,000	1,034,000
Grant Revenue - Library	28,692	17,000	100	0
Misc. Library Revenue	79	0	2,701	0
Recovery Of Prior Year Expense	22,595	0	0	0
Total Other Revenues	\$ 1,654,832	\$ 1,606,000	\$ 1,469,227	\$ 1,589,000
TOTAL REVENUES	\$ (1,982,165)	\$ (1,956,000)	\$ (1,667,278)	\$ (1,589,000)
NET EXPENDITURES	\$ 18,907,353	\$ 20,265,234	\$ 21,565,342	\$ 21,051,477

Library Services

Library Services provides general administrative support for all library agencies including regional branch management, adult services coordination, and youth services coordination. Services include computer training and services, story time programs, summer reading programs, and meeting places for the citizens of Memphis and Shelby County.

Operating Budget

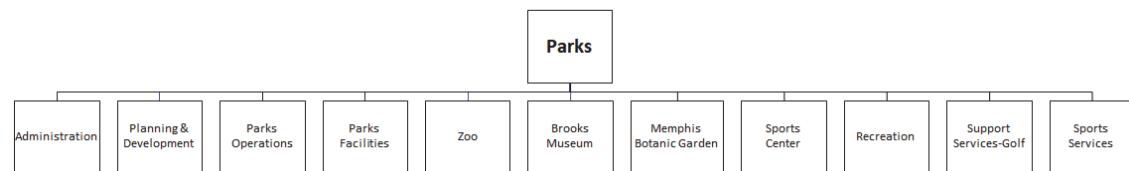
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 15,118,426	\$ 15,872,355	\$ 15,662,125	\$ 16,405,526
Materials and Supplies	4,635,198	5,246,596	6,468,212	4,685,967
Service Charges	15,256	12,500	12,500	12,500
Transfers Out	1,089,783	1,089,783	1,089,783	1,536,484
Misc Expense	30,855	0	0	0
Total Expenditures	\$ 20,889,518	\$ 22,221,234	\$ 23,232,620	\$ 22,640,477
Total Revenues	\$ (1,982,165)	\$ (1,956,000)	\$ (1,667,278)	\$ (1,589,000)
NET EXPENDITURES	\$ 18,907,353	\$ 20,265,234	\$ 21,565,342	\$ 21,051,477
Authorized Complement	284			

PARKS

Mission Statement

The Parks Division's mission is to promote a healthy community by providing diverse leisure activities, and strategically sound positive programming to all of the citizens of Memphis.

Organization Structure



Services

The Parks Division supports an active civic culture reflective of the diversity of the community's voices through its system of parks, green spaces, community and recreation centers, museums, entertainment venues, and sports facilities. The Division provides an array of services for people of all ages, supporting their engagement in health, wellness, lifelong learning, leisure, and recreational activities.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 16,937,570	\$ 18,127,513	\$ 16,610,067	\$ 16,591,027
Materials and Supplies	18,361,146	19,544,495	19,154,118	18,988,322
Capital Outlay	3,911	12,000	12,000	12,000
Grants and Subsidies	31,172	0	5,000	0
Inventory	381,903	379,591	364,971	453,599
Service Charges	62,539	55,716	52,475	69,200
Transfers Out	360,981	0	0	0
Misc Expense	16,016	0	256	0
Total Expenditures	\$ 36,155,238	\$ 38,119,315	\$ 36,198,887	\$ 36,114,148
Total Revenues	\$ (6,998,440)	\$ (7,693,127)	\$ (7,117,749)	\$ (5,704,199)
NET EXPENDITURES	\$ 29,156,798	\$ 30,426,188	\$ 29,081,138	\$ 30,409,949

Authorized Complement

212

Performance Highlights

- Completed partnership with First Tee of Tennessee to make The Links at Whitehaven home to First Tee programs which support well over 250 youths.
- Play Your Park served over 15,000 youth in just over 8 weeks during this FY20, providing free lunches, games, and activities for youth 17 and under.
- Started the demolition phase of the Ed Rice Frayser Community Center.
- Implementing a new strategic plan for the Pink Place Family of Museums.
- Opened The Tiger Hoops Basketball exhibit at the Pink Palace Family of Museums showing a full century of Memphis' storied basketball history as part of the plan to focus on Memphis and the Mid-South Region.
- At three City of Memphis senior center locations, Parks provided over 15,000 daily lunch meals for seniors at an affordable price in areas of the COM that would not otherwise have access to, if it were not for the senior centers.

Issues & Trends

The Division of Parks continues to focus on meeting citizens' expectations for service delivery, quality customer service, diverse programming, and well-managed facilities. The Division also continues to focus its efforts to expand quality programmatic opportunities for young people. Parks and Neighborhoods strives to be a place for all people to gather, celebrate, contemplate, and engage in activities that promote health, well-being, community, and the environment.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
PARK FACILITIES					
Ticketed museum experiences (#)	495,888	451,023	276,119	451,023	Neighborhoods
Youth who visit the museum through ticketed school groups (#)	205,044	180,409	94,282	180,409	Youth
Customer satisfaction for Planetarium, Guest Services, and Nature Center (Scale of 0-5)	4.97	4.7	4.97	4.97	Neighborhoods
Customer satisfaction of teachers (Scale of 0-5)	4.76	4.88	4.67	4.67	Youth
ZOO					
Maintain accreditation from the American Zoo Association	Accreditation	Accreditation	Accreditation	Accreditation	Government
Visitors - total (#)	1,092,866	1,134,690	622,055	866,250	Neighborhoods
Visitors - complimentary (#)	142,927	132,472	66,960	101,945	Neighborhoods
Visitors - school groups	90,615	99,124	18,131	96,457	Neighborhoods
RECREATION					
Community center attendance (#)	1,088,932	1,200,000	997,615	1,200,000	Neighborhoods
Swim lessons provided (#)	1,250	1,350	750	1550	Youth
Youth participation in summer camp (#)	2,499	2,500	1,900	2500	Youth
Youth participation in athletics (#)	62,478	62,500	25,669	35000	Youth
Skinner Center attendance (#)	36,759	122,564	189,000	189,000	Neighborhoods
Senior center attendance (#)	189,999	24,426	40,000	40,000	Neighborhoods
GOLF					
Starts by Memphians (#)	124,200	130000	97000	130000	Neighborhoods
Complimentary starts (#)	4,780	5,000	3,265	5,000	Neighborhoods
PARK OPERATIONS					
% of City's total parks (162) mowed in 18 days or less	70%	95%	90%	75%	Neighborhoods
% of safety repairs completed within 2 days	60%	90%	90%	90%	Neighborhoods
BOTANIC GARDENS					
Visitors - Total (#)	234,958	235,000	237,542	240,000	Neighborhoods
Visitors - school groups	40,386	41,000	41,874	44,000	Youth

Parks • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 7,028,743	\$ 8,779,065	\$ 7,941,949	\$ 8,979,963
Holiday Salary Full Time	390,921	0	0	0
Vacation Leave	448,232	0	0	0
Bonus Leave	63,495	0	0	0
Sick Leave	213,523	0	0	0
FFCRA Reg	0	0	8,447	0
FFCRA Part Time	0	0	6,301	0
Overtime	55,620	90,710	108,438	95,710
Out of Rank Pay	35,068	26,300	24,905	34,300
Hazardous Duty Pay	1,547	0	2,083	5,000
Longevity Pay	3,126	0	4,274	2,512
Shift Differential	2,756	1,700	1,727	3,000
PTO Final Pay	76,539	65,200	151,940	65,200
Pension	308,252	369,585	332,572	382,953
Supplemental Pension	49,137	51,798	47,206	47,040
Social Security	462,252	67,514	419,168	67,514
Pension ADC	909,266	836,981	836,981	1,015,171
Group Life Insurance	15,790	21,297	19,512	21,789
Unemployment	14,000	14,640	19,061	14,640
Pension 401a Match	26,141	0	23,742	26,509
Medicare	189,730	127,301	208,156	155,501
Long Term Disability	28,915	24,741	30,677	24,754
Health Insurance - Choice Plan	633,353	735,444	738,590	738,372
Benefits Adjustments	0	369,245	25,728	386,476
Health Insurance-Select Plan	451,091	520,632	545,382	484,776
Salaries - Part Time/Temporary	5,453,812	5,983,670	5,081,700	3,939,847
On the Job Injury	75,011	98,000	85,091	100,000
Bonus Pay	1,250	0	2,750	0
Expense Recovery - Personnel	0	(56,310)	(56,310)	0
Total Personnel Services	\$ 16,937,570	\$ 18,127,513	\$ 16,610,067	\$ 16,591,027

MATERIALS AND SUPPLIES

Document Reproduction - City	\$ 1,701	\$ 0	\$ 0	\$ 1,000
City Storeroom Supplies	6,395	7,150	7,150	7,150
Facility Repair & Carpentry	44,791	95,249	48,680	94,999
City Shop Charges	1,114,514	1,067,089	1,027,717	1,117,346
City Shop Fuel	317,587	411,623	299,456	350,000
City Computer Svc Equipment	17,879	23,885	9,443	23,885
City Telephone/Communications	1,444	0	0	0
Printing - Outside	13,446	27,730	181,292	36,730

Parks • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Supplies - Outside	82,148	257,395	196,665	201,894
Food Expense	103,563	112,000	79,277	117,200
Wonders Materials	2,000	0	0	0
Hand Tools	19,375	10,200	11,136	10,200
Clothing	45,220	44,130	37,513	47,130
Household Supplies	198,635	265,698	238,975	270,025
Safety Equipment	394	7,500	7,337	7,500
Drafting/Photo Supplies	1,600	5,500	252	5,500
Athletic/Recreational Supplies	383,191	183,300	146,352	195,300
Outside Postage	1,870	1,800	3,689	1,800
Asphalt Products	0	3,000	0	0
Lumber & Wood Products	11,222	11,500	6,791	11,500
Paints Oils & Glass	442	2,000	403	0
Steel & Iron Products	5,058	30,000	10,806	0
Lime Cement & Gravel	985	4,000	5,787	4,000
Chemicals	188,449	249,150	166,246	174,133
Materials and Supplies	146,405	189,955	231,752	192,955
Miscellaneous Expense	53,789	33,478	72,187	34,478
Operation Police Mounted	0	0	1,645	0
Outside Vehicle Repair	2,439	20,000	12,509	20,000
Outside Equipment Repair/Maintenance	305,329	397,904	400,498	408,952
Facilities Structure Repair - Outside	0	1,000	0	1,000
Horticulture	10,438	10,000	8,517	10,000
Advertising/Publication	1,300	11,000	2,118	5,000
Outside Phone/Communications	33,489	42,113	23,024	43,367
Security	527,733	582,450	464,694	573,132
Seminars/Training/Education	7,057	21,500	25,245	21,500
Misc Professional Services	5,951,982	6,383,447	6,456,937	5,733,445
Travel Expense	7,321	16,500	8,059	16,500
Mileage	516	2,250	1,346	2,000
Utilities	4,189,359	4,465,312	4,667,602	4,579,641
Sewer Fees	1,300,109	1,331,580	1,529,236	1,331,580
Insurance	659,909	592,954	622,126	778,257
Claims	18,960	45,000	5,289	30,000
Lawsuits	153,500	118,455	0	75,000
Dues/Memberships/Periodicals	24,817	25,153	10,978	25,153
Rent	37,357	38,850	37,236	38,850
Misc Services and Charges	1,290,516	1,294,652	1,043,541	1,294,977
Minor Equipment	3,364	25,800	1,072	20,000
Equipment Rental	1,073,548	1,075,243	1,043,541	1,075,243
Total Materials and Supplies	\$ 18,361,146	\$ 19,544,495	\$ 19,154,118	\$ 18,988,322

Parks • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
CAPITAL OUTLAY				
Equipment	\$ 3,911	\$ 12,000	\$ 12,000	\$ 12,000
Total Capital Outlay	\$ 3,911	\$ 12,000	\$ 12,000	\$ 12,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 31,172	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 31,172	\$ 0	\$ 5,000	\$ 0
INVENTORY				
Inventory Purchases	\$ 159,921	\$ 117,793	\$ 130,713	\$ 169,101
Food Inventory	221,982	261,798	234,258	284,498
Total Inventory	\$ 381,903	\$ 379,591	\$ 364,971	\$ 453,599
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 62,539	\$ 55,716	\$ 52,475	\$ 69,200
Total Service Charges	\$ 62,539	\$ 55,716	\$ 52,475	\$ 69,200
TRANSFERS OUT				
Oper Tfr Out - Debt Service Fund	\$ 360,981	\$ 0	\$ 0	\$ 0
Total Transfers Out	\$ 360,981	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 16,016	\$ 0	\$ 256	\$ 0
Total Misc Expense	\$ 16,016	\$ 0	\$ 256	\$ 0
TOTAL EXPENDITURES	\$ 36,155,238	\$ 38,119,315	\$ 36,198,887	\$ 36,114,148
CHARGES FOR SERVICES				
Admissions - General	\$ 53	\$ 0	\$ 0	\$ 0
Parking	522,677	477,147	500,000	500,000
Senior Citizen's Meals	77,545	75,000	75,000	75,000
Concessions	1,604,206	1,673,125	2,250,000	2,250,000
Golf Car Fees	1,007,977	1,167,016	790,000	750,000
Pro Shop Sales	154,853	179,500	110,000	110,000
Green Fees	1,247,586	1,629,962	1,131,999	900,000
Softball	66,935	28,000	26,000	26,000
Basketball	0	0	4,100	0
Ballfield Permit	34,225	18,000	22,000	15,000
Class Fees	71,047	42,000	47,000	45,000
Rental Fees	1,015,996	1,163,282	1,009,970	638,255
Rent Of Land	0	0	129,186	131,000

Parks • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Day Camp Fees	80	0	33	0
After School Camp	200	500	0	0
Outside Revenue	0	134,400	278,219	141,000
Total Charges for Services	\$ 5,803,380	\$ 6,587,932	\$ 6,373,507	\$ 5,581,255
OTHER REVENUES				
Local Shared Revenue	\$ 3,500	\$ 45,000	\$ 13,500	\$ 27,944
Miscellaneous Income	1,096,473	976,695	543,790	0
Cash Overage/Shortage	6,036	0	4,602	0
Corporate Sponsorship	83,484	83,500	95,000	95,000
Miscellaneous Revenue	0	0	56,500	0
Recovery Of Prior Year Expense	5,567	0	30,850	0
Total Other Revenues	\$ 1,195,060	\$ 1,105,195	\$ 744,242	\$ 122,944
TOTAL REVENUES	\$ (6,998,440)	\$ (7,693,127)	\$ (7,117,749)	\$ (5,704,199)
NET EXPENDITURES	\$ 29,156,798	\$ 30,426,188	\$ 29,081,138	\$ 30,409,949

Administration

Parks and Neighborhoods Administration coordinates administrative support for the Division's service centers to enhance efficient and effective delivery of services.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 732,246	\$ 855,704	\$ 888,422	\$ 907,396
Materials and Supplies	605,793	613,217	812,801	816,923
Misc Expense	1,455	0	0	0
Total Expenditures	\$ 1,339,494	\$ 1,468,921	\$ 1,701,223	\$ 1,724,319
Total Revenues	\$ (110,173)	\$ (28,000)	\$ (45,773)	\$ (28,000)
NET EXPENDITURES				
	\$ 1,229,321	\$ 1,440,921	\$ 1,655,450	\$ 1,696,319
Authorized Complement				11

Planning & Development

Planning and Development provides the design for appropriate and creative park facilities that serve the leisure time and recreational needs of the citizens of the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 254,366	\$ 217,832	\$ 245,319	\$ 278,663
Materials and Supplies	14,225	20,100	12,080	20,100
Total Expenditures	\$ 268,591	\$ 237,932	\$ 257,398	\$ 298,763
NET EXPENDITURES				
	\$ 268,591	\$ 237,932	\$ 257,398	\$ 298,763
Authorized Complement				4

Park Operations

Park Operations provides maintenance and operating support for Memphis parks and green spaces, including playgrounds, walking trails, and sports fields.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 3,550,314	\$ 3,291,311	\$ 3,048,156	\$ 3,196,401
Materials and Supplies	2,393,773	2,617,809	2,471,473	2,634,744
Grants and Subsidies	5,000	0	0	0
Misc Expense	0	0	125	0
Total Expenditures	\$ 5,949,087	\$ 5,909,120	\$ 5,519,754	\$ 5,831,145
Total Revenues	\$ 0	\$ (131,000)	\$ (250,671)	\$ (131,000)
NET EXPENDITURES	\$ 5,949,087	\$ 5,778,120	\$ 5,269,083	\$ 5,700,145
Authorized Complement	51			

Park Facilities

Park Facilities inspires visitors to discover human cultures, history, the humanities, the natural world, technology, and the universe through facilities such as the Pink Palace, Lichterman Nature Center, Mallory-Neely House, and Magevny House. Through rich collections, thought-provoking exhibits, and engaging programs, the museums encourage our diverse community to reflect on the past, understand the present, and influence the future. The Park Facilities are supported through a public/private partnership with the Memphis Museums, Inc. (MMI).

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,067,552	\$ 2,074,482	\$ 1,935,622	\$ 2,030,699
Materials and Supplies	1,289,024	1,441,981	1,421,763	1,465,084
Grants and Subsidies	0	0	5,000	0
Misc Expense	0	0	12	0
Total Expenditures	\$ 3,356,576	\$ 3,516,463	\$ 3,362,397	\$ 3,495,783
Total Revenues	\$ (295)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 3,356,281	\$ 3,516,463	\$ 3,362,397	\$ 3,495,783

Authorized Complement

28

Memphis Zoo

The Memphis Zoo preserves wildlife through education, conservation, and research. The Zoo is operated through a public/private partnership between the City of Memphis and the Memphis Zoological Society.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Materials and Supplies	\$ 3,473,998	\$ 3,605,363	\$ 3,555,114	\$ 3,658,243
Misc Expense	10,726	0	0	0
Total Expenditures	\$ 3,484,724	\$ 3,605,363	\$ 3,555,114	\$ 3,658,243
Total Revenues	\$ 0	\$ 0	\$ (47,346)	\$ 0
NET EXPENDITURES	\$ 3,484,724	\$ 3,605,363	\$ 3,507,768	\$ 3,658,243
Authorized Complement				0

Brooks Museum

The Memphis Brooks Museum of Art enriches the lives of our diverse community through the Museum's expanding collections, varied exhibitions, and dynamic programs that reflect the art of world cultures from antiquity to the present. The Museum is operated through a public/private partnership with the Memphis Brooks Museum of Art, Inc.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Materials and Supplies	\$ 621,448	\$ 646,448	\$ 646,448	\$ 671,797
Total Expenditures	\$ 621,448	\$ 646,448	\$ 646,448	\$ 671,797
NET EXPENDITURES	\$ 621,448	\$ 646,448	\$ 646,448	\$ 671,797
 Authorized Complement				
				0

Memphis Botanic Garden

The Memphis Botanic Garden is dedicated to be an exemplary regional center for horticultural and environmental enrichment. The Memphis Botanic Garden is operated through a public/private partnership with the Memphis Botanic Garden Foundation Inc.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 165,377	\$ 167,217	\$ 169,538	\$ 178,201
Materials and Supplies	394,710	404,882	410,133	419,389
Misc Expense	350	0	11	0
Total Expenditures	\$ 560,437	\$ 572,099	\$ 579,682	\$ 597,590
Total Revenues	\$ 0	\$ 0	\$ (37,500)	\$ 0
NET EXPENDITURES	\$ 560,437	\$ 572,099	\$ 542,182	\$ 597,590
Authorized Complement				3

Sports Centers

Parks Sports Centers facilitates sports and entertainment events at the Liberty Bowl Memorial Stadium and The Fairgrounds for all citizens of the City of Memphis and the Mid-South.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Materials and Supplies	\$ 4,039,632	\$ 3,866,135	\$ 3,864,275	\$ 3,133,718
Transfers Out	360,981	0	0	0
Misc Expense	500	0	0	0
Total Expenditures	\$ 4,401,113	\$ 3,866,135	\$ 3,864,275	\$ 3,133,718
Total Revenues	\$ (3,583,174)	\$ (3,685,052)	\$ (4,252,921)	\$ (3,146,686)
NET EXPENDITURES	\$ 817,939	\$ 181,083	\$ (388,646)	\$ (12,968)
Authorized Complement				0

Recreation

Recreation Centers provide services through the delivery of recreational programs and leisure services to the citizens of the City of Memphis through its community and senior center facilities.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 6,673,747	\$ 7,870,945	\$ 6,655,449	\$ 6,737,461
Materials and Supplies	2,799,594	3,170,468	2,967,859	3,010,913
Capital Outlay	3,911	12,000	12,000	12,000
Grants and Subsidies	26,172	0	0	0
Misc Expense	1,987	0	108	0
Total Expenditures	\$ 9,505,411	\$ 11,053,413	\$ 9,635,416	\$ 9,760,374
Total Revenues	\$ (306,236)	\$ (334,500)	\$ (153,759)	\$ (241,716)
NET EXPENDITURES	\$ 9,199,175	\$ 10,718,913	\$ 9,481,657	\$ 9,518,658
Authorized Complement				93

Sports Services - Golf

Sports Services-Golf provides quality golf facilities for golfers of all levels to enhance their enjoyment of the game.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 2,500,696	\$ 2,709,508	\$ 2,735,146	\$ 2,166,872
Materials and Supplies	2,019,908	2,179,088	2,160,250	2,176,152
Inventory	381,903	379,591	364,971	453,599
Service Charges	62,539	55,716	52,475	69,200
Misc Expense	833	0	0	0
Total Expenditures	\$ 4,965,879	\$ 5,323,903	\$ 5,312,842	\$ 4,865,823
Total Revenues	\$ (2,850,953)	\$ (3,454,278)	\$ (2,253,405)	\$ (2,098,000)
NET EXPENDITURES	\$ 2,114,926	\$ 1,869,625	\$ 3,059,437	\$ 2,767,823
Authorized Complement				17

Sports Services

Sports Services provides aquatic and other sports recreational activities that enhance the quality of life through exercise and involvement.

