MLGW Agenda Committee Discussion



MLGW Committee

November 10, 2026

Fiscal Consent Totals:

1. **Total Fiscal Consent Approved Amount Year-to-Date** – $204,060,316.61
   Items approved by Council through 10/20/2026.

2. **Total Regular/Fiscal Consent Requested Amount** – $40,819,010.08
   Items requested for 11/10/2026 meeting.

3. **Total Regular/Fiscal Consent Year-to-Date Amount** – $244,879,326.69
   Total of approvals and requests through 11/10/2026 meetings.

Items for November 10th Agenda

Items approved by BOC on October 21st

1. Resolution for Increase and Renewal (Change No. 4) to Contract No. 12424, Water Well Production Drilling with National Water Services LLC to increase and renew the current contract in the funded amount of $4,000,000.00.

2. Resolution approving of the Ratification, Renewal and Increase (Change No. 20) to Contract No. 10793, Professional Portfolio Software with Advent Software, Incorporated to ratify, renew and increase the current contract in the funded amount of $15,337.93.

3. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12469 (solicited under Contract No. 12433), Professional Services IS/IT with TEKsystems to increase and renew the current in the funded amount of $2,011,814.09.

4. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12470 (solicited under Contract No. 12433), Professional Services IS/IT with Vaco to increase and renew the current contract in the funded amount of $1,831,815.07.

5. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12468 (solicited under Contract No. 12433), Professional Services IS/IT with Stragistics Technology, Inc. to increase and renew the current contract in the funded amount of $2,466,191.98.

6. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12467 (solicited under Contract No. 12433), Professional Services IS/IT with Nextech Solutions, LLC to increase and renew the current contract in the funded amount of $2,787,084.11.

7. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12466 (solicited under Contract No. 12433), Professional Services IS/IT with CTD Staffing to increase and renew the current contract in the funded amount of $2,705,909.83.

Items for November 10th Agenda

Items approved by BOC on October 21st

8. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12433, Professional Services IS/IT with 1Link Technology, LLC to increase and renew the current contract in the funded amount of $1,140,455.10.

9. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12465 (solicited under Contract No. 12433), Professional Services IS/IT with Cook Systems to increase and renew the current contract in the funded amount of $2,372,382.11.

10. Resolution approving the amendment of Purchase Order number 7057248 with Crayon Software LLC for Microsoft 365 Office user licenses in the additional amount of $729,411.86.

11. Resolution approving the Increase and Extension (Change No. 1) to Contract No. 12599, Heavy Duty/High Volume Utility Bill Insertion System with Bell and Howell, LLC and the associated lease agreement to Bell and Howell Capital Finance to increase the contract value and extend the current contract in the funded amount of $8,608.00.

12. Resolution approving the Increase and Renewal (Change No. 3) to Contract No. 12408, Environmental Consulting Services with BH&M Environmental Consultants, Inc. in the funded amount of $9,000,000.00.

13. Resolution approving of the increase and renewal (Change No. 4) to Contract No. 12446, Environmental Abatement Services with Northwest Contracting Services, Incorporated in the funded not-to-exceed amount of $10,000,000.00.

14. Resolution approving the increase and renewal (Change No. 3) to Contract No. 12407, Environmental Abatement Services with General Construction Services, Incorporated in the funded not-to-exceed amount of $1,750,000.00.

Water Well Production Drilling

- Requested Funding: $4,000,000.00
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 – December 31, 2027)
- Type of Bid: Sealed bid
- Awarded to: National Water Services, LLC
- Plain Language Description: Renewal to drill up to eight (8) wells over the one (1) year renewal term.
- Impact: MLGW must continue to drill water production wells to meet the demand by our customers. New wells consist of replacement wells and new wells added to the system.

Professional Portfolio Software

- Requested Funding: $15,337.93
- Award Duration: Ratification, Renewal and Increase (May 11, 2026 through May 10, 2027)
- Type of Bid: Sole Source
- Awarded to: Advent Software, Incorporated
- Plain Language Description: This contract renews our maintenance agreement with SSC Advent for Treasury Management’s automated portfolio accounting, reporting, and performance measurement software.
- Impact: The SSC Advent software is a comprehensive tool for managing various asset types, streamlining reconciliation, compliance, and trading. It provides customizable reports and enhances financial oversight that gives Treasury Management a comprehensive and clear view of the Pension, OPEB Trust and Common funds financial positions.

Professional Services IS/IT (TEKsystems)

- Requested Funding: $2,011,814.09
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: TEKsystems
- Plain Language Description: This contract provides professional staffing services to support Information Systems as well as other areas that require expertise in computer science, engineering, accounting and finance. These services are used by the Information Services Division and other departments for both staff augmentation and project-specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable Contractors for each need. In addition, if issues arise with one vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Professional Services IS/IT (Vaco)

- Requested Funding: $1,831,815.07
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: Vaco
- Plain Language Description: This contract provides professional staffing services to support Information Systems as well as other areas that require expertise in computer science, engineering, accounting and finance. These services are used by the Information Services Division and other departments for both staff augmentation and project-specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable Contractors for each need. In addition, if issues arise with one vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Professional Services IS/IT (Stragistics)

- Requested Funding: $2,466,191.98
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: Stragistics Technology, Inc.
- Plain Language Description: This contract provides professional staffing services to support Information Systems as well as other areas that require expertise in computer science, engineering, accounting and finance.These services are used by the Information Services Division and other departments for both staff augmentation and project-specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable contractors for each need. In addition, if issues arise with one vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Professional Services IS/IT (Nextech)

- Requested Funding: $2,787,084.11
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: Nextech Solutions, LLC
- Plain Language Description: This contract provides professional staffing services to support Information Systems as well as other areas that require expertise in computer science, engineering, accounting and finance.These services are used by the Information Services Division and other departments for both staff augmentation and project-specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable contractors for each need. In addition, if issues arise with one vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Professional Services IS/IT (CTD)

- Requested Funding: $2,705,909.83
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: CTD Staffing
- Plain Language Description: This contract provides professional staffing services to support Information Systems as well as other areas that require expertise in computer science, engineering, accounting and finance. These services are used by the Information Services Division and other departments for both staff augmentation and project-specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable contractors for each need. In addition, if issues arise with one vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Professional Services IS/IT (1Link)

- Requested Funding: $1,140,455.10
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: 1Link Technology, LLC
- Plain Language Description: This contract provides professional staffing services to support Information Systems as well as other areas that require expertise in computer science, engineering, accounting and finance. These services are used by the Information Services Division and other departments for both staff augmentation and project-specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable Contractors for each need. In addition, if issues arise with one (1) vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Professional Services IS/IT (Cook Systems)

- Requested Funding: $2,372,382.11
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: Cook Systems
- Plain Language Description: This contract provides professional staffing services to support Information systems as well as other areas that require expertise in computer science, engineering, accounting and finance. These services are used by the Information Services Division and other departments for both staff augmentation and project specific assignments. By maintaining agreements with multiple vendors, the organization gains access to a wider pool of qualified professionals and can choose the most suitable contractors for each need. In addition, if issues arise with one vendor, other vendors are available to ensure uninterrupted service.
- Impact: This contract enables the organization to rapidly fill difficult-to-staff positions, ensure backup support for critical operations, bring in temporary expertise for specific projects, provide training and knowledge transfer, and manage workload fluctuations effectively.

Microsoft 365 Office User Licenses to Amend



- Requested Funding: $729,411.86
- Award Duration: May 29, 2024 - May 29, 2027
- Type of Bid: Seal Bid- Amendment to Purchase Order Agreement Number 7057248
- Awarded to: Crayon Software LLC
- Plain Language Description: To amend Purchase Order No. 7057248 for Microsoft 365 user licenses. The purchase provides access to Microsoft 365 applications, including Outlook, Word, Excel, PowerPoint, Microsoft Copilot, and Power BI, which are used by MLGW personnel to communicate, collaborate, create and manage documents, analyze data, and support daily business operations.
- Impact: Additional funding is necessary to support expanded staffing levels and the implementation of Microsoft Copilot AI and Power BI reporting tools. Without the procurement of additional Microsoft 365 licenses, employees will be unable to access critical business applications and collaboration platforms required to perform their job functions.

Heavy Duty/High Volume Utility Bill Insertion System

- Requested Funding: $8,608.00
- Award Duration: Increase and Three (3) month Extension (April 21, 2031 through July 6, 2031)
- Type of Bid: RFP
- Awarded to: Bell and Howell, LLC and the associated lease agreement to Bell and Howell Capital Finance
- Plain Language Description: This change is to ensure there are enough funds available to cover invoices due to an unexpected Tennessee filing fee and an increase in monthly payments. The contract term will be extended from April 21, 2031 to July 6, 2031 to align the 60-month term with the first invoice received.
- Impact: This change is to ensure there are enough funds available for the invoices over the duration of the contract.

Environmental Consulting Services

- Requested Funding: $9,000,000.00
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: BH&M Environmental Consultants, Inc.
- Plain Language Description: To provide environmental consulting services on an “as needed” basis.
- Impact: The need exists to comply with environmental regulatory requirements.

Environmental Abatement Services

- Requested Funding: $10,000,000.00
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: Northwest Contracting Services, Incorporated
- Plain Language Description: Environmental Abatement contract with Environmental Affairs, on an “as-needed” basis to provide services.
- Impact: The need exists to comply with environmental regulatory requirements.

Environmental Abatement Services

- Requested Funding: $1,750,000.00
- Award Duration: Increase and the Third of four (4) annual renewals (January 1, 2027 through December 31, 2027)
- Type of Bid: RFP
- Awarded to: General Construction Services, Incorporated
- Plain Language Description: Environmental Abatement Services applicable to MLGW facilities and operations on an as-needed basis.
- Impact: This contract includes 24/7/365 emergency response services. For the next renewal term scheduled and anticipated work includes:
    - Lead Paint abatement Water High Service Pumps, Booster Pumps, and Wells per TDEC's Sanitary Survey results.
    - Abatement of Asbestos roofing material on the Davis Pumping Station Aerator
    - Abatement of the asbestos Gas Pipe Wrap for Corrosion Damage Assessments and Integrity Digs.
    - Lead Abatement on Gas Vaults per a Fischer and Arnold vault assessment study.
    - Lead Abatement on Sub 55 equipment so it can be dismantled and relocated to Sub 61.
    - Emergency abatement work for mold, asbestos containing materials, lead paint, and other environmental remediation on an "as-needed" basis.

Questions



City Council Update

Progress, outcomes & the path ahead

Presented by Kelcey Johnson, Executive Director



CITY OF MEMPHIS | NOVEMBER 2026

Today’s update

01 Hub North: progress and construction strategy

02 Family stabilization and shelter outcomes

03 Employment, neighborhood services and outreach

04 Emergency weather response and partnership

Hub North | Cottage design



Architectural rendering of the planned cottages at Hub North

CITY OF MEMPHIS | NOVEMBER 2026

Hub North | Construction





More than a roof overhead - a place for families to find safety, stability and hope.

