

City of Memphis

General Fund - Q1 Financial Presentation

July 1, 2025 - September 30, 2025





GENERAL FUND

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 TOTAL EXPENDITURES BY DIVISION - Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Variance (%)	FY26 Forecast YearTotal
Division					
City Attorney	11,123,559	32,873,795	21,750,236	34%	32,873,795
City Council	755,395	3,950,890	3,195,495	19%	3,950,890
City Court Clerk	1,184,504	8,119,018	6,934,514	15%	8,119,018
City Court Judges	197,963	966,641	768,678	20%	966,641
City Engineering	3,714,740	12,898,591	9,183,851	29%	12,898,591
Community Enhancement	4,649,550	15,962,329	11,312,779	29%	15,962,329
Executive	6,082,275	24,695,508	18,613,233	25%	24,695,508
Finance	4,098,561	17,138,569	13,040,008	24%	17,138,569
Fire Services	50,337,226	240,520,775	190,183,549	21%	243,408,266
General Services	5,929,441	29,471,731	23,542,290	20%	29,471,731
Grants & Agencies	26,097,165	63,949,740	37,852,575	41%	69,021,612
Housing & Comm Dev	1,981,048	6,435,582	4,454,535	31%	6,435,582
Human Resources	1,986,012	10,094,469	8,108,457	20%	10,094,469
Information Technology	8,193,932	28,760,501	20,566,569	28%	30,824,729
Library Services	6,715,293	26,832,575	20,117,281	25%	26,832,575
Memphis Parks	18,752,791	52,784,740	34,031,950	36%	52,784,740
Police Services	69,739,384	307,090,923	237,351,539	23%	307,090,923
Public Works	6,758,538	14,574,238	7,815,700	25%	14,574,238
Total Expenditures	228,297,377	897,120,615	668,823,239	25%	907,144,206

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 GENERAL FUND - Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	140,587,570	638,541,042	497,953,472	22%	639,351,692
Materials & Supplies	49,944,886	190,767,428	140,822,542	26%	194,086,172
Capital Outlay	24,703	1,074,992	1,050,289	2%	1,074,992
Grants and Subsidies	24,169,799	72,707,579	48,537,780	33%	78,762,385
Inventory	184,562	858,017	673,455	22%	727,496
Expense Recovery	-	(21,035,300)	(21,035,300)	0%	(21,035,300)
Investment Fees	4,992	149,652	144,660	3%	149,652
Service Charges	7,151,833	8,311,205	1,159,372	86%	8,281,117
Transfers Out	6,217,000	5,746,000	(471,000)	108%	5,746,000
Misc Expense	11,900	-	(11,900)	-	-
Contributed to Fund Balance	-	4,662,536	4,662,536	0%	-
Total Expenditures	228,297,245	901,783,151	673,485,906	25%	907,144,206
Revenue					
Investment in General Fixed Assets	11,376	20,000	(8,624)	57%	20,000
Local Taxes	356,160,431	574,288,407	(218,127,976)	62%	573,158,407
State Taxes	13,637,512	80,325,000	(66,687,488)	17%	80,602,760
Licenses and Permits	4,326,914	27,791,000	(23,464,086)	16%	27,791,000
Fines and Forfeitures	2,355,108	11,506,999	(9,151,891)	20%	11,506,999
Charges for Services	16,259,842	55,002,911	(38,743,069)	30%	54,779,896
Use of Money and Property	3,127,533	15,555,000	(12,427,467)	20%	15,555,000
Federal Grants	3,817,588	7,428,000	(3,610,412)	51%	7,428,000
State Grants	-	-	-	-	-
Intergovernmental Revenues***	-	6,158,005	(6,158,005)	0%	6,158,005
Other Revenues	4,452,412	3,533,183	919,229	126%	4,265,925
Transfers In	12,206,000	108,218,000	(96,012,000)	11%	108,218,000
Contributed from Fund Balance	-	-	-	-	-
Total Revenue	416,354,716	889,826,505	(473,471,789)	47%	889,483,992
Net Revenue	188,057,471	(11,956,646)	(200,014,117)	-1573%	(17,660,214)

* FY 26 Funding Budget

**FY 26 Actual divided by FY 26 Funding Budget

***Reimbursement from the Memphis Airport Authority - Fire Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
TOTAL EXPENDITURES BY DIVISION - Historical Comparison

	5 Year Trend						FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26				
Divisions										
City Attorney	14,349,690	14,505,331	18,963,411	18,828,677	21,986,377	31,636,450	8,187,311	11,123,427	2,936,116	36%
City Council	2,668,417	2,764,496	3,015,066	3,361,031	3,410,101	3,620,382	756,626	755,395	(1,231)	0%
City Court Clerk	6,729,312	7,249,725	7,371,364	7,369,420	7,830,119	8,002,930	1,786,467	1,184,504	(601,963)	-34%
City Court Judges	818,953	809,764	801,469	842,953	955,684	966,641	229,490	197,963	(31,527)	-14%
City Engineering	7,494,495	9,901,092	9,455,170	9,866,249	11,694,429	11,790,295	4,299,479	3,714,740	(584,739)	-14%
Comm. Enhancement	-	-	-	-	-	15,962,329	-	4,649,550	4,649,550	100%
Executive	19,978,129	21,899,914	22,862,830	23,514,806	23,781,701	24,287,296	5,356,699	6,082,275	725,576	14%
Finance	13,709,617	13,799,732	15,262,368	15,505,364	15,862,716	16,125,955	2,618,745	4,098,561	1,479,816	57%
Fire Services	191,618,702	190,678,936	194,552,787	201,353,923	239,639,049	239,770,803	54,124,166	50,337,226	(3,786,940)	-7%
General Services	23,319,375	23,833,070	25,197,873	24,285,517	27,450,772	28,036,262	6,808,983	5,929,441	(879,542)	-13%
Grants & Agencies	35,725,373	38,304,904	48,279,904	52,790,253	63,226,249	62,153,371	33,507,626	26,097,165	(7,410,461)	-22%
Housing & Comm Dev	4,865,790	4,832,737	4,808,050	4,756,861	6,165,685	6,293,120	1,732,144	1,981,048	248,903	14%
Human Resources	8,363,049	8,530,924	8,836,128	8,964,795	10,105,037	10,043,563	2,788,459	1,986,012	(802,448)	-29%
Information Tech	21,804,249	23,827,760	24,569,180	25,036,163	27,743,642	27,627,786	8,402,407	8,193,932	(208,474)	-2%
Library Services	22,640,477	22,919,401	22,872,537	24,543,364	24,977,210	26,144,616	7,044,122	6,715,293	(328,829)	-5%
Memphis Parks	36,114,148	38,949,776	40,878,283	49,822,497	47,297,960	51,602,943	15,134,220	18,752,791	3,618,571	24%
Police Services	281,479,497	275,723,593	284,480,825	305,813,356	300,636,933	305,071,077	79,248,003	69,739,384	(9,508,619)	-12%
Public Works	17,015,254	17,311,118	17,897,475	17,444,770	19,658,936	13,999,043	10,616,711	6,758,538	(3,858,174)	-36%
Total Expenditures	708,694,527	715,842,273	750,104,720	794,099,999	852,422,600	883,134,862	242,641,658	228,297,245	(14,344,415)	-6%

*Actual Variance (\$) divided by FY25 Q1 Actual



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GENERAL FUND - Historical Comparison by Category

	5 Year Trend						FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26				
Expenditures										
Personnel Services	535,093,592	530,216,087	551,289,803	577,214,664	624,166,120	639,242,861	154,729,822	140,587,570	(14,142,252)	-9%
Materials & Supplies	135,785,142	145,537,565	152,849,112	167,221,339	167,930,809	177,861,167	51,828,396	49,944,886	(1,883,511)	-4%
Capital Outlay	1,111,414	1,050,414	1,050,414	1,270,414	988,301	988,301	48,352	24,703	(23,650)	-49%
Grants and Subsidies	46,977,393	49,448,555	60,698,555	64,403,904	69,567,351	71,118,474	25,558,199	24,169,799	(1,388,400)	-5%
Inventory	453,599	313,867	313,867	495,700	664,101	752,500	230,459	184,562	(45,897)	-20%
Expense Recovery	(16,035,300)	(16,035,300)	(21,035,300)	(21,035,300)	(21,035,300)	(21,035,300)	-	-	-	
Investment Fees	-	149,652	149,652	149,652	149,652	149,652	38,689	4,992	(33,697)	-87%
Service Charges	3,222,203	3,224,600	3,299,600	3,358,627	3,395,566	8,311,205	3,123,891	7,151,833	4,027,942	129%
Transfers Out	2,086,484	2,086,484	1,489,017	6,021,000	6,596,000	5,746,000	7,067,000	6,217,000	(850,000)	-12%
Misc Expense	-	-	-	-	-	-	16,850	11,900	(4,950)	-29%
Contributed to Fund Balance	-	-	-	-	10,169,677	4,662,536	-	-	-	
Total Expenditures	708,694,527	715,991,924	750,104,720	799,100,000	862,592,277	887,797,396	242,641,658	228,297,245	(14,344,415)	-6%
Revenue										
Investment in General Fixed	-	-	-	-	-	20,000	-	11,376	11,376	
Local Taxes	425,471,058	464,995,000	489,645,000	508,701,000	570,694,485	574,288,407	369,435,494	356,160,431	(13,275,063)	-4%
State Taxes	50,835,000	67,135,000	71,685,000	79,260,000	79,260,000	80,325,000	20,228,094	13,637,512	(6,590,582)	-33%
Licenses and Permits	13,795,550	12,952,750	14,006,000	14,501,000	27,801,000	27,791,000	3,456,807	4,326,914	870,107	25%
Fines and Forfeitures	11,763,000	11,547,200	11,588,900	12,162,000	12,287,000	11,507,000	2,681,259	2,355,108	(326,151)	-12%
Charges for Services	33,950,400	31,451,901	39,145,000	44,965,124	51,914,843	55,002,911	14,423,589	16,259,842	1,836,253	13%
Use of Money and Property	1,505,000	510,000	325,000	6,175,000	9,175,000	15,555,000	3,561,931	3,127,533	(434,398)	-12%
Federal Grants	5,250,000	5,073,006	9,500,000	4,750,000	6,450,000	7,428,000	3,595,182	3,817,588	222,406	6%
State Grants	14,000,000	5,000,000	-	-	-	-	-	-	-	
Intergovernmental Revenues**	10,965,973	4,119,982	4,296,980	4,500,000	5,625,380	6,158,005	-	-	-	
Other Revenues	5,976,376	7,127,875	9,398,700	10,275,876	5,791,570	2,404,074	2,211,352	4,452,412	2,241,060	101%
Transfers In	81,738,000	82,904,000	100,593,000	102,118,000	91,617,999	107,318,000	6,306,000	12,206,000	5,900,000	94%
Contributed from Fund Balance	53,444,169	23,175,211	-	11,692,000	1,975,000	-	-	-	-	
Total Revenue	708,694,526	715,991,925	750,183,580	799,100,000	862,592,277	887,797,397	425,899,708	416,354,716	(9,544,992)	-2%
Net Operations	-	-	78,860	-	-	-	183,258,051	188,057,472	4,799,422	3%

*Actual Variance (\$) divided by FY25 Q1 Actual

**Reimbursement from the Memphis Airport Authority - Fire Services

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 TOTAL REVENUE BY DIVISION - Actual vs Funding Budget by Category					
Division	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Variance (%)	FY26 Forecast YearTotal
City Attorney	925,000	925,000	-	100%	925,000
City Council					
City Court Clerk	487,894	4,000,000	(3,512,106)	12%	4,000,000
City Court Judges					
City Engineering	4,614,374	14,652,407	(10,038,033)	31%	14,652,407
Community Enhancement	106,000	806,000	(700,000)	13%	806,000
Executive	291,513	964,000	(672,487)	30%	964,000
Finance	378,162	255,000	123,162	148%	255,000
Fire Services	14,563,112	56,982,005	(42,418,893)	26%	56,982,005
General Services	1,158,567	1,646,347	(487,780)	70%	1,613,213
Grants & Agencies	852,399	5,000,000	(4,147,601)	17%	5,000,000
Housing & Comm Dev	41,282	145,876	(104,594)	28%	145,876
Human Resources					
Information Technology					
Library Services	673,158	685,000	(11,842)	98%	769,742
Memphis Parks	2,825,037	9,403,971	(6,578,935)	30%	9,487,986
Police Services	4,586,944	8,798,000	(4,211,056)	52%	8,798,000
Public Works	6,621,524	14,705,000	8,250,192	45%	14,705,000
Unallocated	378,229,749	770,857,900	(392,628,151)	49%	770,379,764
Total Revenues	416,354,715	889,826,506	(457,138,124)	47%	889,483,993

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
TOTAL REVENUE BY DIVISION - Historical Comparison

	5 Year Trend						FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26				
Divisions										
City Attorney	25,000	25,000	25,000	25,000	25,000	25,000	25,000	925,000	900,000	3600%
City Council										
City Court Clerk	3,000,000	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	749,334	487,894	(261,440)	-35%
City Court Judges										
City Engineering	1,570,307	1,570,307	11,509,907	12,052,407	14,652,407	14,652,407	3,557,690	4,614,374	1,056,684	30%
Comm. Enhancement	-	-	-	-	-	806,000	-	106,000	106,000	100%
Executive	718,751	718,751	908,751	740,001	740,000	780,000	220,521	291,513	70,993	32%
Finance	48,000	48,000	48,000	4,505,000	2,030,000	255,000	156,206	378,162	221,956	142%
Fire Services	38,319,473	33,126,725	38,561,730	40,350,000	49,096,698	56,982,005	14,420,203	14,563,112	142,909	1%
General Services	1,363,338	1,501,238	1,008,031	1,214,267	726,238	726,238	162,769	1,158,567	995,798	612%
Grants & Agencies	4,000,000	2,500,000	3,000,000	7,000,000	5,000,000	5,000,000	1,263,943	852,399	(411,544)	-33%
Housing & Comm Dev	434,875	250,875	100,700	120,875	120,876	120,876	57,030	41,282	(15,748)	-28%
Human Resources	41,500	39,500	39,500	22,000	22,000	-	-	-	-	
Information Tech	60,000	60,000	60,000	-	-	-	-	-	-	0%
Library Services	1,589,000	1,709,000	1,725,000	1,885,000	685,000	685,000	671,458	673,158	1,700	0%
Memphis Parks	5,704,199	5,813,512	6,130,080	10,437,869	7,709,796	9,403,971	2,076,624	2,825,037	748,413	36%
Police Services	9,825,306	9,737,000	10,858,750	11,673,025	11,151,706	8,798,000	3,513,184	4,586,944	1,073,760	31%
Public Works	774,000	774,000	9,239,400	8,636,000	9,011,000	14,705,000	1,318,074	6,621,524	5,303,451	402%
Unallocated	641,220,777	655,118,017	663,968,731	696,438,556	757,621,556	770,857,900	397,707,673	378,229,749	(19,477,925)	-5%
Total Revenues	708,694,526	715,991,925	750,183,580	799,100,000	862,592,277	887,797,397	425,899,709	416,354,715	(9,544,993)	-2%

*Actual Variance (\$) divided by FY25 Q1 Actual

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 OVERTIME BY DIVISION - Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Variance (%)	FY26 Forecast YearTotal
Division					
City Attorney	126	-	(126)	0%	200
City Council	-	-	-		-
City Court Clerk	6,143	25,000	18,857	25%	25,000
City Court Judges	-	-	-		-
City Engineering	66,286	137,271	70,985	48%	135,328
Community Enhancement	12,580	41,640	29,060	30%	41,640
Executive	112,085	350,000	237,915	32%	355,871
Finance	2,857	5,000	2,143	57%	10,000
Fire Services	5,886,663	15,747,355	9,860,692	37%	15,747,355
General Services	849,643	2,100,094	1,250,451	40%	2,100,094
Grants & Agencies	-	-	-		-
Housing & Comm Dev	3	-	(3)	0%	-
Human Resources	26	-	(26)	0%	-
Information Technology	-	-	-		-
Library Services	(77)	-	77	0%	-
Memphis Parks	75,987	96,651	20,664	79%	122,925
Police Services	8,921,427	32,000,000	23,078,573	28%	33,654,868
Public Works	101,549	509,062	407,513	20%	309,329
Total Overtime	16,035,298	51,012,073	34,976,775	31%	52,502,610

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 OVERTIME BY DIVISION - Historical Comparison										
Division	5 Year Trend					Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	*Actual Variance (\$)	Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25					
City Attorney	1,500	-	-	-	-	-	30	126	96	320%
City Council										
City Court Clerk	-	7,463	7,463	7,463	15,000	25,000	7,876	6,143	(1,733)	-22%
City Court Judges										
City Engineering	141,200	141,200	141,200	141,200	135,328	135,328	123,896	66,286	(57,610)	-46%
Enhancement	-	-	-	-	-	41,640	-	12,580	12,580	
Executive	150,000	150,000	150,000	225,000	225,000	225,000	140,528	112,085	(28,443)	-20%
Finance	5,000	5,000	5,000	5,000	5,000	5,000	9,251	2,857	(6,395)	-69%
Fire Services	9,962,160	11,017,700	10,711,000	13,772,091	19,747,356	15,747,356	6,855,949	5,886,663	(969,285)	-14%
General Services	570,410	570,410	570,410	570,410	1,653,910	2,100,094	672,055	849,643	177,588	26%
Grants & Agencies										
Housing & Comm Dev	-	-	-	-	-	-	391	3	(388)	-99%
Human Resources	-	-	-	-	-	-	24	26	2	8%
Information Technology										
Library Services	-	-	-	-	-	-	1,521	(77)	(1,598)	-105%
Memphis Parks	95,710	95,700	95,700	97,600	92,300	96,651	40,033	75,987	35,954	90%
Police Services	26,233,470	24,899,999	24,206,700	24,206,706	32,000,000	32,000,000	13,994,157	8,921,427	(5,072,730)	-36%
Public Works	431,640	341,640	341,640	341,640	550,702	509,062	266,021	101,549	(164,472)	-62%
Total Overtime	37,591,090	37,229,112	36,229,113	39,367,110	54,424,596	50,885,131	22,111,732	16,035,298	(6,076,434)	-27%