Operating Budget

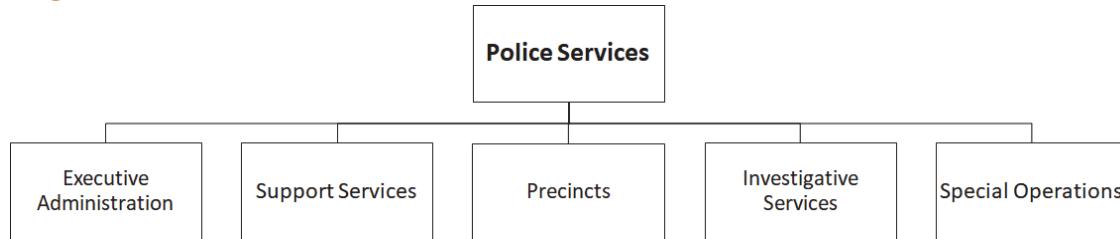
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 993,272	\$ 940,516	\$ 932,416	\$ 1,095,336
Materials and Supplies	708,206	979,006	831,920	981,259
Total Expenditures	\$ 1,701,478	\$ 1,919,522	\$ 1,764,336	\$ 2,076,595
Total Revenues	\$ (142,392)	\$ (60,297)	\$ (76,374)	\$ (58,797)
NET EXPENDITURES	\$ 1,559,086	\$ 1,859,225	\$ 1,687,962	\$ 2,017,798
<hr/>				
Authorized Complement				5

POLICE SERVICES

Mission Statement

The Memphis Police Department's mission is to create and maintain an environment of public safety for the citizens of the City of Memphis. The Department is committed to accomplishing its mission by protecting the lives and property of all citizens of the City of Memphis, treating every citizen with compassion, courtesy, professionalism, and respect, while efficiently rendering police services and enforcing the laws.

Organization Structure



Services

The Police Division provides law enforcement services to the City of Memphis. The Division's role is to enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority, and the constitutional rights of all persons. The Division's responsibilities include preventing and reducing crime, addressing illegal drug activity, solving crimes against persons and property, and vigorously enforcing traffic laws.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 239,842,758	\$ 241,127,303	\$ 245,799,805	\$ 251,859,979
Materials and Supplies	28,696,242	30,994,312	31,122,405	28,992,621
Capital Outlay	451,677	508,400	491,900	476,900
Grants and Subsidies	104,850	150,000	150,000	150,000
Service Charges	9,118	0	9,994	0
Depreciation on Own Funds	100	0	0	0
Misc Expense	473,232	0	4,206	0
Total Expenditures	\$ 269,577,977	\$ 272,780,015	\$ 277,578,310	\$ 281,479,500
Total Revenues	\$ (4,823,244)	\$ (4,155,314)	\$ (9,037,761)	\$ (9,825,306)
NET EXPENDITURES				
	\$ 264,754,733	\$ 268,624,701	\$ 268,540,549	\$ 271,654,194
Authorized Complement	3,126			

Performance Highlights

Police Training Academy reports the following highlights for the fiscal year:

- Graduated 42 MPD Police Officers from the 130th Basic Recruit Session, 32 MPD Police Officers from the 131st Basic Recruit Session. The 132nd Basic Recruit Session started on February 15, 2020, and currently has 55 MPD Police Recruits.
- Completed 2 Police Service Technician Sessions (PST) graduating 27 PSTs. PSTs operate out of the Traffic Division and investigate motor vehicle crashes as well as assist with traffic control at special events. PSTs eventually become police officers. There were 39 PSTs that returned to a Basic Recruit Session this fiscal year.

Real Time Crime Center reports the following highlights for the fiscal year:

- Installed 50 in-dash In Car Video (ICV) builds for new Dodge Charger fleet, and 16 ICV builds for Dodge Durango fleet, increasing the total number of ICV systems installed to 736 vehicles.
- Increased number of deployed Body Worn Cameras (Body II) from 1,779 to 2,000 at an 11% increase. This includes 164 body worn cameras for Sergeants. Implementation of the Axon Body III camera was initiated beginning with Raines Station.
- Hired 1 full-time System's Software Analyst Lead.
- Added Tele-Serve to the Real-Time Crime Center to handle telephonic reports as a result of the global COVID 19 Pandemic.
- Purchased, through a grant, 12 new mobile suitcase License Plate Readers (LPRs) as part of Technology Innovation in Policing (T.I.P.S.).
- Upgraded the existing LPR system (fixed and mobile) to version 5.8 from 5.2.

- Increased the number of Blue Crush camera locations deployed throughout the city to over 823. This included cameras donated by several homeowner associations throughout the City. For Sentinel Phase IV, 70 cameras (10 locations per district) have been installed bringing Phase IV to completion.
- Submitted specifications for a grant funded Gun Shot Recognition System to be deployed as part of Strategic Policing Initiative (SPI).

Grants Office reports the following accomplishments:

- Managed open/active grants totaling over \$28M.
- Received over \$17M in new grants for FY20 including:
 - \$1.9M for Memphis' Sexual Assault Kit Initiative
 - \$2.5M for Coronavirus Emergency Supplemental Funding
 - \$9.8M for COPS Hiring Program
 - \$478K for Highway Safety & Drug Interdiction Projects
 - \$700K for Strategic Policing Innovation
 - \$780K for Victim Specialist Program
 - \$100K for Law Enforcement Mental Health and Wellness
 - \$139K for Project Safe Neighborhoods
 - \$409K for Justice Assistance Grant (18)
 - \$197K for Internet Crimes Against Children
 - \$183K for Port Security

Investigative Services reports the following accomplishments:

- **Sex Crimes** - The MPD ICAC handled 580 investigations (421 memos), 76 of these incidents were cleared by arrest. Eighteen cases resulted in indictments and/or warrants.
The Sex Offender Registry office handled 420 cases regarding offender violations. The unit cleared 85% of these cases by arrest and the remaining 15% have been either issued a warrant or indictment.
- **Homicide** - Homicide investigators have investigated 236 homicides, solving 127 during FY20, bringing the clearance rate to 54%. Investigators also introduced the use of body cameras in the field to record victim and witness interviews. The body cameras were added to existing technology within interview rooms to ensure documentation and provide a fuller picture for prosecution.
- **VCU** - Violent Crimes Unit reports the following accomplishments: Violent Crimes Unit Investigators cleared 132 out of 294 Carjackings, for a 44.90% clearance rate; 5 out of 19 Robbery/Individuals with Vehicles Taken for a 26.32% clearance rate, (These investigations were assigned to VCU effective April 1, 2020); 25 out of 52 non-firearm related business robberies for a 48.08 % clearance rate. Additionally, the Violent Crimes Unit submitted Carjacking Investigations on (19) individuals to the ATF-USA Office which were approved for Federal Prosecution.

Organized Crime Unit reports the following accomplishments:**NUISANCE CLOSURE**

- **Operation Red Roof Inn** (Shelby Oaks) August 20, 2019, The Memphis Police Department's Organized Crime Unit received numerous complaints from the public concerning criminal activities occurring at

Shelby Oaks Drive's (Red Roof Inn). These criminal activities included drug usage, drug sales, burglaries, motor vehicle thefts and weapons charges.

On Thursday, September 26, 2019, Shelby County General Sessions Criminal Court, (Division 14) deemed this location to be a Public Nuisance. Per a signed court order, The Red Roof Inn, at Shelby Oaks Drive, is currently closed until further notice.

- **Operation Printer's Ally**, Detectives with Organized Crime Unit executed a nuisance closure and narcotics search warrant at Cleveland St. (Printer's Ally). This operation resulted in (3) felony drug arrests, (2) misdemeanor drug arrests, (3) felony arrests, and (3) warrant arrests.

OPERATIONS

▪ Operation Needles Down – HORT

The Organized Crime Unit Heroin Overdose Response Team (HORT) conducted a proactive six (6) week operation focusing on identifying and dismantling Heroin/Fentanyl/Opioids related Drug Trafficking Organizations and /or Individuals. The goal was to eliminate and reduce the number of opioid overdoses within the City of Memphis. The operation began on Monday, August 12, 2019 and concluded on Friday, September 20, 2019.

MPD NARCAN PROGRAM

- HORT Members continued to maintain the Memphis Police Narcan Program
- Continued training to Memphis Police Officers and Civilians in the use of Narcan and Officer Safety procedures for the handling of Fentanyl. In 2019, Narcan was administered 92 times.

Operation Winter Freeze: January 18, 2020 – February 29, 2020

The Organized Crime Unit conducted a six (6) week proactive enforcement operation to help reduce crimes involving Aggravated Assaults, Homicides and Part I crimes. Operation Winter Freeze focused on identifying and arresting individuals who are committing violent crimes.

Operation Summer Heat III: June 15, 2019 – August 10, 2019

This operation was initiated to assist the Memphis Police Department with the reduction of violent crimes occurring within the City of Memphis.

Operation Spring Cleaning: April 11, 2020 – May 27, 2020

This operation focused on identifying and arresting individuals who are committing violent crimes, possessing illegal firearms, and selling illegal drugs in the city. The officers conducted proactive enforcement in the two highest crime wards within each precinct.

CRIME EDUCATION

Drug Abuse Resistance Education (D.A.R.E.) /Gang Resistance Education and Training (G.R.E.A.T.) September 2019 – May 2020

- D.A.R.E. Fall 2019 taught in 10 elementary schools; culminating a total of 928 students.
- D.A.R.E. Spring 2020 taught in 7 elementary schools; culminating a total of 603 students.
- G.R.E.A.T. Fall 2019 taught in 4 middle schools; culminating a total of 1047 students.
- G.R.E.A.T. Spring 2019 taught in 4 middle schools; culminating a total of 748 students.
- D.A.R.E./G.R.E.A.T. Did not complete Spring 2020 due to COVID-19.

PROJECT SAFE NEIGHBORHOOD

Gun Unit Statistics:

- 74 Felony Warrants/Indictments
- 35 Superseding Federal Warrants/Indictments
- 109 Total Federal Indictments
- 61 Cases Submitted Pending Federal Indictment

MGU Operation Gone in 60 Seconds 2

Operation Gone In 60 Seconds II started on August 27, 2019, and the Multi Agency Gang Unit (MGU) was tasked with investigating the recent rash of Thefts concerning stolen vehicles from three specific locations. Investigators received information that approximately 60 to 80 vehicles had been stolen from these locations. Several individuals were identified and arrested, or arrest warrants were issued. During the operation, 21 individuals were arrested, 12 vehicles were recovered.

FFL Burglary Investigation

During April 2020, MGU Detectives and ATF Agents created a task force targeting a group of individuals responsible for multiple burglaries of auto dealership and FFL (Federal Firearm License Dealers) business burglaries. During the investigation, detectives arrested eight (8) individuals that identified themselves as "OT3", which stands for Only The 3rd, a hybrid gang.

MGU Fugitive Team – Operation Relentless Pursuit Phase 1

Operation Relentless Pursuit is a joint-operational effort by the U.S. Marshal's Service, ATF, MGU, Shelby County Sheriff's Office and Memphis Police Department; where individuals, with violent felony warrants in the Shelby County area, were given top priority in search efforts to satisfy those warrants. During the attempted locations of these intended warrant pick-ups, suspects committing unrelated crimes were observed and investigated. This was the initial phase or surge and a part of the US Attorney General's violent crime reduction strategy to assist municipalities in their local effort to combat violent crime.

MGU NIBIN TEAM

Between July 1, 2019 and April 27, 2020, the Memphis Police Department NIBIN Acquisition labs evaluated 3,576 firearms; 3,460 of the evaluated firearms were determined to be eligible for further processing before being test-fired and entered into the NIBIN database. There were 2,322 cartridge casing exhibits chosen from individual crime scenes and entered into the NIBIN database. Including additional test fired cartridge casings submitted from other agencies, 5,782 cartridge casings were uploaded to the NIBIN database during this period. As a result of these acquisitions, there were 681 investigative leads, each connecting two or more cases, disseminated during this period.

Communications reports the following accomplishments:

The Memphis Police Department Emergency Communications Bureau continues to be the busiest 9-1-1 and Dispatch Center in the State of Tennessee. In 2019 the Communications Bureau answered 20% of all 9-1-1 calls placed in Tennessee. In 2019 the Bureau answered 651,825 9-1-1 calls and 381,992 non-emergency calls. The Bureau continues to meet and exceed National 9-1-1 answer time standards. In 2019 the Communications answered 96.35% of incoming 9-1-1 calls in 20 seconds or less with an overall average answer time of 6.8 seconds. Communications created and dispatched 939,025 calls for service.

Issues & Trends

It is the primary objective of the Memphis Police Department to work with the community to reduce crime. The Memphis Police Department is a multidimensional agency and one of the most progressive police departments in the nation. The City of Memphis experience similar problems occurring in large urban areas.

Fortunately, our community and civic leaders are working together to listen to the issues and find solutions that motivate a harmonious relationship within the communities.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
EXECUTIVE ADMINISTRATION					
% of police recruits who completed academy training	82%	82%	78%	82%	Public Safety
Turnover (% of sworn officers who voluntarily left the force)	5%	5%	6%	5%	Public Safety
% of exit interviews completed	88%	90%	84%	90%	Public Safety
SUPPORT SERVICES					
% of incoming calls answered within 20 seconds	96%	96%	96%	96%	Public Safety
% of patrol officers trained as fingerprint technicians	54%	30%	62%	30%	Public Safety
Number of Crime Stoppers tips that result in arrests	279	300	304	310	Public Safety
PRECINCTS					
Part I violent crime rate (incidents per 100,000 population)	1,344	1% decrease	1,205	1% decrease	Public Safety
Part I violent crime incidents (#)	9,007	Tracking	7,843	1% decrease	Public Safety
Part I property crime rate (incidents per 100,000 population)	661	1 % decrease	5,304	3% decrease	Public Safety
Part I property crime incidents (#)	40,607	Tracking	34,530	3% decrease	Public Safety
Total Part I crime incidents (#)	49,614	Tracking	42,373	2% decrease	Public Safety
Number of arrests of youth gun offenders (age 16-24)	1,200	1,100	1,283	1,200	Public Safety
Number of city-wide gun recoveries	3,229	3,000	3,189	3,100	Public Safety
INVESTIGATIVE SERVICES					
Clearance rates for violent Blue Crush crimes	31%	33%	29%	33%	Public Safety
Clearance rates for property-related Blue Crush crimes	11%	12%	12%	12%	Public Safety
SPECIAL OPERATIONS					
Number of traffic and DUI saturations conducted	163	175	146	150	Public Safety
Number of community awareness/education programs conducted by C.O.P.	1,288	1,300	1,422	1,500	Public Safety

Police Services • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 123,479,943	\$ 147,190,518	\$ 143,457,606	\$ 149,419,504
Holiday Salary Full Time	932,969	0	0	0
Vacation Leave	8,940,376	0	0	0
Bonus Leave	1,329,767	0	0	0
Sick Leave	7,166,769	0	0	0
Overtime	27,805,848	25,200,513	28,000,000	26,233,470
Holiday Fire/Police	6,058,124	6,402,637	6,425,914	6,402,167
Out of Rank Pay	822,449	789,635	994,181	954,025
Hazardous Duty Pay	274,936	470,106	294,238	293,648
College Incentive Pay	4,142,135	4,377,312	4,277,595	4,307,048
Longevity Pay	1,214,165	1,474,319	1,235,877	1,368,845
Shift Differential	649,303	638,584	691,167	635,551
PTO Final Pay	2,425,764	2,785,005	3,393,879	3,896,975
Job Incentive	14,606	0	18,246	0
Pension	9,512,239	8,878,853	9,458,232	9,041,385
Supplemental Pension	14,243	14,090	18,340	18,494
Social Security	177,673	49,043	192,824	49,043
Pension ADC	14,834,840	13,943,299	13,943,299	16,478,185
Group Life Insurance	288,477	373,726	337,398	363,913
Unemployment	193,280	206,160	206,160	203,360
Pension 401a Match	8,564	0	8,660	8,493
Medicare	2,598,331	2,242,373	2,549,616	2,275,255
Long Term Disability	450,006	445,088	500,828	437,443
Health Insurance - Choice Plan	12,324,267	14,316,636	13,749,093	14,516,832
Benefits Adjustments	0	146,340	2,112,884	4,861,425
Health Insurance-Select Plan	7,862,304	6,865,584	9,394,034	6,892,524
Salaries - Part Time/Temporary	2,221,187	2,438,992	2,037,824	430,824
On the Job Injury	4,070,642	1,993,390	2,434,571	2,886,470
Payroll Reserve	0	100	0	100
Bonus Pay	53,023	0	67,437	0
Expense Recovery - Personnel	(23,472)	(115,000)	(98)	(115,000)
Total Personnel Services	\$ 239,842,758	\$ 241,127,303	\$ 245,799,805	\$ 251,859,979

MATERIALS AND SUPPLIES

City Hall Printing	\$ 241	\$ 0	\$ 0	\$ 0
Document Reproduction - City	1,785	0	0	0
City Storeroom Supplies	4,215	2,000	17,350	2,000
Facility Repair & Carpentry	75,405	68,893	248,726	58,528
City Shop Charges	5,343,826	4,441,372	5,442,692	5,145,927
City Shop Fuel	3,484,612	3,468,013	3,511,373	3,685,698