COMMUNITY IMPACT | PHOTO STORY

Hub North | Construction





Hub North has coordinated across multiple city departments, including HCD, Engineering and DPD

Hub North | Tax credit timeline

MAY 2025	Groundbreaking ceremony
JUN 2025	MTBA LIHTC application submitted
SEP 2025	Feedback received; resubmission requested
FEB–MAR 2026	Application re-submitted; HEHFB approvals
MAY 2026	$8.8M bond allocation; September closing anticipated
AUG 2026	Board pivots from MTBA LIHTC deal
SEPT 2026	Transition to phased construction

Original October 2026 construction start was tied to the cancelled financing structure.

COMMUNITY IMPACT | PHOTO STORY

Families | Life at 590

A little Halloween magic brings joy and normalcy to children experiencing homelessness.



Simple moments of creativity and connection help families feel at home.



690	614	58	158
Families reached	Families enrolled in stabilization	Families exited to stable housing	Families entered shelter

2026 YEAR TO DATE FIGURES

Families | New beginnings





Dignity is in the details. A fresh haircut can restore confidence and a sense of self.



Every child deserves a safe place to play, laugh, and simply be a kid.

COMMUNITY IMPACT | PHOTO STORY

Hub Hotel | Shelter to housing

From shelter to home—families celebrate receiving the keys to a new beginning.







132

Exits to permanent housing

19,815

Days of shelter

536

Unique residents sheltered

2026 YEAR TO DATE FIGURES

Guest services | Front door to support



2,337

Shelter referrals

Target: 1,500

16,048

Services provided

Target: 12,000

3,199

People served

Target: 3,000

Every journey toward stability begins with a warm welcome and someone ready to help.

COMMUNITY IMPACT | PHOTO STORY

Workforce development | Skills in action



Building the confidence and workplace skills that help turn employment into lasting opportunity.



New skills open new doors—and create pathways to meaningful employment.

Workforce development | Pathways to jobs



200	122	61%	100%
Hub University enrollments	Clients placed in jobs	Job placement rate	30-day post-placement retention

Placement rate reflects participants who have exited the program; others may remain enrolled.

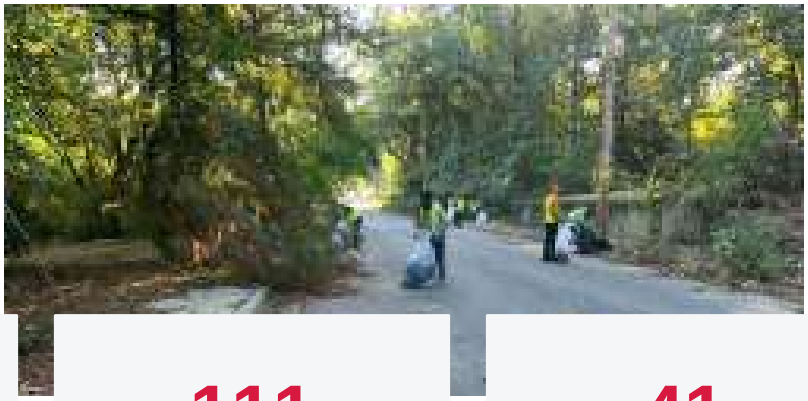
COMMUNITY IMPACT | PHOTO STORY

Work Local | Earn and contribute

Earning wages while restoring pride in Memphis neighborhoods.

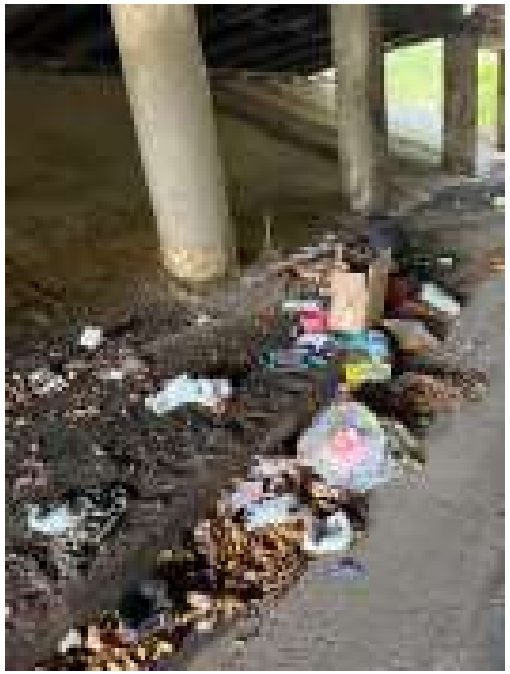






5,509	871	111	41
Bags of trash	Tires	Mattresses	Sofas

Work Local | Paid work, visible impact





3,204

Shifts completed

$133,150

Wages paid

Through Work Local, paid crews help address neighborhood blight and respond to 311 service requests.

COMMUNITY IMPACT | PHOTO STORY

Outreach | Connecting with neighbors





8,788

Miles covered

No source target supplied

2,034

Interactions

Target: 1,500

947

Unique encounters

Target: 900

Outreach | Meeting people where they are

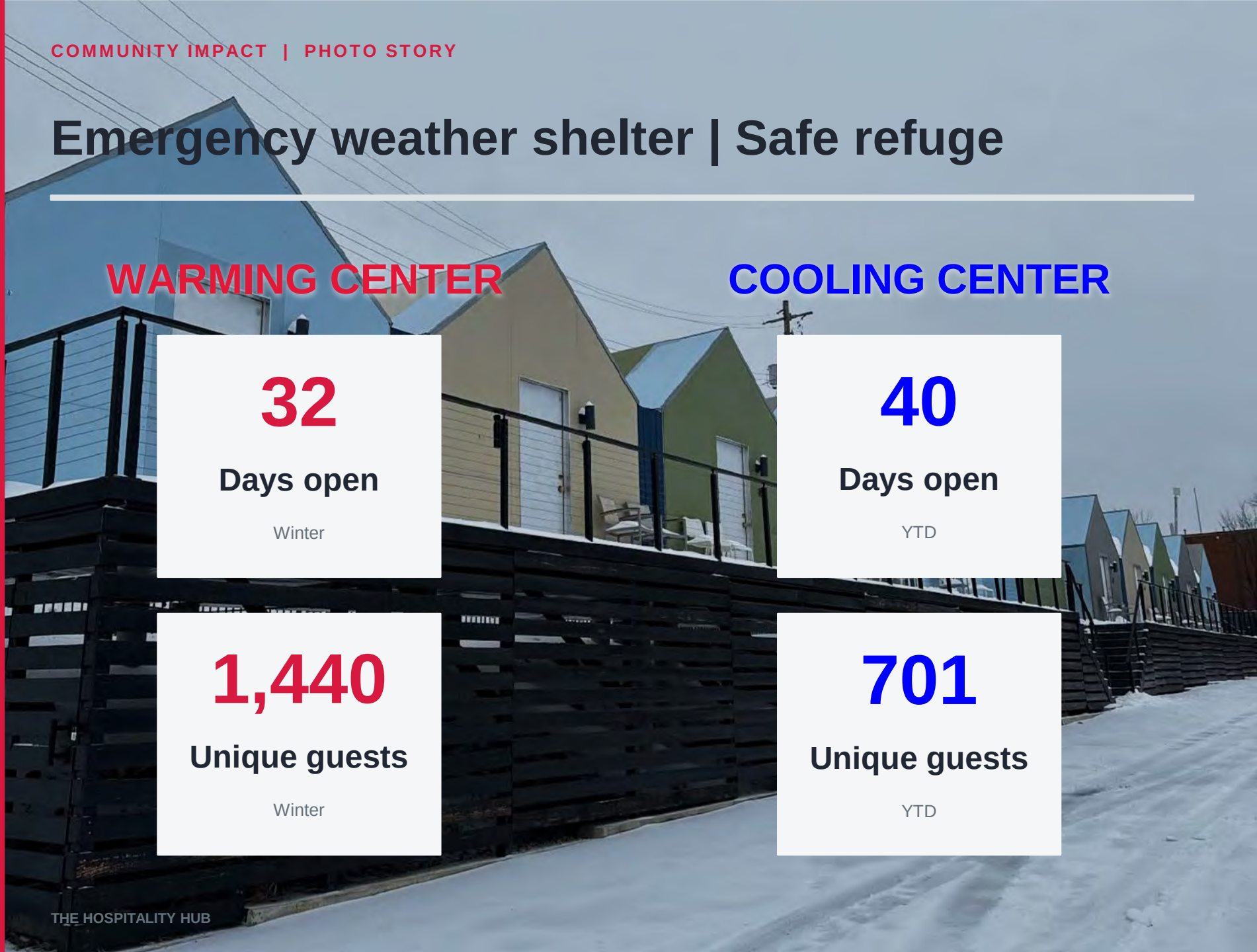






From living outdoors to having a place to call home. Homelessness is solvable.

Emergency weather shelter | Safe refuge



WARMING CENTER

32

Days open

Winter

1,440

Unique guests

Winter

COOLING CENTER

40

Days open

YTD

701

Unique guests

YTD

Working together | The Hub shows up

This work cannot be done alone.

Continued partnership with government, schools, employers, health systems, community members, donors and advocates is essential to making homelessness solvable.

Thank you for your continued partnership.

Docusign Envelope ID: 28D23375-E3A1-8090-82C6-4E1A8F457F14

Memphis City Council Summary Sheet

1. **Description of the Item (Resolution, Ordinance, etc.)**
   Resolution to accept a $100,000 donation from the Tay Keith Legacy Foundation, payable in ten (10) annual installments of $10,000 each, to support CLOUD901 technology equipment, curriculum development, and the creation of a permanent archive honoring Tay Keith's life and legacy.
2. **Initiating Party (e.g. Public Works, at request of City Council, etc.)**
   Division of Library Services
3. **State whether this is a change to an existing ordinance or resolution, if applicable.**
   N/A
4. **State whether this will impact specific council districts or super districts.** All City Council districts and Super Districts – Citywide impact.
   The CLOUD901 Music Lab is located at the Benjamin L. Hooks Central Library in District 5, Super District 9; however, the program serves youth throughout Memphis.
5. **State whether this requires a new contract, or amends an existing contract, if applicable.**
   Yes – A new naming rights agreement between the City of Memphis, Division of Library Services, and the Tay Keith Legacy Foundation is contemplated. The agreement will establish the terms and conditions for renaming the CLOUD901 Music Lab as the Tay Keith Music Lab for a period of twenty (20) years.
6. **State whether this requires an expenditure of funds/requires a budget amendment.** Yes – The resolution amends the FY2027 Operating Budget to recognize, allocate, and appropriate $10,000 from the Tay Keith Legacy Foundation for music equipment, program supplies, archival materials, curriculum development, and other expenditures consistent with the Tay Keith Legacy Initiative.