*Actual Variance (\$) divided by FY25 Q1 Actual



GENERAL FUND - TRANSFERS



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GENERAL FUND - Transfers

Transfers (From) - General Fund

Date	Division	Fund/Name of Fund	Service Center /Name	Account	Amount	Amount	Justification
Jul-25	Grants & Agencies	From 0111(General Fund)	230101 (Grants & Agencies)	080225 (Oper Tfr Ot	\$ 1,975,000		To fund the expense for the FedEx Forum
Jul-25		To 0225(New Memphis Arena)	230301 (New Memphis Arena)	070111(Oper Tfr In)		\$ 1,975,000	
Oct-25	Grants & Agencies	From 0111(General Fund)	230101 (Grants & Agencies)	080270 (Oper Tfr Ot	\$ 2,650,000		To provide funding for low/moderate income individuals and families.
Oct-25		To 0270 (Affordable Housing)	000000(Unallocated)	070111(Oper Tfr In)		\$ 2,650,000	
Oct-25	Grants & Agencies	From 0111(General Fund)	230101 (Grants & Agencies)	080275 (Oper Tfr Ot	\$ 650,000		To provide funding to help support local projects within the City of Memphis.
Oct-25		To 0275 (HUB Community Impact)	000000(Unallocated)	070111 (Oper Tfr In)		\$ 650,000	
Oct-25	Library	From 0111(General Fund)	360101 (Library)	080852 (Oper Tfr Ot	\$ 471,000		Employee Pension Benefits
Oct-25		To 0852 (Library Retirement)	000000(Unallocated)	070111 (Oper Tfr In)		\$ 471,000	



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GENERAL FUND - Transfers

Transfers (To) - General Fund							
Date	Division		Fund/Name of Fund	Service Center /Name	Account	Amount	Justification
Oct-25	Public	To	0111 (General Fund)	170201 (Street Maintenance)	070400(Oper Tfr In)	\$ 6,500,000	To recover expenses that are CIP related.
Oct-25		From	0400 (CIP Fund)	000000(Unallocated)	080111 (Oper Tfr Out)	\$ 6,500,000	
Jun-26		To	0111(General Fund)	000000(Unallocated)	070204 (Oper Tfr In)	\$ 750,000	This is the payment that is part of a 10 year loan from the General Fund to assist Solid Waste with operating expenses.
Jun-26		From	0204 (Solid Waste Fund)	160201 (Solid Waste Collections)	080111 (Oper Tfr Out)	\$ 750,000	
July 2025 thru June, 2025		To	0111(General Fund)	130701 (Fire Fighting), 140312 (Police Precinct Personnel), 170201 (Street Maintenance), and 250101 (Civil Design & Admin.)	070245 (Oper Tfr In)	\$ 59,148,125	To fund the expense to restore Healthcare and Salaries Increases to Public Safety (Fire Services \$20,879,640), Police Services (\$24,868,485) and to fund street maintenance in Public Works (\$7,900,000) and in Engineering (\$5,500,000).
July 2025 thru June, 2025		From	0245 (Sales Tax Referendum Fund)	000000(Unallocated)	080111 (Oper Tfr Out)	\$ 59,148,125	
Sep-25		To	0111 (General Fund)	000000(Unallocated)	070280 (Oper Tfr In)	\$ 900,000	This revenue from the interest from ARPA that will be used to fund Blight Litigation.
Sep-25		From	0280 (ARPA Fund)	000000(Unallocated)	080111 (Oper Tfr Out)	\$ 900,000	



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GENERAL FUND - Transfers

Transfers (To) - General Fund (cont.)							
Date	Division	Fund/Name of Fund	Service Center /Name	Account	Amount	Amount	Justification
Jun-26	To	0111(General Fund)	000000(Unallocated)	070601 (Oper Tfr In)		\$ 1,737,000	To fund General Operations made on behalf of the Sewer Fund.
Jun-26	From	0601 (Sewer Fund)	170906 (Environmental Administration)	080111 (Oper Tfr Out)	\$ 1,737,000		
Sep-25	To	0111(General Fund)	130701 (Fire Fighting), 140312 (Police Precinct Personnel), and 240101 (City Attorney Admin)	070661 (Oper Tfr In)		\$ 1,325,000	Revenue from False Alarm calls in Fire Service (\$169,000), Police Service (\$1,131,000) and City Attorney (\$25,000).
Sep-25	From	0661 (Metro Alarm Fund)	240201 (Metro Alarm)	080111 (Oper Tfr Out)	\$ 1,325,000		
Sep-25	To	0111(General Fund)	260105 (Environmental Enforcement)	070671 (Oper Tfr In)		\$ 106,000	To help support cleaning up illegal dumping sites
Sep-25	From	0671 (Storm Water Fund)	171501 (Drain Maintenance Storm Water)	080111 (Oper Tfr Out)	\$ 106,000		
Outside Transfer In (To) - The City Of Memphis							
Date	Division	Fund/Name of Fund	Service Center /Name	Account	Amount	Amount	Justification
Apr-26	To	0111 (General Fund)	000000(Unallocated)	040140 (In Lieu of Taxes-MLGW)		\$ 60,000,000	Revenues received in lieu of Property Taxes.
Jun-26	To	0111 (General Fund)	000000(Unallocated)	040140 (In Lieu of Taxes-Sewer)		\$ 10,000,000	Revenues received in lieu of Property Taxes.



Q1 VENDOR PAYMENTS ALL DIVISIONS

(OVER \$100K)

CITY OF MEMPHIS
Q1 FINANCIAL UPDATE
GENERAL FUND - VENDOR PAYMENTS > \$100k (1 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
1 Unallocated		THE HOSPITALITY HUB of MEMPHIS	875,000.00	HOMELESS SHELTER OPERATIONS
2 Unallocated		THE WORKS, INC.	779,454.34	CONSTRUCTION COST RELATED TO PEACH TREE
3 Unallocated		THE HOSPITALITY HUB of MEMPHIS	550,000.00	OPERATIONAL ASSISTANCE GRANT
4 Unallocated		TRANSPRO CONSULTING LLC	209,070.00	MATA ORGANIZATIONAL FRAMEWORK PHASE 2
5 Unallocated		PWC US CONSULTING LLP	194,960.90	PROFESSIONAL SVCS FEBRUARY 2025
6 Unallocated		PWC US CONSULTING LLP	115,187.52	PROFESSIONAL SVCS FEBRUARY 2025
7 Unallocated		TRANSPRO CONSULTING LLC	109,070.00	MATA ORGANIZATIONAL FRAMEWORK PHASE 2
8 Solid Waste		WASTE CONNECTIONS OF TN, INC.	1,187,410.12	AREA E COLLECTIONS AUG '25
9 Solid Waste		WASTE CONNECTIONS OF TN, INC.	1,173,153.62	AREA E COLLECTIONS JULY '25
10 Solid Waste		WASTE CONNECTIONS OF TN, INC.	1,162,154.42	COLLECTIONS AREA E JUN 25
11 Solid Waste		ECO2 DEVELOPMENT RECYCLING dba N	543,541.92	RECYCLING 8/1/25-8/31/25
12 Solid Waste		ECO2 DEVELOPMENT RECYCLING dba N	452,560.92	RECYCLING 7/1-7/31
13 Solid Waste		BROWNING FERRIS INDUSTRIES	345,788.50	SOUTH LANDFILL
14 Solid Waste		BROWNING FERRIS INDUSTRIES	312,644.17	SOUTH LANDFILL
15 Solid Waste		BROWNING FERRIS INDUSTRIES	228,351.24	NORTH LANDFILL
16 Solid Waste		MICHAEL'S TREE & LOADER SERVICE	191,204.82	LOAD HAUL SERVICE DATES 7/28/25-8/30/25
17 Solid Waste		BROWNING FERRIS INDUSTRIES	183,052.28	NORTH LANDFILL
18 Solid Waste		ECO2 DEVELOPMENT RECYCLING dba N	169,584.02	RECYCLING 6/1-6/30/25
19 Public Works		CDM CONSTRUCTORS INC.	1,974,349.44	TE MAXSON WWTP PROCESS UPGRADES
20 Public Works		CDM CONSTRUCTORS INC.	1,777,272.15	TE MAXSON WWTP PROCESS UPGRADES
21 Public Works		EVONIK CORPORATION	1,644,753.05	EFFLUENT DISINFECTION
22 Public Works		CDM CONSTRUCTORS INC.	1,313,077.34	TE MAXSON WWTP PROCESS UPGRADES
23 Public Works		BLACK & VEATCH CORPORATION	1,278,512.64	CONSENT DECREE BETWEEN USEPA & CITY
24 Public Works		BLACK & VEATCH CORPORATION	1,257,404.44	CONSENT DECREE BETWEEN USEPA & CITY
25 Public Works		THE HOSPITALITY HUB of MEMPHIS	950,000.00	BLIGHT ELIMINATION
26 Public Works		EVONIK CORPORATION	709,019.50	EFFLUENT DISINFECTION
27 Public Works		LEHMAN-ROBERTS COMPANY	688,473.19	FY25 RESURFACING
28 Public Works		LEHMAN-ROBERTS COMPANY	682,034.53	RESURFACING FY23 G2
29 Public Works		EVONIK CORPORATION	625,567.79	EFFLUENT DISINFECTION
30 Public Works		MEMPHIS LIGHT GAS AND WATER DIVISI	609,875.25	ARPA MLGW
31 Public Works		ALLWORLD PROJECT MANAGEMENT, LL	572,960.17	COM STORMWATER PROGRAM MANAGEMENT
32 Public Works		EVONIK CORPORATION	562,630.19	EFFLUENT DISINFECTION
33 Public Works		ALLWORLD PROJECT MANAGEMENT, LL	553,685.59	COM STORMWATER PROGRAM MANAGEMENT
34 Public Works		ALLWORLD PROJECT MANAGEMENT, LL	535,427.36	COM STORMWATER PROGRAM MANAGEMENT
35 Public Works		ALLWORLD PROJECT MANAGEMENT, LL	523,418.89	COM STORMWATER PROGRAM MANAGEMENT
36 Public Works		EVONIK CORPORATION	522,366.96	EFFLUENT DISINFECTION
37 Public Works		CDM CONSTRUCTORS INC.	515,082.22	TE MAXSON WWTP PROCESS UPGRADES

CITY OF MEMPHIS
Q1 FINANCIAL UPDATE
GENERAL FUND - VENDOR PAYMENTS > \$100k (2 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
38	Public Works	ACUFF ENTERPRISES INC	455,750.00	SEWER LINE REPLCMNT AT VARIOUS LOCATIONS
39	Public Works	MOORE CONSTRUCTION COMPANY, INC	419,391.00	SEWER LINE CIPP
40	Public Works	ACUFF ENTERPRISES INC	417,650.00	REPAIRS THROUGH AUGUST 31, 2025
41	Public Works	EMERSON PROCESS MANAGEMENT PO	391,315.00	SURE SERVICE RENEWAL
42	Public Works	SUNBELT RENTALS, INC.	383,715.00	PLATES
43	Public Works	ACUFF ENTERPRISES INC	374,700.00	REPAIRS THROUGH JULY 31, 2025
44	Public Works	ACUFF ENTERPRISES INC	366,491.00	SEWER LINE REPLCMNT AT VARIOUS LOCATIONS
45	Public Works	UNIVERSITY OF MEMPHIS	349,955.45	ARPA U OF M
46	Public Works	LEHMAN-ROBERTS COMPANY	349,610.35	FY25 RESURFACING
47	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
48	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
49	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
50	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
51	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
52	Public Works	CHRIS-HILL CONSTRUCTION CO., LLC	312,922.09	TE MAXSON WWTP PROCESS UPGRADES
53	Public Works	ACUFF ENTERPRISES INC	299,815.00	EMERGENCY REPAIR
54	Public Works	ACUFF ENTERPRISES INC	255,400.00	REPAIRS THROUGH JUNE 30, 2025
55	Public Works	EMERSON PROCESS MANAGEMENT PO	217,159.00	SERVICE
56	Public Works	DENALI WATER SOLUTIONS LLC	210,747.65	BIOSOLIDS PROGRAM
57	Public Works	VEASLEY'S PAVING SERVICES, INC.	208,491.00	ASPHALT VARIOUS
58	Public Works	MEMPHIS LIGHT GAS AND WATER DIVISI	202,472.93	ARPA MLGW
59	Public Works	CHRIS-HILL CONSTRUCTION CO., LLC	200,560.00	A6 CLARIFIER MECHANISM
60	Public Works	SWEEPING CORPORATION OF AMERIC	195,522.60	SEWER CLEANING
61	Public Works	JAMISON CONSTRUCTION, LLC	192,993.65	SAM COOPER BRIDGE REPAIRS
62	Public Works	SWEEPING CORPORATION OF AMERIC	192,074.99	SEWER CLEANING
63	Public Works	TENNESSEE TRACTOR, LLC	190,966.48	GRASS/SHRUB MITIGATION EQUIPMENT
64	Public Works	ACUFF ENTERPRISES INC	189,750.00	EMER REPAIR
65	Public Works	BLACK & VEATCH CORPORATION	188,329.67	CONSENT DECREE BETWEEN USEPA & CITY
66	Public Works	DENALI WATER SOLUTIONS LLC	172,972.09	BIOSOLIDS
67	Public Works	HI-SPEED INDUSTRIAL SERVICE	172,650.80	REBUILD BLOWER #3
68	Public Works	SWEEPING CORPORATION OF AMERIC	171,172.40	SEWER CLEANING
69	Public Works	ANDRITZ SEPARATION INC.	168,342.50	HOUSING MATERIALS
70	Public Works	CHRIS-HILL CONSTRUCTION CO., LLC	166,934.73	T.E. MAXSON WWTF
71	Public Works	XYLEM DEWATERING SOLUTIONS, INC.	162,561.75	PARTS
72	Public Works	SWEEPING CORPORATION OF AMERIC	152,219.29	SEWER LINE SERVICE
73	Public Works	XYLEM DEWATERING SOLUTIONS, INC.	140,626.87	SEWER EMER BYPASS
74	Public Works	POLLAN PAVING LLC	137,650.80	MILLING
75	Public Works	VEASLEY'S PAVING SERVICES, INC.	125,279.00	ASPHALT VARIOUS
76	Public Works	VUCON, LLC	120,120.48	ELVIS PRESLEY- CRAFT #2
77	Public Works	MALASRI ENGINEERING, PLLC	116,760.28	INFLUENT SAMPLING
78	Public Works	DENALI WATER SOLUTIONS LLC	115,792.35	BIOSOLIDS
79	Public Works	DENALI WATER SOLUTIONS LLC	113,786.46	BIOSOLIDS

CITY OF MEMPHIS
Q1 FINANCIAL UPDATE
GENERAL FUND - VENDOR PAYMENTS > \$100k (3 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
80	Public Works	DENALI WATER SOLUTIONS LLC	112,340.00	PRESS RENTAL
81	Public Works	MALASRI ENGINEERING, PLLC	111,111.30	SERVICE
82	Public Works	ACUFF ENTERPRISES INC	110,850.00	REPAIRS THROUGH JUNE 30, 2025
83	Public Works	MALASRI ENGINEERING, PLLC	110,771.00	SERVICE
84	Public Works	POWERS HILL DESIGN, LLC	109,445.00	GREENBELT LANDING - USACE
85	Public Works	MEMPHIS LIGHT GAS AND WATER DIVISI	102,861.03	ARPA MLGW
86	Public Works	FISHER & ARNOLD, INC	101,364.16	REPAIR 11 BRIDGES ON SAM COPPER BOULEVARD- CEI SERVICES
87	Public Works	FERRELL PAVING INC	101,132.64	CITY WIDE STORMWATER INFRASTRUCTURE
88	Public Works	SUNBELT RENTALS, INC.	100,000.00	PLATES
89	Police	APG OFFICE FURNISHINGS, INC.	491,866.89	OFFICE FURNISHINGS
90	Police	WESCAM USA, INC.	447,426.00	CAMERA SYSTEM
91	Police	INTERGRAPH CORPORATION	396,484.20	CAD MAINTENANCE AND SUPPORT
92	Police	INSIGHT PUBLIC- SECTOR, INC.	318,000.00	FLOCK-FALCON INFRASTRUCTURE-FREE COVERAGE DATES 09-JUN-2025 - 08-JUN-2026
93	Police	GRINDER, TABER, & GRINDER, INC	192,273.00	MPD RADIO MAINT. REHAB PH2
94	Police	GRINDER, TABER, & GRINDER, INC	185,235.00	MPD RADIO MAINT. REHAB PH2
95	Police	CARAHSOFT TECHNOLOGY CORPORAT	163,720.84	SUBSCRIPTION - GRANT
96	Police	AT&T INC.	159,154.00	WIRELESS PAYMENT FOR MPD
97	Police	INTERGRAPH CORPORATION	146,348.00	MAINTENANCE AND SUPPORT FOR CAD SYSTEM
98	Police	ZELLNER CONSTRUCTION SERVICES, L	116,847.81	MT. MORIAH PRECINCT
99	Memphis Parks	MEMPHIS MUSEUMS, INC.	2,729,700.00	FY26 MANAGEMENT FEE
100	Memphis Parks	MEMPHIS RIVER PARKS PARTNERSHIP	2,634,150.00	FY26 MANAGEMENT FEE
101	Memphis Parks	MONTGOMERY MARTIN CONTRACTORS	961,444.62	STREETSCAPE: ACCEL. MEMPHIS - GROUP C
102	Memphis Parks	MONTGOMERY MARTIN CONTRACTORS	937,001.24	STREETSCAPE: ACELL. MEMPHIS - GROUP C
103	Memphis Parks	MONTGOMERY MARTIN CONTRACTORS	724,251.33	STREETSCAPE:ACCEL MEMPHIS - GROUP C
104	Memphis Parks	MEMPHIS BROOKS MUSEUM OF ART	630,000.00	FY26 MANAGEMENT FEE
105	Memphis Parks	GRINDER, TABER, & GRINDER, INC	372,607.43	DOUGLASS SPLASH PAD
106	Memphis Parks	TURNER CONSTRUCTION COMPANY INC	342,586.87	LESTER COMMUNITY CENTER
107	Memphis Parks	TENNIS MEMPHIS, INC.	315,000.00	FY26 MANAGEMENT FEE
108	Memphis Parks	GRINDER, TABER, & GRINDER, INC	265,967.60	PLAYGROUND RESURFACING PHASE 2
109	Memphis Parks	LADD'S	251,478.60	TURF EQUIPMENT FOR GOLF.
110	Memphis Parks	GRINDER, TABER, & GRINDER, INC	223,810.50	PLAYGROUND RESURFACING PHASE 2
111	Memphis Parks	GRINDER, TABER, & GRINDER, INC	206,842.40	PLAYGROUND RESURFACING PHASE 2
112	Memphis Parks	LADD'S	204,376.70	TURF EQUIPMENT FOR GOLF.
113	Memphis Parks	LADD'S	191,103.55	TURF EQUIPMENT FOR GOLF.
114	Memphis Parks	GOODWILL HOMES COMMUNITY SERVIC	180,000.00	FY26 MANAGEMENT FEE
115	Memphis Parks	O.T. MARSHALL ARCHITECTS, PC	176,405.77	A&E SERVICES ON RIVER FRONT MASTER PLAN
116	Memphis Parks	LADD'S	171,088.04	TURF EQUIPMENT FOR GOLF.
117	Memphis Parks	MEMPHIS BOTANIC GARDEN FOUNDATIK	153,737.04	FY26 MANAGEMENT FEE
118	Memphis Parks	LADD'S	150,172.08	TURF EQUIPMENT FOR GOLF.