Police Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Outside Computer Services	3,717,016	4,867,589	4,774,609	4,491,794
City Computer Svc Equipment	111,944	0	65,574	45,000
Data/Word Processing Equipment	0	275,000	175,000	200,000
Data/Word Process Software	852,211	1,352,150	1,268,381	482,196
Pers Computer Software	5,381	0	0	0
Printing - Outside	77,165	47,500	70,620	47,500
Supplies - Outside	549,384	451,126	590,000	437,539
Hand Tools	580	0	0	0
Clothing	1,127,544	1,212,100	1,065,934	765,934
Ammunition & Explosives	379,297	500,000	531,700	500,000
Safety Equipment	902,444	736,335	944,072	755,415
Drafting/Photo Supplies	15,130	18,000	18,000	18,000
Medical Supplies	0	33,000	16,186	16,186
Outside Postage	73,835	32,500	21,277	25,000
Materials and Supplies	688,560	700,000	644,605	644,514
Miscellaneous Expense	925	0	193	9,000
WYPL Supplies & Printing Expense - Library	229	0	0	0
Operation Police Canine	47,547	75,000	75,000	40,800
Operation Police DUI Unit	68,885	75,000	79,522	78,000
Operation Police Traffic Unit	72,937	100,000	140,447	90,000
Operation Police Mounted	47,781	90,000	90,000	75,000
Operation Police TACT	103,368	215,000	345,479	195,000
Operation Police Aircraft	609,821	565,669	623,445	600,000
Outside Vehicle Repair	23,620	46,280	25,302	40,978
Outside Equipment Repair/Maintenance	37,803	123,000	123,000	75,000
Facilities Structure Repair - Outside	29	0	0	0
Special Investigations	38,709	100,000	16,100	50,000
Legal Services/Court Cost	29,593	0	0	0
Medical/Dental/Veterinary	23,776	30,000	37,824	38,000
Advertising/Publication	33,969	0	51,128	22,000
Outside Phone/Communications	936,279	1,006,300	1,051,085	1,051,085
Janitorial Services	425,672	467,400	472,958	249,000
Security	252,813	610,920	265,000	310,920
Weed Control/Chemical Service	0	0	12,300	12,300
Total Quality Management	125	0	0	0
Seminars/Training/Education	53,332	145,000	25,000	71,600
Fixed Charges	1,452,096	1,501,100	1,251,100	1,501,100
Misc Professional Services	2,581,603	3,089,004	2,480,735	2,824,138
Travel Expense	244,630	333,308	210,214	200,000
Outside Fuel	404	1,264	814	1,264
Mileage	430	0	640	750
Utilities	1,169,663	1,187,064	1,245,673	1,087,064

Police Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Insurance	278,707	281,417	281,352	325,166
Claims	533,763	500,000	500,000	500,000
Lawsuits	2,009,230	1,500,000	1,500,000	1,250,000
Dues/Memberships/Periodicals	7,500	6,500	13,250	12,500
Rent	966,985	1,320,000	1,234,095	1,426,152
Misc Services and Charges	691,461	1,034,935	1,003,410	1,150,000
Orientation Program Development	0	0	550	0
Per Diem	6	0	0	0
Minor Equipment	12	0	0	0
Expense Recovery - M & S	(1,458,036)	(1,615,427)	(1,439,310)	(1,615,427)
Total Materials and Supplies	\$ 28,696,242	\$ 30,994,312	\$ 31,122,405	\$ 28,992,621
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 36,182	\$ 73,900	\$ 87,735	\$ 68,900
Computers	0	10,000	0	0
Equipment	413,995	408,000	404,165	408,000
Capital Outlay - Expense	1,500	16,500	0	0
Total Capital Outlay	\$ 451,677	\$ 508,400	\$ 491,900	\$ 476,900
GRANTS AND SUBSIDIES				
Sports Authority	\$ 854	\$ 0	\$ 0	\$ 0
Community Initiatives Grants for Non-Profits	98,996	150,000	150,000	150,000
Death Benefits	5,000	0	0	0
Total Grants and Subsidies	\$ 104,850	\$ 150,000	\$ 150,000	\$ 150,000
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 9,118	\$ 0	\$ 9,994	\$ 0
Total Service Charges	\$ 9,118	\$ 0	\$ 9,994	\$ 0
DEPRECIATION ON OWN FUNDS				
Depreciation - Purchased	\$ 100	\$ 0	\$ 0	\$ 0
Total Depreciation on Own Funds	\$ 100	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 473,232	\$ 0	\$ 4,206	\$ 0
Total Misc Expense	\$ 473,232	\$ 0	\$ 4,206	\$ 0
TOTAL EXPENDITURES	\$ 269,577,977	\$ 272,780,015	\$ 277,578,310	\$ 281,479,500
FINES AND FORFEITURES				
Fines & Forfeitures	\$ 10,443	\$ 20,000	\$ 0	\$ 0

Police Services • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Seizures	30,700	100,000	27,000	27,000
Arrest Fees	7,205	0	0	0
DUI BAC Fees	385	2,400	2,000	2,000
Sex Offender Registry Fees	160,525	93,000	112,000	112,000
Total Fines and Forfeitures	\$ 209,258	\$ 215,400	\$ 141,000	\$ 141,000
CHARGES FOR SERVICES				
Wrecker & Storage Charges	\$ 685,335	\$ 650,000	\$ 650,000	\$ 650,000
Police Special Events	861,305	700,000	450,000	500,000
Tow Fees	538,526	600,000	600,000	600,000
Total Charges for Services	\$ 2,085,166	\$ 1,950,000	\$ 1,700,000	\$ 1,750,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 171,259	\$ 200,000	\$ 375,965	\$ 200,000
Total Federal Grants	\$ 171,259	\$ 200,000	\$ 375,965	\$ 200,000
OTHER REVENUES				
Sale Of Reports	\$ 315,852	\$ 259,060	\$ 417,000	\$ 406,000
Local Shared Revenue	780	35,956	0	7,056
Cash Overage/Shortage	(144)	30	0	0
Donated Revenue	0	0	0	218,750
Miscellaneous Revenue	83,221	44,868	190,000	0
Recovery Of Prior Year Expense	621,104	0	263,796	0
Total Other Revenues	\$ 1,020,813	\$ 339,914	\$ 870,796	\$ 631,806
TRANSFERS IN				
Oper Tfr In - 2019 Sales Tax Referendum	\$ 0	\$ 0	\$ 4,500,000	\$ 6,000,000
Oper Tfr In - Metro Alarm	1,336,748	1,450,000	1,450,000	1,102,500
Total Transfers In	\$ 1,336,748	\$ 1,450,000	\$ 5,950,000	\$ 7,102,500
TOTAL REVENUES	\$ (4,823,244)	\$ (4,155,314)	\$ (9,037,761)	\$ (9,825,306)
NET EXPENDITURES	\$ 264,754,733	\$ 268,624,701	\$ 268,540,549	\$ 271,654,194

Executive Administration

Police Administration provides law enforcement leadership to meet the needs of the Memphis Police Department and the citizens of the City of Memphis. The administration also determines and administers the policies and procedures of the Police Services Division and ensures that the division is in compliance with the laws of the State of Tennessee and the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 33,748,601	\$ 34,578,753	\$ 34,291,522	\$ 32,477,312
Materials and Supplies	7,330,968	6,552,120	6,722,499	6,276,222
Depreciation on Own Funds	100	0	0	0
Misc Expense	458,955	0	31	0
Total Expenditures	\$ 41,538,624	\$ 41,130,873	\$ 41,014,052	\$ 38,753,534
Total Revenues	\$ (1,612,013)	\$ (267,974)	\$ (5,032,670)	\$ (6,425,806)
NET EXPENDITURES	\$ 39,926,611	\$ 40,862,899	\$ 35,981,382	\$ 32,327,728
Authorized Complement	524			

Support Services

Support Services provides services to meet the fiscal and human resource needs of the Memphis Police Department.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 23,341,578	\$ 24,983,881	\$ 23,696,367	\$ 27,687,008
Materials and Supplies	9,494,538	13,099,453	12,115,765	10,721,790
Capital Outlay	419,743	446,900	454,763	436,900
Grants and Subsidies	854	0	0	0
Service Charges	10,587	0	9,994	0
Misc Expense	(12,696)	0	2,397	0
Total Expenditures	\$ 33,254,604	\$ 38,530,234	\$ 36,279,286	\$ 38,845,698
Total Revenues	\$ (316,879)	\$ (287,960)	\$ (483,871)	\$ (406,000)
NET EXPENDITURES	\$ 32,937,725	\$ 38,242,274	\$ 35,795,415	\$ 38,439,698
Authorized Complement				355

Precincts

The Uniform Patrol Division is the foundation of the Memphis Police Department. The men and women assigned to Uniform Patrol perform the most visible and recognizable functions for the Department. Uniform Patrol exists to protect and to serve the citizens of Memphis with valor and professionalism while working to improve public safety, strengthen community partnerships, and enhance the overall quality of life of the citizens of the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 135,552,597	\$ 130,399,745	\$ 141,821,754	\$ 138,103,759
Materials and Supplies	7,180,644	6,282,354	7,532,754	6,625,853
Capital Outlay	31,934	61,500	37,137	40,000
Grants and Subsidies	103,996	150,000	150,000	150,000
Misc Expense	(21,413)	0	0	0
Total Expenditures	\$ 142,847,758	\$ 136,893,598	\$ 149,541,645	\$ 144,919,612
Total Revenues	\$ (1,296,941)	\$ (2,152,950)	\$ (2,126,720)	\$ (1,602,500)
NET EXPENDITURES	\$ 141,550,817	\$ 134,740,648	\$ 147,414,925	\$ 143,317,112

Authorized Complement	1,632
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Investigative Services

Investigative Services investigates criminal activity, and follows up on reports generated by Uniform Patrol. Investigative Services fully embraces the Memphis Police Department's community policing philosophy and supports the Department's goal to reduce crime. Investigators and detectives assigned to Investigative Services attend neighborhood meetings, patrol briefings, and canvas neighborhoods to enhance internal and external collaboration.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 24,665,312	\$ 26,497,240	\$ 22,585,093	\$ 26,923,118
Materials and Supplies	2,385,055	2,552,339	2,066,557	2,688,778
Service Charges	(1,468)	0	0	0
Misc Expense	70,946	0	84	0
Total Expenditures	\$ 27,119,845	\$ 29,049,579	\$ 24,651,734	\$ 29,611,896
Total Revenues	\$ (1,513,389)	\$ (1,443,030)	\$ (1,389,000)	\$ (1,389,000)
NET EXPENDITURES	\$ 25,606,456	\$ 27,606,549	\$ 23,262,734	\$ 28,222,896
Authorized Complement				278

Special Operations

Special Operations provides the Memphis Police Department with specialized support units of highly training officers to assist in enforcing State and City ordinances and assists in promoting a safe environment for the citizens of the City of Memphis. It includes the following squads: Air Support, Canine Unit, City Court Officers/ Warrant Squad, Crime Prevention Unit, Harbor Patrol, Homeland Security, Mounted Patrol, Organized Crime Unit, T.A.C.T. Unit, and Traffic Division.

Operating Budget

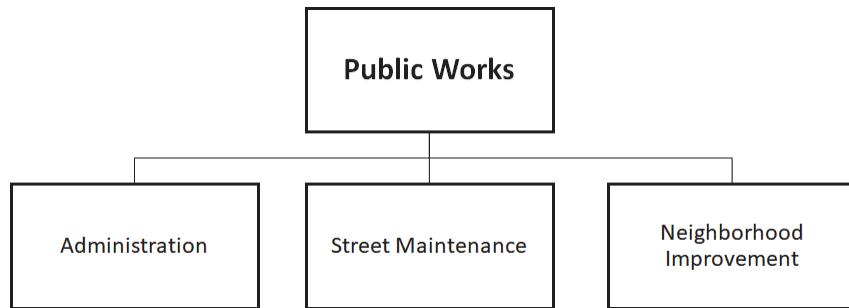
Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 22,534,676	\$ 24,667,683	\$ 23,405,065	\$ 26,668,780
Materials and Supplies	2,305,036	2,508,047	2,684,831	2,679,977
Misc Expense	(22,560)	0	1,694	0
Total Expenditures	\$ 24,817,152	\$ 27,175,730	\$ 26,091,590	\$ 29,348,757
Total Revenues	\$ (84,022)	\$ (3,400)	\$ (5,500)	\$ (2,000)
NET EXPENDITURES				
	\$ 24,733,130	\$ 27,172,330	\$ 26,086,090	\$ 29,346,757
Authorized Complement	337			

PUBLIC WORKS

Mission Statement

The Public Works Division's mission is to provide excellent customer service to our community and its citizens. Through innovative, efficient and sustainable best practices. The Public Works Division strives to be responsive and communicative to those we serve, to ensure and create a culture of safety, and to be recognized as an organization that represents the very best of our profession.

Organization Structure



Services

Services provided by the Public Works Division are instrumental in the City's system for addressing environmental, public health, and local transportation issues. Public Works manages the maintenance of streets with services including storm water infrastructure, asphalt paving, pothole and cut/patch repair, the removal of snow and ice from bridges and streets, as well as street sweeping. The Division operates and maintains the City's wastewater collection and treatment system, including two treatment plants. The systems are responsible for protecting the City of Memphis from flooding and ensuring reduction of pollution from urban runoff. The Division also works to promote cleaner and greener communities, while working to eliminate blight through education, and the enforcement of codes and ordinances.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 10,671,657	\$ 12,856,917	\$ 11,200,451	\$ 13,671,188
Materials and Supplies	10,997,057	10,499,443	10,408,251	9,431,568
Capital Outlay	741,054	270,000	85,000	200,000
Grants and Subsidies	689,200	0	305,000	62,500
Expense Recovery	(6,100,704)	(6,350,000)	(6,350,000)	(6,350,000)
Misc Expense	3,787	0	264	0
Total Expenditures	\$ 17,002,051	\$ 17,276,360	\$ 15,648,966	\$ 17,015,256
Total Revenues	\$ (2,717,868)	\$ (6,718,354)	\$ (2,583,652)	\$ (774,000)
NET EXPENDITURES	\$ 14,284,183	\$ 10,558,006	\$ 13,065,314	\$ 16,241,256

Authorized Complement	256
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Performance Highlights

- Investigated 435 storm water pollution discharge sites.
- Earned \$114,997 as a result of energy savings contract with TVA/EnerNOC.
- Continued sanitary sewer assessment in accordance with USEPA, DOJ and City of Memphis Consent Decree ahead of established schedule. Assessed approximately 258 miles of sanitary sewer.
- Completed construction of \$5.6M improvements at MC Maxson WWTP.
- Completed construction of \$2.0M for various sanitary sewer cured in place pipe projects.
- Drain Maintenance implemented 41 preventative maintenance locations to proactively combat over 770 flooding concerns, which has decreased the number of flooding concerns by 7% to date.
- Drain Maintenance closed approximately 500 service requests/month (5,500 Service requests to date), which include responding to flooding concerns, cleaning and repairing drainage infrastructure, and preventative maintenance.
- Heavy Equipment Services, in partnership with Housing & Community Development demolished the Tillman Cove Apartment Complex, which received the Memphis Business Journal's 2020 Best Real Estate Deals Award in the residential category.
- Treated 68 billion gallons of waste water.
- Inspected and cleaned 258 miles of sanitary sewer mainline.
- Memphis City Beautiful's Adopt A Trash Can Program allows neighborhood organizations to have up to 5 trash cans installed in their community to help prevent litter. Currently, 61 trash cans have been adopted by 16 groups.

- 75 signs with clean city messaging such as Keep Memphis Beautiful, Keep 901 Clean, Grit Grind Don't Litter, and Talk Trash Just Don't Litter were placed citywide by Memphis City Beautiful with a special grant from TDOT.
- The Adopt A Park Program expanded with a total of 45 city parks and 6 community centers adopted by neighborhoods, churches, schools and civic organizations. The program is designed to engage community volunteers to help keep parks clean, green and litter free.
- Grounds Services Inspected/Resolved more than 20,000 overgrown grass/weeds complaints.
- Environmental Enforcement has investigated over 600 cases related to illegal dumping
- Code Enforcement Responded to more than 21,000 property code complaints.
- Demolished more than 400 property units.
- Boarded and Secured more than 300 properties.

Issues & Trends

Public Works faces the challenge of providing numerous services to a constituency with constantly changing expectations. The Division must also be responsive to the increased regulatory demands as well as new technology to improve productivity and quality. The Division is committed to ensuring quality core services are delivered efficiently and effectively while looking to improve customer service in all areas. The Division is also working to implement certification requirements to increase the knowledge, skills, and expertise of departmental staff responsible for enforcement efforts. Education and outreach are key strategies being used in the community to build partnerships that will create, improve, and promote the City's efforts to eradicate blight.

Public Works has implemented a new strategy for increased enforcement of litter and ordinances by creating a new service center to be housed under Neighborhood Improvement called, Environmental Enforcement. Operation cost is managed via program fines and fees plus reimbursement from Storm Water Funds. The International Property Maintenance Code (IPMC) was adopted by the City of Memphis in January 2019 and is currently being amended to include a Rental Property Registry that will require all residential rental units to be registered, inspected, and licensed to ensure that they meet basic safety and maintenance requirements. The IPMC creates the ability to better monitor property conditions and enforce property maintenance standards. It also established the authority to impose property maintenance inspection fees, chronic nuisance fees, demolition fees, and other property maintenance fees. Code Enforcement implemented a second shift allowing a more strategic focus for addressing violations.

The Division is continuing upgrades at the TE Maxson (South) Waste Water Treatment Plant to provide sufficient capacity to serve future residential and industrial growth. Two of five phases are being implemented and the upgrades will take 4 years to complete and will increase capacity to 90 MGD. Due to new regulatory requirements, the addition of a disinfection process to both WWTPs is required. The MC Stiles (North) Waste Water Treatment Plant began disinfection November 2018 and TE Maxson (South) will begin disinfection November 2020. The Division is starting design to rehabilitate the biosolids processing area for MC Stiles (North). The Division is in year 7 of the Consent Decree which requires assessment and rehabilitation of the entire sanitary sewer system to address overflows. The program is ahead of schedule and performing as expected. The City maintains one of the lowest sewer fees in the country which is advantageous to economic development as well as serving the community.

Key Performance Indicators

Performance Indicator	FY19 Actual	FY20 Goal	FY20 Actual	FY21 Goal	Category
STREET MAINTENANCE					
Repaving cycle (years)	30	25	30	30	Neighborhoods
Street repairs performed annually (#)	10,000	10,500	11,778	11,000	Neighborhoods
Quantity of litter removed from right of way (yards)*	15,000	13,000	20,682	20,000	Neighborhoods
Average time to fill potholes in response to citizen request (days)	9.0 days	4.3 days	4.2 days	4.2 days	Neighborhoods
NEIGHBORHOOD IMPROVEMENT					
Average time to first notice of residential violation**	4.93 days	5 days	5.79 days	5 days	Neighborhoods
Average time to bring grass/weeds violations into compliance for unoccupied properties	17.18 days	18 days	18.91 days	18 days	Neighborhoods

* Litter on the interstate is collected by TDOT

**Due to safety precautions related to COVID-19 the time to first notice of residential interior violations is averaging higher

Public Works • Division Detail

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 6,537,166	\$ 9,470,086	\$ 8,966,000	\$ 10,666,147
Holiday Salary Full Time	383,009	0	0	0
Vacation Leave	482,967	0	0	0
Bonus Leave	57,874	0	0	0
Sick Leave	378,114	0	0	0
Overtime	440,694	432,495	432,495	431,640
Out of Rank Pay	45,145	37,400	31,000	35,400
Hazardous Duty Pay	170	700	700	700
Longevity Pay	4,903	5,650	5,650	5,650
Shift Differential	4,653	4,847	4,847	4,847
PTO Final Pay	168,661	61,800	109,374	61,800
Required Special License Pay	2,400	3,950	2,950	3,950
Pension	325,736	385,360	385,360	484,369
Supplemental Pension	42,018	41,664	41,664	44,621
Social Security	172,009	175,160	175,160	175,160
Pension ADC	914,770	946,418	946,419	1,240,797
Group Life Insurance	19,403	25,410	25,410	28,026
Unemployment	14,160	13,920	13,920	17,200
Pension 401a Match	26,985	0	20,610	24,111
Medicare	128,147	128,811	128,812	152,284
Long Term Disability	26,017	24,017	24,016	29,175
Health Insurance - Choice Plan	689,115	806,448	806,448	887,640
Benefits Adjustments	0	126,209	0	124,187
Health Insurance-Select Plan	413,435	478,212	487,548	614,916
Salaries - Part Time/Temporary	846,259	2,005,508	975,216	975,716
On the Job Injury	359,963	37,000	49,000	37,000
Bonus Pay	500	85,000	7,000	65,000
Expense Recovery - Personnel	(1,812,615)	(2,439,148)	(2,439,148)	(2,439,148)
Total Personnel Services	\$ 10,671,657	\$ 12,856,917	\$ 11,200,451	\$ 13,671,188

MATERIALS AND SUPPLIES

Document Reproduction - City	\$ 4,657	\$ 0	\$ 0	\$ 0
City Storeroom Supplies	(819)	0	0	0
Facility Repair & Carpentry	55	37,000	37,000	66,742
City Shop Charges	690,370	762,207	764,833	852,985
City Shop Fuel	392,866	423,191	300,001	400,000
Outside Computer Services	0	72,314	30,692	55,584
City Computer Svc Equipment	62,560	0	48,730	18,730
Pers Computer Software	1,032	0	0	0
City Telephone/Communications	(400)	0	0	0