   The remaining $90,000, payable in nine (9) annual installments of $10,000 during FY2028–FY2036, will be subject to future City Council review and appropriation. The resolution does not authorize expenditure of the entire $100,000 during FY2027.

Docusign Envelope ID: 28D23375-E3A1-8090-82C6-4E1A8F457F14

A Resolution to Accept a Donation in the Amount of $100,000.00 from the Tay Keith Legacy Foundation, Payable in Annual Installments.

WHEREAS, the City of Memphis, Division of Library Services, Memphis Public Libraries, has been offered a donation in the amount of One Hundred Thousand Dollars and Zero Cents ($100,000.00) from the Tay Keith Legacy Foundation (the "Foundation"); and

WHEREAS, these funds will be used to purchase CLOUD901 teen technology lab equipment, facilitate curriculum development to increase resource access, and create a permanent archive dedicated to Tay Keith's life and legacy; and

WHEREAS, the donation will be paid in ten (10) annual installments of Ten Thousand Dollars and Zero Cents ($10,000.00) each, for a total donation of One Hundred Thousand Dollars and Zero Cents ($100,000.00); and

WHEREAS, in recognition of this donation, the parties contemplate that the CLOUD901 Music Lab will be renamed the Tay Keith Music Lab for a period of twenty (20) years, subject to the terms and conditions of a naming rights agreement to be entered into by and between the Foundation and the City of Memphis, Division of Library Services; and

WHEREAS, the City Council recognizes that the City's Operating Budget is adopted and amended on a fiscal-year basis and that acceptance of the Foundation's ten-year donation commitment does not constitute an appropriation of future annual installments, and each annual installment to be received and expended after Fiscal Year 2027 shall be subject to review and appropriation by the Memphis City Council then in office as part of the applicable fiscal year budget approval process.

NOW, THEREFORE, BE IT RESOLVED, that the donation in the total amount of One Hundred Thousand Dollars and Zero Cents ($100,000.00) from the Tay Keith Legacy Foundation, payable in ten (10) annual installments of Ten Thousand Dollars and Zero Cents ($10,000.00), is hereby accepted in accordance with the terms of this Resolution.

BE IT FURTHER RESOLVED, that the City of Memphis, Division of Library Services will enter into a naming rights agreement with the Tay Keith Legacy Foundation, and the Mayor shall execute any agreements necessary to effectuate the purposes of this Resolution.

Docusign Envelope ID: 28D23375-E3A1-8090-82C6-4E1A8F457F14

BE IT FURTHER RESOLVED, that the Fiscal Year 2027 Operating Budget is hereby amended by allocating and appropriating the Fiscal Year 2027 donation installment of Ten Thousand Dollars and Zero Cents ($10,000.00) from the Tay Keith Legacy Foundation for music equipment, program supplies, archival materials, curriculum development, and other expenditures consistent with the Tay Keith Legacy Initiative, as follows:

Revenue	
Tay Keith Legacy Foundation	
FY2027 Donation Installment:	$10,000.00
Expenditures	
Tay Keith Legacy Initiative equipment and supplies:	$10,000.00

BE IT FURTHER RESOLVED, that the remaining nine (9) annual installments of Ten Thousand Dollars and Zero Cents ($10,000.00) each anticipated for Fiscal Years 2028 through 2036 are acknowledged as part of the Foundation's total donation commitment but are not appropriated by this Resolution.

BE IT FURTHER RESOLVED, that each annual installment received after Fiscal Year 2027 shall be presented to the Memphis City Council for review and appropriation in connection with the applicable fiscal year Operating Budget, and nothing contained in this Resolution shall be construed as appropriating future-year revenues or expenditures or otherwise limiting the budgetary authority of a future Memphis City Council.

BE IT FURTHER RESOLVED, that the contemplated renaming of the CLOUD901 Music Lab as the Tay Keith Music Lab for a period of twenty (20) years shall be subject to the terms and conditions of a final naming rights agreement negotiated and entered into by the City of Memphis, Division of Library Services and the Foundation.

Docusign Envelope ID: 2C24F8FC-7508-86CF-815C-EB4A8DAD2930

Memphis City Council Summary Sheet

1. **Description of the Item (Resolution, Ordinance, etc.)**
   A Resolution to Amend the Fiscal Year 2027 Operating Budget to Accept, Allocate, and Appropriate Up to Two Hundred Fifty Thousand Dollars ($250,000.00) in Revenue Generated from Memphis Public Libraries Book sale Activities.
2. **Initiating Party (e.g. Public Works, at request of City Council, etc.)**
   Division of Library Services
3. **State whether this is a change to an existing ordinance or resolution, if applicable.**
   N/A
4. **State withered this will impact specific council districts or super districts.**
   District 5
   Super District 9
5. **State whether this requires a new contract, or amends an existing contract, if applicable.**
   N/A
6. **State whether this requires an expenditure of funds/requires a budget amendment.**
   Yes. This Resolution accepts and allocates up to Two Hundred Fifty Thousand Dollars and Zero Cents ($250,000) in MPL book sale revenue and appropriates up to Two Hundred Fifty Thousand Dollars and Zero Cents ($250,000) in the General Fund for related expenditures. Existing proceeds in Service Center 360101, Revenue Account 049624, may be transferred to the designated book sale accounting structure, including Service Center 360102. Sales tax will be accounted for separately as a liability

Docusign Envelope ID: 2C24F8FC-7508-86CF-815C-EB4A8DAD2930

A Resolution to Amend the Fiscal Year 2027 Operating Budget to Accept, Allocate, and Appropriate Up to Two Hundred Fifty Thousand Dollars ($250,000.00) in Revenue Generated from Memphis Public Libraries Book Sale Activities

WHEREAS, Memphis Public Libraries operates an ongoing book sale program which generates revenue from the sale of donated and other authorized library materials; and

WHEREAS, book sale revenue is currently deposited and recorded as Miscellaneous Library Revenue in the General Fund, Service Center 360101, Revenue Account 049624, pending establishment of a separate accounting structure; and

WHEREAS, the establishment of a dedicated accounting structure and corresponding budgetary authority will promote transparency, accountability, and accurate financial reporting while supporting the continued operation of Memphis Public Libraries' programs and services; and

WHEREAS, Memphis Public Libraries, in consultation with the City's Finance and Budget Divisions, has identified the need to establish Service Center 360102 within the General Fund to separately account for book sale revenue, related expenditures, and applicable sales-tax liabilities; and

WHEREAS, Memphis Public Libraries projects up to Two Hundred Fifty Thousand Dollars ($250,000.00) in annual book sale revenue based on historical sales data from 2019 through 2025, with existing revenue to be transferred from General Fund, Service Center 360101, Revenue Account 049624, to the designated accounting structure for the recording of current and future book sale revenue; and

WHEREAS, Memphis Public Libraries seeks authorization to accept and allocate up to Two Hundred Fifty Thousand Dollars ($250,000.00) in book sale revenue and appropriate up to Two Hundred Fifty Thousand Dollars ($250,000.00) in the General Fund for authorized library-related expenditures, with expenditures limited to revenue actually collected from these activities.

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby amends the Fiscal Year 2027 Operating Budget to accept, allocate, and appropriate up to Two Hundred Fifty Thousand Dollars ($250,000.00) in revenue generated from Memphis Public Libraries book sale activities for authorized library-related expenditures, provided that expenditures shall not exceed available book sale revenue.

BE IT FURTHER RESOLVED, that the City Council hereby authorizes the transfer of book sale revenue currently recorded in the General Fund, Service Center 360101, Revenue Account 049624, to Service Center 360102, designated for Memphis Public Libraries book sale activities, and the recording of future book sale revenue within Service Center 360102.

BE IT FURTHER RESOLVED, that applicable sales taxes collected from taxable book sale transactions shall be separately accounted for as liabilities and excluded from book sale revenue available for appropriation or expenditure.

MPL Book Sale Activities
Revenue/Expenditures
Amount: $250,000

Resolution to Transfer CIP Funds

A Resolution to transfer Two Million Seven Hundred Seventy-Five Thousand Dollars and No Cents ($2,775,000.00) in contract construction allocations from Chester Anderson Improvements , project FS25003, for allocation and appropriation to Fire Apparatus Equipment Project GS-TBD. **All Council Districts.** Sponsored by Administration. (Request for Same Night Minutes)

- **Division: Fire Services**
- **Funding Amount:** $2,775,000.00
- **Budget Impact:** Amendment to FY27 CIP Budget – transferring available CIP funds from one project to the other project.
- **Project with Available Funds & Why:** Chester Anderson Improvements , FS25003- the construction phase for the renovation is on hold. Fire Services have not initiated the bidding process for the work.
- **Project Receiving Funds & Why:**
  - $2,775,000.00 to Fire Apparatus Equipment Project GS-TBD – This transfer will meet the essential demand for fire apparatus equipment to ensure Fire Department can continue providing safe, effective and timely emergency services to the community.
- **See following slide for project details:**
  - Estimated Cost
  - Project Estimated Delivery Timeline

Fire Apparatus Equipment, (GS-TBD)



Estimated Cost

- **One E-ONE Pumper:** Approximately $1.1 million
- **One Aerial Truck:** Approximately $1.7 million

Estimated Delivery

- **One E-ONE Pumper:** August 2027
- **One Aerial Truck:** July 2027

Docusign Envelope ID: 73580982-C534-8CD3-806C-2AA73B2E5A8E

Memphis City Council Summary Sheet

(Revised January 28, 2026)

1. **Description of the Item (Resolution, Ordinance, etc.)**
   This is a resolution to accept grant funds in the amount of Six Hundred Ninety-Seven Thousand Five Hundred Dollars ($697,500.00) from the Federal FY2026 Port Security Grant Program (PSGP) through the U.S. Department of Homeland Security for equipment.
2. **Initiating Party (e.g. Public Works, at request of City Council, etc.)**
   The City of Memphis Division of Police Services is awarded this grant from U.S. Department of Homeland Security.
3. **State whether this is a change to an existing ordinance or resolution, if applicable.**
   This item does not change existing an ordinance or resolution.
4. **State whether this will impact specific council districts or super districts.**
   All Districts
5. **State whether this requires a new contract, or amends an existing contract, if applicable.**
   This is a new grant pending Council approval.
6. **State whether this requires an expenditure of funds/requires a budget amendment.**
   Acceptance will require an amendment to FY27 Operating Budget to appropriate the funds
7. **If same night minutes are requested, state the reason for the urgency.**
   Same-night minutes are requested to allow the grant acceptance to become effective immediately following City Council approval. This will prevent administrative delays and allow the City to proceed timely with grant implementation and expenditure of the awarded funds.