CITY OF MEMPHIS
Q1 FINANCIAL UPDATE
GENERAL FUND - VENDOR PAYMENTS > \$100k (4 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
119	Memphis Parks	MEMPHIS ZOOLOGICAL SOCIETY	135,450.92	REIMBURSEMENT FOR REPAVING PROJECT AT MEMPHIS ZOO
120	Memphis Parks	OVERTON PARK CONSERVANCY	135,000.00	FY26 MANAGEMENT FEE
121	Memphis Parks	NICKSON GENERAL CONTRACTORS INC	130,802.01	COMM. CNTR DEFERRED MAINT.
122	Memphis Parks	LADD'S	104,165.62	TURF EQUIPMENT FOR GOLF.
123	Memphis Parks	MEMPHIS ZOOLOGICAL SOCIETY	100,000.00	REIMBURSEMENT FOR REPAVING PROJECT AT THE MEMPHIS ZOO
124	Libraries	SIRSI DYNIX CORPORATION	275,639.05	SUBSCRIPTION RENEWAL 2025 - 2026
125	Libraries	BIBLIOTHECA, LLC	143,382.15	SELF CHECKOUT KIOSK FOR CENTRAL
126	Libraries	COMPLETE FACILITIES MAINTENANCE, I	106,503.87	JANITORIAL SERVICES FOR MPL
127	Libraries	COMPLETE FACILITIES MAINTENANCE, I	106,503.87	JANITORIAL SERVICES FOR LIBRARY SERVICES
128	Libraries	COMPLETE FACILITIES MAINTENANCE, I	106,503.87	JANITORIAL SERVICES FOR MPL
129	Legal	BAKER, DONELSON, BEARMAN, CALDW	144,243.29	CL Inv Matter 23-00053-NICHOLS, TYRE
130	Legal	BAKER, DONELSON, BEARMAN, CALDW	140,480.74	CL Inv Matter 23-00053-NICHOLS, TYRE
131	Legal	BAKER, DONELSON, BEARMAN, CALDW	138,868.91	CL Inv Matter 23-00053-NICHOLS, TYRE
132	Legal	BAKER, DONELSON, BEARMAN, CALDW	134,341.26	CL Inv Matter 23-00053-NICHOLS, TYRE
133	Information Technology	INSIGHT PUBLIC- SECTOR, INC.	2,629,018.69	FY'26 ENCUMBER \$2,629,018.69 FOR ENTERPRISE MICROSOFT EA SUBSCRIPTIONS. TERM: 7/1/2025-6/30/2026-FC
134	Information Technology	THOMAS CONSULTANTS INC.	280,031.41	FY26 PALO-ALTO RENEWAL 1 YR TERM: 05/26/2025 TO 07/12/2026 LINE 15,1 RELEASE #47 - FC
135	Information Technology	CARAHSOFT TECHNOLOGY CORPORAT	225,090.00	FY26 ENCUMBER \$225,090.00 DOCUSIGN & \$104,243.22 DOCUSIGN CLM FOR A TOTAL- \$329,333.22 25-26 - FC
136	Information Technology	THOMAS CONSULTANTS INC.	203,760.00	FY26 TCI FOR ABSOLUTE RESILIENCE SOFTWARE - 9/29/2025 TO 09/28/2026 - FC
137	Information Technology	THOMAS CONSULTANTS INC.	191,723.87	FY26 TCI PAN PRISMA RNWL TERM: 07/15/2025 TO 07/15/2026 - FC
138	Information Technology	MYTHICS, LLC	183,938.58	FY26 FOR CLOUD SERVICE QUARTERLY IN ARREARS SUPPORT, TERM: 04/04/25 TO 07/03/25 INVOICE #228751 - FC
139	Information Technology	SHI INTERNATIONAL CORP	166,666.68	PHASE 1 IMPLEMENTATION AND HYPERCARE SUPPORT
140	Information Technology	PEABODY PLACE - GOLD GP	164,468.45	AUGUST- DECEMBER 2025 RENT
141	Information Technology	SECURITY TAPESTRY CORP	162,735.00	FY26 ENCUMBER \$162,735.00 FOR CYBER SECURITY MANAGEMENT TERM: 10/22/2025 TO 10/21/2026 - FC
142	Information Technology	DC BLOX LLC	160,997.86	FY25 AMENDMENT # TWO (2) IS PROCESSED TO AMEND THE COMPENSATION AND EXT TO 10-5-25 - FC
143	Information Technology	THOMAS CONSULTANTS INC.	130,634.00	FY26 ENCUMBRANCE FOR IVANTI ENDPOINT RENEWAL TO TERM 9/30/26 AE

CITY OF MEMPHIS
Q1 FINANCIAL UPDATE
GENERAL FUND - VENDOR PAYMENTS > \$100k (5 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
144	Information Technology	MYTHICS, LLC	125,316.24	FY26 QUOTE COM-FUSION TALES- ORC- 080124 MARICOPA COUNTY CONTRACT# 180233-002. 7/4/25 - 9/3/25 - FC
145	Information Technology	TRACSYSTEMS, INC.	124,948.00	FY26 TRACSYSTEMS RENEWAL FOR UNIPRINT ANNUAL MAINTENANCE TO TERM 7/31/2026 AE
146	Information Technology	VERIZON WIRELESS	111,900.27	VERIZON BILLING FOR ACCOUNT NUMBER 720292583- 00002 5/24/25-6/23/25 & 6/24/25-7/23/25
147	Human Resources	SEDGWICK CLAIMS MANAGEMENT SER\	186,004.75	08/06/2025 - 11/05/2025 WORKERS' COMPENSATION CLAIMS

CITY OF MEMPHIS
Q1 FINANCIAL UPDATE
GENERAL FUND - VENDOR PAYMENTS > \$100k (6 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
173	General Services	KONE, INC	521,606.00	PUBLIC SAFETY BLDG MODERN. - 170 N. MAIN
174	General Services	Clarke Power Servces, Inc.	325,550.00	HICKORY HILL COMMUNITY CENTER GENERATOR PROJECT
175	General Services	KONE, INC	324,834.00	PUBLIC SAFETY BLDG MODERN. - 170 N. MAIN
176	General Services	ZELLNER CONSTRUCTION SERVICES, L	212,059.22	CIVIC CNTR PLAZA SITE IMPROVE.
177	General Services	FERRELL PAVING INC	148,900.80	CITY WIDE STORMWATER INFRASTRUCTURE
178	General Services	DELTA MATERIALS HANDLING INC	135,950.00	AUTOMATIC DIESEL FORKLIFT
179	General Services	ENFINITY SUPPLY, LLC	124,868.00	CHRISTMAS LIGHTS
180	General Services	SELF TUCKER ARCHITECTS, INC	101,400.00	A&E FEES FOR COM MC2 PHASE 2 ADMIN BUILDING
181	Fire	FIFER & ASSOCIATES, INC.	232,469.80	CHESTER ANDERSON TRAINING CNTR PAVEMENT REPAIR
182	Fire	BOUND TREE MEDICAL LLC	170,114.43	MEDICAL SUPPLIES
183	Fire	RENAISSANCE GROUP, INC	167,433.77	A&E
184	Fire	NICKSON GENERAL CONTRACTORS INC	118,375.56	FY24 FIRE PREVENTION BUREAU RENO/SITE IMPROVE
185	Fire	GALLS, LLC	100,753.80	UNIFORMS
186	Fire	GALLS, LLC	100,753.80	UNIFORMS
187	Executive	SHELBY COUNTY SCHOOLS	487,503.86	UPGRADES/DEFERRED MAINTENANCE TO SCHOOLS
188	Executive	VIESTE, LLC	243,309.69	AUTO ZONE RENOVATION PROJECT PHASE II
189	Executive	VIESTE, LLC	220,782.96	AUTO ZONE RENOVATION PROJECT PHASE II
190	Executive	Tyler Technologies, Inc.	109,396.00	ENTERPRISE DATA PLATFORM-PROGAM EDITION
191	Engineering	MCCRORY ELECTRIC COMPANY, INC.	517,291.19	RIVERSIDE TRAFFIC SIGNAL IMPROVEMENTS
192	Engineering	MCCRORY ELECTRIC COMPANY, INC.	260,884.32	AM GROUP 1 (TRAFFIC SIGNAL CONSTRUCTION) DEXTER AT GERMANTOWN
193	Engineering	TEMPLE INC.	247,618.00	MAINTENANCE OF TRAFFIC SIGNALS
194	Engineering	MCCRORY ELECTRIC COMPANY, INC.	230,620.80	TRAFFIC SIGNAL CONSTRUCTION
195	Engineering	SMITH SECKMAN REID, INC.	230,517.50	ONE CALL
196	Engineering	MALASRI ENGINEERING, PLLC	210,118.93	JUNE 22 - JULY 26 PROJECT MGMT. & CONSTRUCTION ENGINEERING
197	Engineering	ALLEN & HOSHALL INC	197,972.25	TRAFFIC CALMING MANAGEMENT PROGRAM
198	Engineering	CANNON & CANNON, INC.	140,660.00	PROFESSIONAL SERVICES FOR SMART FIBER INSPECTION SERVICES
199	Engineering	MCCRORY ELECTRIC COMPANY, INC.	138,401.28	R.R. SAFETY IMPROVEMENTS
200	Engineering	MCCRORY ELECTRIC COMPANY, INC.	129,322.80	RIVERSIDE TRAFFIC SIGNAL IMPROVEMENTS
201	Engineering	CANNON & CANNON, INC.	117,300.00	SMART FIBER PROFESSIONAL SERVICES

CITY OF MEMPHIS
 Q1 FINANCIAL UPDATE
 GENERAL FUND - VENDOR PAYMENTS > \$100k (7 OF 7)

Count	Division	Vendor Name	Q1_Amount Paid	Comments
202	Engineering	CANNON & CANNON, INC.	111,340.00	SMART FIBER INSPECTION SERVICES
203	Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba	139,877.10	REDLIGHT CAMERA MONTHLY FEE
204	Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba	115,092.23	REDLIGHT CAMERA MONTHLY FEE
			<u>73,309,102.60</u>	



EXECUTIVE DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 EXECUTIVE - Q1 Actual vs Funding Budget					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Variance (%)	FY26 Forecast YearTotal
Expenditures:					
Personnel Services	2,904,659	13,922,927	11,018,268	21%	14,644,465
Materials and Supplies	1,951,593	7,031,743	5,080,150	28%	6,310,204
Grants and Subsidies	1,226,811	3,740,838	2,514,027	33%	3,740,838
Service Charges	(788)	-	788		-
Total expenditures	6,082,275	24,695,508	18,613,233	25%	24,695,508
Revenue					
Investment in General Fixed	11,376	20,000	(8,624)	57%	20,000
Licenses and Permits	61,302	375,000	(313,698)	16%	375,000
Charges for Services	210,589	365,000	(154,411)	58%	365,000
Other Revenues	8,246	204,000	(195,754)	4%	204,000
Transfers In	-	-	-		-
Total Revenues	291,513	964,000	(672,487)	30%	964,000
Net Revenue	(5,790,762)	(23,731,507)	(17,940,746)	24%	(23,731,507)

* FY 26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Executive - Actual vs Budget Explanations by Category	
Personnel Services:	
Personnel Services (Increase)	Personnel Services is at 21% a little below average of 25% for the first quarter There are a few vacancies which is reducing the average percentage for the first quarter. Memphis Animal Shelter (MAS) have 12 vacancies (2 Veterinarians). In Q2 most positions will be filled for MAS. HR has #8 MAS approved requestions for MAS to hire. MAS overtime was increase due to vacancies.
Materials and Supplies	
Miscellaneous Professional Services (Increase)	MAS paid the invoices for needed temporary staffing for the end of FY 25, and the beginning of FY 26 due to vacancies and recovery from Distemper Virus outbreak All temporary staffing (12) has been discharged except two positions which are planed to go in-house.
Medical Dental and Veterinarians (Increase)	Per Legal Directive initiated in FY26, all Medical staff must be released from City's payroll. One part-time Veterinarian retired and one was released from City's payroll. MAS is utilizing more outside Animal Facilities for medical procedures.
Grants and Subsidies (Increase)	Youth Services increase the number of student enrollment for all of their programs #897 increased in FY 26 from the previous year. The FY26 stipend given to students also increased by \$621,810.00 from the Previous year.
Revenue	
Investment in General Fixed (Increase)	MAS generated more first quarter donations in FY 26 which was budgeted.
Licenses and Permits (Decrease)	Revenue collected for MAS Licenses and Permits Decrease in fees at the beginning of FY 26 due to new management and recovery from Distemper Virus outbreak. MAS intake was suspended until 8/15/2025.
Charges for Services (Increase)	General revenue collected for MAS Shelter Fees and City Dog License Fee, and Received FY 25 payment for MAS and Shelby County intergovernmental agreement. \$150,000

Explanation of Variances – Actual vs Budget

Executive



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
EXECUTIVE - Q1 Historical Comparison

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	12,005,908	14,022,703	12,989,284	13,865,056	14,663,525	14,684,347	3,460,770	2,904,659	(556,112)	-16%
Materials & Supplies	4,301,383	4,311,373	6,307,709	6,583,911	6,047,338	5,882,110	1,338,102	1,951,593	613,491	46%
Grants and Subsidies	3,670,838	3,565,838	3,565,838	3,065,838	3,070,838	3,720,838	611,205	1,226,811	615,606	101%
Service Charges	-	-	-	-	-	-	(53,379)	(788)	52,591	-99%
Total expenditures	19,978,129	21,899,914	22,862,830	23,514,806	23,781,701	24,287,296	5,356,699	6,082,275	725,576	14%
Revenue:										
Investment in General FixedAssets	-	-	-	-	-	20,000	-	11,376	11,376	100%
Licenses and Permits	285,000	285,000	325,000	375,000	375,000	375,000	106,758	61,302	(45,455)	-43%
Charges for Services	215,000	215,000	365,000	365,000	365,000	365,000	53,379	210,589	157,210	295%
Other Revenues	218,751	218,751	218,751	1	-	20,000	60,384	8,246	(52,138)	-86%
Total Revenues	718,751	718,751	908,751	740,001	740,000	780,000	220,521	291,513	70,993	32%
Net Operations	(19,259,378)	(21,181,163)	(21,954,079)	(22,774,805)	(23,041,701)	(23,507,296)	(5,136,178)	(5,790,762)	(654,583)	13%

*Actual Variance (\$) divided by FY25 Q1 Actual

Executive - Historical Comparison Explanations by Category	
Personnel Services:	
Personnel Services (Decrease)	There are a few vacancies which is reducing the average percentage for the first quarter. Memphis Animal Shelter (MAS) have 12 vacancies (2 Veterinarians). Several positions on hold for due to Administration hiring freeze: 1 Position: The Joint Office of Neighborhood Safety & Engagement 1 Position: Community Affairs 1 Position: Police Advisory Review Committee 1 Position: Intergovernmental 1 Position: Citizen's Service Center
Materials and Supplies	
Miscellaneous Professional Services (Increase)	MAS paid the invoices for needed temporary staffing for FY 26 due to vacancies and recovery from Distemper Virus outbreak. All temporary staffing (12) has been discharged except two positions which are planed to go in-house.
Medical Dental and Veterinarians (Increase)	Per Legal Directive initiated in FY26, all Medical staff must be released from City's payroll. One part-time Veterinarian retired and one was released from City's payroll. MAS is utilizing more outside Animal Facilities for medical procedures.
Grants and Subsidies (Increase)	Youth Services increase the number of student enrollment for all of their programs #897 increased in FY 26 from the previous year. The FY26 stipend given to students also increased by \$621,810.00 from the Previous year.
Revenue	
Investment in General Fixed (Increase)	MAS generated more first quarter donations in FY 26 which was budgeted.
Licenses and Permits (Decrease)	Revenue collected for MAS Licenses and Permits decrease in fees at the beginning of FY 26 due to new management and recovery from Distemper Virus outbreak. MAS intake was suspended until 8/15/2025.
Charges for Services (Increase)	General revenue collected for MAS Shelter Fees and City Dog License Fee, and Received FY 25 payment for MAS and Shelby County intergovernmental agreement. \$150,000
Other Revenues (Decrease)	Revenue collected for MAS donations regarding animal care and food provisions was decreased at the beginning of FY 26 due to new management and recovery from Distemper Virus outbreak. MAS intake was suspended until 8/15/2025.

Explanation of Variances – Historical Comparison

Executive

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 EXECUTIVE - Q1 Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
187 Executive		SHELBY COUNTY SCHOOLS	487,503.86	UPGRADES/DEFERRED MAINTENANCE TO SCHOOLS
188 Executive		VIESTE, LLC	243,309.69	AUTO ZONE RENOVATION PROJECT PHASE II
189 Executive		VIESTE, LLC	220,782.96	AUTO ZONE RENOVATION PROJECT PHASE II
190 Executive		Tyler Technologies, Inc.	109,396.00	ENTERPRISE DATA PLATFORM-PROGAM EDITION
			<u>1,060,992.51</u>	



FINANCE DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 FINANCE - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 ACTUAL	*FY26 BUDGET YearTotal	Variance	**Actual Variance (%)	FY26 FORECAST YearTotal
Expenditures					
Personnel Services	2,079,623	10,794,249	8,714,625	19%	10,835,249
Materials and Supplies	272,424	3,145,258	2,872,834	9%	3,104,258
Capital Outlay	-	10,000	10,000	0%	10,000
Grants and Subsidies	1,741,522	3,039,819	1,298,297	57%	3,039,819
Investment Fees	4,992	149,652	144,660	3%	149,652
Misc Expense	-	-	-		-
Total expenditures	4,098,561	17,138,977	13,040,416	24%	17,138,977
Revenue					
Local Taxes	15,877	-	15,877		-
Other Revenues	362,285	255,000	107,285	142%	255,000
Total Revenues	378,162	255,000	123,162	148%	255,000
Net Revenue	(3,720,399)	(16,883,977)	(13,163,579)	22%	(16,883,977)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Finance - Actual vs Budget Explanations by Category

Personnel Services:

Personnel/Hiring Freeze

There is a 19% variance in Personnel Services due to the hiring freeze and existing vacancies. We are currently assessing staffing needs within the Finance Division and will hire accordingly.

Grants & Subsidies:

Planning & Development

In Q1, 89% of Grants & Subsidies actuals in Q1 were attributed to Planning & Development.

Within the Office of Comprehensive Planning, the majority of expenses for this fiscal year were paid upfront. As a result, approximately \$1.5 million, or 70% of this line item's budget, was expended in Q1.