Public Works • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Printing - Outside	2,259	8,364	4,000	8,364
Supplies - Outside	73,701	6,100	9,000	0
Hand Tools	2,138	0	0	0
Clothing	57,539	56,081	56,081	88,281
Household Supplies	26,696	0	0	0
Safety Equipment	34,458	20,500	20,500	20,500
Outside Postage	95,923	62,800	25,000	62,500
Asphalt Products	5,516,355	5,056,250	5,550,000	5,056,250
Lumber & Wood Products	0	5,000	500	5,000
Paints Oils & Glass	(315)	1,000	0	1,000
Pipe Fittings & Castings	33,721	50,000	20,000	40,000
Lime Cement & Gravel	(285)	10,000	64,400	14,400
Chemicals	7,650	6,426	6,426	9,406
Materials and Supplies	458,010	301,992	352,938	366,685
Outside Vehicle Repair	52,545	56,992	116,999	100,000
Outside Equipment Repair/Maintenance	237,502	164,000	168,653	160,000
Facilities Structure Repair - Outside	3,047	0	0	0
Legal Services/Court Cost	131	0	0	0
Advertising/Publication	14,278	23,000	23,000	20,000
Outside Phone/Communications	313,475	126,360	220,000	156,360
Janitorial Services	1,650	0	0	0
Security	736	1,500	1,500	1,500
Weed Control/Chemical Service	112,248	116,000	116,000	266,000
Seminars/Training/Education	47,292	34,173	66,172	75,000
Misc Professional Services	4,774,525	4,615,481	5,148,271	4,366,981
Travel Expense	4,676	12,783	10,010	20,000
Outside Fuel	8,288	11,606	7,500	10,000
Mileage	0	500	200	430
Utilities	381,116	453,933	425,001	453,933
Budget Restriction-Materials and Supplies	4,091	0	0	0
Demolitions	2,129,040	2,450,000	1,485,000	1,167,661
Insurance	210,119	210,213	210,213	188,836
Claims	66,553	210,122	10,000	100,000
Lawsuits	230,621	264,748	266,938	264,748
Dues/Memberships/Periodicals	1,954	17,000	5,500	18,500
Misc Services and Charges	6,869	2,500	1,500	152,500
Minor Equipment	20,510	41,615	28,000	35,000
Expense Recovery - M & S	(5,082,380)	(5,192,308)	(5,192,308)	(5,192,308)
Total Materials and Supplies	\$ 10,997,057	\$ 10,499,443	\$ 10,408,251	\$ 9,431,568

CAPITAL OUTLAY

Furniture/Furnishings	\$ 103,924	\$ 220,000	\$ 85,000	\$ 160,000
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Public Works • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Equipment	0	50,000	0	40,000
Transfer To Fixed Assets Capital	637,130	0	0	0
Total Capital Outlay	\$ 741,054	\$ 270,000	\$ 85,000	\$ 200,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 10,000	\$ 0	\$ 5,000	\$ 0
Professional Services	500,000	0	300,000	62,500
Sanitation Grants Disbursement	179,200	0	0	0
Total Grants and Subsidies	\$ 689,200	\$ 0	\$ 305,000	\$ 62,500
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (6,100,704)	\$ (6,350,000)	\$ (6,350,000)	\$ (6,350,000)
Total Expense Recovery	\$ (6,100,704)	\$ (6,350,000)	\$ (6,350,000)	\$ (6,350,000)
MISC EXPENSE				
Prior Year Expense	\$ 3,787	\$ 0	\$ 264	\$ 0
Total Misc Expense	\$ 3,787	\$ 0	\$ 264	\$ 0
TOTAL EXPENDITURES	\$ 17,002,051	\$ 17,276,360	\$ 15,648,966	\$ 17,015,256
LOCAL TAXES				
Special Assessment Tax	\$ 507,097	\$ 398,000	\$ 570,000	\$ 398,000
Total Local Taxes	\$ 507,097	\$ 398,000	\$ 570,000	\$ 398,000
FINES AND FORFEITURES				
Fines & Forfeitures	\$ 0	\$ 1,750,000	\$ 0	\$ 0
Vacant Property Registration Fee	69,800	75,000	35,200	35,000
Total Fines and Forfeitures	\$ 69,800	\$ 1,825,000	\$ 35,200	\$ 35,000
CHARGES FOR SERVICES				
Misc Inspection Fees	\$ 0	\$ 1,565,000	\$ 0	\$ 0
Total Charges for Services	\$ 0	\$ 1,565,000	\$ 0	\$ 0
STATE GRANTS				
St TN Highway Maint Grant	\$ 35,871	\$ 0	\$ 0	\$ 0
Total State Grants	\$ 35,871	\$ 0	\$ 0	\$ 0
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 175,273	\$ 1,258,659	\$ 185,527	\$ 160,000
Utility Warranty Program	298,995	500,000	161,092	75,000

Public Works • Division Detail *(continued)*

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Recovery Of Prior Year Expense	21,973	0	460,138	0
Total Other Revenues	\$ 496,241	\$ 1,758,659	\$ 806,757	\$ 235,000
TRANSFERS IN				
Oper Tfr In - Solid Waste Fund	\$ 1,065,177	\$ 1,065,177	\$ 1,065,177	\$ 0
Oper Tfr In - Sewer Operating/CIP	437,164	0	0	0
Oper Tfr In - Storm Water	106,518	106,518	106,518	106,000
Total Transfers In	\$ 1,608,859	\$ 1,171,695	\$ 1,171,695	\$ 106,000
TOTAL REVENUES	\$ (2,717,868)	\$ (6,718,354)	\$ (2,583,652)	\$ (774,000)
NET EXPENDITURES	\$ 14,284,183	\$ 10,558,006	\$ 13,065,314	\$ 16,241,256

Administration

The Public Works Administration department provides support services to facilitate standardization, practical guidelines, and established procedures for conducting business to achieve Public Works' mission: to ensure timely and accurate operational procedures for budget, purchasing, payroll/personnel, as well as technical and data support.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 507,310	\$ 168,603	\$ 160,394	\$ 215,355
Materials and Supplies	538,430	837,942	687,570	720,459
Grants and Subsidies	179,200	0	0	0
Misc Expense	143	0	0	0
Total Expenditures	\$ 1,225,083	\$ 1,006,545	\$ 847,964	\$ 935,814
Total Revenues	\$ (793,112)	\$ (500,000)	\$ (621,230)	\$ (75,000)
NET EXPENDITURES				
	\$ 431,971	\$ 506,545	\$ 226,734	\$ 860,814
Authorized Complement				
				13

Street Maintenance

Street Maintenance provides the Right of Way (R.O.W.) maintenance on city streets including asphalt paving, pothole repairs, cut and patch repairs, snow and ice removal, and other related services for the care of City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 4,835,140	\$ 5,123,446	\$ 5,035,002	\$ 5,138,396
Materials and Supplies	4,938,154	4,011,557	4,550,133	4,097,777
Capital Outlay	637,130	0	0	0
Grants and Subsidies	72,500	0	5,000	62,500
Expense Recovery	(4,454,525)	(4,125,000)	(4,125,000)	(4,125,000)
Misc Expense	200	0	264	0
Total Expenditures	\$ 6,028,599	\$ 5,010,003	\$ 5,465,399	\$ 5,173,673
NET EXPENDITURES				
	\$ 6,028,599	\$ 5,010,003	\$ 5,465,399	\$ 5,173,673
Authorized Complement				
				108

Neighborhood Improvements

Neighborhood Improvement focuses on improving the quality of life for the citizens of Memphis through constant efforts to beautify the city, promote education and engagement, and eradicate blight. The department provides grass mitigation services and enforcement of the city's housing/commercial codes of ordinance while maintaining the safety, health, and environmental standards for the community and the citizens of the City of Memphis.

Operating Budget

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
EXPENDITURES				
Personnel Services	\$ 5,329,208	\$ 7,564,867	\$ 6,005,055	\$ 8,317,435
Materials and Supplies	5,520,473	5,649,944	5,170,548	4,613,332
Capital Outlay	103,924	270,000	85,000	200,000
Grants and Subsidies	437,500	0	300,000	0
Expense Recovery	(1,646,178)	(2,225,000)	(2,225,000)	(2,225,000)
Misc Expense	3,444	0	0	0
Total Expenditures	\$ 9,748,371	\$ 11,259,811	\$ 9,335,603	\$ 10,905,767
Total Revenues	\$ (1,924,756)	\$ (6,218,354)	\$ (1,962,422)	\$ (699,000)
NET EXPENDITURES	\$ 7,823,615	\$ 5,041,457	\$ 7,373,181	\$ 10,206,767
Authorized Complement				135



DEBT SERVICE FUND

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of debt obligations and related costs.

Introduction

The Debt Service Fund is used to accounts for resources that are restricted, committed, or assigned for payment of certain debt obligations and related costs. Major sources of revenue for the fund include ad valorem taxes, local option sales taxes, loan repayments from other internal service centers, proceeds from the sale of delinquent ad valorem tax receivables, and Tourism Development Zone revenue.

General obligation bonds and notes are direct obligations of the City. The full faith, credit and unlimited taxing power of the City as to all property subject to ad valorem taxation within the City are pledged to the payment of the principal of and interest on the City's general obligation debt.

Although there are no statutory limitations on the amount of general obligation debt the City can issue, the City conducts its finances so that the amount of general obligation debt outstanding does not exceed twelve percent (12%) of the City's taxable assessed valuation.

The City manages its general obligation debt conservatively as it does not have any outstanding variable rate debt or derivative agreements, although both are permitted in the City's Debt Management Policy and Procedures manual. The City does, however, utilize commercial paper proceeds as a source of interim construction financing for projects contained in the City's CIP Budget. Commercial paper has proven to be a low-cost source of funds for the City.

The size of the City's Commercial Paper Program is \$150 million which, if fully utilized, would represent approximately 11% of outstanding general obligation debt. Such percentage falls within generally accepted guidelines for variable rate or short-term debt exposure.

Moody's Investors Service, Inc., S&P Global Ratings and Fitch Ratings, Inc. have assigned ratings of "Aa2", "AA" and "AA", respectively, to the City's general obligation bonds. The rating from Fitch Ratings, Inc. applies to general obligation bonds issued prior to June 2010. Such ratings express only the views of the rating agencies. An explanation of the significance of such ratings may be obtained from the rating agencies furnishing the ratings. There is no assurance that either or all of such ratings will be maintained for any given period of time or that it will not be revised or withdrawn entirely by the rating agencies if, in the judgment of the respective rating agency, circumstances so warrant.

In addition to general obligation debt, the City issues leases and other appropriation obligations whereby the City budgets and appropriates legally available funds each fiscal year for the payment of principal of and interest on such obligations.

Debt Service Fund

DEBT SERVICE FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
State Taxes	140,772,833	140,114,909	137,504,955	136,077,197
Use of Money and Property	16,292,557	15,300,000	16,789,512	14,800,000
Federal Grants	2,801,886	920,000	2,462,001	1,776,300
Other Revenues	2,449,557	2,288,150	2,305,314	2,321,358
Transfers In	2,128,731	1,861,235	2,017,882	1,652,027
Proceeds from Refunded Debt	13,122,560	15,438,771	14,249,771	11,651,940
Proceeds from Bond Issue	0	0	242,517,953	0
Total Revenues	\$ (177,602,680)	\$ (175,923,065)	\$ (417,847,388)	\$ (168,282,822)
Materials and Supplies	725,516	1,167,500	1,125,000	1,125,000
Investment Fees	5,396	0	3,434	4,900
Bond Issue Costs	38,000	40,000	1,439,856	40,000
Redemption of Serial Bonds and Notes	102,944,265	104,961,040	104,887,117	102,681,233
Interest	69,318,898	67,651,728	66,321,084	66,571,867
Service Charges	20,158	96,890	96,890	64,500
Transfers Out	3,500,000	0	767,188	1
Retirement of Refunded Debt	0	0	241,112,526	0
Misc Expense	0	0	3,805,813	0
Total Expenditures	\$ 176,552,233	\$ 173,917,155	\$ 419,558,908	\$ 170,487,501
NET EXPENDITURES	\$ (1,050,447)	\$ (2,005,910)	\$ 1,711,520	\$ 2,204,679

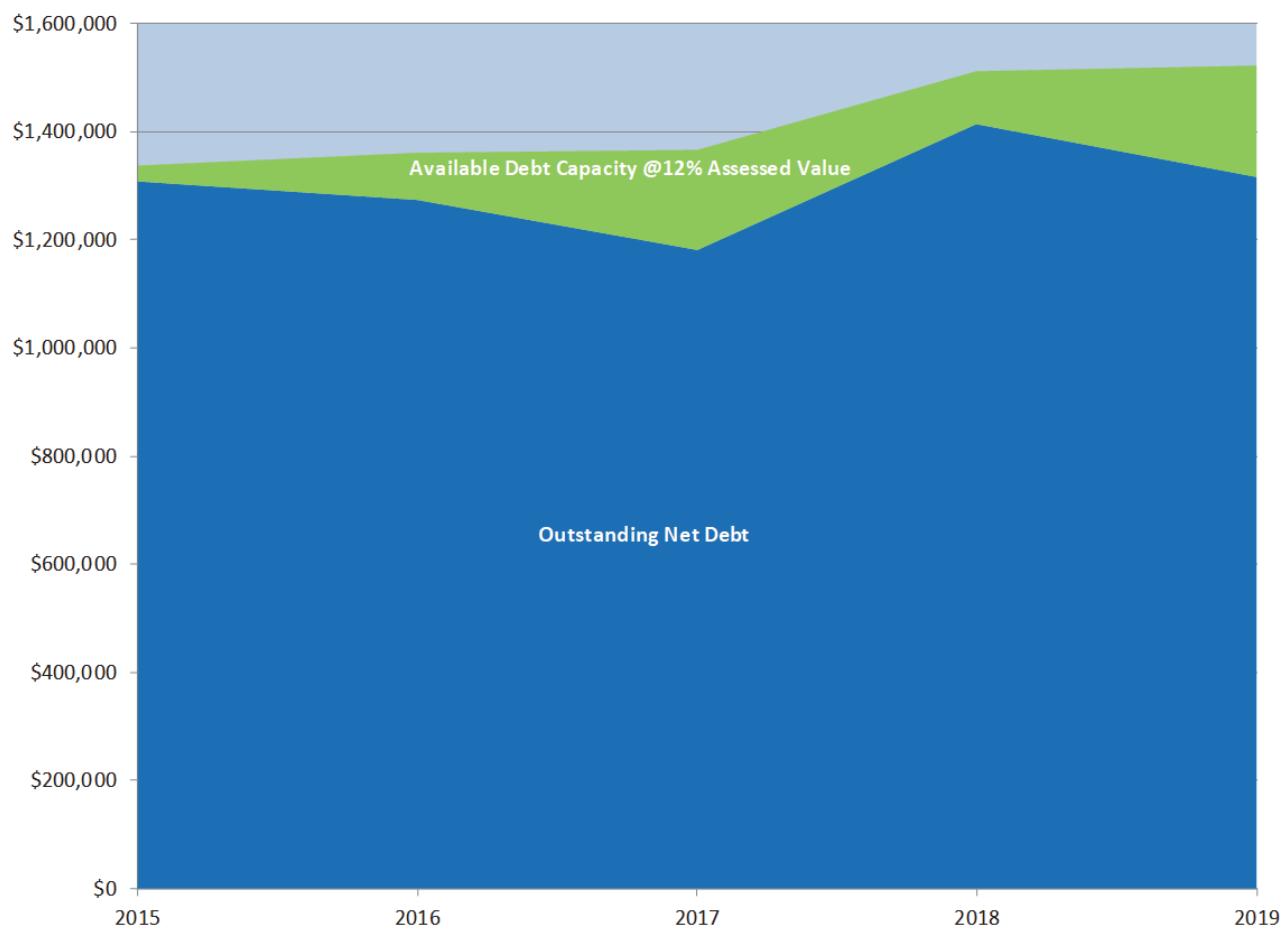
Authorized Complement	0
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Increase/(Decrease) in Net Assets	1,050,447	2,005,910	(1,711,520)	(2,204.679)
Fund balance beginning of year	76,878,772	77,929,219	77,929,219	76,217,699
Fund balance end of year	77,929,219	79,935,129	76,217,699	74,013,020

Debt Service Fund Overview

It has been the City's past practice to issue general obligation bonds on an annual basis to support ongoing and new capital projects initiated by the City. In relationship to the City's debt affordability targets that are outlined in the City's Debt Policy, the City shall conduct its finances so that the amount of general obligation ("G.O.") debt outstanding does not exceed 12% of the City's taxable assessed valuation. The chart below demonstrates the debt capacity.

Debt Capacity Based on City Debt Policy
(IN THOUSANDS)



	2015	2016	2017	2018	2019
Maximum Debt @ 12% - City Policy	\$1,337,070	\$1,361,518	\$1,364,952	\$1,511,642	\$1,522,544
Less: Total Net Debt Outstanding ¹	1,308,289	1,273,105	1,179,577	1,413,892	1,314,548
Excess Debt Capacity	\$ 28,781	\$ 88,413	\$ 185,375	\$ 97,750	\$ 207,996

⁽¹⁾ Total Net Debt Outstanding includes principal and unamortized premium of general obligation bonds, plus commercial paper outstanding, if any, less principal and unamortized premium of self-supporting general obligation bonds.