Docusign Envelope ID: 73580982-C534-8CD3-806C-2AA73B2E5A8E

A Resolution to Accept and Appropriate Grant Funds in the Amount of Six Hundred Ninety-Seven Thousand Five Hundred Dollars ($697,500.00) from the U.S. Department of Homeland Security for the Fiscal Year 2026 Port Security Grant Program and Amend the Fiscal Year 2027 Operating Budget

WHEREAS, the City of Memphis, Division of Police Services, has been awarded grant funds in the amount of Six Hundred Ninety-Seven Thousand Five Hundred Dollars ($697,500.00) from the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA), through the Fiscal Year 2026 Port Security Grant Program (PSGP); and

WHEREAS, these grant funds will be used to purchase special operations equipment for the Division of Police Services to support port security operations, strengthening the City's ability to prevent, protect against, and respond to security threats; and

WHEREAS, the grant requires a non-federal matching contribution of Two Hundred Thirty-Two Thousand Five Hundred Dollars ($232,500.00), resulting in a total project cost of Nine Hundred Thirty Thousand Dollars ($930,000.00); and

WHEREAS, the required local match is a condition of the Fiscal Year 2026 Port Security Grant Program award, and failure to satisfy the City's obligations under the grant agreement may constitute noncompliance and result in remedial action, termination of the grant, disallowance of project costs, repayment obligations, or other remedies provided under the grant agreement and applicable federal requirements; and

WHEREAS, the City has identified Two Hundred Thirty-Two Thousand Five Hundred Dollars ($232,500.00) in operating funds to satisfy the required local matching contribution; and

WHEREAS, it is necessary to accept the federal grant funds and amend the Fiscal Year 2027 Operating Budget to recognize and appropriate the grant revenue and corresponding expenditures for the Fiscal Year 2026 Port Security Grant Program.

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby accepts federal grant funds in the amount of Six Hundred Ninety-Seven Thousand Five Hundred Dollars ($697,500.00) awarded by the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA), under the Fiscal Year 2026 Port Security Grant Program, and expressly acknowledges the required local matching contribution of Two Hundred Thirty-Two Thousand Five Hundred Dollars ($232,500.00), representing twenty-five percent (25%) of the total project cost of Nine Hundred Thirty Thousand Dollars ($930,000.00), and the City's obligation to satisfy the matching requirement in accordance with the grant agreement and applicable federal requirements.

BE IT FURTHER RESOLVED, that the City Council hereby amends the Fiscal Year 2027 Operating Budget for Grant Fund 205 to recognize and appropriate Six Hundred Ninety-Seven Thousand Five Hundred Dollars ($697,500.00) in grant revenue and corresponding expenditures for the Fiscal Year 2026 Port Security Grant Program, Grant Project PD90311, as follows:

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REVENUE	
US Department of Homeland Security	**$697,500.00**
TOTAL	**$697,500.00**
Expenditures	
Equipment	**$697,500.00**
Total	**$697,500.00**

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Award Letter

U.S. Department of Homeland Security
Washington, D.C. 20472

FEMA

Effective date: 09/25/2026

Janille Townsel
CITY OF MEMPHIS, TENNESSEE
125 N MAIN ST SUITE 700
MEMPHIS, TN 38103

EMW-2026-PU-05126

Dear Janille Townsel,

Congratulations on behalf of the Department of Homeland Security, your application submitted for the Fiscal Year 2026 Port Security Grant Program (PSGP), has been approved in the amount of $697,500.00 in Federal funding. This award of federal assistance is executed as a Grant. As a condition of this award, you are required to contribute non-Federal funds equal to or greater than $232,500.00 for a total approved budget of $930,000.00. Please see the Fiscal Year 2026 Port Security Grant Program (PSGP) for information on how to meet this cost share requirement.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award through the FEMA Grants Outcomes (FEMA GO) system. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Award Summary - included in this document
- Agreement Articles - included in this document
- Obligating Document - included in this document
- Fiscal Year 2026 Port Security Grant Program (PSGP) Notice of Funding Opportunity
- The Preparedness Grant Manual (PGM)

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

Sincerely,

Associate Administrator (A)
FEMA Resilience

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Obligating document

1. Agreement No.	2. Amendment No.	3. Recipient No.	4. Type of Action	5. Control No.
EMW-2026-PU-05126	N/A	626000361	AWARD	WX03952N2026T

6. Recipient Name and Address	7. Issuing FEMA Office and Address	8. Payment Office and Address
CITY OF MEMPHIS, TENNESSEE 125 N MAIN ST MEMPHIS, TN 38103	Grant Programs Directorate 500 C Street, S.W. Washington DC, 20528-7000 1-866-927-5646	FEMA, Financial Services Branch 500 C Street, S.W., Room 723 Washington DC, 20742

9. Name of Recipient Project Officer	9a. Phone No.	10. Name of FEMA Project Coordinator	10a. Phone No.
Janille Townsel	9016363404	Port Security Grant Program Grant Program	1-877-585-3242

11. Effective Date of This Action	12. Method of Payment	13. Assistance Arrangement	14. Performance Period
09/25/2026	OTHER - FEMA GO	COST SHARING	09/01/2026 to 08/31/2029 **Budget Period** 09/01/2026 to 08/31/2029

15. Description of Action a. (Indicate funding data for awards or financial changes)

Program Name Abbreviation	Assistance Listing No.	Accounting Data (ACCS Code)	Prior Total Award	Amount Awarded This Action + or (-)	Current Total Award	Cumulative Non-Federal Commitment
PSGP	97.056	2026-FA-GC01 - P410-xxxx-4101-D	$0.00	$697,500.00	$697,500.00	See Totals
		Totals	$0.00	$697,500.00	$697,500.00	$232,500.00

b. To describe changes other than funding data or financial changes, attach schedule and check here:
N/A

~~**16.FOR NON-DISASTER PROGRAMS: RECIPIENT IS REQUIRED TO SIGN AND RETURN THREE (3) COPIES OF THIS DOCUMENT TO FEMA (See Block 7 for address)**~~
This field is not applicable for digitally signed grant agreements

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17. RECIPIENT SIGNATORY OFFICIAL (Name and Title)	DATE
18. FEMA SIGNATORY OFFICIAL (Name and Title) Cynthia Spishak, Acting Associate Administrator Resilience	DATE 09/25/2026

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Cynthia Spishak
Acting Associate Administrator
Resilience

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Memphis City Council Summary Sheet

(Revised January 28, 2026)

1. **Description of the Item (Resolution, Ordinance, etc.)**
   This is a resolution to accept grant funds in the amount of Five Hundred Seventy Five Thousand One Hundred Twelve Dollars ($575,112.00) from the Shelby County Government for the BJA FY25 Edward Byrne Memorial Justice Assistance Grant Program.
2. **Initiating Party (e.g. Public Works, at request of City Council, etc.)**
   The City of Memphis Division of Police Services is awarded this grant from the Shelby County Government.
3. **State whether this is a change to an existing ordinance or resolution, if applicable.**
   This item does not change existing an ordinance or resolution.
4. **State whether this will impact specific council districts or super districts.**
   All Districts
5. **State whether this requires a new contract, or amends an existing contract, if applicable.**
   This is a new grant pending Council approval.
6. **State whether this requires an expenditure of funds/requires a budget amendment.**
   Acceptance will require an amendment to FY27 Operating Budget to appropriate the funds
7. **If same night minutes are requested, state the reason for the urgency.**
   Same-night minutes are requested to allow the grant acceptance to become effective immediately following City Council approval. This will prevent administrative delays and allow the City to proceed timely with grant implementation and expenditure of the awarded funds.

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A Resolution to accept and appropriate grant funds in the amount of Five Hundred Seventy Five Thousand One Hundred Twelve Dollars ($575,112.00) from the Shelby County Government for the BJA FY2025 Edward Byrne Memorial Justice Assistance Grant Program through the U.S. Department of Justice

WHEREAS, the City of Memphis Division, Police Services Division, has been awarded grant funds in the amount of Five Hundred Seventy Five Thousand One Hundred Twelve Dollars ($575,112.00) from Shelby County Government; and

WHEREAS, this award will provide funding for police services training, travel, equipment, and a subaward to Crimestoppers; and

WHEREAS, it is necessary to accept and appropriate grant funding through an amendment to the FY2027 Operating Budget.

NOW, THEREFORE, BE IT RESOLVED *that the City Council hereby accepts grant funds in the amount of Five Hundred Seventy-Five Thousand One Hundred Twelve Dollars ($575,112.00) from Shelby County Government through the Sheriffs Office under the FY2025 Edward Byrne Memorial Justice Assistance Grant Program.*

BE IT FURTHER RESOLVED, that the Fiscal Year 2027 Operating Budget is hereby amended to allocate and appropriate Five Hundred Seventy-Five Thousand One Hundred Twelve Dollars ($575,112.00) in grant revenue and corresponding expenditures within Grant Fund 205, as follows:

REVENUE	
Shelby County Government (Sheriff's Office)	**$575,112.00**
TOTAL	**$575,112.00**
Expenditures	
Equipment	**$301,958.00**
Payment to Subgrantee (Crimestoppers)	**$120,000.00**
Training	**$90,000.00**
Travel	**$63,154.00**
TOTAL	**$575,112.00**

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Department of Justice (DOJ)

Office of Justice Programs

Bureau of Justice Assistance

Washington, D.C. 20531

Name and Address of Recipient:	SHELBY COUNTY GOVERNMENT 160 N MAIN ST STE 800
City, State and Zip:	MEMPHIS, TN 38103
Recipient UEI:	F663H7K72GR4

Project Title: City of Memphis and Shelby County FY25 JAG Award	**Award Number:** 15PBJA-25-GG-03561-JAGX
Solicitation Title: BJA FY25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Local Formula	
Federal Award Amount: $1,150,224.00	**Federal Award Date:** 7/31/26
Awarding Agency:	Office of Justice Programs Bureau of Justice Assistance
Award Type:	Initial
Funding Instrument Type:	Grant
Opportunity Category: M **Assistance Listing:** 16.738 - Edward Byrne Memorial Justice Assistance Grant Program	
Project Period Start Date: 10/1/24	**Project Period End Date:** 9/30/28
Budget Period Start Date: 10/1/24	**Budget Period End Date**: 9/30/28

Project Description:

Certified as a "Disparate Jurisdiction," the City of Memphis along with Shelby County, Tennessee are?submitting?a joint application for funds?in the amount of?$1,150,244 as?allocated?under the Edward Byrne Memorial Justice Assistance Grant (JAG) Program FY 2025?Local Solicitation.?

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Award Letter

July 31, 2026

Dear Lee Harris,

On behalf of the Attorney General, it is my pleasure to inform you the Office of Justice Programs (OJP) has approved the application submitted by SHELBY COUNTY GOVERNMENT for an award under the funding opportunity entitled 2025 BJA FY25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Local Formula. The approved award amount is $1,150,224.
Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVW funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but

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also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OJP, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.

Maureen A. Henneberg
Deputy Assistant Attorney General

Office for Civil Rights Notice for All Recipients

The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) enforces federal civil rights laws and other provisions that prohibit discrimination by recipients of federal financial assistance from OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW).