Other Revenues:

Vendor Rebates

The Purchasing Department received approximately \$243,000 in Revenue from vendor rebates. This revenue was not included in the FY26 budget, which accounts for the significant percentage variance in this category.

Explanation of
Variances – Actual
vs Budget

Finance



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
FINANCE - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	^Actual Variance (%)
Expenditures										
Personnel Services	8,268,154	8,265,787	9,242,108	9,507,875	10,200,826	10,835,249	2,084,818	2,079,623	(5,195)	0%
Materials & Supplies	2,132,162	2,214,645	2,551,308	2,528,538	2,192,938	2,796,754	493,866	272,424	(221,442)	-45%
Capital Outlay	-	10,000	10,000	10,000	10,000	10,000	1,371	-	(1,371)	-100%
Grants and Subsidies	3,309,300	3,309,300	3,309,300	3,309,300	3,309,300	2,334,300	-	1,741,522	1,741,522	100%
Investment Fees	-	-	149,652	149,652	149,652	149,652	38,689	4,992	(33,697)	-87%
Total expenditures	13,709,617	13,799,732	15,262,368	15,505,364	15,862,716	16,125,955	2,618,745	4,098,561	1,479,816	57%
Revenue										
Local Taxes	-	-	-	-	-	-	19,716	15,877	(3,839)	-19%
Other Revenues	48,000	48,000	48,000	4,505,000	2,030,000	255,000	136,490	362,285	225,795	165%
Total Revenues	48,000	48,000	48,000	4,505,000	2,030,000	255,000	156,206	378,162	221,956	142%
Net Operations	(13,661,617)	(13,751,732)	(15,214,368)	(11,000,364)	(13,832,716)	(15,870,955)	(2,462,539)	(3,720,399)	(1,257,860)	51%

*Actual Variance (\$) divided by FY25 Q1 Actual

Finance - Historical Comparison Explanations by Category

Personnel Services:	There is no significant year-over-year variance in Personnel Services.
Materials & Supplies:	
Miscellaneous Professional Services (decrease)	In FY25 Q1, \$310,000 - approximately 63% of Materials & Supplies (M&S) expenses - were
	In FY26, there has been a significant reduction in expenses for this account across multiple
	Purchasing - \$20k decrease
	Budget Office - \$60k decrease
	Treasury - \$40k decrease
	OBDC - \$87k decrease
Capital Outlay:	
Equipment	In FY26 Q1, no equipment was purchased.
Grants & Subsidies:	
Planning & Development (increase)	The Office of Comprehensive Planning is the primary driver of this account category. In FY26, half of the Planning & Development expenses were paid up front in the first quarter. This approach was not utilized in FY25, which explains the significant difference in year-over-year variance in activity.
Investment Fee:	
Investment Fee (decrease)	In FY26, we are seeing a decrease in Q1 activity due to changes in the way these expenses are allocated.
Other Revenue:	
Vendor Rebates (increase)	Purchasing Department received vendor rebate revenue at the beginning of FY26. This revenue was not received in FY25, which explains the significant increase observed in Q1 of this fiscal year.

Explanation of Variances – Historical Comparison

Finance



FIRE DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 FIRE - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	44,814,534	212,444,808	167,630,274	21%	213,620,660
Materials and Supplies	5,516,409	27,978,966	22,462,557	20%	31,390,606
Capital Outlay	2,295	97,000	94,705	2%	97,000
Grants and Subsidies	-	-	-	0%	-
Misc Expense	3,988	-	(3,988)	0%	3,988
Total expenditures	<u>50,337,226</u>	<u>240,520,775</u>	<u>190,183,549</u>	<u>21%</u>	<u>245,112,254</u>
Revenue:					
Licenses and Permits	103,226	175,000	(71,774)	59%	175,000
Charges for Services	8,785,997	36,500,000	(27,714,003)	24%	36,500,000
Federal Grants	3,766,045	7,200,000	(3,433,955)	52%	7,200,000
Intergovernmental Revenue	-	6,158,005	(6,158,005)	0%	6,158,005
Other Revenues	51,343	30,000	21,343	171%	30,000
Transfers In	1,856,500	6,919,000	(5,062,500)	27%	6,919,000
Total Revenues	<u>14,563,112</u>	<u>56,982,005</u>	<u>(42,418,893)</u>	<u>26%</u>	<u>56,982,005</u>
Net Revenue	<u>(35,774,114)</u>	<u>(183,538,770)</u>	<u>(147,764,656)</u>	<u>19%</u>	<u>(188,130,249)</u>

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

FIRE - ACTUAL VS BUDGET EXPLANATIONS	
Expenditures	
Personnel Services:	
Personnel Services (21%)	The following payroll elements were contributing factors of 4% quarterly decrease:
	Annual accrual payroll adjustment days
	Holiday Salary Full time hours
	Sick Leave hours
	Overtime-Deployment, Bonus Days hours
Materials and Supplies:	
Material and Supplies (20%)	The following expenditures were contributing factors of 5% quarterly decrease:
	Recovery of subrogation payments for Fire equipment repairs
	Reduction in City Shop Fuel Charges
Capital Outlay	
Capital Outlay (2%)	These expenditures are usually expensed in 3rd and 4th Quarters.
Revenue	
Licenses and Permits (59%)	Received the collections of FY25 4th quarter payment in FY26.
Charges for Services (24%)	Ambulance EMS collections are tracking to meet FY26 revenue projection.
Federal Grants (52%)	Recovery of prior year deployment, SAFER grant and Cooperative grants prior government shutdown.
Intergovernmental Revenue(0%)	Annual contract negotiations with Memphis Shelby Airport Authorities are completed in 2nd Quarter.
Other Revenues (171%)	Recovery of other grants for prior year expenditures.
Transfers In (27%)	Transfers are tracking to meet FY26 revenue projection.
Net Revenue (19%)	Overall net revenue is tracking to meet FY26 projection.

Explanation of
Variances – Actual
vs Budget

Fire Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
FIRE SERVICES - Q1 - Historical Comparison by Category

	5 Year Trend						FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26				
Personnel Services	171,355,079	169,170,721	171,798,416	175,419,252	211,834,054	212,444,808	47,858,425	44,814,534	(3,043,891)	-6%
Materials & Supplies	20,177,623	21,422,215	22,668,371	25,848,671	27,707,995	27,228,995	6,259,771	5,516,409	(743,362)	-12%
Capital Outlay	86,000	86,000	86,000	86,000	97,000	97,000	5,970	2,295	(3,675)	-62%
Misc Expense	-	-	-	-	-	-	-	3,988	3,988	100%
Total expenditures	191,618,702	190,678,936	194,552,787	201,353,923	239,639,049	239,770,803	54,124,166	50,337,226	(3,786,940)	-7%
Revenue:										
Licenses and Permits	-	170,000	106,000	170,000	170,000	175,000	57,228	103,226	45,998	80%
FCharges for Services	22,500,000	20,400,000	24,000,000	24,600,000	31,000,000	36,500,000	8,585,350	8,785,997	200,648	2%
Federal Grants	5,026,000	2,023,006	3,000,000	3,500,000	5,200,000	7,200,000	3,533,239	3,766,045	232,807	7%
Intergovernmental Revenues	4,265,973	4,138,719	4,296,980	4,500,000	5,625,380	6,158,005	-	-	-	
Other Revenues	55,000	15,000	15,000	30,000	30,000	30,000	110,569	51,343	(59,226)	-54%
Transfers In	6,472,500	6,380,000	7,143,750	7,550,000	7,071,318	6,919,000	2,133,818	1,856,500	(277,318)	-13%
Total Revenues	38,319,473	33,126,725	38,561,730	40,350,000	49,096,698	56,982,005	14,420,203	14,563,112	142,909	1%
Net Operations	(153,299,229)	(157,552,211)	(155,991,057)	(161,003,923)	(190,542,351)	(182,788,798)	(39,703,963)	(35,774,114)	3,929,849	-10%

*Actual Variance (\$) divided by FY25 Q1 Actual

FIRE - HISTORICAL COMPARISON EXPLANATIONS	
Expenditures	
Personnel Services:	
Personnel Services (-6%)	FY26- There were an increase of annual accrual payroll adjustment days of prior fiscal year. FY26- There was 1 Deployment compared to FY25 4 deployments during 1st quarter.
Materials and Supplies:	
Material and Supplies (-12%)	FY26- Claims and Lawsuits are processed by City of Memphis Legal Services. FY26- Reduction in City Shop Fuel Charges
Capital Outlay:	
Capital Outlay (-62%)	The amount is \$3,675 less compared to FY25. FY26 purchase of equipment will reflect in 3rd and 4th quarters.
Misc Expense:	
Misc Expense (100%)	Prior year expenditure (extended duty pay) reclass to operating funding for the recovery to the cooperative grant funding.
Revenue	
Licenses and Permits (80%)	Received FY25 4th quarter collections payment in 1st quarter of FY26.
Charges for Services (2%)	Increase in ambulance EMS collections compared to 1st quarter of FY25.
Federal Grants (7%)	The increase is due to reimbursement of prior year deployments.
Intergovernmental Revenue(0%)	Annual contract negotiations with Memphis Shelby Airport Authorities are completed in 2nd quarter.
Other Revenues (-54%)	Reduction in prior year recovery of grant revenue in FY26 1st quarter due to government shutdown.
Transfers In (-13%)	Reduction in the amount of Metro Alarm transfers which is determine by collections of alarm penalties of prior fiscal year.
Net Revenue (1%)	Overall net revenue is tracking to meet FY26 projection.
Net Operations (-10%)	FY26 personnel expenditures decrease due to prior year accrual and reduced hours payout for deployment overtime, vacation and sick leave .

Explanation of Variances – Historical Comparison

Fire Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
FIRE - Q1 Vendor Payments over \$100k

Count	Division	Vendor Name	Q1_Amount Paid	Comments
181	Fire	FIFER & ASSOCIATES, INC.	232,469.80	CHESTER ANDERSON TRAINING CNTR PAVEMENT REPAIR
182	Fire	BOUND TREE MEDICAL LLC	170,114.43	MEDICAL SUPPLIES
183	Fire	RENAISSANCE GROUP,INC	167,433.77	A&E
184	Fire	NICKSON GENERAL CONTRACTORS INC	118,375.56	FY24 FIRE PREVENTION BUREAU RENO/SITE IMPROVE
185	Fire	GALLS, LLC	100,753.80	UNIFORMS
186	Fire	GALLS, LLC	100,753.80	UNIFORMS
			889,901.16	



POLICE DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 POLICE - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	63,246,848	274,010,563	210,763,715	23%	271,076,011
Materials and Supplies	6,480,211	32,554,961	26,074,750	20%	35,489,512
Capital Outlay	-	375,400	375,400	0%	375,400
Grants & Subsidies	1,275	150,000	148,725	0%	150,000
Service Charges	4,812	-	(4,812)	0%	-
Misc Expense	6,238	-	(6,238)	0%	-
Total expenditures	69,739,384	307,090,923	237,351,539	23%	307,090,923
Revenue					
Fines and Forfeitures	11,275	78,500	67,225	14%	78,500
Charges for Services	142,812	500,000	357,188	29%	500,000
Federal Grants	51,543	228,000	176,457	23%	228,000
Other Revenues	1,562,814	110,500	(1,452,314)	1414%	110,500
Transfers In	2,818,500	7,881,000	5,062,500	36%	7,881,000
Total Revenues	4,586,944	8,798,000	4,211,056	52%	8,798,000
Net Revenue	(65,152,440)	(298,292,923)	(233,140,483)	22%	(298,292,923)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Police - Actual vs Budget Explanations by Category

Personnel Services:

\$5,255,792

1. Salary savings- At the end of the first quarter (Q1), the division achieved net salary savings of \$2,957,408 due to factors such as recruit enrollment, numerous vacancies in Civilian and Police Service Technician (PST) roles, and reduced use of promotional funds. A total of 759 positions remained unfilled, including 360 unfunded and 399 funded roles.

Of the 399 funded positions, 225 were reserved for Police and Communications Recruit classes scheduled for fiscal year 2026 (FY26), while 68 were designated for lateral transfers and promotions. Funded commissioned positions are required for recruits at the Academy because recruit positions are unfunded.

Additionally, there were 111 funded vacancies in Civilian and PST roles, most of which stayed unfilled throughout the quarter. The salary savings primarily resulted from smaller recruit classes and slower hiring of non-commissioned staff.

2. Overtime - Due to increased seasonal usage in Q1 and annual salary raises for both across-the-board and incentive pay, overtime costs were about 3% higher than expected. Additionally, recoveries fell 32% short of projections, resulting in lower actual collections. This combination led to a \$921,427 increase in costs for Q1.

3. Fringe Benefits - The final pay and OJI expenses for Q1 exceeded expectations due to higher attrition, especially among more senior staff, larger final payouts, and OJI (On-the-Job Injury) claims from officers seriously injured in the line of duty. The Q1 costs were \$1,406,957 above the forecast.

Materials & Supplies:

(\$1,658,530)

1. Chargebacks- The actual costs for City printing, storeroom supplies, shop, and fuel charges were 2% lower than expected based on actual

2. Computer software services and equipment - The actual expenditures were \$1,520,842, which is 18% lower than expected due to the ongoing

3. Clothing- The actual expenditure was 48% or \$384,700 higher than expected due to changes in volume, MOU allotments, and new employee

4. Ammunition & Explosives- Actual expenses were 6% or \$123,420 less than expected due to seasonal buying patterns and the purchase

5. Special Operations - Actual expenses for the specialized units (Canine, Aviation, Traffic, Mounted, TACT, and Special Investigations) were 10%

6. Professional Services- Spending exceeded expectations by 5%, totaling \$183,362 for the quarter, due to contractual funding shortfalls initially

- o Janitorial services cost \$157,304 more than the estimates because of new terms required by the updated contract.
- o Security services cost \$14,223 more than estimates because of new terms required by the updated contract.
- o Utilities costs exceed estimates by \$119,627 due to rate changes from the prior year.
- o Recruitment advertising costs are \$113,000 below budget due to changes in the recruitment plan and vendors.
- o Rent costs are \$133,153 below due to ongoing lease negotiations with the County.
- o Supplies costs are \$271,737 over for outside printing of specialized materials and household supplies supporting the new janitorial contract.
- o Radio usage recoveries are \$367,500 lower due to usage and the current annual billing cycle for these fees by both internal and external users. The current rates and billing cycle are being reviewed for possible updates.

Explanation of Variances – Actual vs Budget

Police Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
POLICE SERVICES - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	251,859,978	245,028,399	252,081,680	271,195,800	267,795,037	274,010,563	71,157,248	63,246,848	(7,910,400)	-11%
Materials & Supplies	28,992,619	30,054,294	31,758,244	33,976,657	32,316,496	30,535,114	8,056,691	6,480,211	(1,576,480)	-20%
Capital Outlay	476,900	490,900	490,900	490,900	375,400	375,400	6,148	-	(6,148)	-100%
Grants and Subsidies	150,000	150,000	150,000	150,000	150,000	150,000	7,500	1,275	(6,225)	-83%
Service Charges	-	-	-	-	-	-	4,956	4,812	(144)	-3%
Misc Expense	-	-	-	-	-	-	15,460	6,238	(9,222)	-60%
Total expenditures	281,479,497	275,723,593	284,480,825	305,813,356	300,636,933	305,071,077	79,248,003	69,739,384	(9,508,619)	-12%
Revenue										
Fines and Forfeitures	141,000	97,000	93,500	98,500	98,500	78,500	16,800	11,275	(5,525)	-33%
Charges for Services	1,750,000	1,650,000	1,825,000	2,690,525	2,690,525	500,000	137,414	142,812	5,398	4%
Federal Grants	200,000	250,000	478,000	228,000	228,000	228,000	61,943	51,543	(10,400)	-17%
Other Revenues	631,806	600,000	531,000	106,000	106,000	110,500	205,845	1,562,814	1,356,969	659%
Transfers In	7,102,500	7,140,000	7,931,250	8,550,000	8,028,681	7,881,000	3,091,182	2,818,500	(272,682)	-9%
Total Revenues	9,825,306	9,737,000	10,858,750	11,673,025	11,151,706	8,798,000	3,513,184	4,586,944	1,073,760	0%
Net Operations	(271,654,191)	(265,986,593)	(273,622,075)	(294,140,331)	(289,485,227)	(296,273,077)	(75,734,818)	(65,152,440)	10,582,378	-14%

*Actual Variance (\$) divided by FY25 Q1 Actual

Police - Historical Comparison Explanations by Category	
Personnel Services:	\$7,910,400
1. Salary Savings- By the end of FY26 Q1, there were 10 more unfilled non-Commissioned positions and 22 fewer Police & Communications recruits compared to the end of FY25 Q1. The salary and fringe benefit adjustments, including the respective changes in salary and incentives, resulted in higher savings of \$2,766,761 in FY26 compared to FY25. 2. Overtime - In FY25 Q1, overtime costs were \$5,143,638 higher than in FY26 Q1 due to necessity and the lack of grant recoveries. In late FY25, with the implementation of the VCIF Grant, overtime recoveries were expected to rise, and MPD introduced measures to control overtime expenses, which led to lower costs in FY26 Q1.	
Materials & Supplies:	(\$1,576,480)
1. Chargebacks - The actual expenses for chargebacks (City printing, storeroom supplies, shop, and fuel charges) were \$672,364.38 lower in FY26 Q1 compared to FY25 Q1 based on usage and demand. 2. Computer software services and equipment - The actual expenditures in FY26 Q1 were \$292,036.35 higher in FY26 Q1 compared to FY25 due to outside phone service and communication expenses and the transition to different vendors' services. 3. Clothing- The actual spend was \$354,79749.27 more in FY25 Q1 compared to FY26 based on MOU changes and requirements. 4. Ammunition & Explosives - The FY26 Q1 actual expenses were \$37,795.27 higher than FY25 Q1 due to the processing of FY25 year-end orders and the purchase fulfillment timeframe. 5. Advertising – The FY25 Q1 expenses were \$313,936.66 higher than FY26 Q1 due to the recruitment focus and the size of the advertising budget. 6. Professional and miscellaneous services - Overall, spending for FY25 Q1 exceeded FY26 Q1 by \$574,000 due to the inclusion of Claims & Lawsuits in FY25 Q1 expenses. These items were transferred to the City for central processing in the FY26 Budget.	