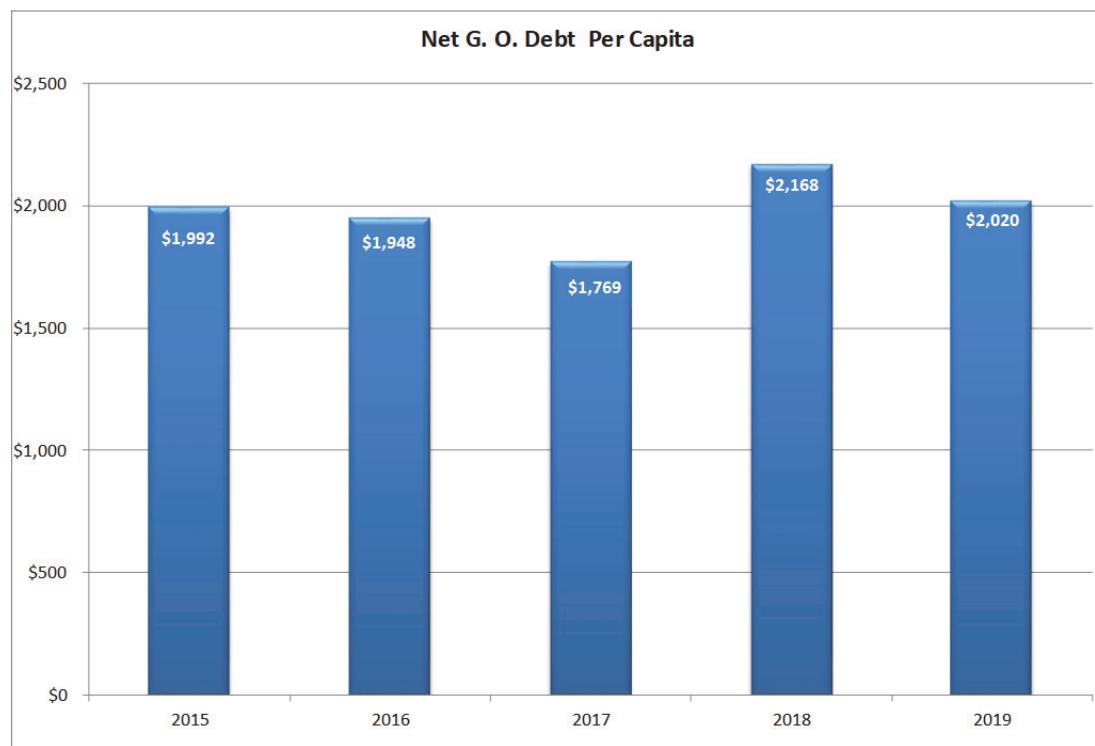
Debt Ratio Trends

Debt Ratio Trends LAST FIVE FISCAL YEARS

	2015	2016	2017	2018	2019
Estimated Population	656,861	653,480	666,723	652,236	650,618
Appraised Value of Property ⁽¹⁾	\$ 35,448,458	\$ 35,955,987	\$ 36,080,187	\$ 39,799,719	\$ 40,029,728
Assessed Value Valuation of Property ⁽¹⁾	11,142,251	11,345,981	11,374,600	12,597,019	12,687,864
Total G. O. Debt	\$ 1,228,825	\$ 1,199,950	\$ 1,119,035	\$ 1,347,440	\$ 1,261,655
Bond Premiums	79,464	73,155	60,542	66,452	52,893
Net Debt	\$ 1,308,289	\$ 1,273,105	\$ 1,179,577	\$ 1,413,892	\$ 1,314,548
Net G. O. Debt per Capita					
Total Debt	\$ 1,992	\$ 1,948	\$ 1,769	\$ 2,168	\$ 2,020
Net Debt	1,992	1,948	1,769	2,168	2,020
Net G. O. Debt to Appraised Value					
Total Debt	3.69%	3.54%	3.27%	3.55%	3.28%
Net Debt	3.69%	3.54%	3.27%	3.55%	3.28%
Net G. O. Debt to Assessed Value					
Total Debt	11.74%	11.22%	10.37%	11.22%	10.36%
Net Debt	11.74%	11.22%	10.37%	11.22%	10.36%

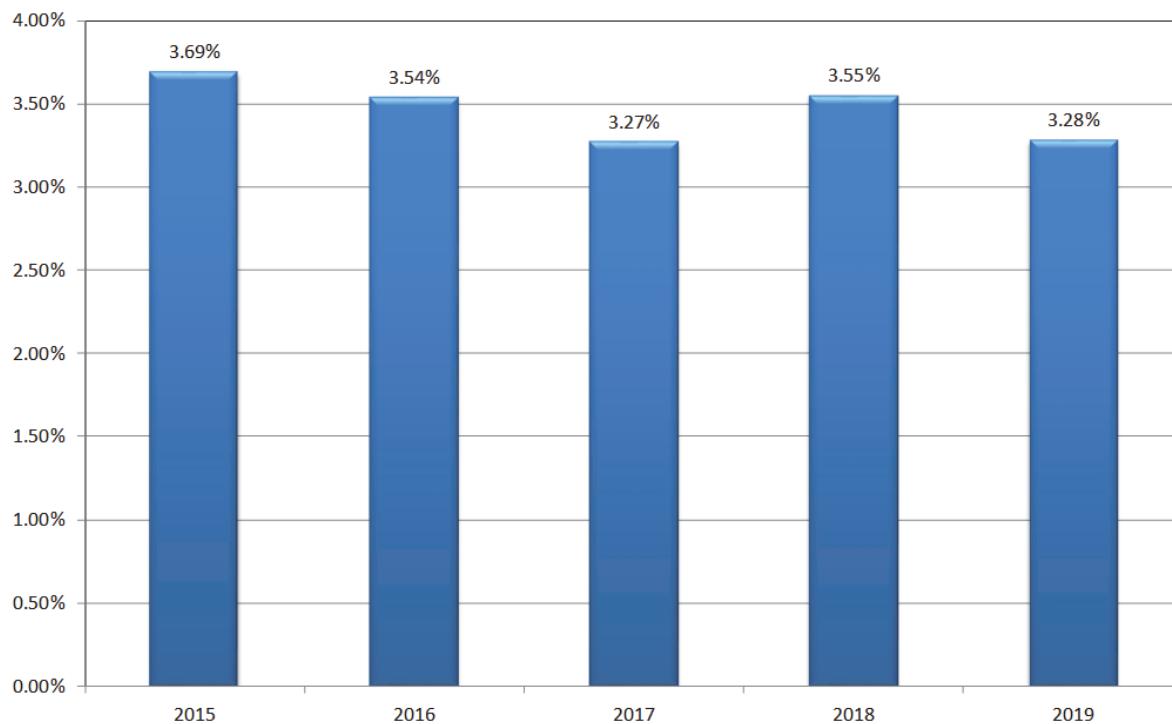
⁽¹⁾ In thousands of dollars.

Source: 2019 CAFR

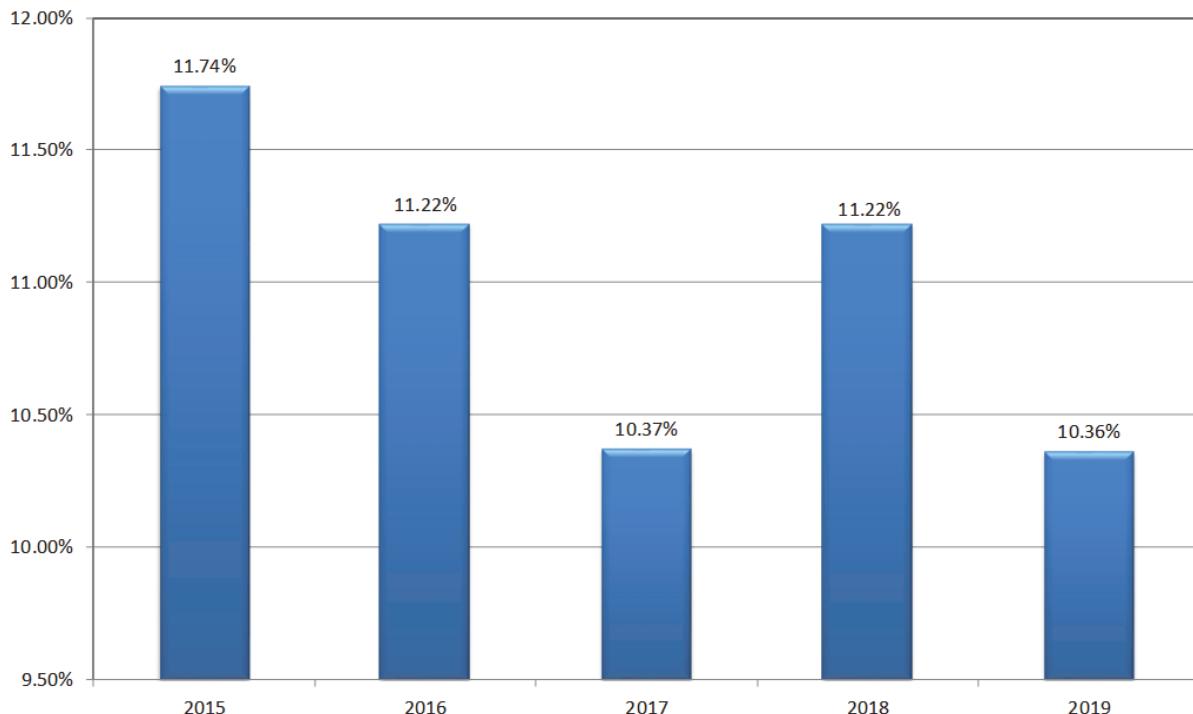


Net G.O. to Appraised/Assessed Value

Net G. O. Debt to Appraised Value



Net G. O. Debt to Assessed Value



General Obligation Bonds
OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2020
(UNAUDITED)

General Obligation Bonds	Outstanding	Final Maturity
\$214,675,000 General Improvement & Refunding Bonds, Series 2020	\$ 214,675,000	5/1/2045
\$309,255,000 General Improvement Bonds, Series 2018	299,165,000	6/1/2048
\$69,885,000 General Improvement Bonds, Series 2016	62,455,000	5/1/2041
\$67,845,000 General Improvement Bonds, Series 2015C	67,845,000	4/1/2045
\$54,390,000 General Improvement Refunding Bonds, Series, 2015B (Taxable)	54,390,000	4/1/2025
\$76,820,000 General Improvement Refunding Bonds, Series, 2015A	76,820,000	4/1/2026
\$208,230,000 General Improvement Refunding Bonds, Series 2014B	185,610,000	4/1/2044
\$103,955,000 General Improvement Refunding Bonds, Series 2014A	68,075,000	11/1/2025
\$5,145,000 General Improvement Bonds, Series 2012B	1,465,000	4/1/2024
\$93,595,000 General Improvement & Refunding Bonds, Series 2012A	71,050,000	4/1/2042
\$86,190,000 General Improvement Bonds, Series 2011	67,045,000	5/1/2036
\$11,160,000 General Improvement Bonds, Series 2010F (RZEDB)	11,160,000	7/1/2034
\$121,205,000 General Improvement & Refunding Bonds, Series 2010D	21,445,000	7/1/2023
\$62,550,000 General Improvement Bonds, Series 2010C (Direct Pay BABs)	58,965,000	7/1/2032
\$39,950,000 General Improvement Bonds, Series 2010B (Direct Pay BABs)	39,950,000	5/1/2030
Total	\$ 1,300,115,000	

Commercial Paper	Outstanding
Commercial Paper	\$ 50,000,000

Appropriation Obligation Bonds
OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2020
(UNAUDITED)

Appropriation Obligations Debt	Outstanding	Final Maturity
\$8,000,000 Solid Waste Lease, 2019	\$ 7,238,341	8/23/2024
\$4,400,000 Solid Waste Lease, 2018	2,706,101	5/1/2023
\$2,000,000 Solid Waste Lease, 2016	410,724	4/22/2021
\$2,142,850 EDGE Qualified Energy Conservation Bond, Series 2017	535,713	1/5/2021
\$36,215,000 TDZ Revenue Refunding Bonds, Series 2017A (Federally Taxable)	10,025,000	11/1/2021
\$87,725,000 TDZ Revenue Refunding Bonds, Series 2017B	87,725,000	11/1/2030
\$34,300,000 TDZ Revenue Refunding Bonds, Series 2017C (Federally Taxable)	34,300,000	11/1/2024
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	13,205,000	2/1/2029
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)	3,440,000	2/1/2030
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	4,158,000	1/5/2025
\$2,015,300 CCRFC Qualified Energy Conservation Bonds, Series 2015B	806,120	1/5/2024
\$340,700 CCRFC Qualified Energy Conservation Bonds, Series 2015C	136,280	1/5/2024
\$40,975,000 Memphis and Shelby Co. Port Commission Dev. Revenue Bonds, Series 2011⁽¹⁾	15,547,500	4/1/2036
Total	\$ 180,233,778	

⁽¹⁾ The obligation of the City and the County to support the payment of debt service on the Port Commission bonds is apportioned on an equal basis (i.e. 50% by the City and 50% by the County). Such amount represents the City's portion.

General Obligation Bonds Debt Service Schedule
 AS OF JUNE 30, 2020
 (UNAUDITED)

Period Ending	Principal	Interest	Debt Service	Percentage Retired
6/30/2021	87,020,000	58,048,156	145,068,156	
6/30/2022	89,155,000	54,446,149	143,601,149	
6/30/2023	90,095,000	49,884,427	139,979,427	
6/30/2024	90,520,000	45,367,283	135,887,283	
6/30/2025	94,765,000	41,573,900	136,338,900	35%
6/30/2026	93,745,000	37,512,758	131,257,758	
6/30/2027	34,990,000	33,036,131	68,026,131	
6/30/2028	36,565,000	31,297,660	67,862,660	
6/30/2029	38,175,000	29,480,207	67,655,207	
6/30/2030	39,890,000	27,575,491	67,465,491	53%
6/30/2031	36,150,000	25,702,685	61,852,685	
6/30/2032	37,640,000	24,106,785	61,746,785	
6/30/2033	39,225,000	22,405,910	61,630,910	
6/30/2034	40,520,000	20,671,243	61,191,243	
6/30/2035	42,200,000	18,848,924	61,048,924	69%
6/30/2036	38,025,000	17,164,895	55,189,895	
6/30/2037	34,840,000	15,582,864	50,422,864	
6/30/2038	36,255,000	14,169,776	50,424,776	
6/30/2039	37,725,000	12,691,010	50,416,010	
6/30/2040	39,265,000	11,140,019	50,405,019	83%
6/30/2041	40,910,000	9,510,481	50,420,481	
6/30/2042	38,420,000	7,762,913	46,182,913	
6/30/2043	39,300,000	6,093,538	45,393,538	
6/30/2044	37,550,000	4,383,513	41,933,513	
6/30/2045	26,075,000	2,736,850	28,811,850	97%
6/30/2046	13,165,000	1,643,800	14,808,800	
6/30/2047	13,690,000	1,117,200	14,807,200	
6/30/2048	14,240,000	569,600	14,809,600	100%
Total	1,300,115,000	624,524,166	1,924,639,166	

**GENERAL OBLIGATION DEBT SERVICE
AS A PERCENTAGE OF GENERAL FUND EXPENDITURES**

FISCAL YEARS ENDED JUNE 30
(IN THOUSANDS OF DOLLARS)

	2015	2016	2017	2018	2019
General Fund Expenditures and Other Uses ⁽¹⁾	\$ 616,716	\$ 639,234	\$ 662,997	\$ 712,632	\$ 723,632
G.O. Debt Service ⁽²⁾	132,780	131,575	133,590	132,598	145,118
Total G.F Expenditure and G.O. Debt Service	<u>\$ 749,496</u>	<u>\$ 770,809</u>	<u>\$ 796,587</u>	<u>\$ 845,230</u>	<u>\$ 868,750</u>
G.O. Debt Service as of Percentage of the Sum of G.F. Expenditures and G.O. Debt Service	17.72%	17.07%	16.77%	15.69%	16.70%

⁽¹⁾ Includes General Fund Expenditures, Transfers Out and Special Items.

⁽²⁾ Includes Debt Service on General Obligation Bonds and Interest on General Obligation Commercial Paper. Interest on General Obligation Bonds is net of subsidy payments for the General Improvement Bonds, Series 2010B (Direct Build America Bonds), General Improvement Bonds, Series 2010C (Direct Payment Build America Bonds) and General Improvement, Series 2010F (Recovery Zone Economic Development Bonds).

Source: City of Memphis, Tennessee.

SPECIAL REVENUE FUNDS

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:

Solid Waste

Solid Waste Management revenues and expenditures.

City Attorney

Metro Alarm Fund revenues and expenditures.

Police Services

Drug Enforcement Fund revenues and expenditures.

Electronic Traffic Citation Fees Fund revenues and expenditures.

Other Funds

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Fire EMS Fund

Park Special Services Fund

Community Catalyst Fund

Affordable Housing Trust Fund

Pre-K Fund

HUB Community Impact Fund

2019 Sales Tax Referendum

Revenues and expenditures for the above listed funds.

Special Revenue Funds • Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
State Taxes	22,960,867	21,543,964	38,097,494	55,925,255
Licenses and Permits	22,764,145	22,203,600	23,753,600	17,803,600
Fines and Forfeitures	2,153,103	1,891,000	2,120,240	1,891,000
Charges for Services	3,011,202	2,191,715	1,576,120	1,065,000
Use of Money and Property	57,687,839	57,273,066	66,336,506	75,100,584
Federal Grants	583,800	234,541	400,174	108,006
State Grants	3,792,467	3,522,350	4,390,058	3,497,350
Other Revenues	152,178	278,500	0	0
Transfers In	56,657	87,144	228,722	38,228
Proceeds from Loan	15,485,000	250,000	275,000	4,050,000
Total Revenues	\$ (128,647,258)	\$ (109,475,880)	\$ (144,677,914)	\$ (159,479,020)
Personnel Services	29,536,664	33,016,845	33,315,674	33,873,279
Materials and Supplies	32,083,246	31,870,037	32,575,751	31,816,529
Capital Outlay	5,668,250	4,179,678	8,512,582	4,338,678
Grants and Subsidies	14,597,775	10,762,000	16,526,170	12,865,300
Service Charges	29,671,046	21,935,264	23,482,264	23,063,359
Transfers Out	17,949,517	18,709,527	29,045,807	34,373,348
Misc Expense	287,434	0	668	0
Total Expenditures	\$ 129,793,932	\$ 120,473,351	\$ 143,458,916	\$ 140,330,493
NET EXPENDITURES	\$ 1,146,674	\$ 10,997,471	\$ (1,218,998)	\$ (19,148,527)
Authorized Complement				521

Park Special Service Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 173,610 81,763	\$ 162,687 22,041	\$ 132,687 62,672	\$ 156,120 22,041
Total Revenues	\$ (255,373)	\$ (184,728)	\$ (195,359)	\$ (178,161)
Materials and Supplies	2,000	166,752	0	0
Total Expenditures	\$ 2,000	\$ 166,752	\$ 0	\$ 0
NET EXPENDITURES	\$ (253,373)	\$ (17,976)	\$ (195,359)	\$ (178,161)

Authorized Complement	0
Increase/(Decrease) in Net Assets	253,373
Fund balance beginning of year	2,724,565
Fund balance end of year	2,977,938

Solid Waste Management Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Charges for Services	104,713	100,000	111,000	100,000
Use of Money and Property	57,687,839	57,273,066	66,336,506	75,100,581
Federal Grants	116,569	53,000	50,600	53,000
State Grants	1,073,040	0	0	0
Other Revenues	152,178	278,500	0	0
Transfers In	17,770	24,000	156,290	25,084
Proceeds from Loan	15,210,000	0	0	0
Total Revenues	\$ (74,362,109)	\$ (57,728,566)	\$ (74,154,396)	\$ (75,278,665)
Personnel Services	28,144,142	31,602,579	32,128,264	32,689,970
Materials and Supplies	11,444,258	12,514,766	12,453,143	12,746,215
Capital Outlay	5,130,814	1,120,000	1,120,000	1,120,000
Grants and Subsidies	15,000	0	15,000	0
Service Charges	29,671,046	21,935,264	23,482,264	23,063,359
Transfers Out	4,681,781	6,065,177	4,876,457	3,809,144
Misc Expense	1,927	0	668	0
Total Expenditures	\$ 79,088,968	\$ 73,237,786	\$ 74,075,796	\$ 73,428,688
NET EXPENDITURES	\$ 4,726,859	\$ 15,509,220	\$ (78,600)	\$ (1,849,977)

Authorized Complement	515
Increase/(Decrease) in Net Assets	(4,726,859)
Fund balance beginning of year	10,783,808
Fund balance end of year	6,056,949

Metro Alarm Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	2,153,103	1,891,000	2,120,240	1,891,000
Other Revenues	64,941	32,000	39,612	32,000
Total Revenues	149	13,144	357	13,144
Total Revenues	\$ (2,218,193)	\$ (1,936,144)	\$ (2,160,209)	\$ (1,936,144)
Personnel Services	353,496	414,266	391,588	383,309
Materials and Supplies	114,180	175,950	158,828	175,950
Transfers Out	1,414,626	1,705,000	1,730,000	1,600,000
Misc Expense	793	0	0	0
Total Expenditures	\$ 1,883,095	\$ 2,295,216	\$ 2,280,416	\$ 2,159,259
NET EXPENDITURES	\$ (335,098)	\$ 359,072	\$ 120,207	\$ 223,115

Authorized Complement

6

Increase/(Decrease) in Net Assets	335,098	(359,072)	(120,207)	(223,115)
Fund balance beginning of year	1,533,897	1,868,995	1,868,995	1,748,788
Fund balance end of year	1,868,995	1,509,923	1,748,788	1,525,673

Hotel/Motel Occupancy Tax Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
	18,963,223	15,929,847	15,031,847	11,947,385
Total Revenues	\$ (18,963,223)	\$ (15,929,847)	\$ (15,031,847)	\$ (11,947,385)
Grants and Subsidies	11,807,775	8,012,000	9,437,271	5,314,335
Transfers Out	7,284,810	6,671,050	6,671,050	6,633,050
Misc Expense	145,267	0	0	0
Total Expenditures	\$ 19,237,852	\$ 14,683,050	\$ 16,108,321	\$ 11,947,385
NET EXPENDITURES	\$ 274,629	\$ (1,246,797)	\$ 1,076,474	\$ 0
Authorized Complement				0
Increase/(Decrease) in Net Assets	(274,629)	1,246,797	(1,076,474)	0
Fund balance beginning of year	11,054,215	10,779,586	10,779,586	9,703,112
Fund balance end of year	10,779,586	12,026,383	9,703,112	9,703,112

State Street Aid Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
	\$ 22,764,145	\$ 22,203,600	\$ 23,753,600	\$ 17,803,600
Total Revenues	\$ (22,764,145)	\$ (22,203,600)	\$ (23,753,600)	\$ (17,803,600)
Materials and Supplies	18,195,845	16,035,300	16,985,300	16,035,300
Transfers Out	4,568,300	4,268,300	6,768,300	1,768,300
Total Expenditures	\$ 22,764,145	\$ 20,33,600	\$ 23,753,600	\$ 17,803,600
NET EXPENDITURES	\$ 0	\$ (1,900,000)	\$ 0	\$ 0