Several civil rights laws, including Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, require recipients of federal financial assistance (recipients) to give assurances that they will comply with those laws. Taken together, these and other civil rights laws prohibit recipients from discriminating in the provision of services and employment because of race, color, national origin, religion, disability, and sex or from discriminating in the provision of services on the bases of age.

Some recipients of DOJ financial assistance have additional obligations to comply with other applicable nondiscrimination provisions like the Omnibus Crime Control and Safe Streets Act of 1968, which prohibits discrimination on the basis of religion in addition to race, color, national origin, and sex. Recipients may also have related requirements regarding the development and implementation of equal employment opportunity programs.

OCR provides technical assistance, training, and other resources to help recipients comply with civil rights obligations. Further, OCR administratively enforces civil rights laws and nondiscrimination provisions by investigating DOJ recipients that are the subject of discrimination complaints. In addition, OCR conducts compliance reviews of DOJ recipients based on regulatory criteria. These investigations and compliance reviews permit OCR to evaluate whether DOJ recipients are providing services to the public and engaging in employment practices in a nondiscriminatory manner.

For more information about OCR, your civil rights and nondiscrimination responsibilities, how to notify your employees or beneficiaries of their civil rights protections and responsibilities and how to file a complaint, as well as technical assistance, training, and other resources, please visit www.ojp.gov/program/civil-rights-office/outreach. If you would like OCR to assist you in fulfilling your civil rights or nondiscrimination responsibilities, please contact us at askOCR@ojp.usdoj.gov or www.ojp.gov/program/civil-rights-office/about#ocr-contacts.

Memorandum Regarding NEPA

NEPA Letter Type

OJP - Ongoing NEPA Compliance Incorporated into Further Developmental Stages

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NEPA Letter

All BJA awards are subject to the National Environmental Policy Act (NEPA, 42 U.S.C. 4321 et seq.) and other related federal laws (including the National Historic Preservation Act), if applicable. Award recipients (and subrecipients, as applicable) must support BJA's compliance with NEPA by providing details about their project, its location, and any resources that might be affected. BJA complies with NEPA (and other related federal laws) for an award-funded activity by evaluating the environmental impacts of the activity in one of three levels of analysis: a Categorical Exclusion (CATEX), an Environmental Assessment (EA), or an Environmental Impact Statement (EIS). See

https://bja.ojp.gov/funding/nepa-guidance for additional information regarding NEPA implementation.

Carefully review the conditions on this award for information about any requirements specific to NEPA compliance for this award.

After completion of any required environmental analysis, throughout the term of this award the recipient must inform BJA of (1) any change(s) that it is considering making to the previously assessed activity that may be relevant to environmental impact; or (2) any proposed new activities or changed circumstances that may require assessment as to environmental impact, such as new activities that involve the use of chemicals or involve construction or major renovation. The recipient may not implement a proposed change or new activity until BJA, with the assistance of the recipient, has determined whether the proposed change or new activity (or changed circumstances) will require additional review under NEPA. Approval for implementation will not be unreasonably withheld as long as any requested modification(s) is consistent with eligible program purposes and found acceptable under an approved environmental impact review process.

Questions about NEPA compliance may be directed to your grant manager.

NEPA Coordinator

First Name	Middle Name	Last Name
Chris	no value	Casto

Award Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

Recipient Information

Recipient Name

UEI
F663H7K72GR4

Street 1
160 N MAIN ST STE 800

Street 2

City
MEMPHIS

State/U.S. Territory
Tennessee

Zip/Postal Code
38103

Country
United States

County/Parish

Province

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Award Details

Federal Award Date
7/31/26

Award Type
Initial

Award Number
15PBJA-25-GG-03561-JAGX

Supplement Number
00

Federal Award Amount
$1,150,224.00

Funding Instrument Type
Grant

Assistance Listing Number	Assistance Listings Program Title
16.738	Edward Byrne Memorial Justice Assistance Grant Program

Statutory Authority

Pub. L. No. 90-351, Title I, Part E, subpart 1 (codified at 34 U.S.C. 10151-10158); see also 28 U.S.C. 530C(a)

[ ] *I have read and understand the information presented in this section of the Federal Award Instrument.*

Project Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

Solicitation Title
2025 BJA FY25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Local Formula

Awarding Agency
OJP

Program Office
BJA

Application Number
GRANT14616525

Grant Manager Name
Yolaine Faustin

Phone Number
202-598-7456

E-mail Address
Yolaine.Faustin@usdoj.gov

Project Title
City of Memphis and Shelby County FY25 JAG Award

Performance Period Start Date
10/01/2024

Performance Period End Date
09/30/2028

Budget Period Start Date
10/01/2024

Budget Period End Date
09/30/2028

Project Description
Certified as a "Disparate Jurisdiction," the City of Memphis along with Shelby County, Tennessee

Docusign Envelope ID: 28FEA4C8-B119-8531-81C6-FF87E5DD0C65

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[ ] *I have read and understand the information presented in this section of the Federal Award Instrument.*

Financial Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

[ ] *I have read and understand the information presented in this section of the Federal Award Instrument.*

Award Conditions

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

Condition 1
Compliance with general appropriations-law restrictions on the use of federal funds (FY 2025)
The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at https://ojp.gov/funding/Explore/FY25AppropriationsRestrictions.htm, and are incorporated by reference here.

Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

Condition 2
Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38.

Among other things, 28 C.F.R. Part 38 states that recipients may not use direct Federal financial assistance from the Department of Justice to support or engage in any explicitly religious activities except when consistent with the Establishment Clause of the First Amendment to the U.S. Constitution and any other applicable requirements. An organization receiving Federal financial assistance also may not, in providing services funded by the Department of Justice or in outreach activities related to such services, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38 also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations. In addition, Part 38 states that a faith-based organization that participates in a Department of Justice funded program retains its independence from the Government and may continue to carry out its mission consistent with religious freedom and conscience protections in Federal law.

Recipients and subrecipients that provide social services under this award must give written notice to beneficiaries and prospective beneficiaries prior to the provision of services (if practicable) which shall include language substantially similar to the language in 28 CFR Part 38, Appendix C, sections (1) through (4). A sample written notice may be found at https://www.ojp.gov/program/civil-rights-office/partnerships-faith-based-and-other-neighborhood-organizations.

In certain instances, a faith-based or religious organization may be able to take religion into account when making

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hiring decisions, provided it satisfies certain requirements. For more information, see "Nondiscrimination provisions and the Religious Freedom Restoration Act," accessible at https://www.ojp.gov/funding/explore/legaloverview2025/civilrightsrequirements.

Condition 3
Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

Condition 4
All subawards ("subgrants") must have specific federal authorization

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirement for authorization of any subaward are posted on the OJP website at https://ojp.gov/funding/Explore/SubawardAuthorization.htm (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

Condition 5
Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold, as set forth in the Federal Acquisition Regulations (FAR). See the definition of simplified acquisition threshold in the FAR at 48 CFR part 2, subpart 2.1. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP website at https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed Simplified Acquisition Threshold)), and are incorporated by reference here.

Condition 6
Federal Civil Rights and Nondiscrimination Laws (certification)

The recipient agrees that its compliance with all applicable Federal civil rights and nondiscrimination laws is material to the government's decision to make this award and any payment thereunder, including for purposes of the False Claims Act (31 U.S.C. 3729-3730 and 3801-3812), and, by accepting this award, certifies that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable Federal civil rights or nondiscrimination laws.

Condition 7
Requirements of the award; remedies for non-compliance or for materially false statements

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The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.

Limited Exceptions. In certain special circumstances, the U.S. Department of Justice ("DOJ") may determine that a legal notice regarding award requirements is necessary or that it will not enforce, or enforce only in part, one or more requirements otherwise applicable to the award. Any such notice or exception regarding enforcement, including any such notice or exception made during the period of performance, is (or will be during the period of performance) set out through the Office of Justice Programs ("OJP") webpage entitled "Legal Notices: Special circumstances as to particular award conditions" (ojp.gov/funding/Explore/LegalNotices-AwardReqts.htm), and incorporated by reference into the award.

By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance.

Failure to comply with one or more award requirements -- whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period -- may result in OJP taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.

Condition 8
Effect of failure to address audit issues

The recipient understands and agrees that the DOJ awarding agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

Condition 9
Applicability of Part 200 Uniform Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), including, without limitation, the provisions regarding termination in 2 C.F.R. 200.340, apply to this award from OJP.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.334.

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In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

Condition 10
Reporting potential fraud, waste, and abuse, and similar misconduct

The recipient, and any subrecipients ("subgrantees") at any tier, must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award– (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by–(1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Fraud Detection Office, 950 Pennsylvania Ave., NW, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Investigations Division (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at https://oig.justice.gov/hotline.

Condition 11
Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

Condition 12
Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "DOJ Grants Financial Guide").

Condition 13
Requirement for data on performance and effectiveness under the award

The recipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

Condition 14
Compliance with DOJ Grants Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at https://ojp.gov/financialguide/DOJ/index.htm), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ

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Grants Financial Guide.

Condition 15
Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including 28 C.F.R. § 42.106(d), 28 C.F.R. § 42.405(c), and 28 C.F.R. § 42.505(f), which contain notice requirements that covered recipients must follow regarding the dissemination of information regarding federal nondiscrimination requirements.

Condition 16
Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by the recipient, or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/Interact-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

Condition 17
Requirement to disclose whether recipient is designated "high risk" by a federal grant-making agency outside of DOJ

If the recipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient high risk, 2. The date the recipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

Condition 18
Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must--

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1).

B. Notify all persons associated with the recipient (or any subrecipient) who are or will be involved in activities under this award of both--

(1) this award requirement for verification of employment eligibility, and

(2) the associated provisions in 8 U.S.C. 1324a(a)(1) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1).

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D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in the hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-Verify

For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (https://www.e-verify.gov/) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

Condition 19
Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

Condition 20
Reclassification of various statutory provisions to a new Title 34 of the United States Code

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially

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reclassified (that is, moved and renumbered) to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.

Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.

Condition 21
Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the recipient--

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

2. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

b. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

Condition 22
OJP Training Guiding Principles

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Any training or training materials that the recipient -- or any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at https://www.ojp.gov/funding/implement/training-guiding-principles-grantees-and-subgrantees.

Condition 23
Requirement to report potentially duplicative funding

If the recipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate) in writing of the potential duplication, and, if so requested by the DOJ awarding agency, must seek a budget-modification or change-of-project-scope Grant Award Modification (GAM) to eliminate any inappropriate duplication of funding.

Condition 24
Required training for Grant Award Administrator and Financial Manager

The Grant Award Administrator and all Financial Managers for this award must have successfully completed an "OJP financial management and grant administration training" by 120 days after the date of the recipient's acceptance of the award. Successful completion of such a training on or after January 1, 2022, will satisfy this condition.

In the event that either the Grant Award Administrator or a Financial Manager for this award changes during the period of performance, the new Grant Award Administrator or Financial Manager must have successfully completed an "OJP financial management and grant administration training" by 120 calendar days after the date the Entity Administrator enters updated Grant Award Administrator or Financial Manager information in JustGrants. Successful completion of such a training on or after January 1, 2022, will satisfy this condition.