Explanation of Variances – Historical Comparison

Police Services

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 POLICE - Q1 Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
89	Police	APG OFFICE FURNISHINGS, INC.	491,866.89	OFFICE FURNISHINGS
90	Police	WESCAM USA, INC.	447,426.00	CAMERA SYSTEM
91	Police	INTERGRAPH CORPORATION	396,484.20	CAD MAINTENANCE AND
92	Police	INSIGHT PUBLIC- SECTOR, INC.	318,000.00	FLOCK-FALCON
93	Police	GRINDER, TABER, & GRINDER, INC	192,273.00	MPD RADIO MAINT. REHAB
94	Police	GRINDER, TABER, & GRINDER, INC	185,235.00	MPD RADIO MAINT. REHAB
95	Police	CARAHSOFT TECHNOLOGY CORPORATION	163,720.84	SUBSCRIPTION - GRANT
96	Police	AT&T INC.	159,154.00	WIRELESS PAYMENT FOR
97	Police	INTERGRAPH CORPORATION	146,348.00	MAINTENANCE AND SUPPORT
98	Police	ZELLNER CONSTRUCTION SERVICES, LLC	116,847.81	MT. MORIAH PRECINCT



MEMPHIS PARKS DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 MEMPHIS PARKS - Q1 Actual vs Funding Budget					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures:					
Personnel Services	5,826,876	24,146,818	18,319,942	24%	24,146,818
Materials and Supplies	5,611,154	19,581,950	13,970,795	29%	19,581,950
Capital Outlay	-	-	-		-
Grants and Subsidies	-	-	-		-
Inventory	184,562	858,017	673,455	22%	858,017
Service Charges	7,129,647	8,197,955	1,068,308	87%	8,197,955
Misc Expense	552	-	(552)		-
Total expenditures	18,752,791	52,784,740	34,031,950	36%	52,784,740
Revenue:					
Charges for Services	2,778,782	9,360,273	(6,581,491)	30%	9,360,273
Other Revenues	46,255	43,698	2,557	106%	43,698
Total Revenues	2,825,037	9,403,971	(6,578,935)	30%	9,403,971
Net Revenue	(15,927,754)	(43,380,769)	(27,453,015)	37%	(43,380,769)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Memphis Parks - Actual vs Budget Explanations by Category	
Personnel Services:	Trending at appropriate level for 25% of the year completed
Materials & Supplies:	Trending at appropriate level for 25% of the year completed
Inventory:	Trending at appropriate level for 25% of the year completed
Service Charges:	Management fees paid at the beginning of the fiscal year
Charges for Services:	Trending at appropriate level for 25% of the year completed
Other Revenues:	We collected all of the reimbursement from Christ Community Health Services, plus this revenue category captures unexpected revenues

Explanation of
Variances – Actual
vs Budget

Memphis Parks



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
MEMPHIS PARKS - Q1 Historical Comparison

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	16,591,028	17,996,108	18,947,927	22,975,048	24,089,500	24,121,818	6,436,803	5,826,876	(609,927)	-9%
Materials & Supplies	18,988,322	20,566,201	21,542,889	26,222,122	22,361,043	18,530,670	8,415,441	5,611,154	(2,804,287)	-33%
Capital Outlay	12,000	2,000	2,000	2,000	-	-	-	-	-	-
Inventory	453,599	313,867	313,867	495,700	664,101	752,500	230,459	184,562	(45,897)	-20%
Service Charges	69,200	71,600	71,600	127,627	183,316	8,197,955	51,517	7,129,647	7,078,130	13739%
Misc Expense	-	-	-	-	-	-	-	552	552	100%
Total expenditures	36,114,148	38,949,776	40,878,283	49,822,497	47,297,960	51,602,943	15,134,220	18,752,791	3,618,571	24%
Revenue:										
Charges for Services	5,581,255	5,575,140	5,891,708	9,424,763	7,505,996	9,360,273	2,038,101	2,778,782	740,681	36%
Other Revenues	122,944	238,372	238,372	1,013,106	203,800	43,698	38,523	46,255	7,732	20%
Total Revenues	5,704,199	5,813,512	6,130,080	10,437,869	7,709,796	9,403,971	2,076,624	2,825,037	748,413	36%
Net Operations	(30,409,949)	(33,136,264)	(34,748,203)	(39,384,628)	(39,588,164)	(42,198,972)	(13,057,596)	(15,927,754)	(2,870,158)	22%

*Actual Variance (\$) divided by FY25 Q1 Actual

Memphis Parks - Historical Comparison Explanations by Category

Personnel Services:	Deputy director and administrator position empty in Q1 plus hiring freeze
Materials & Supplies:	Management fees moved from Materials & Supplies to Service Charges
Inventory:	Inventory leftover from FY25 Q4 so large purchases have not occurred yet
Service Charges:	Management fees moved from Materials & Supplies to Service Charges
Misc Expense:	Prior year expense booked in FY26
Charges for Services:	More revenue activity and better tracking of revenue (new Golf software)
Other Revenues:	Other Revenues captures miscellaneous revenue that is unplanned

Explanation of
Variances –
Historical
Comparison

Memphis Parks



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
MEMPHIS PARKS - Vendor Payments over \$100k

Count	Division	Vendor Name	Q1_Amount Paid	Comments
99	Memphis Parks	MEMPHIS MUSEUMS, INC.	2,729,700.00	FY26
100	Memphis Parks	MEMPHIS RIVER PARKS PARTNERSHIP	2,634,150.00	FY26
101	Memphis Parks	MONTGOMERY MARTIN CONTRACTORS,LLC	961,444.62	STREETSCA
102	Memphis Parks	MONTGOMERY MARTIN CONTRACTORS,LLC	937,001.24	STREETSCA
103	Memphis Parks	MONTGOMERY MARTIN CONTRACTORS,LLC	724,251.33	STREETSCA
104	Memphis Parks	MEMPHIS BROOKS MUSEUM OF ART	630,000.00	FY26
105	Memphis Parks	GRINDER, TABER, & GRINDER, INC	372,607.43	DOUGLASS
106	Memphis Parks	TURNER CONSTRUCTION COMPANY INC	342,586.87	LESTER
107	Memphis Parks	TENNIS MEMPHIS, INC.	315,000.00	FY26
108	Memphis Parks	GRINDER, TABER, & GRINDER, INC	265,967.60	PLAYGROUN
109	Memphis Parks	LADD'S	251,478.60	TURF
110	Memphis Parks	GRINDER, TABER, & GRINDER, INC	223,810.50	PLAYGROUN
111	Memphis Parks	GRINDER, TABER, & GRINDER, INC	206,842.40	PLAYGROUN
112	Memphis Parks	LADD'S	204,376.70	TURF
113	Memphis Parks	LADD'S	191,103.55	TURF
114	Memphis Parks	GOODWILL HOMES COMMUNITY SERVICES, IN	180,000.00	FY26
115	Memphis Parks	O.T. MARSHALL ARCHITECTS, PC	176,405.77	A&E
116	Memphis Parks	LADD'S	171,088.04	TURF
117	Memphis Parks	MEMPHIS BOTANIC GARDEN FOUNDATION	153,737.04	FY26
118	Memphis Parks	LADD'S	150,172.08	TURF
119	Memphis Parks	MEMPHIS ZOOLOGICAL SOCIETY	135,450.92	REIMBURSE
120	Memphis Parks	OVERTON PARK CONSERVANCY	135,000.00	FY26
121	Memphis Parks	NICKSON GENERAL CONTRACTORS INC	130,802.01	COMM.
122	Memphis Parks	LADD'S	104,165.62	TURF
123	Memphis Parks	MEMPHIS ZOOLOGICAL SOCIETY	100,000.00	REIMBURSE
			<u>12,427,142.32</u>	



PUBLIC WORKS DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 PUBLIC WORKS - Q1 Actual vs Funding Budget					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	2,035,955	8,553,954	6,517,999	24%	6,675,364
Materials and Supplies	4,722,583	11,457,451	6,734,868	41%	11,777,836
Capital Outlay	-	64,283	64,283	0%	64,283
Grants and Subsidies	-	19,875	19,875	0%	9,938
Expense Recovery	-	(5,521,325)	(5,521,325)	0%	(5,521,325)
Total expenditures	6,758,538	14,574,238	7,815,700	46%	13,006,096
Revenue					
Local Taxes	69,958	-	69,958		69,958
Fines and Forfeitures	13,400	-	13,400		13,400
Other Revenues	38,166	305,000	266,834	13%	305,000
Transfers In	6,500,000	14,400,000	7,900,000	45%	14,400,000
Total Revenues	6,621,524	14,705,000	8,250,192	45%	14,788,358
Net Revenue	(137,014)	130,762	434,492	-105%	1,782,262

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Public Works - Actual vs Budget Explanations by Category	
Personnel Services:	Personnel Services are slightly below average at 24% for Q1. There are a few key vacancies which attribute to increase in overtime and extended duty pay. Also, the increases in benefits are based on employees' selections of benefits each year.
Materials & Supplies:	predicated on seasonal operations.
Capital Outlay:	Funding to be moved to Community Enhancement Divisioin account for Furniture/Furnishings.

Explanation of Variances – Actual vs Budget

Public Works



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
PUBLIC WORKS - Q1 Historical Comparison

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	13,671,186	13,791,304	16,051,337	14,996,290	17,275,446	8,553,954	5,764,911	2,035,955	(3,728,957)	-65%
Materials & Supplies	9,431,568	9,607,314	10,433,638	11,055,979	10,990,990	10,946,539	4,851,800	4,722,583	(129,217)	-3%
Capital Outlay	200,000	200,000	200,000	180,000	180,000	-	-	-	-	-
Grants and Subsidies	62,500	62,500	62,500	62,500	62,500	19,875	-	-	-	-
Expense Recovery	(6,350,000)	(6,350,000)	(8,850,000)	(8,850,000)	(8,850,000)	(5,521,325)	-	-	-	-
Total expenditures	17,015,254	17,311,118	17,897,475	17,444,770	19,658,936	13,999,043	10,616,711	6,758,538	(3,858,174)	-36%
Revenue										
Local Taxes	398,000	398,000	400,000	300,000	550,000	-	201,785	69,958	(131,826)	-65%
Fines and Forfeitures	35,000	35,000	35,400	25,000	150,000	-	11,400	13,400	2,000	18%
Other Revenues	235,000	235,000	298,000	305,000	305,000	305,000	48,889	38,166	(10,723)	-22%
Transfers In	106,000	106,000	8,506,000	8,006,000	8,006,000	14,400,000	1,056,000	6,500,000	5,444,000	516%
Total Revenues	774,000	774,000	9,239,400	8,636,000	9,011,000	14,705,000	1,318,074	6,621,524	5,303,451	402%
Net Operations	(16,241,254)	(16,537,118)	(8,658,075)	(8,808,770)	(10,647,936)	705,957	(9,298,638)	(137,013)	9,161,624	-99%

*Actual Variance (\$) divided by FY25 Q1 Actual

Public Works - Historical Comparison Explanations by Category

Personnel Services:	Neighborhood Improvement complement moved to new Division, Community Enhancement
Materials & Supplies:	NA
Local Taxes:	Reduction in collection of taxes
Transfers In	Entire CIP of \$6.5M for Street Maintenance was included in operating budget for FY26 vs installments

Explanation of Variances – Historical Comparison

Public Works

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 PUBLIC WORKS - Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
19	Public Works	CDM CONSTRUCTORS INC.	1,974,349.44	TE MAXSON WWTP
20	Public Works	CDM CONSTRUCTORS INC.	1,777,272.15	TE MAXSON WWTP
21	Public Works	EVONIK CORPORATION	1,644,753.05	EFFLUENT DISINFECTION
22	Public Works	CDM CONSTRUCTORS INC.	1,313,077.34	TE MAXSON WWTP
23	Public Works	BLACK & VEATCH CORPORATION	1,278,512.64	CONSENT DECREE
24	Public Works	BLACK & VEATCH CORPORATION	1,257,404.44	CONSENT DECREE
25	Public Works	THE HOSPITALITY HUB of MEMPHIS	950,000.00	BLIGHT ELIMINATION
26	Public Works	EVONIK CORPORATION	709,019.50	EFFLUENT DISINFECTION
27	Public Works	LEHMAN-ROBERTS COMPANY	688,473.19	FY25 RESURFACING
28	Public Works	LEHMAN-ROBERTS COMPANY	682,034.53	RESURFACING FY23 G2
29	Public Works	EVONIK CORPORATION	625,567.79	EFFLUENT DISINFECTION
30	Public Works	MEMPHIS LIGHT GAS AND WATER DIVISION	609,875.25	ARPA MLGW
31	Public Works	ALLWORLD PROJECT MANAGEMENT, LLC	572,960.17	COM STORMWATER
32	Public Works	EVONIK CORPORATION	562,630.19	EFFLUENT DISINFECTION
33	Public Works	ALLWORLD PROJECT MANAGEMENT, LLC	553,685.59	COM STORMWATER
34	Public Works	ALLWORLD PROJECT MANAGEMENT, LLC	535,427.36	COM STORMWATER
35	Public Works	ALLWORLD PROJECT MANAGEMENT, LLC	523,418.89	COM STORMWATER
36	Public Works	EVONIK CORPORATION	522,366.96	EFFLUENT DISINFECTION
37	Public Works	CDM CONSTRUCTORS INC.	515,082.22	TE MAXSON WWTP
38	Public Works	ACUFF ENTERPRISES INC	455,750.00	SEWER LINE REPLCMNT AT
39	Public Works	MOORE CONSTRUCTION COMPANY, INC.	419,391.00	SEWER LINE CIPP
40	Public Works	ACUFF ENTERPRISES INC	417,650.00	REPAIRS THROUGH
41	Public Works	EMERSON PROCESS MANAGEMENT POWER & V	391,315.00	SURE SERVICE RENEWAL
42	Public Works	SUNBELT RENTALS, INC.	383,715.00	PLATES
43	Public Works	ACUFF ENTERPRISES INC	374,700.00	REPAIRS THROUGH JULY
44	Public Works	ACUFF ENTERPRISES INC	366,491.00	SEWER LINE REPLCMNT AT
45	Public Works	UNIVERSITY OF MEMPHIS	349,955.45	ARPA U OF M
46	Public Works	LEHMAN-ROBERTS COMPANY	349,610.35	FY25 RESURFACING
47	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
48	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
49	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
50	Public Works	Stringfellow, Inc	314,021.00	SWEEPER
51	Public Works	Stringfellow, Inc	314,021.00	SWEEPER

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 PUBLIC WORKS - Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
52	Public Works	CHRIS-HILL CONSTRUCTION CO., LLC	312,922.09	TE MAXSON WWTP
53	Public Works	ACUFF ENTERPRISES INC	299,815.00	EMERGENCY REPAIR
54	Public Works	ACUFF ENTERPRISES INC	255,400.00	REPAIRS THROUGH JUNE
55	Public Works	EMERSON PROCESS MANAGEMENT POWER & W	217,159.00	SERVICE
56	Public Works	DENALI WATER SOLUTIONS LLC	210,747.65	BIOSOLIDS PROGRAM
57	Public Works	VEASLEY'S PAVING SERVICES, INC.	208,491.00	ASPHALT VARIOUS
58	Public Works	MEMPHIS LIGHT GAS AND WATER DIVISION	202,472.93	ARPA MLGW
59	Public Works	CHRIS-HILL CONSTRUCTION CO., LLC	200,560.00	A6 CLARIFIER MECHANISM
60	Public Works	SWEEPING CORPORATION OF AMERICA, INC.	195,522.60	SEWER CLEANING
61	Public Works	JAMISON CONSTRUCTION, LLC	192,993.65	SAM COOPER BRIDGE
62	Public Works	SWEEPING CORPORATION OF AMERICA, INC.	192,074.99	SEWER CLEANING
63	Public Works	TENNESSEE TRACTOR, LLC	190,966.48	GRASS/SHRUB MITIGATION
64	Public Works	ACUFF ENTERPRISES INC	189,750.00	EMER REPAIR
65	Public Works	BLACK & VEATCH CORPORATION	188,329.67	CONSENT DECREE
66	Public Works	DENALI WATER SOLUTIONS LLC	172,972.09	BIOSOLIDS
67	Public Works	HI-SPEED INDUSTRIAL SERVICE	172,650.80	REBUILD BLOWER #3
68	Public Works	SWEEPING CORPORATION OF AMERICA, INC.	171,172.40	SEWER CLEANING
69	Public Works	ANDRITZ SEPARATION INC.	168,342.50	HOUSING MATERIALS
70	Public Works	CHRIS-HILL CONSTRUCTION CO., LLC	166,934.73	T.E. MAXSON WWTF
71	Public Works	XYLEM DEWATERING SOLUTIONS, INC.	162,561.75	PARTS
72	Public Works	SWEEPING CORPORATION OF AMERICA, INC.	152,219.29	SEWER LINE SERVICE
73	Public Works	XYLEM DEWATERING SOLUTIONS, INC.	140,626.87	SEWER EMER BYPASS
74	Public Works	POLLAN PAVING LLC	137,650.80	MILLING
75	Public Works	VEASLEY'S PAVING SERVICES, INC.	125,279.00	ASPHALT VARIOUS
76	Public Works	VUCON, LLC	120,120.48	ELVIS PRESLEY- CRAFT #2
77	Public Works	MALASRI ENGINEERING, PLLC	116,760.28	INFLUENT SAMPLING
78	Public Works	DENALI WATER SOLUTIONS LLC	115,792.35	BIOSOLIDS
79	Public Works	DENALI WATER SOLUTIONS LLC	113,786.46	BIOSOLIDS
80	Public Works	DENALI WATER SOLUTIONS LLC	112,340.00	PRESS RENTAL
81	Public Works	MALASRI ENGINEERING, PLLC	111,111.30	SERVICE
82	Public Works	ACUFF ENTERPRISES INC	110,850.00	REPAIRS THROUGH JUNE
83	Public Works	MALASRI ENGINEERING, PLLC	110,771.00	SERVICE
84	Public Works	POWERS HILL DESIGN, LLC	109,445.00	GREENBELT LANDING -
85	Public Works	MEMPHIS LIGHT GAS AND WATER DIVISION	102,861.03	ARPA MLGW
86	Public Works	FISHER & ARNOLD, INC	101,364.16	REPAIR 11 BRIDGES ON
87	Public Works	FERRELL PAVING INC	101,132.64	CITY WIDE STORMWATER
88	Public Works	SUNBELT RENTALS, INC.	100,000.00	PLATES
			<u>28,428,543.49</u>	



HUMAN RESOURCES DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 HUMAN RESOURCES - Q1 Actual vs Funding Budget by Category					
	*FY26 Budget			**Actual	FY26 Forecast
	Q1 FY26 Actual	YearTotal	Variance	Variance (%)	YearTotal
Expenditures					
500 Personnel Services	1,417,510	6,157,664	4,740,154	23%	6,157,664
505 Materials and Supplies	568,501	3,920,804	3,352,303	14%	3,920,804
510 Capital Outlay	-	16,000	16,000	0%	16,000
Total expenditures	1,986,012	10,094,469	8,108,457	20%	10,094,469
Revenue					
FSC430: 430 Local Taxes	-	-	-	0%	-
FSC460: 460 Federal Grants	-	-	-	0%	-
FSC475: 475 Other Revenues	-	-	-	0%	-
TotRev: Total Revenues	-	-	-	0%	-
Net Revenue	(1,986,012)	(10,094,469)	(8,108,457)	20%	(10,094,469)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Human Resources - Actual vs Budget Explanations by Category