Authorized Complement			0	
Increase/(Decrease) in Net Assets	0	1,900,000	0	0
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	1,900,000	0	0

New Memphis Arena Special Revenue Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
	2,500,000	2,500,000	2,500,000	2,500,000
Total Revenues	\$ (2,500,000)	\$ (2,500,000)	\$ (2,500,000)	\$ (2,500,000)
Grants and Subsidies	2,500,000	2,500,000	2,508,184	2,500,000
Total Expenditures	\$ 2,500,000	\$ 2,500,000	\$ 2,508,184	\$ 2,500,000
NET EXPENDITURES	\$ 0	\$ 0	\$ 8,184	\$ 0
Authorized Complement				0
Increase/(Decrease) in Net Assets	0	0	(8,184)	0
Fund balance beginning of year	118,932	118,932	118,932	110,748
Fund balance end of year	118,932	118,932	110,748	110,748

Drug Enforcement Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	2,676,717	1,860,000	1,358,472	1,065,000
Federal Grants	275,279	120,000	194,660	0
Other Revenues	73,508	85,000	50,218	60,000
Total Revenues	\$ (3,064,242)	\$ (2,115,000)	\$ (1,675,425)	\$ (1,125,000)
Personnel Services	1,039,026	1,000,000	795,822	800,000
Materials and Supplies	1,467,681	1,993,597	1,472,788	2,125,392
Capital Outlay	433,486	356,000	182,033	515,000
Misc Expense	139,447	0	0	0
Total Expenditures	\$ 3,079,640	\$ 3,349,597	\$ 2,450,643	\$ 3,440,392
NET EXPENDITURES	\$ 15,398	\$ 1,234,597	\$ 775,218	\$ 2,315,392
Authorized Complement				0
Increase/(Decrease) in Net Assets	(15,398)	(1,234,597)	(775,218)	(2,315,392)
Fund balance beginning of year	9,426,165	9,410,767	9,410,767	8,635,549
Fund balance end of year	9,410,767	8,176,170	8,635,549	6,320,157

Electronic Traffic Citation Fee

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 334,485 20,290	\$ 331,715 7,500	\$ 217,648 0	\$ 0 0
Total Revenues	\$ (354,775)	\$ (339,215)	\$ (217,648)	\$ 0
Materials and Supplies	301,558	250,000	250,000	0
Total Expenditures	\$ 301,558	\$ 250,000	\$ 250,000	\$ 0
NET EXPENDITURES	\$ (53,217)	\$ (89,125)	\$ 32,352	\$ 0
Authorized Complement				0
Increase/(Decrease) in Net Assets	53,217	89,215	(32,352)	0
Fund balance beginning of year	76,883	630,100	630,100	597,748
Fund balance end of year	630,100	719,315	597,748	597,748

Fire EMS

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
	\$ 2,645,919	\$ 3,437,350	\$ 4,339,840	\$ 3,437,350
Total Revenues	\$ (2,645,919)	\$ (3,437,350)	\$ (4,339,840)	\$ (3,437,350)
Materials and Supplies	557,724	733,672	954,977	733,672
Capital Outlay	103,950	2,703,678	7,210,549	2,703,678
Total Expenditures	\$ 661,674	\$ 3,437,350	\$ 8,165,526	\$ 3,437,350
NET EXPENDITURES	\$ (1,984,245)	\$ 0	\$ 3,825,686	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Net Assets	1,984,245	0	(3,825,686)	0
Fund balance beginning of year	2,100,377	4,084,622	4,084,622	258,936
Fund balance end of year	4,084,622	4,084,622	258,936	258,936

Community Catalyst Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 559	\$ 795,715	\$ 822,768	\$ 0
	4	0	7,724	0
Total Revenues	\$ (563)	\$ (795,715)	\$ (830,492)	\$ 0
Materials and Supplies	0	0	300,715	0
Grants and Subsidies	0	0	495,000	0
Total Expenditures	\$ 0	\$ 0	\$ 795,715	\$ 0
NET EXPENDITURES	\$ (563)	\$ (795,715)	\$ (34,777)	\$ 0
Authorized Complement				0

Increase/(Decrease) in Net Assets	563	795,715	34,777	0
Fund balance beginning of year	0	563	563	35,340
Fund balance end of year	563	796,278	35,340	35,340

Affordable Housing Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 559	\$ 795,715	\$ 823,388	\$ 0
Total Revenues	\$ (562)	\$ (795,715)	\$ (831,109)	\$ 0
Grants and Subsidies	0	0	795,715	0
Total Expenditures	\$ 0	\$ 0	\$ 795,715	\$ 0
NET EXPENDITURES	\$ (562)	\$ (795,715)	\$ (35,394)	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Net Assets	562	795,715	35,394	0
Fund balance beginning of year	0	562	562	35,956
Fund balance end of year	562	796,277	35,956	35,956

Pre-K Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 1,218,203	\$ 1,260,000	\$ 1,237,043	\$ 1,221,750
Transfers In	23,422	0	34,374	0
Total Revenues	\$ (1,241,625)	\$ (1,260,000)	\$ (1,271,417)	\$ (4,721,750)
Grants and Subsidies	0	0	3,000,000	4,500,000
Total Expenditures	\$ 0	\$ 0	\$ 3,000,000	\$ 4,500,000
NET EXPENDITURES	\$ (1,241,625)	\$ (1,260,000)	\$ 1,728,583	\$ (221,750)

Authorized Complement	0
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Increase/(Decrease) in Net Assets	1,241,625	1,260,000	(1,728,583)	221,750
Fund balance beginning of year	3,000,000	4,241,625	4,241,625	2,513,042
Fund balance end of year	4,241,625	5,501,625	2,513,042	2,734,792

HUB Community Impact Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Transfers In	\$ 1,528	\$ 0	\$ 2,811	\$ 965
Total Revenues	\$ (276,528)	\$ (250,000)	\$ (277,811)	\$ (550,965)
Grants and Subsidies	275,000	250,000	275,000	550,965
Total Expenditures	\$ 275,000	\$ 250,000	\$ 275,000	\$ 550,965
NET EXPENDITURES	\$ (1,528)	\$ 0	\$ (2,811)	\$ 0
Authorized Complement				0
Increase/(Decrease) in Net Assets	1,528	0	2,811	0
Fund balance beginning of year	0	1,528	1,528	4,339
Fund balance end of year	1,528	1,528	4,339	4,339

2019 Sales Tax Referendum

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
	0	0	17,438,761	40,000,000
Total Revenues	\$ 0	\$ 0	\$ (17,438,761)	\$ (40,000,000)
Transfer Out	0	0	9,000,000	20,562,854
Total Expenditures	\$ 0	\$ 0	\$ 9,000,000	\$ 20,562,854
NET EXPENDITURES	\$ 0	\$ 0	\$ (8,438,761)	\$ (19,437,146)
Authorized Complement				0
Increase/(Decrease) in Net Assets	0	0	8,438,761	19,437,146
Fund balance beginning of year	0	0	0	8,438,761
Fund balance end of year	0	0	8,438,761	27,875,907

ENTERPRISE FUNDS

Enterprise Funds account for the acquisition, operations and maintenance of the City's facilities. These services are entirely or predominantly supported by user charges. The City periodically determines whether the revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. All activities necessary to provide services are budgeted for in these funds:

Sewer Fund

This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the City. Memphis continues to rank as having one of the lowest residential, commercial, and industrial wastewater rates among the 1,250 largest cities in the nation. The last increase in sewer fees was in fiscal year 2019.

Storm Water Fund

This fund is used to account for the operations of the City of Memphis Storm Water program. The funds are generated from the storm water fee assessed to residential and non-residential facilities and properties within the city limits. The City's storm water fee is added to the MLGW utility bills, and monies collected are used to fund federally mandated storm water requirements and to alleviate local flooding problems.

Enterprise Funds • Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Fines and Forfeitures	\$ 2,048,272	\$ 0	\$ 1,333,462	\$ 0
Charges for Services	97,134	51,800	115,231	211,000
Use of Money and Property	151,553,512	171,071,730	170,563,717	189,852,785
Federal Grants	1,928,075	744,000	1,482,215	744,000
State Grants	419,917	0	258,262	0
Other Revenues	0	0	161,000	0
Transfers In	435,559	157,368	199,127	102,000
Dividend and Interest on Investment	0	0	329,065	0
Gain (Loss) on Investments	489,241	0	535,747	0
Gain (Loss) on Sale of Assets	126,364	0	223,061	0
Total Revenues	\$ (157,103,519)	\$ (172,024,898)	\$ (175,239,407)	\$ (190,909,785)
Personnel Services	33,084,968	37,262,036	34,482,374	37,069,448
Materials and Supplies	53,515,605	70,960,608	63,353,983	84,317,856
Pension Expense	545,000	0	0	0
Capital Outlay	3,479,298	11,171,040	10,435,540	16,435,040
Land Acquisition	4,100	0	0	0
Grants and Subsidies	171,142	0	375,000	150,000
Investment Fees	3,840	0	8,128	0
Bond Issue Costs	547,382	0	469,696	0
Interest	5,098,312	4,121,000	5,756,619	4,121,000
Service Charges	500	0	5,100	0
Transfers Out	10,251,050	12,822,373	12,823,485	10,977,000
Depreciation on Own Funds	15,743,104	17,667,140	20,768,417	17,667,140
Misc Expense	354,408	0	1,000	0
Total Expenditures	\$ 122,798,710	\$ 154,004,197	\$ 148,479,342	\$ 170,737,479
NET EXPENDITURES	\$ (34,304,810)	\$ (18,020,701)	\$ (26,760,065)	\$ (20,172,306)

Authorized Complement

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Sewer Treatment & Collection - Operating Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Fines and Forfeitures	2,048,272	0	1,333,462	0
Charges for Services	87,600	51,000	76,000	201,000
Use of Money and Property	123,360,961	138,971,730	138,788,824	157,752,785
Federal Grants	1,564,736	600,000	1,034,122	600,000
Other Revenues	419,917	0	258,262	0
Transfers In	347,069	157,368	163,896	102,000
Dividend and Interest on Investment	0	0	329,065	0
Gain (Loss) on Investments	489,241	0	251,747	0
Gain (Loss) on Sale of Assets	126,364	0	132,160	0
Total Revenues	\$ (128,449,605)	\$ (139,780,098)	\$ (142,369,983)	\$ (158,655,785)
Personnel Services	22,707,086	25,314,816	23,467,350	25,208,869
Materials and Supplies	48,246,886	64,339,554	55,912,452	76,288,401
Pension Expense	353,000			
Capital Outlay	3,248,973	9,744,500	8,347,856	14,637,000
Land Acquisition	4,100			
Grants and Subsidies	21,142	0	0	0
Investment Fees	3,840	0	4,373	0
Bond Issue Costs	547,382	0	0	0
Interest	4,892,462	3,921,000	4,913,231	3,921,000
Service Charges	500	0	5,100	0
Transfers Out	10,144,532	10,869,880	10,870,992	10,871,000
Depreciation on Own Funds	13,392,598	15,250,800	18,352,076	15,250,800
Misc Expense	351,647	0	1,000	0
Total Expenditures	\$ 103,914,148	\$ 129,440,550	\$ 121,874,430	\$ 146,177,070
NET EXPENDITURES	\$ (24,535,457)	\$ (10,339,548)	\$ (20,495,553)	\$ (12,478,715)

Authorized Complement	356
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Increase/(Decrease) in Net Assets	24,535,457	10,339,548	20,495,553	12,478,715
Fund balance beginning of year	417,530,857	442,066,314	442,066,314	462,561,867
Fund balance end of year	442,066,314	452,405,862	462,561,867	475,040,582

Storm Water Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Charges for Services	\$ 9,534	\$ 800	\$ 39,231	\$ 10,000
Use of Money and Property	28,192,551	32,100,000	31,774,892	32,100,000
State Grants	363,339	144,000	448,093	144,000
Other Revenues	0	0	161,000	0
Dividend and Interest on Investment	88,490	0	35,231	0
Gain (Loss) on Investments	0	0	284,000	0
Gain (Loss) on Sale of Assets	0	0	90,901	0
Total Revenues	\$ (28,653,914)	\$ (32,244,800)	\$ (32,869,424)	\$ (32,254,000)
Personnel Services	10,377,882	11,947,220	11,015,024	11,860,578
Materials and Supplies	5,268,719	6,621,054	7,441,531	8,029,452
Pension Expense	192,000	0	0	0
Capital Outlay	230,325	1,426,540	2,087,684	1,798,040
Grants and Subsidies	150,000	0	375,000	150,000
Investment Fees	0	0	3,755	0
Bond Issue Costs	0	0	469,696	0
Interest	205,850	200,000	843,388	200,000
Transfers Out	106,518	1,952,493	1,952,493	106,000
Depreciation on Own Funds	2,350,506	2,416,340	2,416,341	2,416,340
Misc Expense	2,761	0	0	0
Total Expenditures	\$ 18,884,562	\$ 24,563,647	\$ 26,604,912	\$ 24,560,409
NET EXPENDITURES	\$ (9,769,352)	\$ (7,681,153)	\$ (6,264,512)	\$ (7,693,591)

Authorized Complement				190
Increase/(Decrease) in Net Assets	9,769,352	7,681,153	6,264,512	7,693,591
Fund balance beginning of year	102,136,595	111,905,948	111,905,948	118,170,460
Fund balance end of year	111,905,948	119,587,107	118,170,460	125,864,051

INTERNAL SERVICE FUNDS

Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to other divisions for the City on a cost reimbursement basis. Included in the Internal Service Funds are:

Health Insurance

This fund accounts for the City's self-insurance for health benefits for City employees, and their dependents. The impact of rising health care across the nation has contributed to the rise of health care benefits locally. Costs for the Health Insurance Service Center traditionally increase because of rise in national health care costs.

Unemployment

This fund accounts for unemployment compensation accounts for the City's self insurance unemployment benefits, which may be due to City employees.

Fleet Management

This fund accounts for the maintenance and repair of all City vehicles and equipment, except Fire Services and Public Works Heavy equipment. Vehicle Maintenance continues to be cost effective while providing maintenance and repairs.

Internal Service Funds • Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	29,576,138	27,106,532	26,228,775	30,325,742
Other Revenues	701,015	408,000	365,260	405,000
Transfers In	61,775,918	70,693,750	69,820,183	73,714,878
Employee Contributions	0	0	3,000,000	275,189
Employer Contributions	15,849,457	17,195,000	15,904,878	20,831,000
Total Revenues	516,560	575,200	533,120	586,400
	\$ (108,419,088)	\$ (115,978,482)	\$ (115,852,216)	\$ (126,138,209)
Personnel Services	3,621,085	4,225,667	5,517,681	5,644,358
Materials and Supplies	17,438,418	17,355,314	21,294,997	17,268,448
Capital Outlay	9,774	413,453	472,207	403,453
Grants and Subsidies	101,769	98,400	130,000	105,810
Inventory	14,300,883	13,303,707	13,490,163	14,541,936
Claims Incurred	74,256,611	79,670,000	75,444,574	85,721,000
Federal Tax	13,996	33,000	33,000	36,000
Transfers Out	594,000	3,900,000	3,900,000	0
Depreciation on Own Funds	0	96,100	0	96,100
Misc Expense	35,191	0	426,549	0
Total Expenditures	\$ 110,371,726	\$ 119,095,647	\$ 120,709,171	\$ 123,817,105
NET EXPENDITURES	\$ 1,952,638	\$ 3,117,159	\$ 4,856,955	\$ (2,321,104)

Authorized Complement**10**

Health Insurance Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Other Revenues	\$ 482,619	\$ 315,000	\$ 261,570	\$ 315,000
Transfers In	61,708,297	70,693,750	69,820,183	73,714,879
Employee Contributions	0	0	3,000,000	275,189
Total Revenues	\$ (78,040,373)	\$ (88,203,750)	\$ (88,986,631)	\$ (95,136,068)
Personnel Services	3,613,015	4,225,667	5,517,681	5,644,358
Materials and Supplies	4,024,328	4,043,041	7,068,372	3,819,900
Capital Outlay	9,774	19,000	12,207	9,000
Grants and Subsidies	101,769	98,400	130,000	105,810
Claims Incurred	74,072,694	79,470,000	75,315,574	85,521,000
Federal Tax	13,996	33,000	33,000	36,000
Transfers Out	294,000	0	0	0
Misc Expense	34,027	0	426,549	0
Total Expenditures	\$ 82,163,603	\$ 87,889,108	\$ 88,503,383	\$ 95,136,068
NET EXPENDITURES	\$ 4,123,230	\$ (314,642)	\$ (483,248)	\$ 0

Authorized Complement	10
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Increase/(Decrease) in Net Assets	(4,123,230)	(314,642)	483,248	0
Fund balance beginning of year	11,053,230	6,930,000	6,930,000	7,413,248
Fund balance end of year	6,930,000	7,244,642	7,413,248	7,413,248

Unemployment Compensation Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Other Revenues	40,708	21,000	21,000	18,000
Employer Contributions	66,470	0	0	0
Total Revenues	\$ (623,738)	\$ (596,200)	\$ (554,120)	\$ (604,400)
Materials and Supplies	75	0	0	0
Claims Incurred	183,917	200,000	129,000	200,000
Transfers Out	300,000	900,000	900,000	0
Total Expenditures	\$ 483,992	\$ 1,100,000	\$ 1,029,000	\$ 200,000
NET EXPENDITURES	\$ (139,746)	\$ 503,800	\$ 474,880	\$ (404,400)

Authorized Complement

0

Increase/(Decrease) in Net Assets	139,746	(503,800)	(474,880)	404,400
Fund balance beginning of year	1,108,365	1,248,111	1,248,111	773,231
Fund balance end of year	1,248,111	744,311	773,231	1,177,631

Fleet Management Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	29,576,138	27,106,532	26,228,776	30,325,742
Other Revenues	177,688	72,000	82,690	72,000
Total Revenues	\$ (29,754,977)	\$ (27,178,532)	\$ (26,311,465)	\$ (30,397,742)
Personnel Services	8,070	0	0	0
Materials and Supplies	13,414,015	13,312,273	14,226,625	13,448,548
Capital Outlay	0	394,453	460,000	394,453
Inventory	14,300,883	13,303,707	13,490,163	14,541,936
Transfers Out	0	3,000,000	3,000,000	0
Depreciation on Own Funds	0	96,100	0	96,100
Misc Expense	1,163	0	0	0
Total Expenditures	\$ 27,724,131	\$ 30,106,533	\$ 31,176,788	\$ 28,481,037
NET EXPENDITURES	\$ (2,030,846)	\$ 2,928,001	\$ 4,865,323	\$ (1,916,705)

Authorized Complement				0
Increase/(Decrease) in Net Assets	2,030,846	(2,928,001)	(4,865,323)	1,916,705
Fund balance beginning of year	5,401,788	7,432,634	7,432,634	2,567,311
Fund balance end of year	7,432,634	4,504,633	2,567,311	4,484,016



FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Other Post Employment Benefits

This fund accounts for the activity regarding retirees' post-retirement major medical benefits.

Library Retirement System Fund

This fund accounts for the activity of retirement, death, and disability benefits for those covered under the plan.