A list of OJP trainings that OJP will consider "OJP financial management and grant administration training" for purposes of this condition is available at https://onlinegfmt.training.ojp.gov/. All trainings that satisfy this condition include a session on grant fraud prevention and detection.

The recipient should anticipate that OJP will immediately withhold ("freeze") award funds if the recipient fails to comply with this condition. The recipient's failure to comply also may lead OJP to impose additional appropriate conditions on this award.

Condition 25
Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

Condition 26
Potential imposition of additional requirements

The recipient agrees to comply with any additional requirements that may be imposed by the DOJ awarding agency (OJP or OVW, as appropriate) during the period of performance for this award, if the recipient is designated as "high-risk" for purposes of the DOJ high-risk grantee list.

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Condition 27
Requirement to report actual or imminent breach of personally identifiable information (PII)

The recipient (and any "subrecipient" at any tier) must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient) – (1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "Personally Identifiable Information (PII)" (2 CFR 200.1) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130). The recipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

Condition 28
Requirements related to System for Award Management and Universal Identifier Requirements

The recipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov/. This includes applicable requirements regarding registration with SAM, as well as maintaining the currency of information in SAM.

The recipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide (to the recipient) the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at https://ojp.gov/funding/Explore/SAM.htm (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.

This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

Condition 29
Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

Condition 30
Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

Among other items, 28 C.F.R. § 54.140 contains notice requirements that covered recipients must follow regarding the dissemination of information regarding federal nondiscrimination requirements.

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Condition 31
The recipient understands that, in accepting this award, the Authorized Representative declares and certifies, among other things, that he or she possesses the requisite legal authority to accept the award on behalf of the recipient entity and, in so doing, accepts (or adopts) all material requirements that relate to conduct throughout the period of performance under this award. The recipient further understands, and agrees, that it will not assign anyone to the role of Authorized Representative during the period of performance under the award without first ensuring that the individual has the requisite legal authority.

Condition 32
Verification and updating of recipient contact information

The recipient must verify its Grant Award Administrator, Financial Manager, and Authorized Representative contact information in JustGrants, including telephone number and e-mail address. If any information is incorrect or has changed, the award recipient's Entity Administrator must make changes to contact information through DIAMD. Instructions on how to update contact information in JustGrants can be found at https://justicegrants.usdoj.gov/training/training-entity-management.

Condition 33
FFATA reporting: Subawards and executive compensation
The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of $30,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are set forth in 2 C.F.R. part 170, Appendix A ("Award Term") and are incorporated by reference here.
This condition, including its reporting requirement, does not apply to-- (1) an award of less than $30,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).
Note: In early March 2025, the reporting system that had been used for subaward reporting, the FFATA (Federal Funding Accountability and Transparency Act) Subaward Reporting System (FSRS) was retired and functionality moved to SAM.gov. For more information, including steps on how to connect your FSRS account to SAM.gov, visit https://sam.gov/fsrs.

Condition 34
The recipient agrees to comply with OJP grant monitoring guidelines, protocols, and procedures, and to cooperate with BJA and OCFO on all grant monitoring requests, including requests related to desk reviews, enhanced programmatic desk reviews, and/or site visits. The recipient agrees to provide to BJA and OCFO all documentation necessary to complete monitoring tasks, including documentation related to any subawards made under this award. Further, the recipient agrees to abide by reasonable deadlines set by BJA and OCFO for providing the requested documents. Failure to cooperate with BJA's/OCFO's grant monitoring activities may result in sanctions affecting the recipient's DOJ awards, including, but not limited to: withholdings and/or other restrictions on the recipient's access to grant funds; referral to the Office of the Inspector General for audit review; designation of the recipient as a DOJ High Risk grantee; or termination of an award(s).

Condition 35
Any publication (e.g., curricula, training materials, publications, reports, videos, or any other written, web-based, or audio-visual, or other materials) funded in whole or in part under this award, (with the exception of press releases, websites, and mobile applications), shall contain the following statement: "This project was supported by Grant No. <Award_Number> awarded by the Bureau of Justice Assistance, Office of Justice Programs, U.S. Department of Justice. Points of view or opinions in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

Any website or mobile application that is funded in whole or in part under this award must include the following statement where most practicable: "This website [or application] was supported by Grant No. <Award_Number> awarded by the Bureau of Justice Assistance, Office of Justice Programs, U.S. Department of Justice. Neither the U.S. Department of Justice nor any of its components operate, control, are responsible for, or necessarily endorse, this website [or application] (including, without limitation, its content, technical infrastructure, and policies, and any services

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or tools provided)." The full text of the foregoing statement must be clearly visible. The statement may also be included through a link, entitled "Notice of Federal Funding and Federal Disclaimer," to the full text of the statement.

Upon specific request by BJA, the recipient must submit to BJA for review and approval (or, for recipients or subrecipients that are institutions of higher education, review and comment) any publication or product developed under this award at least 30 working days prior to the targeted dissemination date.

The current edition of the DOJ Grants Financial Guide provides additional guidance on allowable printing and publication activities.

Condition 36
Confidentiality of data

The recipient (and any subrecipient at any tier) must comply with all confidentiality requirements of 34 U.S.C. 10231 and 28 C.F.R. Part 22 that are applicable to collection, use, and revelation of data or information. The recipient further agrees, as a condition of award approval, to submit a Privacy Certificate that is in accord with requirements of 28 C.F.R. Part 22 and, in particular, 28 C.F.R. 22.23 for any applicable project.

Condition 37
The recipient agrees to cooperate with any assessments, national evaluation efforts, or information or data collection requests, including, but not limited to, the provision of any information required for the assessment or evaluation of any activities within this project.

Condition 38
Protection of human research subjects

The recipient (and any subrecipient at any tier) must comply with the requirements of 28 C.F.R. Part 46 and all OJP policies and procedures regarding the protection of human research subjects, including obtainment of Institutional Review Board approval, if appropriate, and subject informed consent.

Condition 39
Compliance with 28 C.F.R. Part 23

With respect to any information technology system funded or supported by funds under this award, the recipient (and any subrecipient at any tier) must comply with 28 C.F.R. Part 23, Criminal Intelligence Systems Operating Policies, if OJP determines this regulation to be applicable. Should OJP determine 28 C.F.R. Part 23 to be applicable, OJP may, at its discretion, perform audits of the system, as per the regulation. Should any violation of 28 C.F.R. Part 23 occur, the recipient may be fined as per 34 U.S.C. 10231(c)-(d). The recipient may not satisfy such a fine with federal funds.

Condition 40
Justice Information Sharing

Information sharing projects funded under this award must comply with DOJ's Global Justice Information Sharing Initiative (Global) guidelines. The recipient (and any subrecipient at any tier) must conform to the Global Standards Package (GSP) and all constituent elements, where applicable, as described at: https://bja.ojp.gov/program/it/gsp-grant-condition. The recipient (and any subrecipient at any tier) must document planned approaches to information sharing and describe compliance with the GSP and appropriate privacy policy that protects shared information, or provide detailed justification for why an alternative approach is recommended.

Condition 41
Avoidance of duplication of networks

To avoid duplicating existing networks or IT systems in any initiatives funded by BJA for law enforcement information sharing systems that involve interstate connectivity between jurisdictions, such systems shall employ, to the extent possible, existing networks as the communication backbone to achieve interstate connectivity, unless the recipient can demonstrate to the satisfaction of BJA that this requirement would not be cost effective or would impair the functionality

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of an existing or proposed IT system.

Condition 42
Law enforcement task forces - required training

Within 120 days of award acceptance, each current member of a law enforcement task force funded with award funds who is a task force commander, agency executive, task force officer, or other task force member of equivalent rank, must complete required online task force training. Additionally, all future task force members must complete this training once during the period of performance for this award, or once every four years if multiple OJP awards include this requirement.

The required training is available free of charge online through the BJA-funded Center for Task Force Integrity and Leadership (www.ctfli.org). The training addresses task force effectiveness, as well as other key issues including privacy and civil liberties/rights, task force performance measurement, personnel selection, and task force oversight and accountability. If award funds are used to support a task force, the recipient must compile and maintain a task force personnel roster, along with course completion certificates.

Additional information regarding the training is available through BJA's web site and the Center for Task Force Integrity and Leadership (www.ctfli.org).

Condition 43
Compliance with National Environmental Policy Act and related statutes

Upon request, the recipient (and any subrecipient at any tier) must assist BJA in complying with the National Environmental Policy Act (NEPA), the National Historic Preservation Act, and other related federal environmental requirements in the use of these award funds, either directly by the recipient or by a subrecipient. Accordingly, the recipient agrees to determine if any of the following activities will be funded by the grant prior to obligating funds for any of these purposes. If it is determined that any of the following activities will be funded by the award, the recipient agrees to contact BJA, and follow instructions regarding NEPA compliance.

The activities covered by this condition are:

a. New construction;
b. Minor renovation or remodeling of a property located in an environmentally or historically sensitive area, including properties located within a 100-year flood plain, a wetland, or habitat for endangered species, or a property listed on or eligible for listing on the National Register of Historic Places;
c. A renovation, lease, or any proposed use of a building or facility that will either (a) result in a change in its basic prior use or (b) significantly change its size;
d. Implementation of a new program involving the use of chemicals other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or education environments;
e. Implementation of a program relating to clandestine methamphetamine laboratory operations, including the identification, seizure, or closure of clandestine methamphetamine laboratories; and
f. Any extraordinary or unusual project with potential to have a significant environmental impact.

The recipient understands and agrees that complying with NEPA may require the preparation of an Environmental Assessment and/or an Environmental Impact Statement, as directed by BJA.

Condition 44
The recipient shall ensure that each DNA analysis conducted under this award will be performed either (1) by accredited government-owned laboratories, or (2) through an accredited fee-for-service vendor. The accreditation must be by an accrediting body that is a signatory to an internationally recognized arrangement and that offers accreditation to forensic science conformity assessment bodies using an accreditation standard that is recognized by that internationally recognized arrangement. Any laboratory conducting STR, Y-STR, or mitochondrial DNA testing undergo external audits not less than once every 2 years that demonstrate compliance with the DNA Quality Assurance Standards established by the Director of the Federal Bureau of Investigation.

If award funds are used for DNA testing of evidentiary materials, recipients shall ensure that any resulting eligible DNA

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profiles must be uploaded to the Combined DNA Index System ("CODIS," the DNA database operated by the FBI) by a government DNA laboratory with access to CODIS, and, where applicable, uploaded to the National DNA Index System (NDIS). Award funds may be used for forensic genetic genealogy in accordance with United States Department of Justice Interim Policy Forensic Genealogical DNA Analysis and Searching and program requirements. With the exception of Forensic Genetic Genealogy, no profiles generated under this award may be entered or uploaded into any non-governmental DNA database without prior express written approval from BJA. Award funds may not be used for the purchase of DNA equipment and supplies unless the resulting DNA profiles may be accepted for entry into CODIS. Booking agencies should work with their state CODIS agency to ensure all requirements are met for participation in Rapid DNA (see National Rapid DNA Booking Operational Procedures Manual).