Personnel Services:

Student Loan Repayment Lower than budget due to timing of student loan repayment but expected to be at budget by end of FY26

Salaries Part Time Lower than budget due to timing of part time position being filled and associated benefits but expected to be at budget by end of FY26

Materials & Supplies:

City Computer Service Equipment Lower than budget due to timing of computer equipment replacement spending but expected to be at budget by end of FY26

Material and Supplies Lower than budget due to timing of ordering office supplies as needed but expected to be at budget by end of FY26

Advertising / Publication Lower than budget due to timing of advertising for open positions due to hiring freeze but expected to be at budget by end of FY26

Outside Phone / Communication Lag in receiving billing for phone services and equipment

Seminars/Training/Education Lower than budget due to timing of scheduled trainings for employees but expected to be at budget by end of FY26

Misc Professional Services Lower than budget due to timing of employee testing, training and labor negotiation for Q1 but expected to be at budget by end of FY26

Rewards and Recognition Lower than budget due to timing of employee recognition. (at end of year) but expected to be at budget by end of FY26

Travel Lower than budget due to timing of scheduled trainings for employees but expected to be at budget by end of FY26

Explanation of Variances – Actual vs Budget

Human Resources

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 HUMAN RESOURCES - Q1 Historical Comparison by Category										
	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	5,436,403	5,435,896	5,660,626	5,768,405	6,130,715	6,157,065	1,398,331	1,417,510	19,180	1%
Materials & Supplies	2,896,646	3,065,028	3,145,501	3,176,391	3,958,322	3,870,499	1,388,699	568,501	(820,197)	-59%
Capital Outlay	30,000	30,000	30,000	20,000	16,000	16,000	1,430	-	(1,430)	-100%
Total expenditures	8,363,049	8,530,924	8,836,128	8,964,795	10,105,037	10,043,563	2,788,459	1,986,012	(802,448)	-29%
Revenue										
Federal Grants	24,000	22,000	22,000	22,000	22,000	-	-	-	-	-
Other Revenues	17,500	17,500	17,500	-	-	-	-	-	-	-
Total Revenues	41,500	39,500	39,500	22,000	22,000	-	-	-	-	-
Net Operations	(8,321,549)	(8,491,424)	(8,796,628)	(8,942,795)	(10,083,037)	(10,043,563)	(2,788,459)	(1,986,012)	802,448	-29%

*Actual Variance (\$) divided by FY25 Q1 Actual

Human Resources - Historical Comparison Explanations by Category

Personnel Services:

Materials & Supplies:

Medical/Dental/Veterinary

Timing of pre-employment medicals for recruiting services

Misc Professional Services

Timing of Data Facts and Outside legal invoices, coupled with a reduction in ASAP pre-employment spending and reduction in CTD staffing,
Timing of Sedgwick and MetLife invoice payments

Explanation of Variances – Historical Comparison

Human Resources



GENERAL SERVICES DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 GENERAL SERVICES - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	3,003,992	18,114,599	15,110,607	17%	18,114,599
Materials and Supplies	2,925,449	11,357,132	8,431,683	26%	10,437,023
Capital Outlay	-	-	-		-
Grants and Subsidies	-	-	-		-
Misc Expense	-	-	-		-
Total expenditures	5,929,441	29,471,731	23,542,290	20%	28,551,622
Revenue					
Local Taxes	207,938	350,000	(142,062)	59%	350,000
Charges for Services	26,000	376,238	(350,238)	7%	376,238
Other Revenues	924,629	920,109	4,520	100%	-
Total Revenues	1,158,567	1,646,347	(487,780)	70%	726,238
Net Revenue	(4,770,874)	(27,825,384)	(23,054,510)	17%	(27,825,384)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

General Services - Actual vs Budget Explanations by Category

Personnel Services:

051202: Overtime	Fleet - Fire Shop - working to keep Fire reserves at industry standards
051218: PTO Final Pay	Employees in Property and Fleet are retiring with more eligible to retire (GS was not able to adjust due to flat budget request)
051304: Social Security	Account has never calculated correctly, PT salaries should have needed funds
051402: Salaries - Part Time/Temporary	Using more due to various vacancies (GS was not able to adjust due to flat budet request)

Materials & Supplies:

052102: City Hall Printing	Paper purchases for the City, hard to project but plan to remain within budget
052308: Hand Tools	Historically purchased at beginning of FY
052310: Clothing	Historically purchased at beginning of FY
052312: Household Supplies	Plan to remain within budget
052316: Safety Equipment	Historically purchased at beginning of FY
052324: Outside Postage	Huge purchases are made, throughout the year, to keep up with demand. Plan to remain within budget.
052342: Materials and Supplies	Ran out of FY25 funds and brought vendor accounts current using FY26 funding. FY26 will run short
052410: Outside Equipment	
Repair/Maintenance	Plan to remain within budget
052520: Security	New contract; GS was not able to adjust due to flat budget demand
052528: Misc Professional Services	Used to cover vacancies when PT employees are not available; ran out of FY25 funds and brought vendor accounts current using FY26 funding. FY26 will run short
052810: Utilities	Funding cuts; GS advised of possible overages. FY26 will run short
052921: Claims	Booked insurance proceeds here for damage to Bass Pro's chillers
053206: Equipment Rental	New contract, old vendor is charging 15% more until new vendor takes over in January; GS was not able to adjust due to flat budget demand. FY26 may run short

Explanation of
Variance –
Actual vs
Budget

General Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GENERAL SERVICES - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	13,958,370	13,770,837	15,387,619	13,235,455	17,529,109	18,114,599	3,563,894	3,003,992	(559,901)	-16%
Materials & Supplies	9,276,005	9,977,233	9,725,254	10,965,063	9,921,663	9,921,663	3,245,089	2,925,449	(319,640)	-10%
Capital Outlay	85,000	85,000	85,000	85,000	-	-	-	-	-	-
Total expenditures	23,319,375	23,833,070	25,197,873	24,285,517	27,450,772	28,036,262	6,808,983	5,929,441	(879,542)	-13%
Revenue										
Local Taxes	657,593	350,000	350,000	706,515	350,000	350,000	106,506	207,938	101,432	95%
Charges for Services	705,745	1,151,238	658,031	507,752	376,238	376,238	33,204	26,000	(7,204)	-22%
Other Revenues	-	-	-	-	-	-	23,058	924,629	901,571	3910%
Total Revenues	1,363,338	1,501,238	1,008,031	1,214,267	726,238	726,238	162,769	1,158,567	995,798	612%
Net Operations	(21,956,037)	(22,331,832)	(24,189,842)	(23,071,250)	(26,724,534)	(27,310,024)	(6,646,214)	(4,770,874)	1,875,340	-28%

*Actual Variance (\$) divided by FY25 Q1 Actual

General Services - Historical Comparison Explanations by Category	
Personnel Services:	
051101 Full-Time Salaries	More vacancies in the 1st qtr of FY26 than in FY25
051232 General Retention Bonus Pr	No retenion bonus has been paid in FY26 compared to \$103,500 paid last FY
Materials & Supplies:	
052412 Facilities Structure Repair	additional repairs not covered by insurance were funded with Bass Pro reserves
Revenues:	
Local Taxes	Real Estate collected more Fiber Optic Franchise fees
Charges for Services	Real Estate collected less Easements & Encroachment fees
Other Revenues	Receipt of insurance proceeds for damage of Bass Pro's chillers

Explanation of Variance – Historical Comparison

General Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GENERAL SERVICES - Vendor Payments over \$100k

Count	Division	Vendor Name	Q1_Amount Paid	Comments
173	General Services	KONE, INC	521,606.00	PUBLIC SAFETY BLDG MODERN. - 170 N. MAIN
174	General Services	Clarke Power Servces, Inc.	325,550.00	HICKORY HILL COMMUNITY CENTER GENERATOR
175	General Services	KONE, INC	324,834.00	PUBLIC SAFETY BLDG MODERN. - 170 N. MAIN
176	General Services	ZELLNER CONSTRUCTION SERVICES, LLC	212,059.22	CIVIC CNTR PLAZA SITE IMPROVE.
177	General Services	FERRELL PAVING INC	148,900.80	CITY WIDE STORMWATER INFRASTRUCTURE
178	General Services	DELTA MATERIALS HANDLING INC	135,950.00	AUTOMATIC DIESEL FORKLIFT
179	General Services	ENFINITY SUPPLY, LLC	124,868.00	CHRISTMAS LIGHTS
180	General Services	SELF TUCKER ARCHITECTS, INC	101,400.00	A&E FEES FOR COM MC2 PHASE 2 ADMIN BUILDING
			<u>1,895,168.02</u>	



HOUSING & COMMUNITY DEVELOPMENT DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 HOUSING & COMMUNITY DEVELOPMENT - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	1,222,570	3,808,408	2,585,838	32%	3,808,408
Materials and Supplies	112,725	551,850	439,125	20%	551,850
Grants and Subsidies	644,632	2,075,324	1,430,692	31%	2,050,324
Misc Expense	1,122	-	(1,122)		-
Total expenditures	<u>1,981,048</u>	<u>6,435,582</u>	<u>4,454,535</u>	<u>31%</u>	<u>6,410,582</u>
Revenue					
Local Taxes	-	-	-		-
Charges for Services	-	-	-		-
Other Revenues	41,282	145,876	(104,594)	28%	120,876
Total Revenues	<u>41,282</u>	<u>145,876</u>	<u>(104,594)</u>	<u>28%</u>	<u>120,876</u>
Net Revenue	<u>(1,939,766)</u>	<u>(6,289,706)</u>	<u>(4,349,941)</u>	<u>31%</u>	<u>(6,289,706)</u>

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

HCD - Actual vs Budget Explanations by Category

Personnel Services:	Expenditures are at 32% of the annual budget, exceeding the 25% target for the first quarter. The variance is primarily due to a delay in the loading the FY2026 federal budget and completing expense recovery to the applicable grants, which temporarily overstates current salary expenditures.
Grants and Subsidies	Expenditures reflect increased activity in the Down Payment Assistance (DPA) program during the first quarter. The higher spending level is consistent with program trends, as DPA activity typically performs more aggressively early in the fiscal year. The increase is primarily due to the disbursement of awards to applicants who had been on the waiting list.
Misc Expense	Expenditures include a prior-year expense being recognized in the current year due to a delay in invoicing. This timing difference temporarily increases current-year spending but does not represent additional program activity.
Other Revenues	Revenue increased during the first quarter due to early payoffs in the Down Payment Assistance (DPA) program.

Explanation of Variance – Actual vs Budget

Housing & Community Development



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
HOUSING & COMMUNITY DEVELOPMENT - Q1 Historical Comparison by Category

	5 Year Trend					Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25					
Expenditures										
Personnel Services	2,626,240	2,469,066	2,622,476	2,496,954	3,665,975	3,808,408	1,027,224	1,222,570	195,346	19%
Materials & Supplies	584,537	608,657	430,560	584,894	452,246	437,247	47,663	112,725	65,061	137%
Grants and Subsidies	1,655,013	1,755,013	1,755,013	1,675,013	2,047,464	2,047,465	655,867	644,632	(11,236)	-2%
Misc Expense	-	-	-	-	-	-	1,390	1,122	(268)	-19%
Total expenditures	4,865,790	4,832,737	4,808,050	4,756,861	6,165,685	6,293,120	1,732,144	1,981,048	248,903	14%
Revenue										
Charges for Services	434,000	250,000	100,000	-	-	-	-	-	-	
Other Revenues	875	875	700	120,875	120,876	120,876	57,030	41,282	(15,748)	-28%
Total Revenues	434,875	250,875	100,700	120,875	120,876	120,876	57,030	41,282	(15,748)	-28%
Net Operations	(4,430,915)	(4,581,862)	(4,707,350)	(4,635,986)	(6,044,809)	(6,172,244)	(1,675,115)	(1,939,766)	(264,651)	16%

*Actual Variance (\$) divided by FY25 Q1 Actual

HCD - Historical Comparison Explanations by Category

Personnel Services:	First-quarter expenditures for Personnel Services are \$1,222,570, which is 19% higher than the FY25 Q1 actual of \$1,027,224. The increase reflects the overall growth in the adopted budget over time, from \$2,626,240 in FY21 to \$3,808,408 in FY26. The variance is primarily due to timing differences in loading the federal budget and completing expense recovery to applicable grants, which temporarily overstates Q1 actuals. Overall, spending trends remain consistent with historical activity and budget growth, and no ongoing overages are anticipated.
Materials & Supplies:	Materials & Supplies expenditures for Q1 FY26 totaled \$112,725, reflecting an increase of \$65,061 (137%) compared to Q1 FY25 actuals of \$47,663. This increase is primarily attributable to the timing of contract rollforward balances in Professional Services, as well as higher expenditures for Utilities, Interfund Billing for City Shop charges, and Fuel. These factors contributed to higher Q1 spending relative to prior periods. In addition, we are currently reviewing the utilities billing, as some expenses may not belong to HCD and will be reclassified to the managing division. This reclassification is expected to reduce actuals for the remainder of the fiscal year. Despite the increase, overall expenditures remain consistent with budgeted allocations once these operational and timing factors are considered.
Grants and Subsidies	The Grants & Subsidies category demonstrates stable spending in Q1 FY26 compared to Q1 FY25, with an actual variance of -\$11,236 (-2%). This minor negative variance is primarily due to slight timing differences in the processing of grant payments during Q1. These timing differences are temporary and are expected to align with the planned schedule over the remainder of the fiscal year. Overall, Q1 FY26 expenditures are consistent with historical trends, and the small variance does not reflect any significant deviation from planned allocations. The data confirms continued stability and predictability in program funding levels.
Other Revenues	Other Revenues totaled \$41,282 in Q1 FY26, below Q1 FY25 actuals of \$57,030. The variance is primarily due to lower receipts from the "A Taste of Memphis" event compared to last year's 10-year anniversary, and the inclusion of an estimated \$25,000 in the FY26 budget for potential Down Payment Assistance (DPA) payoffs, which are unpredictable and may not occur. This variance reflects timing and one-time revenue factors and is consistent with historical fluctuations. Revenues are expected to stabilize over the remainder of the fiscal year.

Explanation of Variance – Actual vs Budget

Housing & Community Development



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
HOUSING & COMMUNITY DEVELOPMENT - Vendor Payments over \$100k

Count	Division	Vendor Name	Q1_Amount Paid	Comments
148	Housing & Community Development	THE WORKS, INC.	2,000,000.00	COSTS RELATED TO THE CONSTRUCTION OF
149	Housing & Community Development	MONTGOMERY MARTIN CONTRACTORS,LLC	545,734.23	STREETSCAPE: ACCEL. MEMPHIS - GROUP B
150	Housing & Community Development	MEMPHIS HOUSING AUTHORITY	477,049.26	CONSTRUCTION COST MONTGOMERY PLAZA/ ERA2
151	Housing & Community Development	THE WORKS, INC.	445,078.93	DRAW #4 FOR THE WORKS, INC LINCOLN PARK
152	Housing & Community Development	AARON CAMPBELL dba AARON PATRICK ARCHITECTS	406,936.44	SOUTHWEST TWIN AUGUST 2025 A&E
153	Housing & Community Development	MEMPHIS HOUSING AUTHORITY	332,172.50	CONSTRUCTION COST MONTGOMERY PLAZA/ ERA2
154	Housing & Community Development	MEMPHIS HOUSING AUTHORITY	311,406.09	FY2025 MOA CONVEYING 50% OF PILOT FEES
155	Housing & Community Development	MEMPHIS HOUSING AUTHORITY	300,459.32	COST RELATED TO THE CONSTRUCTION OF
156	Housing & Community Development	THE HOSPITALITY HUB of MEMPHIS	300,000.00	HUB NORTH - PHASE 1 AND 2 DEVELOPMENT DRAW
157	Housing & Community Development	MONTGOMERY MARTIN CONTRACTORS,LLC	291,903.29	STREETSCAPE:ACCEL MEMPHIS - GROUP B
158	Housing & Community Development	GRINDER, TABER, & GRINDER, INC	277,524.74	HISTORIC MELROSE SCHOOL REVITALIZATION
159	Housing & Community Development	THE HOSPITALITY HUB of MEMPHIS	260,197.18	HUB NORTH - PHASE 1 AND 2 DEVELOPMENT DRAW
160	Housing & Community Development	AARON CAMPBELL dba AARON PATRICK ARCHITECTS	258,037.10	SOUTHWEST TWIN AUGUST 2025 A&E
161	Housing & Community Development	100 NORTH MAIN, LLC	252,076.26	GEOTECHNOLOGY, HBG DESIGN, BLOCK
162	Housing & Community Development	ZELLNER CONSTRUCTION SERVICES, LLC	202,397.16	HIGHLAND HEIGHTS, BROAD, NATIONAL STREETS
163	Housing & Community Development	MEMPHIS HOUSING AUTHORITY	187,857.14	COSTS RELATED TO THE REHABILITATION OF
164	Housing & Community Development	AARON CAMPBELL dba AARON PATRICK ARCHITECTS	176,766.99	SOUTHWEST TWIN A&E JULY 2025
165	Housing & Community Development	MONTGOMERY MARTIN CONTRACTORS,LLC	157,824.32	STREETSCAPE: ACELL. MEMPHIS - GROUP B
166	Housing & Community Development	MONTGOMERY MARTIN CONTRACTORS,LLC	150,833.24	STREETSCAPE: ACCEL. MEMPHIS - GROUP D
167	Housing & Community Development	MEMPHIS HOUSING AUTHORITY	149,843.61	CONSTRUCTION COSTS RELATED TO SOUTH CITY
168	Housing & Community Development	UNITED HOUSING, INC.	140,000.00	MAHTF REIMBURSEMENT FOR UHI SEMMES PROJECT
169	Housing & Community Development	100 NORTH MAIN, LLC	136,948.24	GEOTECHNOLOGY, HBG DESIGN, BLOCK
170	Housing & Community Development	HOPE HOUSE DAY CARE CENTER	116,047.32	TBRA-JULY 21,2025
171	Housing & Community Development	AGAPE CHILD & FAMILY SERVICES, INC.	100,000.00	ADVANCE PAYMENT
172	Housing & Community Development	AGAPE CHILD & FAMILY SERVICES, INC.	100,000.00	ADVANCE PAYMENT
			<u>8,077,093.36</u>	



GRANTS & AGENCIES

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 GRANTS & AGENCIES - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services					
Materials and Supplies	266,605	1,960,642	1,694,037	14%	963,833
Grants and Subsidies	20,555,560	63,464,098	42,908,537	32%	63,464,098
Expense Recovery	-	(6,750,000)	(6,750,000)	0%	(6,750,000)
Service Charges	-	-	-	0%	-
Transfers Out	5,275,000	5,275,000	-	100%	5,275,000
Total expenditures	26,097,165	63,949,740	37,852,575	41%	62,952,930
Revenue:					
Local Taxes	852,399	5,000,000	(4,147,601)	17%	5,000,000
Other Revenues	-	-	-	0%	-
Total Revenues	852,399	5,000,000	(4,147,601)	17%	5,000,000
Net Revenue	(25,244,766)	(58,949,740)	(33,704,974)	43%	(57,952,930)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Grants - Actual vs Budget Explanations by Category	
Personnel Services:	
Materials & Supplies:	
Grants and Subsidies:	
061053 Pensioners Insurance	For the 1st Quarter, Pensioners Insurance was at 39% of the funding budget. This is the City's portion for the Retiree's benefits.
061132 Memphis Area Transit Authority:	For the 1st Quarter, MATA was at 31% of the funding budget. The funding is used to support MATA operations..
Revenue:	
040710 Mixed Drink Tax	For the 1st Quarter, the Mix Drink Tax revenue was at 17% of the funding budget. We anticipate more revenue during the 3rd and 4th quarter of FY26.