Fiduciary Funds • Summary

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Transfers In	10,617,832	9,019,569	9,342,212	17,840,711
Dividend and Interest on Investment	3,716,214	1,089,783	4,589,783	6,324,149
Employee Contributions	1,862,207	0	1,568,956	0
Employer Contributions	2,067,889	1,814,000	1,886,396	5,049,000
Gain (Loss) on Investments	122,913	0	81,986	0
Gain (Loss) on Sale of Assets	(932,772)	0	(6,633,143)	0
Total Revenues	\$ (18,952,180)	\$ (11,923,352)	\$ (12,217,287)	\$ (29,213,860)
Personnel Services	5,662,246	5,840,395	7,282,619	7,255,807
Materials and Supplies	484,999	429,052	574,913	564,053
Capital Outlay	77	0	0	0
Grants and Subsidies	473,986	360,000	510,094	360,000
Claims Incurred	8,693,212	10,005,000	7,768,948	21,082,000
Investment Fees	8,013	0	670	0
Pension Benefits	4,332,477	0	4,000,000	4,000,000
Federal Tax	1,114	2,000	2,000	2,000
Misc Expense	134,508	0	17,417	0
Total Expenditures	\$ 19,790,632	\$ 16,636,447	\$ 20,156,621	\$ 33,263,860
NET EXPENDITURES	\$ 838,452	\$ 4,713,095	\$ 7,939,374	\$ 4,050,000

Authorized Complement**3**

Other Post Employment Benefit Trust Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Transfers In	10,617,821	9,019,569	9,342,212	17,840,711
Dividend and Interest on Investment	2,626,431	0	3,500,000	4,787,665
Employee Contributions	72,879	0	58,955	0
Gain (Loss) on Investments	1,944,976	1,814,000	1,804,410	5,049,000
	145,100	0	67,000	0
Total Revenues	\$ (15,407,207)	\$ (10,833,569)	\$ (14,772,577)	\$ (27,677,376)
Personnel Services	5,662,246	4,750,612	6,192,835	5,719,323
Materials and Supplies	399,580	429,052	533,913	514,053
Capital Outlay	77	0	0	0
Grants and Subsidies	473,986	360,000	510,094	360,000
Claims Incurred	8,693,212	10,005,000	7,768,948	21,082,000
Investment Fees	632	0	670	0
Federal Tax	1,114	2,000	2,000	2,000
Misc Expense	112,711	0	0	0
Total Expenditures	\$ 15,343,558	\$ 15,546,664	\$ 15,008,460	\$ 27,677,376
NET EXPENDITURES	\$ (63,649)	\$ 4,713,095	\$ 235,883	\$ 0

Authorized Complement	3
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Increase/(Decrease) in Net Assets	63,649	(4,713,095)	(235,883)	0
Fund balance beginning of year	3,951,589	4,015,238	4,015,238	3,779,355
Fund balance end of year	4,015,238	(697,858)	3,779,355	3,779,355



Library Retirement System Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Transfers In	11	0	0	0
Dividend and Interest on Investment	1,089,783	1,089,783	1,089,783	1,536,484
Employee Contributions	1,789,328	0	1,510,001	0
Employer Contributions	122,913	0	81,986	0
Gain (Loss) on Investments	122,913	0	81,986	0
Gain (Loss) on Sale of Assets	(1,077,872)	0	(6,700,143)	0
Total Revenues	\$ (3,544,973)	\$ (1,089,783)	\$ 2,555,290	\$ (1,536,484)
Personnel Services	0	1,089,783	1,089,784	1,536,484
Materials and Supplies	85,419	0	41,000	50,000
Misc Expense	21,797	0	17,417	0
Investment Fees	7,381	0	0	0
Pension Benefits	4,332,477	0	4,000,000	4,000,000
Total Expenditures	\$ 4,447,074	\$ 1,089,783	\$ 5,148,201	\$ 5,586,484
NET EXPENDITURES	\$ 902,101	\$ 0	\$ 7,703,491	\$ 4,050,000

Authorized Complement				0
Increase/(Decrease) in Net Assets	(902,101)	0	(7,703,491)	(4,050,000)
Fund balance beginning of year	58,846,563	57,944,462	57,944,462	50,240,971
Fund balance end of year	57,944,462	57,944,462	50,240,971	46,190,971



STRATEGIC PLANNING

This section is provided for a high level look at the projection of revenues and expenditures for long range planning purposes. The City of Memphis' budget is approved annually, therefore financial data in this section does not represent an approved long-range financial funding plan, and it does not represent the final form of a financial plan that will be presented to the City Council for future consideration.

Introduction

The Memphis City Budget Office developed a 5-year financial plan for the General Fund. The 5-year plan is a conservative projection of future revenues and expenditures over the 5-year forecast period. This year's 5 year plan does not reflect any ongoing impacts of COVID-19.

The compilation and review of the plan provides an opportunity to put current funding decisions in context with longer-term economic conditions while affording city management a projection of the ongoing financial impact of policy decisions. The plan also provides an opportunity to demonstrate to policy makers the likely impact of the short-term capital investment and financing decisions on the city's longer-term financial capacity.

Major goals of the 5-Year financial plan include the following:

- 1 Structure the city's annual budget into a 5-year planning horizon to facilitate prudent financial management.
- 2 Provide an environment for setting revenue and expenditure targets and for evaluating budget priorities in light of projected fiscal conditions.
- 3 Present a picture of the longer-term strategic financial issues facing the city while highlighting funding priorities and challenges for budget planning.
- 4 Identify potential structural budget imbalances, surpluses, or shortfalls.
- 5 Provide a useful framework for reviewing and refining the city's financial forecasts, as well as its financial management goals and priorities.

In preparing the plan, the Budget Office takes into account historical experience, as well as the economic uncertainties underlying the revenue outlook and growth in expenditures during the 5-year period. The City's key assumptions for revenues and expenditures are provided in the following paragraphs.

The revenue projections assume 1% growth in three primary revenues of our top ten revenue sources: property taxes, local sales taxes, and state sales taxes. Given the economic dependency of these two revenue categories with the financial climate, projections are very conservative. The state income tax will be completely phased out in fiscal year 2021.

Expenditure projections represent expenditure growth for most expenditure categories only if identified by the respective operating divisions. Most expenditures are planned at baseline amounts of the fiscal year 2020 budget unless there are known changes on the horizon. Personnel expenditures are held at ½% growth. Administrative strategies and employees subject to bargaining unit agreements will likely change long term personnel cost projections.

Financial data in this section *does not* represent an approved financial plan, and it *does not* represent the final form of a financial plan that will be presented to the Memphis City Council for a future consideration. This section is intended to provide a high level look at projected revenues and expenditures for long range planning purposes. Administrative planning is continuous. As a result, there are many financial decisions that could not be projected during the development of this data, including changes in the tax rate, the impact of grant awards, the use of technology, and the impact of new service delivery strategies.

Five Year Projection

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
PERSONNEL SERVICES					
Full-Time Salaries	\$ 361,943,488	\$ 361,943,488	\$ 361,943,488	\$ 361,943,488	\$ 361,943,488
Overtime	37,591,088	37,591,088	37,591,088	37,591,088	37,591,088
Holiday Fire/Police	11,171,667	11,171,667	11,171,667	11,171,667	11,171,667
Out of Rank Pay	2,658,829	2,658,829	2,658,829	2,658,829	2,658,829
Hazardous Duty Pay	484,948	484,948	484,948	484,948	484,948
College Incentive Pay	6,683,380	6,683,380	6,683,380	6,683,380	6,683,380
Longevity Pay	2,227,765	2,227,765	2,227,765	2,227,765	2,227,765
Shift Differential	711,572	711,572	711,572	711,572	711,572
Bonus Days	1,772,200	1,772,200	1,772,200	1,772,200	1,772,200
PTO Final Pay	6,069,762	6,133,485	6,133,485	6,133,485	6,069,762
Job Incentive	1,276,500	1,276,500	1,276,500	1,276,500	1,276,500
Required Special License Pay	4,950	4,950	4,950	4,950	4,950
Pension	20,387,478	20,387,478	20,387,478	20,387,478	20,387,478
Supplemental Pension	133,189	133,189	133,189	133,189	133,189
Social Security	316,313	316,313	316,313	316,313	316,313
Pension ADC	36,630,668	36,630,668	36,630,668	36,630,668	36,630,668
Group Life Insurance	856,924	856,924	856,924	856,924	856,924
Unemployment	468,160	468,160	468,160	468,160	468,160
Pension 401a Match	69,678	69,678	69,678	69,678	69,678
Medicare	5,146,264	5,146,264	5,146,264	5,146,264	5,146,264
Long Term Disability	1,002,202	1,002,202	1,002,202	1,002,202	1,002,202
Health Insurance - Choice Plan	30,890,424	30,890,424	30,890,424	30,890,424	30,890,424
Benefits Adjustments	7,377,020	7,377,020	7,377,020	7,377,020	7,377,020
Health Insurance-Select Plan	17,689,752	17,689,752	17,689,752	17,689,752	17,689,752
Salaries - Part Time/Temporary	11,248,540	11,248,540	11,248,540	11,248,540	11,248,540
On the Job Injury	4,394,359	4,394,359	4,394,359	4,394,359	4,394,359
Tuition Reimbursement - New	201,500	201,500	201,500	201,500	201,500
Book Reimbursement - New	6,500	6,500	6,500	6,500	6,500
Student Loan Repayment	360,000	360,000	360,000	360,000	360,000
Payroll Reserve	100	100	100	100	100
Attrition	(18,450,292)	(18,419,500)	(18,419,500)	(18,419,500)	(18,419,500)
Bonus Pay	71,000	71,000	71,000	71,000	71,000
Expense Recovery - Personnel	(16,302,334)	(16,302,334)	(16,302,334)	(16,302,334)	(16,302,334)
Total Personnel Services	\$ 535,093,594	\$ 535,188,109	\$ 535,188,109	\$ 535,188,109	\$ 535,124,386

MATERIALS AND SUPPLIES

City Hall Printing	\$ 233,600	\$ 233,600	\$ 233,600	\$ 233,600	\$ 233,600
City Hall Postage	8,500	8,500	8,500	8,500	8,500
Document Reproduction - City	2,000	2,000	2,000	2,000	2,000
City Storeroom Supplies	17,290	17,290	17,290	17,290	17,290
Facility Repair & Carpentry	234,269	234,269	234,269	234,269	234,269

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
City Shop Charges	13,451,964	13,451,964	13,451,964	13,451,964	13,451,964
Info Sys Comput/Off Mach	55,000	55,000	55,000	55,000	55,000
Info Sys Phone/Communication	16,824	16,824	16,824	16,824	16,824
City Shop Fuel	6,232,626	6,232,626	6,232,626	6,232,626	6,232,626
Outside Computer Services	4,641,619	4,641,646	4,641,618	4,641,618	4,641,597
City Computer Svc Equipment	2,627,123	2,627,123	2,627,123	2,627,123	2,627,123
Data/Word Processing Equipment	200,000	200,000	200,000	200,000	200,000
Data/Word Process Software	494,196	494,196	494,196	494,196	494,196
Pers Computer Software	5,345,592	5,345,592	5,345,592	5,345,592	5,345,592
Printing - Outside	238,068	238,068	238,068	238,068	238,068
Supplies - Outside	1,592,732	1,592,732	1,592,732	1,592,732	1,592,732
Food Expense	117,200	117,200	117,200	117,200	117,200
Hand Tools	101,200	101,200	101,200	101,200	101,200
Document Reproduction - Outside	28,500	28,500	28,500	28,500	28,500
Clothing	1,749,107	1,749,107	1,749,107	1,749,107	1,749,107
Household Supplies	802,117	802,117	802,117	802,117	802,117
Ammunition & Explosives	500,500	500,500	500,500	500,500	500,500
Safety Equipment	980,915	980,915	980,915	980,915	980,915
Drafting/Photo Supplies	33,450	33,450	33,450	33,450	33,450
Medical Supplies	2,630,252	2,630,252	2,630,252	2,630,252	2,630,252
Athletic/Recreational Supplies	196,300	196,300	196,300	196,300	196,300
Outside Postage	778,375	778,375	778,375	778,375	778,375
Asphalt Products	5,063,250	5,063,250	5,063,250	5,063,250	5,063,250
Lumber & Wood Products	26,500	26,500	26,500	26,500	26,500
Paints Oils & Glass	434,000	434,000	434,000	434,000	434,000
Steel & Iron Products	174,000	174,000	174,000	174,000	174,000
Pipe Fittings & Castings	149,000	149,000	149,000	149,000	149,000
Lime Cement & Gravel	29,400	29,400	29,400	29,400	29,400
Chemicals	203,539	203,539	203,539	203,539	203,539
Materials and Supplies	3,742,124	3,742,124	3,742,124	3,742,124	3,742,124
Miscellaneous Expense	115,024	115,024	115,024	115,024	115,024
Library Books	790,501	790,501	790,501	790,501	790,501
Tower Lease Expense - Library	25,285	25,285	25,285	25,285	25,285
WYPL Arkansas Tower Expense - Library	30,000	30,000	30,000	30,000	30,000
Operation Police Canine	40,800	40,800	40,800	40,800	40,800
Operation Police DUI Unit	78,000	78,000	78,000	78,000	78,000
Operation Police Traffic Unit	90,000	90,000	90,000	90,000	90,000
Operation Police Mounted	75,000	75,000	75,000	75,000	75,000
Operation Police TACT	195,000	195,000	195,000	195,000	195,000
Maintenance Traffic Signal System	250,995	250,995	250,995	250,995	250,995
Operation Police Aircraft	600,000	600,000	600,000	600,000	600,000
Outside Vehicle Repair	288,828	288,828	288,828	288,828	288,828
Outside Equipment Repair/Maintenance	2,358,429	2,358,429	2,358,429	2,358,429	2,358,429

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
Facilities Structure Repair - Outside	643,043	643,043	643,043	643,043	643,043
Horticulture	10,000	10,000	10,000	10,000	10,000
Internal Repairs and Maintenance	389,313	389,313	389,313	389,313	389,313
Special Investigations	50,000	50,000	50,000	50,000	50,000
Legal Services/Court Cost	4,853,234	4,853,234	4,853,234	4,853,234	4,853,234
Medical/Dental/Veterinary	552,700	552,700	552,700	552,700	552,700
Legal Contingency	150,000	150,000	150,000	150,000	150,000
Accounting/Auditing/Cons	316,299	316,299	316,299	316,299	316,299
Advertising/Publication	994,611	994,611	994,611	994,611	994,611
Outside Phone/Communications	4,211,374	4,211,374	4,211,374	4,211,374	4,211,374
Janitorial Services	1,492,289	1,492,289	1,492,289	1,492,289	1,492,289
Security	2,361,286	2,361,286	2,361,286	2,361,286	2,361,286
Weed Control/Chemical Service	278,300	278,300	278,300	278,300	278,300
Seminars/Training/Education	761,719	761,719	761,719	761,719	761,719
Fixed Charges	1,501,100	1,501,100	1,501,100	1,501,100	1,501,100
Misc Professional Services	38,704,536	40,577,852	40,433,496	40,433,496	40,433,496
Employee Activities	5,000	5,000	5,000	5,000	5,000
Rewards and Recognition	88,500	88,500	88,500	88,500	88,500
Staff Development	1,000	1,000	1,000	1,000	1,000
Textbooks	198,000	198,000	198,000	198,000	198,000
Travel Expense	648,702	648,702	648,702	648,702	648,702
Unreported Travel	1,350	1,350	1,350	1,350	1,350
Compliance Monitoring Sanctions	1,093,220	1,093,220	1,093,220	1,093,220	1,093,220
Auto Allowance	2,300	2,300	2,300	2,300	2,300
Outside Fuel	40,394	40,394	40,394	40,394	40,394
Mileage	294,144	294,144	294,144	294,144	294,144
Utilities	10,804,798	10,804,798	10,804,798	10,804,798	10,804,798
Sewer Fees	1,331,580	1,331,580	1,331,580	1,331,580	1,331,580
Demolitions	1,167,661	1,167,661	1,167,661	1,167,661	1,167,661
Insurance	6,062,132	6,062,132	6,062,132	6,062,132	6,062,132
Claims	980,130	980,130	980,130	980,130	980,130
Lawsuits	2,316,187	2,316,187	2,316,187	2,316,187	2,316,187
Hospitality	5,301	5,301	5,301	5,301	5,301
Dues/Memberships/Periodicals	324,354	324,354	324,354	324,354	324,354
Rent	2,262,445	2,262,445	2,262,445	2,262,445	2,262,445
Radio Trunking Lease	2,000	2,000	2,000	2,000	2,000
Misc Services and Charges	3,807,894	3,807,894	3,807,894	3,807,894	3,807,894
Urban Art Maintenance	35,000	35,000	35,000	35,000	35,000
Minor Equipment	100,000	100,000	100,000	100,000	100,000
Equipment Rental	2,005,243	2,005,243	2,005,243	2,005,243	2,005,243
Expense Recovery - Telephones	(804,149)	(804,149)	(804,149)	(804,149)	(804,149)
Expense Recovery - M & S	(12,418,844)	(12,318,844)	(12,318,844)	(12,318,844)	(12,318,844)
Catering	92,000	92,000	92,000	92,000	92,000

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
Total Materials and Supplies	\$ 135,785,139	\$ 137,758,482	\$ 137,614,098	\$ 137,614,098	\$ 137,614,077
CAPITAL OUTLAY					
Furniture/Furnishings	\$ 414,900	\$ 364,900	\$ 364,900	\$ 364,900	\$ 364,900
Prod/Constr/Maint Equipment	44,000	44,000	44,000	44,000	44,000
Equipment	652,514	652,514	652,514	652,514	652,514
Total Capital Outlay	\$ 1,111,414	\$ 1,061,414	\$ 1,061,414	\$ 1,061,414	\$ 1,061,414
GRANTS AND SUBSIDIES					
Payment To Subgrantees	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Aging Commission of the Mid-South	143,906	143,906	143,906	143,906	143,906
MIFA General Assistance	669,218	669,218	669,218	669,218	669,218
Community Initiatives Grants for Non-Profits	150,000	150,000	150,000	150,000	150,000
Community Development Grants	330,976	330,976	330,976	330,976	330,976
Homeless Initiative	282,500	282,500	282,500	282,500	282,500
Pensioners Insurance	8,373,569	8,373,569	8,373,569	8,373,569	8,373,569
Downpayment Assist/City	100,000	100,000	100,000	100,000	100,000
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Memphis River Parks Partnership	3,024,003	3,024,003	3,024,003	3,024,003	3,024,003
Memphis Area Transit Authority	19,170,000	19,170,000	19,170,000	19,170,000	19,170,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
RBC Training/Certification Program	4,650	4,650	4,650	4,650	4,650
Social Services Administration	109,537	109,537	109,537	109,537	109,537
Tax Receivable Sale Vendor	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
MHA/HCD Community Development Projects	57,000	57,000	57,000	57,000	57,000
Middle Income Housing	400,000	400,000	400,000	400,000	400,000
Contr Assist Prog/Bonding	4,650	4,650	4,650	4,650	4,650
Black Business Association	300,000	300,000	300,000	300,000	300,000
Convention Center	2,425,060	2,425,060	2,425,060	2,425,060	2,425,060
Professional Services	540,871	540,871	540,871	540,871	540,871
Blight Authority of Memphis	75,000	75,000	75,000	75,000	75,000
Ambassador's Fellowship Pay	3,001,620	3,001,620	3,001,620	3,001,620	3,001,620
Innovate Memphis	330,500	330,500	330,500	330,500	330,500
Shelby County School Mixed Drink Proceeds	4,000,000	4,000,000	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	1,333,335
The 800 Initiative	500,000	500,000	500,000	500,000	500,000
River Parks Docking	350,000	350,000	350,000	350,000	350,000
Total Grants and Subsidies	\$ 50,001,396				
INVENTORY					
Inventory Purchases	\$ 169,101	\$ 169,101	\$ 169,101	\$ 169,101	\$ 169,101
Food Inventory	284,498	284,498	284,498	284,498	284,498