The recipient shall ensure that each DNA analysis conducted and each DNA profile generated under this award, and each stored DNA sample that results from this award, are maintained in accordance with any applicable federal privacy requirements and restrictions on disclosure.

Condition 45
Recipients utilizing award funds for forensic genealogy testing must adhere to the United States Department of Justice Interim Policy Forensic Genealogical DNA Analysis and Searching (https://www.justice.gov/olp/page/file/1204386/download), and must collect and report the metrics identified in Section IX of that document to BJA.

Condition 46
Establishment of trust fund

If award funds are being drawn down in advance, the recipient (or a subrecipient, with respect to a subaward) is required to establish a trust fund account. Recipients (and subrecipients) must maintain advance payments of federal awards in interest-bearing accounts, unless regulatory exclusions apply (2 C.F.R. 200.305(b)(11)). The trust fund, including any interest, may not be used to pay debts or expenses incurred by other activities beyond the scope of the Edward Byrne Memorial Justice Assistance Grant (JAG) Program. The recipient also agrees to obligate the award funds in the trust fund (including any interest earned) during the period of performance for the award and expend within 90 days thereafter. Any unobligated or unexpended funds, including interest earned, must be returned to OJP at the time of closeout.

Condition 47
As of the first day of the period of performance for the award, the recipient may choose to incur project costs using non-federal funds, but any such project costs are incurred at the recipient's risk until, at a minimum-- (1) the recipient makes a valid acceptance of the award, and (2) all applicable withholding conditions are removed by OJP (via an Award Condition Modification (ACM)). (A withholding condition is a condition in the award document that precludes the recipient from expending or drawing down all or a portion of the award funds until the condition is removed.)

Except to the extent (if any) that an award condition expressly precludes reimbursement of project costs incurred "at-risk," if and when the recipient makes a valid acceptance of this award and OJP removes each applicable withholding condition through an Award Condition Modification (ACM), the recipient is authorized to obligate (federal) award funds to reimburse itself for project costs incurred "at-risk" earlier during the period of performance (such as project costs incurred prior to award acceptance or prior to removal of an applicable withholding condition), provided that those project costs otherwise are allowable costs under the award.

Condition 48
Submission of eligible records relevant to the National Instant Background Check System

Consonant with federal statutes that pertain to firearms and background checks -- including 18 U.S.C. 922 and 34 U.S.C. ch. 409 -- if the recipient (or any subrecipient at any tier) uses this award to fund (in whole or in part) a specific project or program (such as a law enforcement, prosecution, or court program) that results in any court dispositions, information, or other records that are "eligible records" (under federal or State law) relevant to the National Instant Background Check System (NICS), or that has as one of its purposes the establishment or improvement of records systems that contain any court dispositions, information, or other records that are "eligible records" (under federal or State law) relevant to the NICS, the recipient (or subrecipient, if applicable) must ensure that all such court dispositions, information, or other records that are "eligible records" (under federal or State law) relevant to the NICS are promptly made available to the NICS or to the "State" repository/database that is electronically available to (and

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accessed by) the NICS, and -- when appropriate -- promptly must update, correct, modify, or remove such NICS-relevant "eligible records".

In the event of minor and transitory non-compliance, the recipient may submit evidence to demonstrate diligent monitoring of compliance with this condition (including subrecipient compliance). DOJ will give great weight to any such evidence in any express written determination regarding this condition.

Condition 49
Compliance with trauma kit standards
If the recipient uses funds under this award to purchase trauma kits or trauma kit components, the recipient must ensure that the trauma kits purchased meet the performance standards established consistent with 34 U.S.C. § 10202(d), as such standards are in effect at the time of purchase.

Condition 50
Initial period of performance; requests for extension.

The recipient understands that for award amounts of less than $25,000 under JAG, the initial period of performance of the award will be less than four years. The recipient further understands that any requests for an extension of the period of performance for an award of less than $25,000 will be approved automatically for up to a total period of performance of four years, pursuant to 34 U.S.C. 10152(f) and in accordance with the Notice of Funding Opportunity (NOFO) associated with this award.

Any request for an extension of the period of performance beyond a four-year award period will require approval, and the approval (if any) will be at the discretion of OJP.

Condition 51
Noninterference (with award funds and within the funded "program or activity") with federal law enforcement: No public disclosure of certain law-enforcement-sensitive information
SCOPE. This condition applies throughout the entire award period of performance. Its provisions must be among those included in any subaward (at any tier).
1. No use of funds to interfere: No public disclosure of federal law-enforcement information in order to conceal, harbor, or shield.
Consistent with the purposes and objectives of federal law enforcement statutes and federal criminal law (including 8 U.S.C. 1324 and 18 U.S.C. chs. 1, 49, 227), no State or local government entity, agency, or official (including a government-contracted correctional facility) may use funds under this award to make any public disclosure of any federal law-enforcement information in a direct or indirect attempt to conceal, harbor, or shield from detection any fugitive from justice under 18 U.S.C. ch. 49, or any alien who has come to, entered, or remains in the United States in violation of 8 U.S.C. ch. 12—without regard to whether such disclosure would constitute (or could form a predicate for) a violation of 18 U.S.C. 1071 or 1072 or of 8 U.S.C. 1324(a).
2. Noninterference: No public disclosure of federal law-enforcement information in order to conceal, harbor, or shield within the funded "program or activity."
With respect to the "program or activity" funded in whole or part under this award (including any such program or activity of any subrecipient at any tier), and consistent with federal law as cited in para. 1 of this condition, no State or local government entity, agency, or official (including a government-contracted correctional facility) within the funded program or activity may make any public disclosure of any federal law-enforcement information in a direct or indirect attempt to conceal, harbor, or shield from detection any fugitive from justice under 18 U.S.C. ch. 49, or any alien who has come to, entered, or remains in the United States in violation of 8 U.S.C. ch. 12—without regard to whether such disclosure would constitute (or could form a predicate for) a violation of 18 U.S.C. 1071 or 1072 or of 8 U.S.C. 1324(a).
3. Monitoring. The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
4. Allowable costs. To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions (e.g., training) designed to ensure compliance with this condition.
5. Rules of construction.
A. For purposes of this condition—
(1) the term "alien" means what it means under section 101 of the Immigration and Nationality Act (see 8 U.S.C. 1101(a)(3));
(2) the term "federal law-enforcement information" means law-enforcement-sensitive information communicated or

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made available, by the federal government, to a State or local government entity, agency, or official, through any means, including, without limitation—
(a) through any database,
(b) in connection with any law enforcement partnership or task-force,
(c) in connection with any request for law enforcement assistance or -cooperation, or
(d) through any deconfliction (or courtesy) notice of planned, imminent, commencing, continuing, or impending federal law enforcement activity;
(3) the term "law-enforcement-sensitive information" means records or information compiled for any law-enforcement purpose; and
(4) the term "public disclosure" means any communication or release other than one—
(a) within the recipient, or
(b) to any subrecipient (at any tier) that is a government entity.
B. This condition shall be enforceable to the extent that it does not otherwise contravene any express requirement of any federal law, or of any judicial ruling, governing or applicable to the award.
C. The "Rules of Construction" set out in the "Noninterference (with award funds and within the funded "program or activity") with federal law enforcement: information-communication restrictions; ongoing compliance" award condition are incorporated by reference as though set forth here in full.

Condition 52
Noninterference (with award funds and within the funded "program or activity") with federal law enforcement: information-communication restrictions
SCOPE. This condition applies throughout the entire award period of performance. Its provisions must be among those included in any subaward (at any tier).
1. Throughout the entire award period of performance, no State or local government entity, -agency, or -official may use funds under this award (including under any subaward, at any tier) to prohibit or in any way restrict—
(1) any government entity or -official from sending or receiving information regarding citizenship or immigration status to or from DHS; or
(2) a government entity or agency from sending, requesting or receiving, or exchanging information regarding immigration status to, from, or with DHS, or from maintaining such information.
Any prohibition (or restriction) that violates this condition is an "information-communication restriction" under this award.
2. With respect to the "program or activity" funded in whole or part under this award (including any such program or activity of any subrecipient at any tier), throughout the entire award period of performance, no State or local government entity, agency, or official may implement an "information-communication restriction."
3. The recipient's monitoring responsibilities include monitoring of subrecipient compliance with the requirements of this condition.
4. Allowable costs. Compliance with these requirements is an authorized and priority purpose of this award. To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) that the recipient, or any subrecipient at any tier that is a State or local government incurs to implement this condition.
5. Rules of Construction.
A. For purposes of this condition:
(1) "State" and "local government" include any agency or other entity thereof, but not any public institution of higher education or Indian tribe.
(2) "Program or activity" means what it means under title VI of the Civil Rights Act of 1964 (see 42 U.S.C. 2000d-4a).
(3) "Immigration status" means what it means under 8 U.S.C. 1373 and 8 U.S.C. 1644; and terms that are defined in 8 U.S.C. 1101 mean what they mean under that section 1101, except that "State" also includes American Samoa.
(4) "DHS" means the U.S. Department of Homeland Security.
B. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, any State or local government, or any other entity (or individual) to violate any federal law, including any applicable civil rights or nondiscrimination law.
C. This condition shall be enforceable to the extent that it does not otherwise contravene any express requirement of any federal law, or of any judicial ruling, governing or applicable to the award.