Explanation of Variance – Actual vs Budget

Grants & Agencies



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
GRANTS & AGENCIES - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services										
Materials & Supplies	-	100,000	-	-	-	1,000,000	-	266,605	266,605	100%
Grants and Subsidies	37,651,370	40,130,904	51,380,904	55,891,253	60,752,249	62,628,371	24,283,626	20,555,560	(3,728,066)	-15%
Expense Recovery	(5,500,000)	(5,500,000)	(6,750,000)	(6,750,000)	(6,750,000)	(6,750,000)	-	-	-	
Service Charges	3,024,003	3,024,000	3,099,000	3,099,000	3,099,000	-	3,099,000	-	(3,099,000)	-100%
Transfers Out	550,000	550,000	550,000	550,000	6,125,000	5,275,000	6,125,000	5,275,000	(850,000)	-14%
Total expenditures	35,725,373	38,304,904	48,279,904	52,790,253	63,226,249	62,153,371	33,507,626	26,097,165	(7,410,461)	-22%
Revenue										
Local Taxes	4,000,000	2,500,000	3,000,000	5,000,000	5,000,000	5,000,000	1,263,943	852,399	(411,544)	-33%
Contributed from FundBalance	-	-	-	2,000,000	-	-	-	-	-	
Total Revenues	4,000,000	2,500,000	3,000,000	7,000,000	5,000,000	5,000,000	1,263,943	852,399	(411,544)	-33%
Net Operations	(31,725,373)	(35,804,904)	(45,279,904)	(45,790,253)	(58,226,249)	(57,153,371)	(32,243,683)	(25,244,766)	6,998,918	-22%

*Actual Variance (\$) divided by FY25 Q1 Actual

Grants - Historical Comparison Explanations by Category	
Personnel Services:	
Materials & Supplies:	
Grants and Subsidies:	
061117 Memphis River Parks Partnership:	This expense moved to Memphis Parks for FY26. (The budget for FY25 was \$3,099,000)
Revenue:	
040710 Mixed Drink Tax	The revenue declined from year over due to less sales for Mix Drinks.

Explanation of Variance – Historical Comparison

Grants & Agencies



CITY ATTORNEY DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY ATTORNEY - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	1,498,137	6,837,862	5,339,724	22%	6,762,862
Materials and Supplies	9,624,266	25,854,933	16,230,667	37%	25,842,251
Capital Outlay	-	-	-	0%	-
Grants and Subsidies	-	175,000	175,000	0%	206,000
Service Charges	1,155	6,000	4,845	19%	5,000
Misc Expense	-	-	-	0%	-
Total expenditures	11,123,559	32,873,795	21,750,236	34%	32,816,113
Revenue					
Other Revenues	-	-	-	0%	-
Transfers In	925,000	925,000	-	100%	925,000
Total Revenues	925,000	925,000	-	100%	925,000
Net Revenue	(10,198,559)	(31,948,795)	(21,750,236)	32%	(31,948,795)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

City Attorney - Actual vs Budget Explanations by Category	
Personnel Services:	
Materials & Supplies:	These variances reflect the early stage of the fiscal year (Q1). The information is formatted and presented based on the Quarterly Financial Status Reports Ordinance passed on October 21. For our division, the current forecast aligns with the budget for total expenditures; however, multiple variables—particularly related to claims, lawsuits, and legal expenses—could result in higher costs later in the year.

Explanation of Variances – Actual vs Budget

City Attorney



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
CITY ATTORNEY - Q1 Historical Comparison by Category

	5 Year Trend					Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25					
Expenditures										
Personnel Services	5,384,361	5,380,601	5,527,505	5,394,047	6,412,888	6,762,862	1,470,578	1,498,137	27,559	2%
Materials & Supplies	8,483,957	8,646,730	12,957,906	13,178,630	15,392,489	24,692,588	6,715,387	9,624,266	2,908,879	43%
Grants and Subsidies	478,372	475,000	475,000	250,000	175,000	175,000	-	-	-	0%
Service Charges	3,000	3,000	3,000	6,000	6,000	6,000	1,346	1,023	(323)	-24%
Total expenditures	14,349,690	14,505,331	18,963,411	18,828,677	21,986,377	31,636,450	8,187,311	11,123,427	2,936,116	36%
Revenue										
Transfers In	25,000	25,000	25,000	25,000	25,000	25,000	25,000	925,000	900,000	3600%
Total Revenues	25,000	25,000	25,000	25,000	25,000	25,000	25,000	925,000	900,000	3600%
Net Operations	(14,324,690)	(14,480,331)	(18,938,411)	(18,803,677)	(21,961,377)	(31,611,450)	(8,162,311)	(10,198,427)	(2,036,116)	25%

*Actual Variance (\$) divided by FY25 Q1 Actual

City Attorney - Historical Comparison Explanations by Category

Personnel Services:

Materials & Supplies:

The four primary drivers of increased Q1 spending in the M&S category are legal services expenses, insurance costs (primarily property insurance from external vendors), and higher spending on claims and lawsuits. Notably, this is the first year (in many years) in which all divisions' (under general fund) claims and lawsuits are consolidated under the City Attorney division, making this comparison less direct. In FY25, claims and lawsuit expenses were distributed across all divisions.

Service Charges

The 24% decline is attributable to timing variances, where certain invoices were not received on schedule, leading to delayed check requests. This variance is expected to normalize by year-end.

Transfers In

The increase is due to a resolution authorizing additional funding for blight-related activities.

Explanation of Variances – Historical Comparison

City Attorney

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY ATTORNEY - Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
129	Legal	BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC	144,243.29	CL Inv Matter 23-00053
130	Legal	BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC	140,480.74	CL Inv Matter 23-00053
131	Legal	BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC	138,868.91	CL Inv Matter 23-00053
132	Legal	BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC	134,341.26	CL Inv Matter 23-00053
			<u>557,934.20</u>	



ENGINEERING DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 ENGINEERING - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	2,411,379	11,558,838	9,147,459	21%	11,558,838
Materials and Supplies	1,274,490	6,415,396	5,140,906	20%	6,415,396
Capital Outlay	22,408	303,408	281,000	7%	303,408
Expense Recovery	-	(5,435,300)	(5,435,300)	0%	(5,435,300)
Service Charges	6,464	56,250	49,786	11%	56,250
Depreciation on Own Funds	-	-	-	0%	-
Misc Expense	-	-	-	0%	-
Total expenditures	3,714,740	12,898,591	9,183,851	29%	12,898,591
Revenue					
Local Taxes	460,527	2,192,407	(1,731,880)	21%	2,192,407
Licenses and Permits	10,397	35,000	(24,603)	30%	35,000
Charges for Services	4,122,624	6,806,000	(2,683,376)	61%	6,806,000
Other Revenues	20,827	119,000	(98,173)	18%	119,000
Transfers In	-	5,500,000	(5,500,000)	0%	5,500,000
Total Revenues	4,614,374	14,652,407	(10,038,033)	31%	14,652,407
Net Revenue	899,634	1,753,816	854,181	51%	1,753,816

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Engineering - Actual vs Budget Explanations by Category

Personnel Services:

051101 - Full-time Salaries	Hiring freeze has occurred as only mission critical positions are approved to be filled. Currently there are a total of 18 vacancies for the division.
051232 - General Retention Bonus Program	Q1 budget line item clean-up.
051202- Overtime	Overtime specifically in Signal Maintenance, for public safety and emergency maintenance/repairs, which is maintained 24 hours, 7 days a week basis.
051206 - Out of Rank Pay	Employee currently receiving out of class to perform additional duties.
051212 - Longevity Pay	Union employees were paid during the month of August.
051218 - PTO Final Pay	Employees retired/resigned, which cause an increase of paying employees their available PTO.
Revenue - 043739 - Smart Fiber Initiative	Revenue carryforward for FY26

Materials & Supplies:

052310 - Clothing	Union employees were paid for uniform allowances during the month of August.
052526 - Seminars and Training	Staff attended various conferences and training this fiscal year. Prevailing Wages (250601) utilized account to attend conference/training, due to no M&S budget associated with mentioned service center.
052528 - Misc and Professional Svcs.	Encumbrance carryforward for FY26.
052950 - Misc Services and Charges	Encumbrance carryforward for FY26.
052342- Material and Supplies	Office supply invoices were discovered and paid during the months of August, September, and October.
052810-Utilities	Invoice was paid from incorrect account. Corrections were resolved via line-item transfer.
052518 - Janitorial Services	Invoice was paid from incorrect account. Corrections were resolved via line-item transfer.

Explanation of Variances – Actual vs Budget

Engineering



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
ENGINEERING - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	8,434,850	8,779,484	9,813,675	9,945,347	10,984,973	11,558,837	2,725,968	2,411,379	(314,589)	-12%
Materials & Supplies	3,084,944	5,146,908	4,916,795	4,921,203	5,807,507	5,329,507	1,531,466	1,274,490	(256,976)	-17%
Capital Outlay	85,000	85,000	85,000	360,000	281,000	281,000	33,433	22,408	(11,025)	-33%
Expense Recovery	(4,185,300)	(4,185,300)	(5,435,300)	(5,435,300)	(5,435,300)	(5,435,300)	-	-	-	
Service Charges	75,000	75,000	75,000	75,000	56,250	56,250	8,613	6,464	(2,149)	-25%
Total expenditures	7,494,495	9,901,092	9,455,170	9,866,249	11,694,429	11,790,295	4,299,479	3,714,740	(584,739)	-14%
Revenue										
Local Taxes	592,407	592,407	2,192,407	2,192,407	2,192,407	2,192,407	256,498	460,527	204,029	80%
Licenses and Permits	36,000	36,000	36,000	35,000	35,000	35,000	-	10,397	10,397	100%
Charges for Services	916,400	916,400	3,256,000	4,206,000	6,806,000	6,806,000	3,286,281	4,122,624	836,344	25%
Other Revenues	25,500	25,500	25,500	119,000	119,000	119,000	14,912	20,827	5,915	40%
Transfers In	-	-	6,000,000	5,500,000	5,500,000	5,500,000	-	-	-	
Total Revenues	1,570,307	1,570,307	11,509,907	12,052,407	14,652,407	14,652,407	3,557,690	4,614,374	1,056,684	30%
Net Operations	(5,924,188)	(8,330,785)	2,054,737	2,186,158	2,957,978	2,862,112	(741,789)	899,634	1,641,423	-221%

*Actual Variance (\$) divided by FY25 Q1 Actual

Engineering - Historical Comparison Explanations by Category

Personnel Services:

051101 - Full-time Salaries 051101

FY25, hiring freeze was not in place, which allowed the division to hire more employees.

051202- Overtime

Overtime specifally for public saftey and emergency repairs, which is maintained 24 hours, 7 days a week basis. Will be the same historical comparsion for FY26.

Materials & Supplies:

052528 - Misc and Professional Svcs.

Encumbrance carryforward for FY2.

052950 - Misc Services and Charges

Encumbrance carryforward for FY25.

Explanation of Variances – Historical Comparison

Engineering

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 ENGINEERING - Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
191	Engineering	MCCRORY ELECTRIC COMPANY, INC.	517,291.19	RIVERSIDE TRAFFIC
192	Engineering	MCCRORY ELECTRIC COMPANY, INC.	260,884.32	AM GROUP 1 (TRAFFIC
193	Engineering	TEMPLE INC.	247,618.00	MAINTENANCE OF
194	Engineering	MCCRORY ELECTRIC COMPANY, INC.	230,620.80	TRAFFIC SIGNAL
195	Engineering	SMITH SECKMAN REID, INC.	230,517.50	ONE CALL
196	Engineering	MALASRI ENGINEERING, PLLC	210,118.93	JUNE 22 - JULY 26
197	Engineering	ALLEN & HOSHALL INC	197,972.25	TRAFFIC CALMING
198	Engineering	CANNON & CANNON, INC.	140,660.00	PROFESSIONAL
199	Engineering	MCCRORY ELECTRIC COMPANY, INC.	138,401.28	R.R. SAFETY
200	Engineering	MCCRORY ELECTRIC COMPANY, INC.	129,322.80	RIVERSIDE TRAFFIC
201	Engineering	CANNON & CANNON, INC.	117,300.00	SMART FIBER
202	Engineering	CANNON & CANNON, INC.	111,340.00	SMART FIBER
			<u>2,532,047.07</u>	



COMMUNITY ENHANCEMENT DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 COMMUNITY ENHANCEMENT - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	2,698,182	13,197,907	10,499,725	20%	13,197,907
Materials and Supplies	1,951,368	5,870,471	3,919,104	33%	5,870,471
Capital Outlay	-	180,000	180,000		180,000
Expense Recovery	-	(3,328,675)	(3,328,675)		(3,328,675)
Total expenditures	4,649,550	15,962,329	11,312,779	29%	15,962,329
Revenue					
Local Taxes	-	550,000	(550,000)		550,000
Fines and Forfeitures	-	150,000	(150,000)		150,000
Transfers In	106,000	106,000	-	100%	106,000
Total Revenues	106,000	806,000	(700,000)	13%	806,000
Net Revenue	(4,543,550)	(15,156,329)	(10,612,779)	30%	(15,156,329)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Community Enhancement - Actual vs Budget Explanations by Category

Personnel Services:

Full-Time Salaries	As a result of recent strategic hires in key roles, we are restructuring certain departments to better align the Division to support each service center with our long-term goals.
Overtime	The current operational increase is attributable to a combination of unfilled staff positions and the fulfillment of strategic directives outlined in the Mayor's Citywide Blight Zero Initiatives.
Salaries - Part Time	The current operational increase is attributable to a combination of unfilled Full-Time staff positions and the fulfillment of strategic directives outlined in the Mayor's Citywide Blight Zero Initiatives. Hiring of Vacant Public Service Corp Members.
On the Job Injury	This expense reflects costs associated with multiple employees who sustained injuries during the prior budget cycle. These extended absences were not anticipated, and the original forecast did not account for the impact. As a result, the Division is a pending blackline adjustment to reallocate funds accordingly.

Materials & Supplies:

City Hall Printing	The division required newly printed documents to support ongoing operations and ensure up-to-date materials are available for staff to operate in the field. And to support Community Engagement and Education efforts to raise awareness about responsible waste disposal and the effects of blight in the city.
City Shop Charges	Ongoing maintenance of aging city fleet vehicles that are essential to ensure the division's operational continuity and uphold service standards
City Computer Svc Equipment	Procurement of new UKG systems and computer equipment to support operations at the newly established Public Service Corp Service Center and to equip incoming employees with the necessary equipment.
Clothing	To ensure consistency and professionalism across our operations, we are implementing an update to our uniform requirements. This update is in alignment with the opening of the Division and the onboarding of new employees. and to maintain a cohesive appearance across all teams. The revised uniform standards will help reinforce our Division's identity.
Misc Professional Services	Grounds Services utilizes this expense account mainly to support and execute the City's Blight Initiatives of Grass Mitigation. This spending is ensuring alignment with municipal objectives and operational efficiency.
Demolitions	To actively support and implement the City's Blight Initiatives, including boarding up and demolition of neglected and deteriorating properties that pose safety hazards and diminish the visual and economic vitality of our community.

Explanation of Variances – Actual vs Budget

Community Enhancement

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 COMMUNITY ENHANCEMENT - Q1 Historical Comparison by Category										
	5 Year Trend					Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25					
Expenditures										
Personnel Services	-	-	-	-	-	13,197,907	-	2,698,182	2,698,182	100%
Materials & Supplies	-	-	-	-	-	5,870,472	-	1,951,368	1,951,368	100%
Capital Outlay	-	-	-	-	-	180,000	-	-	-	
Grants and Subsidies	-	-	-	-	-	42,625	-	-	-	
Expense Recovery	-	-	-	-	-	(3,328,675)	-	-	-	
Total expenditures	-	-	-	-	-	15,962,329	-	4,649,550	4,649,550	100%
Revenue										
Local Taxes	-	-	-	-	-	550,000	-	-	-	
Fines and Forfeitures	-	-	-	-	-	150,000	-	-	-	
Transfers In	-	-	-	-	-	106,000	-	106,000	106,000	100%
Total Revenues	-	-	-	-	-	806,000	-	106,000	106,000	100%
Net Operations	-	-	-	-	-	(15,156,329)	-	(4,543,550)	(4,543,550)	100%

*Actual Variance (\$) divided by FY25 Q1 Actual

Community Enhancement - Historical Comparison Explanations by Category**Personnel Services:**

Being a new division, we do not have historical data at this time, but we are actively working to establish benchmarks moving forward

Materials & Supplies:

Being a new division, we do not have historical data at this time, but we are actively working to establish benchmarks moving forward

Explanation of Variances – Historical Comparison

Community Enhancement



INFORMATION TECHNOLOGY DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 INFORMATION TECHNOLOGY - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	1,601,992	7,557,618	5,955,626	21%	7,928,095
Materials and Supplies	6,591,941	21,201,368	14,609,427	31%	22,895,117
Capital Outlay	-	1,516	1,516		1,516
Grants and Subsidies	-	-	-		-
Misc Expense	-	-	-		-
Total expenditures	8,193,933	28,760,502	20,566,569	28%	30,824,728
Revenue					
Other Revenues	-	-	-		-
Total Revenues	-	-	-		-
Net Revenue	(8,193,933)	(28,760,502)	(20,566,569)	28%	(30,824,728)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Information Technology - Actual vs Budget Explanations by Category

Personnel Services:

Personnel Services is currently at 21% due to the 13 positions that IT is trying to fill. Please see more data below.

Materials & Supplies:

The current funded software budget for FY26 is \$13,390,735.47.