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
Total Inventory	\$ 453,599				
EXPENSE RECOVERY					
Expense Recovery - State Street Aid	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)
Total Expense Recovery	\$ (16,035,300)				
SERVICE CHARGES					
Credit Card Fees - Expense	\$ 198,200	\$ 198,200	\$ 198,200	\$ 198,200	\$ 198,200
Total Service Charges	\$ 198,200				
TRANSFERS OUT					
Oper Tfr Out - HUB Community Impact Fund	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Oper Tfr Out - Library Retirement Fund	1,536,484	1,536,484	1,536,484	1,536,484	1,536,484
Total Transfers Out	\$ 2,086,484				
TOTAL EXPENDITURES	\$ 708,694,526	\$ 710,712,384	\$ 710,568,000	\$ 710,568,000	\$ 710,504,256
CONTRIBUTED FROM FUND BALANCE					
Contributed From Restricted Fund Balance	\$ 15,500,000	\$ 0	\$ 0	\$ 0	\$ 0
Contributed From Assigned Fund Balance	20,000,000	0	0	0	0
Contributed From Unassigned Fund Balance	17,944,170	0	0	0	0
Total Contributed from Fund Balance	\$ 53,444,170	\$ 0	\$ 0	\$ 0	\$ 0
LOCAL TAXES					
Ad Valorem Tax - Current	\$ 254,500,000	\$ 257,045,000	\$ 259,615,450	\$ 262,211,605	\$ 264,833,721
Ad Valorem Tax - Current Sale of Receivables	7,575,000	7,500,000	7,650,750	7,727,258	7,804,530
Ad Valorem Tax Prior	2,200,000	2,222,000	2,244,220	2,266,662	2,289,329
Ad Valorem Tax - Prior One Time Assessment	11,000	11,110	11,221	11,333	11,447
PILOT's	5,000,000	5,050,000	5,100,500	5,151,505	5,203,020
Property Taxes Interest & Penalty	5,600,000	5,656,000	5,712,560	5,769,686	5,827,382
Bankruptcy Interest & Penalty	98,000	98,980	99,970	100,969	101,979
Interest & Penalty - Sale of Tax Rec	1,200,000	1,212,000	1,224,120	1,236,361	1,248,725
Special Assessment Tax	650,000	656,500	663,065	669,696	676,393
Local Sales Tax	92,250,000	93,172,500	94,104,225	95,045,267	95,995,720
Alcoholic Beverage Inspection Fee	5,404,058	5,404,059	5,404,059	5,404,059	5,404,059
Beer Sales Tax	13,995,000	13,995,000	13,995,000	13,995,000	13,995,000
Gross Rec Business Tax	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000
Interest, Penalties & Commission	298,000	298,000	298,000	298,000	298,000
Business Tax Fees	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
Mixed Drink Tax	6,375,000	6,375,000	6,375,000	6,375,000	6,375,000
Excise Tax	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
State Apportionment TVA	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
Franchise Tax - Telephone	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Cable TV Franchise Fees	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Fiber Optic Franchise Fees	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Misc Franchise Tax	850,000	850,000	850,000	850,000	850,000
Misc Tax Recoveries	350,000	350,000	350,000	350,000	350,000
MLGW Pipeline	270,000	270,000	270,000	270,000	270,000
Total Local Taxes	\$ 425,471,058	\$ 429,161,149	\$ 432,888,140	\$ 436,652,401	\$ 440,454,304
STATE TAXES					
State Income Tax	\$ 2,500,000	\$ 0	\$ 0	\$ 0	\$ 0
State Sales Tax	45,525,000	45,525,000	45,525,000	45,525,000	45,525,000
Telecommunication Sales Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Shared Beer Tax	225,000	225,000	225,000	225,000	225,000
Alcoholic Beverage Tax	300,000	300,000	300,000	300,000	300,000
Spec Petroleum Product Tax	1,285,000	1,285,000	1,285,000	1,285,000	1,285,000
Total State Taxes	\$ 50,835,000	\$ 48,335,000	\$ 48,335,000	\$ 48,335,000	\$ 48,335,000
LICENSES AND PERMITS					
Liquor By Ounce License	\$ 196,500	\$ 196,500	\$ 196,500	\$ 196,500	\$ 196,500
Taxi Drivers License	6,000	6,000	6,000	6,000	6,000
Gaming Pub Amus Perm Fee	3,750	3,750	3,750	3,750	3,750
Wrecker Permit Fee	20,500	20,500	20,500	20,500	20,500
Misc Permits	66,000	66,000	66,000	66,000	66,000
Beer Application	54,000	54,000	54,000	54,000	54,000
Auto Registration Fee	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
Dog License	225,000	225,000	225,000	225,000	225,000
County Dog License Fee	60,000	60,000	60,000	60,000	60,000
Beer Permit Privilege Tax	127,800	127,800	127,800	127,800	127,800
Sidewalk Permit Fees	36,000	36,000	36,000	36,000	36,000
Total Licenses and Permits	\$ 13,795,550				
FINES AND FORFEITURES					
Court Fees	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000
Court Costs	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Fines & Forfeitures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Seizures	27,000	27,000	27,000	27,000	27,000
Beer Board Fines	30,000	30,000	30,000	30,000	30,000
Vacant Property Registration Fee	35,000	35,000	35,000	35,000	35,000
Arrest Fees	57,000	57,000	57,000	57,000	57,000
DUI BAC Fees	2,000	2,000	2,000	2,000	2,000
Sex Offender Registry Fees	112,000	112,000	112,000	112,000	112,000
Total Fines and Forfeitures	\$ 11,763,000				

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
CHARGES FOR SERVICES					
Tax Sales Attorney Fees	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000
Subdivision Plan Inspection Fee	150,000	150,000	150,000	150,000	150,000
Street Cut Inspection Fee	100,000	100,000	100,000	100,000	100,000
Traffic Signals	165,000	165,000	165,000	165,000	165,000
Parking Meters	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Signs-Loading Zones	45,000	45,000	45,000	45,000	45,000
Arc Lights	4,000	4,000	4,000	4,000	4,000
Wrecker & Storage Charges	650,000	650,000	650,000	650,000	650,000
Shelter Fees	200,000	200,000	200,000	200,000	200,000
Ambulance Service	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000
Parking	500,000	500,000	500,000	500,000	500,000
Senior Citizen's Meals	75,000	75,000	75,000	75,000	75,000
Concessions	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Golf Car Fees	750,000	750,000	750,000	750,000	750,000
Pro Shop Sales	110,000	110,000	110,000	110,000	110,000
Green Fees	900,000	900,000	900,000	900,000	900,000
Softball	26,000	26,000	26,000	26,000	26,000
Ballfield Permit	15,000	15,000	15,000	15,000	15,000
Class Fees	45,000	45,000	45,000	45,000	45,000
Rental Fees	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
MLG&W Rent	2,400	2,400	2,400	2,400	2,400
Rent Of Land	180,000	180,000	180,000	180,000	180,000
Police Special Events	500,000	500,000	500,000	500,000	500,000
Parking Lots	387,000	387,000	387,000	387,000	387,000
Outside Revenue	156,000	156,000	156,000	156,000	156,000
Tow Fees	600,000	600,000	600,000	600,000	600,000
HCD- Docking Fees	350,000	350,000	350,000	350,000	350,000
Easements & Encroachments	65,000	65,000	65,000	65,000	65,000
Total Charges for Services	\$ 33,950,400				
USE OF MONEY AND PROPERTY					
Interest on Investments	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Net Income/Investors	445,000	445,000	445,000	445,000	445,000
State Litigation Tax Commission	60,000	60,000	60,000	60,000	60,000
Total Use of Money and Property	\$ 1,505,000				
FEDERAL GRANTS					
Federal Grants - Others	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
FEMA Reimbursement	5,000,000	1,862,025	837,106	0	5,000,000
Total Federal Grants	\$ 5,250,000	\$ 2,112,025	\$ 1,087,106	\$ 250,000	\$ 5,250,000

Five Year Projection *(continued)*

Expenditure Types	FY 2021 Adopted	FY2022 Projection	FY2023 Projection	FY2024 Projection	FY2025 Projection
STATE GRANTS					
State Grants	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
Total State Grants	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
INTERGOVERNMENTAL REVENUES					
International Airport	\$ 4,265,973	\$ 4,265,973	\$ 4,265,973	\$ 4,265,973	\$ 4,265,973
MATA	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000
Total Intergovernmental Revenues	\$ 10,965,973	\$ 10,965,973	\$ 10,965,973	\$ 10,965,973	\$ 10,965,973
OTHER REVENUES					
Anti-Neglect Enforcement Program	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Property Insurance Recoveries	65,000	65,000	65,000	65,000	65,000
Rezoning Ordinance Publication Fees	3,000	3,000	3,000	3,000	3,000
Sale Of Reports	425,000	425,000	425,000	425,000	425,000
Local Shared Revenue	650,000	650,000	650,000	650,000	650,000
City of Bartlett	1,034,000	1,034,000	1,034,000	1,034,000	1,034,000
Utility Warranty Program	75,000	75,000	75,000	75,000	75,000
Subdivision Sidewalk Fees	6,500	6,500	6,500	6,500	6,500
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000
Miscellaneous Auctions	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Unclaimed Property	32,000	32,000	32,000	32,000	32,000
Fire - Misc Collections	55,000	55,000	55,000	55,000	55,000
Donated Revenue	500,001	500,000	500,000	500,000	500,000
Corporate Sponsorship	95,000	95,000	95,000	95,000	95,000
FNMA Service Fees	875	875	875	875	875
Claims	100,000	100,000	100,000	100,000	100,000
Total Other Revenues	\$ 5,976,376	\$ 5,976,375	\$ 5,976,375	\$ 5,976,375	\$ 5,976,375
TRANSFERS IN					
In Lieu Of Taxes-MLGW	\$ 56,411,000	\$ 56,411,000	\$ 56,411,000	\$ 56,411,000	\$ 56,411,000
In Lieu Of Taxes-Sewer	9,134,000	9,134,000	9,134,000	9,134,000	9,134,000
Oper Tfr In - Solid Waste Fund	750,000	750,000	750,000	750,000	750,000
Oper Tfr In - 2019 Sales Tax Referendum	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Oper Tfr In - Sewer Operating/CIP	1,737,000	1,737,000	1,737,000	1,737,000	1,737,000
Oper Tfr In - Metro Alarm	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Oper Tfr In - Storm Water	106,000	106,000	106,000	106,000	106,000
Total Transfers In	\$ 81,738,000	\$ 81,738,000	\$ 81,738,000	\$ 81,738,000	\$ 81,738,000
TOTAL REVENUES	\$ (708,694,526	\$ (653,302,472)	\$ (656,004,544)	\$ (658,931,699)	\$ (667,733,602)
NET EXPENDITURES	\$ 0	\$ 57,409,912	\$ 54,563,456	\$ 51,636,301	\$ 42,770,654

APPENDIX

This Appendix includes a Glossary of terms and acronyms that are used throughout this book.

Glossary & Acronyms

A

AAM. American Association of Museums

AED. Automatic External Defibrillator

ADA. American Disabilities Act

AaLS. Advanced Life Support

APCO. Association of Public Safety Communications Officials

ACCRAUL ACCOUNTING. The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

ALCOHOL COMMISSION. Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

ALLOCATION. Planned expenditures and funding sources approved in the CIP for specific projects.

ANTI-NEGLECT ORDINANCE. An ordinance that requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

APPROPRIATION. A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ATTRITION. Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

AUDIT. An official inspection of an individual's or organization's accounts, typically by an independent body.

AUTHORIZED COMPLEMENT. Total number of positions that a division may fill. Due to attrition they may not be funded for the full fiscal year.

B

BALANCED BUDGET. A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BDC. Business Development Center

BLs. Basic Life Support

BOND. A fixed income investment in which an investor loans money to government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

BUDGET. An annual financial plan to allocate resources in order to achieve the City's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

C

CAFR. Comprehensive Annual Financial Report. A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the City.

CCE. Construction Code Enforcement

CDBG. Community Development Block Grant

The U.S. Department of Housing and Urban Development provides CDBG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate-income residents of the City.

CDC. Centers for Disease Control

CE. Continuing Education

CFS. Calls for Service

CIP. Capital Improvement Program. Adopted plan of public improvements, scheduled on a priority basis, for the current fiscal year and the succeeding four years, including estimated costs and funding sources.

C.L.E. Continuing Legal Education Credits

CLERB. Citizens' Law Enforcement Review Board

CO-ACT. Community Action. Mini-precincts based within the community.

CSFP. Commodity Supplemental Food Program

CAPITAL IMPROVEMENT BUDGET. The first fiscal year allocations of CIP and reprogrammed allocations from prior year's CIP.

CAPITAL REPLACEMENT BUDGET. Adopted program for replacement of vehicles and equipment.

CHARGES FOR SERVICES. Fees received from fee-based public services.

CITIZENS POLICE ACADEMY. Training session that citizens can attend so they will have a better understanding of policing.

COMMUNITY BASED POLICING. A cooperative effort and communication between citizens and police officers in order to keep their community safe.

COUNTY ASSESSOR. Appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

COUNTY TRUSTEE. State constitutional office, the banker, principal tax collector, and revenue agent for all of Shelby County Government.

COVID -19. A worldwide pandemic that began in 2019. According to the Centers for Disease Control and Prevention (CDC), "CO" stands for Corona, "VI" stands for Virus, and "D" stands for Disease. The number 19 represents the year in which the outbreak occurred.

D

DOT. Department of Transportation. Agency designated to oversee all areas of transportation.

DRA. Depot Redevelopment Agency

DRS. Department of Regional Services

DEBT SERVICE FUND. Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DIVISION. A major unit of the City designated by the type of service provided.

DEPRECIATION. The decrease in the value of physical assets due to use and passage of time.

DEBT SERVICE. The payments of principal and interest on loans, notes, and bonds.

DOWN PAYMENT ASSISTANCE. Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

E

E.A.P. Employee Assistance Program. Program to assist employees with medical, mental, or personal problems.

EEOC. Equal Employment Opportunity Commission

EMD. Emergency Medical Dispatching. A system where fire dispatchers are trained and certified to give life saving instructions to citizens who call and request ambulance service.

EMS. Emergency Medical Services

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

EMT. Emergency Medical Technician. Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

ESL. English as a second language

ECONOMIC DEVELOPMENT LOANS. Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses. The City will lend 20% or a maximum of \$250,000 for each business.

ENTERPRISE FUNDS. Funds are used to account for the acquisition, operation and maintenance of the City's facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENSE RECOVERIES. Funds that are paid to a division after work is performed for another City division.

F

FA. False Alarms

FEMA. Federal Emergency Management Association

FF. Fire Fighter

FHA. Federal Housing Authority
Provides low interest loans for homebuyers.

FIDUCIARY FUND. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

FIRE Act. Fire Investment and Response Enhancement Act.

FLSA. Fair Labor Standards Act. A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

FMLA. Family and Medical Leave Act. An Act which states that eligible employees shall be entitled to a total of 12 work weeks of leave during any 12-month period of time

for health-related reasons for the employee or their family.

FMZ. Fire Management Zone

FTE. Full Time Equivalent

FISCAL YEAR. A period of consecutive months designated as the budget year. The City's fiscal year is from July 1 to June 30.

FUNDED STAFF LEVEL. Number of full-time positions funded in the budget.

G

GFOA. Government Finance Officers Association. The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906.

GMAQ. Greater Memphis Association for Quality

G.O. BONDS. General Obligation Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

G.R.E.A.T. Gang Resistance Education and Training Federal grant received by the Police Division.

GENERAL FUND. The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GOALS AND OBJECTIVES. Service center defined measurable activities to be completed within the current budget.

GOLF SURCHARGE. User fees collected to pay for the maintenance of the City's golf courses.

GOVERNMENTAL FUND. This is where the bread-and-butter services can be found—police, fire, social services, sanitation, and so on. There are five types of governmental funds:

- The **General fund** is a government's basic operating fund and accounts for everything not accounted for in another fund.
- **Special revenue funds** are intended to be used to report specific revenue sources that are limited to being used for a purpose, such as transportation aid.
- **Debt service funds** account for the repayment of debt. If a government is accumulating resources for making debt service payments, it should report them in a debt service fund.
- **Capital projects funds** account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.

- **Permanent funds** account for resources that cannot be expended, but must be held in perpetuity. Generally, these resources are invested and a government may spend the earnings, often for a purpose specified by the provider of the resources.

H

HAZ MAT. Hazardous Materials

HCD. Housing and Community Development

A division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

HUD. Housing and Urban Development

I

ICS. Incident Command System

IN SERVICE TRAINING. State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of course work each year.

INTERNAL SERVICE FUNDS. Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

L

LEPC. Local Emergency Planning Committee

LEGAL LEVEL. The numbered organizational level at which an operating budget has been adopted by Council.

LOCAL SHARED REVENUE. Revenue received from Shelby County Government.

LOUDERMILL. Supreme Court decision that stated when termination is considered as an end result, the following procedures must be used:

- (a.) The employee's division will investigate the facts of the matter.
- (b.) The employee will be given notice of the charges and an opportunity to be heard by the employee's division director.
- (c.) Termination for just cause can then occur, if warranted.

M

MAJOR FUND. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds

and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MBOC. Minority Business Opportunity Committee

MCVB. Memphis Convention & Visitor's Bureau

M.F.D. Memphis Fire Department

M.H.A. Memphis Housing Authority

MMI. Memphis Museums, Inc.

MOU. Memorandum of Understanding

M.P.A. Memphis Police Association

M.P.D. Memphis Police Department

M/WBE. Minority/Women Business Enterprise

MATA. Memphis Area Transit Authority. MATA has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

MLG&W. Memphis Light, Gas and Water. City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee. MLG&W is managed by its President and a five member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.

MEMPHIS POLL. Annual survey where Memphis citizens can address a variety of public issues such as neighborhood concerns, crime, police, fire, public works, taxes and services, economic development, and recreation.

MODIFIED ACCRUAL ACCOUNTING. Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

N

NASA. National Aeronautics and Space Administration

NFPA. National Fire Protection Association

An organization devoted to the promotion of fire safety and awareness.

NON-MAJOR FUND. Non-major funds should be reported in the aggregate in a separate column. Internal service

funds also should be reported in the aggregate in a separate column on the proprietary fund statements.

NP/CRA. Neighborhood Planning/Community Redevelopment Agency

NPDES. National Pollutant Discharge Elimination System. Federal law requires the City to apply for a permit, which indicates approval, for the drainage system design and the monitoring of the system.

NYSC. National Youth Sports Coach Association

NEIGHBORHOOD WATCH. A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

O

OJI. On The Job Injury

OON. Office of Nursing

OSHA. Occupational Safety and Health Administration Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

P

PART 1 CRIMES/OFFENSES. Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

PERFORMANCE-BASED-BUDGETING. A budgeting method that ties future allocations of resources to past performance.

PERFORMANCE MEASURES. Data collected to determine how well a service center is achieving its goals and objectives.

PILOT. Pay In Lieu of Taxes

PM. Preventative Maintenance

POLICE SUB-STATION. Geographic sub-division of a precinct.

PPO/POS. Preferred Provider Organization/ Point of Service

PRECINCT. Geographic sub-division of the Police Division.

PROPERTY TAX RATE. The property tax rate is set by an ordinance. The Proposed FY 2019 tax rate is \$3.195986 on each \$100 of assessed value of each species of taxable property within the City. The taxes are apportioned as follows: Board of Education of the Memphis City Schools \$0.000000; Pre-K \$0.010000; General Purposes of the City of Memphis \$2.177318; Debt Service of the City of Memphis \$0.998900; Capital Pay-Go \$0.009768.

PROPRIETARY FUND. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves.

PST's. Police Service Technicians. Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

R

REPROGRAMMED. CIP allocations which have not been appropriated that are carried forward to the next fiscal year.

RESERVE OFFICERS. Citizens trained by the Police Division, who work 20 hours a month and serve in an officer capacity when full time officers are not available.

S

SCBA. Self Contained Breathing Apparatus
Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

SCCB. Shelby County Conservation Board
Parks legal level responsible for the maintenance of parks in Shelby County and Orgill Golf Course. Costs are reimbursed by Shelby County Government.

SLM. Spanish Language Materials

SOP. Standard Operating Procedure
Guidelines set by the service center

SERVICE CENTER. A sub-unit or cost center of a division.

SKYBOXES. Provide luxurious accommodations for spectators at Liberty Bowl Memorial Stadium events.

SPECIAL OPERATIONS RESPONSE TEAM (SORT). The SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/rope rescue. These specialized skills provide this group of dedicated firefighters with the expertise to combat impossible odds to protect individuals from harm.

SPECIAL REVENUE FUND. Used to account for the proceeds of specific revenue sources (other than expendable

trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STEP. Solid Waste Management. division responsible for the collection, disposal, and recycling of solid waste.

T

TCA. Tennessee Code Annotated

TCP. Traffic Control Plan

TN-TF1. Tennessee Task Force 1

T.Q.S. Total Quality Service

T.V.A. Tennessee Valley Authority

TELE-SERVE. A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces call volume and response times.

TRUNKED RADIO SYSTEM. A radio system that will provide unlimited frequencies and in emergency situations various City agencies can communicate with each other.

U

UCA. Uniform Certification Agency

UNION ARTICLES OF AGREEMENT. A negotiated agreement between the City and bargaining units regarding policies and procedures.

V

VFC. Vaccines for Children

W

WIC. Women, Infants and Children

WMD. Weapons of Mass Destruction

W.O. Work Order