Year-to-date (YTD) actual spend stands at \$6,080,216, with \$4,912,689 in active and pending encumbrances.

This leaves an actual remaining balance of \$2,397,828, which is insufficient to cover pending renewal commitments totaling \$4,498,768, resulting in a deficit of \$2,100,940.00.

To maintain essential IT services and ensure operational continuity, an additional \$2.1 million in funding is required.

Pending Software Renewals:

Solution	Function	Cost
UKG (Ultimate Kronos Group)	Workforce management, timekeeping, and payroll processing for all City departments.	\$ 1,450,000.00
Oracle Fusion Renewal	Cloud-based ERP system supporting financials, HR, and procurement functions.	\$ 768,000.00
Oracle On-Prem Support	Maintenance and critical support for legacy on-premises financial and operational systems.	\$ 980,523.00
Microsoft Cloud Hosting	Cloud infrastructure hosting enterprise applications, databases, and collaboration tools.	\$ 422,000.00
CrowdStrike Endpoint Protection	Cybersecurity platform protecting City endpoints from malware and ransomware attacks.	\$ 230,000.00
Ironscales Email Protection	Email security and phishing protection to safeguard City communications and data.	\$ 258,245.00
Firewall Support Renewal	Network perimeter defense and maintenance, ensuring secure connectivity across City systems.	\$ 390,000.00

Total Pending Renewal Costs

\$ 4,498,768.00

Explanation of Variances – Actual vs Budget

Information Technology



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
INFORMATION TECHNOLOGY - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	2,598,392	3,123,346	7,321,668	7,150,528	7,573,977	7,557,617	1,576,479	1,601,992	25,512	2%
Materials & Supplies	19,105,857	20,679,414	17,222,512	17,885,635	20,168,149	20,068,653	6,825,927	6,591,941	(233,986)	-3%
Capital Outlay	100,000	25,000	25,000	-	1,516	1,516	-	-	-	0%
Total expenditures	21,804,249	23,827,760	24,569,180	25,036,163	27,743,642	27,627,786	8,402,407	8,193,932	(208,474)	-2%
Revenue:										
Other Revenues	60,000	60,000	60,000	-	-	-	-	-	-	0%
Total Revenues	60,000	60,000	60,000	-	-	-	-	-	-	0%
Net Operations	(21,744,249)	(23,767,760)	(24,509,180)	(25,036,163)	(27,743,642)	(27,627,786)	(8,402,407)	(8,193,932)	208,474	-2%

*Actual Variance (\$) divided by FY25 Q1 Actual

Information Technology - Historical Comparison Explanations by Category

Personnel Services:

Personnel Services is currently at 21% due to the 13 positions that IT is trying to fill. Please see more data below.

Materials & Supplies:

The current funded software budget for FY26 is \$13,390,735.47.

Year-to-date (YTD) actual spend stands at \$6,080,216, with \$4,912,689 in active and pending encumbrances.

This leaves an actual remaining balance of \$2,397,828, which is insufficient to cover pending renewal commitments totaling \$4,498,768, resulting in a deficit of \$2,100,940.00.

To maintain essential IT services and ensure operational continuity, an additional \$2.1 million in funding is required.

Pending Software Renewals:

Solution	Function	Cost
UKG (Ultimate Kronos Group)	Workforce management, timekeeping, and payroll processing for all City departments.	\$ 1,450,000.00
Oracle Fusion Renewal	Cloud-based ERP system supporting financials, HR, and procurement functions.	\$ 768,000.00
Oracle On-Prem Support	Maintenance and critical support for legacy on-premises financial and operational systems.	\$ 980,523.00
Microsoft Cloud Hosting	Cloud infrastructure hosting enterprise applications, databases, and collaboration tools.	\$ 422,000.00
CrowdStrike Endpoint Protection	Cybersecurity platform protecting City endpoints from malware and ransomware attacks.	\$ 230,000.00
Ironscales Email Protection	Email security and phishing protection to safeguard City communications and data.	\$ 258,245.00
Firewall Support Renewal	Network perimeter defense and maintenance, ensuring secure connectivity across City systems.	\$ 390,000.00
Total Pending Renewal Costs		\$ 4,498,768.00

Explanation of Variances – Historical Comparison

Information Technology



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
INFORMATION TECHNOLOGY - Vendor Payments over \$100k

Count	Division	Vendor Name	Q1_Amount Paid	Comments
133	Information Technology	INSIGHT PUBLIC- SECTOR, INC.	2,629,018.69	FY26 ENCUMBER \$2,629,018.69 FOR ENTERPRISE MICROSOFT EA
134	Information Technology	THOMAS CONSULTANTS INC.	280,031.41	FY26 PALO-ALTO RENEWAL 1 YR TERM: 05/26/2025 TO 07/12/2026 LINE 15,1
135	Information Technology	CARASOFT TECHNOLOGY CORPORATION	225,090.00	FY26 ENCUMBER \$225,090.00 DOCUSIGN & \$104,243.22 DOCUSIGN CLM FOR A
136	Information Technology	THOMAS CONSULTANTS INC.	203,760.00	FY26 TCI FOR ABSOLUTE RESILIENCE SOFTWARE - 9/29/2025 TO 09/28/2026 - FC
137	Information Technology	THOMAS CONSULTANTS INC.	191,723.87	FY26 TCI PAN PRISMA RNWL TERM: 07/15/2025 TO 07/15/2026 - FC
138	Information Technology	MYTHICS, LLC	183,938.58	FY26 FOR CLOUD SERVICE QUARTERLY IN ARREARS SUPPORT, TERM: 04/04/25
139	Information Technology	SHI INTERNATIONAL CORP	166,666.68	PHASE 1 IMPLEMENTATION AND HYPERCARE SUPPORT
140	Information Technology	PEABODY PLACE - GOLD GP	164,468.45	AUGUST- DECEMBER 2025 RENT
141	Information Technology	SECURITY TAPESTRY CORP	162,735.00	FY26 ENCUMBER \$162,735.00 FOR CYBER SECURITY MANAGEMENT TERM:
142	Information Technology	DC BLOX LLC	160,997.86	FY25 AMENDMENT # TWO (2) IS PROCESSED TO AMEND THE COMPENSATION
143	Information Technology	THOMAS CONSULTANTS INC.	130,634.00	FY26 ENCUMBRANCE FOR IVANTI ENDPOINT RENEWAL TO TERM 9/30/26 AE
144	Information Technology	MYTHICS, LLC	125,316.24	FY26 QUOTE COM-FUSION TALES- ORC- 080124 MARICOPA COUNTY CONTRACT#
145	Information Technology	TRACSYSTEMS, INC.	124,948.00	FY26 TRACSYSTEMS RENEWAL FOR UNIPRINT ANNUAL MAINTENANCE TO TERM
146	Information Technology	VERIZON WIRELESS	111,900.27	VERIZON BILLING FOR ACCOUNT NUMBER 720292583-00002 5/24/25-6/23/25 &
			<u>4,861,229.05</u>	



LIBRARY SERVICES DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 LIBRARY SERVICES - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
500 Personnel Services	4,180,004	19,238,067	15,058,063	22%	19,238,067
505 Materials and Supplies	1,592,138	7,111,008	5,518,870	22%	7,111,008
515 Grants and Subsidies	-	-	-		-
550 Service Charges	1,151	12,500	11,348	9%	12,500
555 Transfers Out	942,000	471,000	(471,000)	200%	471,000
598 Misc Expense	-	-	-		-
Total expenditures	6,715,293	26,832,575	20,117,281	25%	26,832,575
Revenue					
Fines and Forfeitures	33,416	130,000	(96,584)	26%	130,000
Other Revenues	639,742	555,000	84,742	115%	555,000
Total Revenues	673,158	685,000	(11,842)	98%	685,000
Net Revenue	(6,042,135)	(26,147,575)	(20,105,440)	23%	(26,147,575)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Library Services - Actual vs Budget Explanations by Category

Personnel Services:

PTO Final Pay	Expenditures ran over by 8% due to retirement and some employees who has quite a bit of unused paid time off
Part Time Salaries	Expenditures ran over by 7%, but we are continuing to adjust in this area to stay on budget.
On The Job Injury	This is a long term OJI with one of our employees.

Materials & Supplies:

Service Charges	Credit Card Terminal was out of service for Central and Cordova. New Self-Checkout Kiosk with credit card payment options are being installed at all Branches. This will increase the expenditure.
City Shop Charges	Expenditure is a little over budget due to operational increase in delivering and removing items from old Libraries to the new ones.
Pers Computer Software	This increase in expendittrue is due to the renewal of major subscriptions at the beginning of the Fiscal Year.
Supplies Outside	Fourth Quarter spending from the previous Fiscal Year help to lower the expenses for this first quarter.
Library Books	The first quarter is the ordering of the materials, and payments for that material comes in the next quarters
Secuirty	We are short in this area, where the Contract is \$1.8, and our funding budget is \$1.6
Dues/Memberships/Periodicals	Again, the expendittrue is due to the renewal of major subscriptions at the beginning of the Fiscal Year.

Materials & Supplies:

Transfer Out	This is a duplicate entry; there should only be one transfer out to the Library Retirement Fund.
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Revenue:

Other - Local Shared Revenue	Shelby County Government Contract Revenue was increased by \$84,742 due to increase in operational cost.
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Explanation of Variances – Actual vs Budget

Library Services



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
LIBRARY SERVICES - Q1 Historical Comparison

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	16,405,526	16,684,450	17,301,310	18,105,790	18,070,661	19,238,067	4,242,883	4,180,004	(62,879)	-1%
Materials & Supplies	4,685,967	4,685,967	4,619,710	5,954,074	6,423,050	6,423,050	1,856,877	1,592,138	(264,738)	-14%
Service Charges	12,500	12,500	12,500	12,500	12,500	12,500	2,363	1,151	(1,211)	-51%
Transfers Out	1,536,484	1,536,484	939,017	471,000	471,000	471,000	942,000	942,000	-	0%
Total expenditures	22,640,477	22,919,401	22,872,537	24,543,364	24,977,210	26,144,616	7,044,122	6,715,293	(328,829)	-5%
Revenue:										
Fines and Forfeitures	-	120,000	120,000	130,000	130,000	130,000	31,554	33,416	1,862	6%
Other Revenues	1,589,000	1,589,000	1,605,000	1,755,000	555,000	555,000	639,904	639,742	(162)	0%
Total Revenues	1,589,000	1,709,000	1,725,000	1,885,000	685,000	685,000	671,458	673,158	1,700	0%
Net Operations	(21,051,477)	(21,210,401)	(21,147,537)	(22,658,364)	(24,292,211)	(25,459,617)	(6,372,664)	(6,042,135)	330,529	-5%

*Actual Variance (\$) divided by FY25 Q1 Actual

Library Services - Historical Comparison Explanations by Category**Service Charges:**

We have seen a 51% decrease in service charges Q1 in FY26 compared to FY25. The Credit Card Terminal was out of service for Central and Cordova. New Self-Checkout Kiosk with credit card payment options are being installed at all branches. This will eventually increase.

Explanation of Variances – Historical Comparisons

Library Services

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 LIBRARY SERVICES - Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
124 Libraries		SIRSI DYNIX CORPORATION	275,639.05	SUBSCRIPTION RENEWAL 2025 - 2026
125 Libraries		BIBLIOTHECA, LLC	143,382.15	SELF CHECKOUT KIOSK FOR CENTRAL
126 Libraries		COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE	106,503.87	JANITORIAL SERVICES FOR MPL
127 Libraries		COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE	106,503.87	JANITORIAL SERVICES FOR LIBRARY SERVICES
128 Libraries		COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE	106,503.87	JANITORIAL SERVICES FOR MPL
			<u>738,532.81</u>	



CITY COUNCIL DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY COUNCIL - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	** Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	629,679	2,917,519	2,287,840	22%	2,917,519
Materials and Supplies	125,716	1,033,371	907,655	12%	1,033,371
Total expenditures	755,395	3,950,890	3,195,495	19%	3,950,890
Revenue					
Net Revenue	(755,395)	(3,950,890)	(3,195,495)	19%	(3,950,890)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
CITY COUNCIL - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	1,955,117	1,939,696	2,040,266	2,633,731	2,707,238	2,917,519	643,507	629,679	(13,829)	-2%
Materials & Supplies	713,300	824,800	974,800	727,300	702,863	702,863	113,119	125,716	12,598	11%
Total expenditures	2,668,417	2,764,496	3,015,066	3,361,031	3,410,101	3,620,382	756,626	755,395	(1,231)	0%
Revenue										
Net Operations	(2,668,417)	(2,764,496)	(3,015,066)	(3,361,031)	(3,410,101)	(3,620,382)	(756,626)	(755,395)	1,231	0%

*Actual Variance (\$) divided by FY25 Q1 Actual

City Council - Historical Comparison Explanations by Category	
Personnel Services:	The City Council was granted an emergency ISL for one position. With the increase, the division added a communications position resulting in a slight uptick in personnel spending.
Materials & Supplies:	The City Council Division has had slight decrease in materials and supplies. This decrease includes a reduction in outside Communications services due to creation of internal Communications position.

Explanation of Variances – Historical Comparisons

City Council



CITY COURT JUDGES DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY COURT JUDGES - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	190,172	903,427	713,255	21%	903,427
Materials and Supplies	7,791	63,214	55,423	12%	63,214
Total expenditures	197,963	966,641	768,678	20%	966,641
Revenue					
Net Revenue	(197,963)	(966,641)	(768,678)	20%	(966,641)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Judges - Actual vs Budget Explanations by Category**Personnel Services:**

Personnel Services

There is currently one vacancy among the City Court Judges, which is why results are slightly under the

Explanation of
Variances –
Actual vs
Budget

City Court
Judges

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY COURT JUDGES - Q1 Historical Comparison										
	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	765,453	756,264	748,046	789,530	892,470	903,427	215,568	190,172	(25,396)	-12%
Materials & Supplies	53,500	53,500	53,423	53,423	63,214	63,214	13,922	7,791	(6,131)	-44%
Total expenditures	818,953	809,764	801,469	842,953	955,684	966,641	229,490	197,963	(31,527)	-14%
Revenue										
Net Operations	(818,953)	(809,764)	(801,469)	(842,953)	(955,684)	(966,641)	(229,490)	(197,963)	31,527	-14%

*Actual Variance (\$) divided by FY25 Q1 Actual

Judges - Historical Comparison Explanations by Category		
Personnel Services:		
Personnel Services		There is a 12% decrease in Personnel expenditures year over year due to one vacancy.
Materials & Supplies:		
Travel Expense		There has been a decrease in travel in Q1 of FY26 compared to FY25.

Explanation of Variances – Historical Comparisons

City Court
Judges



CITY COURT CLERK DIVISION

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY COURT CLERK - Q1 Actual vs Funding Budget by Category					
	Q1 FY26 Actual	*FY26 Budget YearTotal	Variance	**Actual Variance (%)	FY26 Forecast YearTotal
Expenditures					
Personnel Services	825,459	4,375,815	3,550,356	19%	4,375,815
Materials and Supplies	349,522	3,677,317	3,327,795	10%	3,677,317
Capital Outlay	-	27,385	27,385		27,385
Service Charges	9,523	38,500	28,977	25%	38,500
Total expenditures	1,184,504	8,119,018	6,934,514	15%	8,119,018
Revenue					
Fines and Forfeitures	487,843	4,000,000	(3,512,157)	12%	4,000,000
Other Revenues	51	-	51		-
Total Revenues	487,894	4,000,000	(3,512,106)	12%	4,000,000
Net Revenue	(696,610)	(4,119,018)	(3,422,408)	17%	(4,119,018)

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

City Court Clerk - Actual vs Budget Explanations by Category

Personnel Services:	Trending below quarterly projections due to hiring freeze and unfilled positions needed for efficient operations Position vacancies
Capital Outlay:	Due to lease expiration and notice to vacate, equipment and furnishings expense on hold
Materials & Supplies:	Trending below quarterly projection due to Speed Contract implementation commenced on Oct. 30th No Vendor payments in 1st Quarter for Speed Camera expense
Fines and Forfeitures:	No Speed Camera revenue for 1st quarter due to program commencement on Oct. 30th Other revenue such as court costs and fines are assigned to unallocated account per last fiscal year budget process findings.

Explanation of Variances – Actual vs Budget

City Court Clerk



City of Memphis
Quarterly Financial Updates
July 1, 2025 through September 30, 2025
CITY COURT CLERK - Q1 Historical Comparison by Category

	5 Year Trend									
	Adopted Budget FY21	Adopted Budget FY22	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY25	Adopted Budget FY26	FY25 Q1 Actual	FY26 Q1 Actual	Actual Variance (\$)	*Actual Variance (%)
Expenditures										
Personnel Services	3,777,547	3,601,425	3,755,859	3,735,557	4,339,726	4,375,815	1,102,415	825,459	(276,955)	-25%
Materials & Supplies	2,876,751	3,573,286	3,540,491	3,558,849	3,424,507	3,561,230	674,577	349,522	(325,055)	-48%
Capital Outlay	36,514	36,514	36,514	36,514	27,386	27,386	-	-	-	
Service Charges	38,500	38,500	38,500	38,500	38,500	38,500	9,476	9,523	47	0%
Total expenditures	6,729,312	7,249,725	7,371,364	7,369,420	7,830,119	8,002,930	1,786,467	1,184,504	(601,963)	-34%
Revenue										
Fines and Forfeitures	3,000,000	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	749,334	487,843	(261,491)	-35%
Other Revenues	-	-	-	-	-	-	-	51	51	100%
Total Revenues	3,000,000	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	749,334	487,894	(261,440)	-35%
Net Operations	(3,729,312)	(4,249,725)	(4,371,364)	(3,369,420)	(3,830,119)	(4,002,930)	(1,037,132)	(696,610)	340,523	-33%

*Actual Variance (\$) divided by FY25 Q1 Actual

City Court Clerk - Historical Comparison Explanations by Category	
Personnel Services:	Vacancies in key positions needed for efficient operations Vacant positions impact overtime increase although not excessive
Materials & Supplies:	No expenses for Speed Camera program due to new vendor selection via RFP
Revenue:	No revenue for Speed Camera program due to new vendor selection and implementation period. Other revenue such as court costs and fines are assigned to unallocated account per last fiscal year budget process findings.

Explanation of Variances – Comparisons

City Court Clerk

 City of Memphis Quarterly Financial Updates July 1, 2025 through September 30, 2025 CITY COURT CLERK - Vendor Payments over \$100k				
Count	Division	Vendor Name	Q1_Amount Paid	Comments
203	Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba VERRA MOBILITY	139,877.10	REDLIGHT
204	Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba VERRA MOBILITY	115,092.23	REDLIGHT
			<u>254,969.33</u>	

AUTHORIZED COMPLEMENTS

Presented by
Human Resources





OUTSIDE ENTITY PRESENTATIONS