Condition 53
Noninterference (with award funds and within the funded "program or activity") with federal law enforcement: Notice of scheduled release
SCOPE. This condition applies throughout the entire award period of performance. Its provisions must be among those

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included in any subaward at any tier.
1. No use of funds to interfere with "removal" process: Notice of scheduled release date and time.
Consonant with federal law enforcement statutes—including 8 U.S.C. 1231 (for an alien incarcerated by a State or local government, a 90-day "removal period" during which the federal government "shall" detain and then "shall" remove an alien from the U.S. "begins" no later than "the date the alien is released from ... confinement"; also, the federal government is expressly authorized to make payments to a "State or a political subdivision of the State ... with respect to the incarceration of [an] undocumented criminal alien"); 8 U.S.C. 1226 (the federal government "shall take into custody" certain criminal aliens "when the alien is released"); and 8 U.S.C. 1366 (requiring an annual report to Congress on "the number of illegal alien[felons] in Federal and State prisons" and programs underway "to ensure the prompt removal" from the U.S. of removable "criminal aliens")—no State or local government entity, agency, or official (including a government-contracted correctional facility) may use funds under this award to interfere with the "removal" process by failing to provide (as early as practicable (see para. 5.B. below)) advance notice to DHS of the scheduled release date and time for a particular alien, if a State or local government (or government-contracted) correctional facility receives from DHS a formal written request pursuant to the INA that seeks such advance notice.
2. Noninterference with "removal" process: Notice of scheduled release date and time within the funded "program or activity."
With respect to the "program or activity" funded in whole or part under this award (including any such program or activity of any subrecipient at any tier), and consonant with federal law enforcement statutes as cited in para. 1 of this condition, no State or local government entity, agency, or official (including a government-contracted correctional facility) within the funded program or activity may interfere with the "removal" process by failing to provide (as early as practicable (see para. 4.B. below)) advance notice to DHS of the scheduled release date and time for a particular alien, if a State or local government (or government-contracted) correctional facility receives from DHS a formal written request pursuant to the INA that seeks such advance notice.
3. Monitoring. The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
4. Allowable costs. To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions (e.g., training) designed to ensure compliance with this condition.
5. Rules of construction
A. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, any State or local government, or any other entity or individual to maintain (or detain) any individual in custody beyond the date and time the individual otherwise would have been released.
B. Applicability.
(1) Current DHS practice is ordinarily to request advance notice of scheduled release "as early as practicable (at least 48 hours, if possible)." (See DHS Form I-247A (3/17)). If (e.g., in light of the date DHS made such request) the scheduled release date and time for an alien are such as not to allow for the advance notice that DHS has requested, it shall NOT be a violation of this condition to provide only as much advance notice as, in fact, practicable.
(2) Current DHS practice is to use the same form for a second, distinct purpose—to request that an individual be detained for up to 48 hours AFTER the scheduled release. This condition does NOT encompass such DHS requests for detention.
C. This condition shall be enforceable to the extent that it does not otherwise contravene any express requirement of any federal law, or of any judicial ruling, governing or applicable to the award.
D. The "Rules of Construction" set out in the "Noninterference (with award funds and within the funded "program or activity") with federal law enforcement: Interrogation of certain aliens" award condition are incorporated by reference as though set forth here in full.

Condition 54
Noninterference (with award funds and within the funded "program or activity") with federal law enforcement: Interrogation of certain aliens
SCOPE. This condition applies throughout the entire award period of performance. Its provisions must be among those included in any subaward (at any tier).
1. No use of funds to interfere with statutory law enforcement access to correctional facilities.
Consonant with federal law enforcement statutes and regulations—including 8 U.S.C. 1357(a) (under which certain federal officers and employees "have power without warrant ... to interrogate any alien or person believed to be an alien as to his right to be or to remain" in the United States), and 8 C.F.R. 287.5(a) (under which that power may be exercised "anywhere in or outside" the United States)—no State or local government entity, agency, or official within the funded program or activity may use funds under this award to interfere with the exercise of that power to interrogate "without warrant" (by agents of the United States acting under color of federal law) by impeding access to any State or local government (or government-contracted) correctional facility by such agents for the purpose of

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"interrogat[ing] any alien or person believed to be an alien as to his [or her] right to be or to remain in the United States."
2. Noninterference with statutory law enforcement access to correctional facilities within the funded "program or activity."
With respect to the "program or activity" funded in whole or part under this award (including any such program or activity of any subrecipient at any tier), and consonant with federal law enforcement statutes and regulations as cited in para. 1 of this condition, no State or local government entity, agency, or official within the funded program or activity may interfere with the exercise of that power to interrogate "without warrant" (by agents of the United States acting under color of federal law) by impeding access to any State or local government (or government-contracted) correctional facility by such agents for the purpose of "interrogat[ing] any alien or person believed to be an alien as to his [or her] right to be or to remain in the United States."
3. Monitoring. The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
4. Allowable costs. To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions (e.g., training) designed to ensure compliance with this condition.
5. Rules of construction
A. For purposes of this condition:
(1) The term "alien" means what it means under sec. 101 of the Immigration and Nationality Act (INA) (8 U.S.C. 1101(a)(3)), except that, with respect to a juvenile offender, it means "criminal alien."
(2) The term "juvenile offender" means what it means under 28 C.F.R. 31.304(f) (as in effect on Jan. 1, 2026.)
(3) The term "criminal alien" means, with respect to a juvenile offender, an alien who is deportable on the basis of—
(a) conviction described in 8 U.S.C. 1227(a)(2), or
(b) conduct described in 8 U.S.C. 1227(a)(4).
(4) The term "conviction" means what it means under 8 U.S.C. 1101(a)(48). (Adjudication of a juvenile as having committed an offense does not constitute "conviction" for purposes of this condition.)
(5) The term "correctional facility" means what it means under 34 U.S.C. 10251(a)(7)) as of Jan. 1, 2026.
(6) The term "impede" includes taking or continuing any action, or implementing or maintaining any law, policy, rule, or practice, that—
(a) is designed to prevent or to significantly delay or complicate, or
(b) has the effect of preventing or of significantly delaying or complicating.
(7) "State" and "local government" include any agency or other entity thereof, but not any public institution of higher education or Indian tribe.
(8) "Program or activity" means what it means under title VI of the Civil Rights Act of 1964 (see 42 U.S.C. 2000d-4a).
B. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, any State or local government, or any other entity (or individual) to violate any federal law, including any applicable civil rights or nondiscrimination law.
C. This condition shall be enforceable to the extent that it does not otherwise contravene any express requirement of any federal law, or of any judicial ruling, governing or applicable to the award.

Condition 55
The recipient understands and agrees that no award funds may be used for any expenses related to public awareness campaigns for an extreme risk protection program.

Condition 56
Extreme risk protection order (ERPO) programs funded under this award must include, at a minimum: pre-deprivation and post-deprivation due process rights that prevent any violation or infringement of the Constitution of the United States, including but not limited to the Bill of Rights, and the substantive or procedural due process rights guaranteed under the Fifth and Fourteenth Amendments to the Constitution of the United States, as applied to the States, and as interpreted by State courts and United States courts (including the Supreme Court of the United States). Such programs must include, at the appropriate phase to prevent any violation of constitutional rights, at minimum, notice, the right to an in-person hearing, an unbiased adjudicator, the right to know opposing evidence, the right to present evidence, and the right to confront adverse witnesses; the right to be represented by counsel at no expense to the government; pre-deprivation and post-deprivation heightened evidentiary standards and proof which mean not less than the protections afforded to a similarly situated litigant in Federal court or promulgated by the State's evidentiary body, and sufficient to ensure the full protections of the Constitution of the United States, including but not limited to the Bill of Rights, and the substantive and procedural due process rights guaranteed under the Fifth and Fourteenth Amendments to the Constitution of the United States, as applied to the States, and as interpreted by State courts and

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United States courts (including the Supreme Court of the United States). The heightened evidentiary standards and proof under such programs must, at all appropriate phases to prevent any violation of any constitutional right, at minimum, prevent reliance upon evidence that is unsworn or unaffirmed, irrelevant, based on inadmissible hearsay, unreliable, vague, speculative, and lacking a foundation; and penalties for abuse of the program.
Recipients who plan to use funding to support ERPO programs must submit a Certification Relating to Pub. L. No. 90-351, Title I, Sec. 501(a)(1)(I)(iv), signed by the principal legal officer, certifying that the ERPO program to be funded satisfies each of the listed requirements prior to the use of award funds for ERPO programs. Funds proposed for ERPO programs may be withheld, pending confirmation of compliance with the terms of this award.

Condition 57
No funds may be used for C-UAS except with express prior approval from BJA. To request such approval, the recipient (or subrecipient, at any tier) must submit to BJA a written certification that, among other things, certifies that any C-UAS purchased with award funds will only be procured and used in compliance with all applicable federal, state, and local laws and regulations, including criminal, surveillance, aviation, and communications laws. Any C-UAS purchased with award funds will be included on the list of technologies established by subsection (d)(2)(A)(iii) section 210G of the Homeland Security Act of 2002 (6 U.S.C. 124n(d)(2)(A)(iii)) to exercise the authority granted under subsection (a)(2) of such section. The certification also requires that the award recipient consult qualified legal counsel to review the proposed purchase and operation of C-UAS, and that the recipient will complete required trainings and obtain all required approvals, certifications, licenses, and authorizations prior to deployment, and will coordinate with relevant authorities as required. The recipient (or subrecipient) also must assure BJA that it has sufficient policies and procedures regarding privacy, civil liberties, and information technology cybersecurity related to the operation of the C-UAS. Finally, the recipient (or subrecipient) may be required to provide additional documentation to verify purchase and the related policies for the C-UAS. Funds proposed for the purchase of C-UAS may be withheld, pending confirmation of compliance with the terms of this award. Additional information and the required certification form may be found here: https://bja.ojp.gov/funding/uas.

Condition 58
Expenditures prohibited without waiver

No funds under this award may be expended on the purchase of items prohibited by the JAG program statute, unless, as set forth at 34 U.S.C. 10152, the BJA Director certifies that extraordinary and exigent circumstances exist, making such expenditures essential to the maintenance of public safety and good order. Funds proposed for the purchase of prohibited items may be withheld, pending confirmation of compliance with the terms of this award.

Condition 59
No funds may be used for UAS except with express prior approval from BJA. To request such approval, the recipient (or subrecipient, at any tier) must submit to BJA a written certification that, among other things, certifies that only UAS verified by the Defense Contract Monitoring Agency's "Blue UAS Cleared List" or any successor list (available at https://bluelist.appsplatformportals.us/) as not manufactured by a "covered foreign entity" may be purchased or operated under the federal award and, further, that no modifications or additional accessories may be introduced to the UAS funded by the award. The purchased UAS may not be used to process, store, or transmit Federal information. The recipient (or subrecipient) also must assure BJA that it has sufficient policies and procedures regarding privacy, civil liberties, and information technology cybersecurity related to the operation of the UAS. Finally, the recipient (or subrecipient) may be required to provide additional documentation to verify purchase and the related policies for the UAS. Funds proposed for the purchase of UAS may be withheld, pending confirmation of compliance with the terms of this award. Additional information and the required certification form may be found here: https://bja.ojp.gov/funding/uas.

Condition 60
In accepting this award, the recipient agrees not to use award funds for purchases of body-worn cameras (BWCs) or related expenses for any agency unless that agency has submitted a certification to BJA that it has policies and procedures in place that reinforce appropriate agency Use of Force policies and training and address technology usage, evidence acquisition, data storage and retention, as well as privacy issues, accountability and discipline. The recipient must keep signed certifications on file for any subrecipients planning to utilize funds from this award for BWCs or related expenses. Funds proposed for the purchase of BWCs or related expenses may be withheld, pending confirmation of compliance with the terms of this award.

Condition 61

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Certification of body armor "mandatory wear" policies, and compliance with NIJ standards

If the recipient uses funds under this award to purchase body armor, the recipient must submit a signed certification that each law enforcement agency receiving body armor purchased with funds from this award has a written "mandatory wear" policy in effect. The recipient must keep signed certifications on file for any subrecipients planning to utilize funds from this award for ballistic-resistant and stab-resistant body armor purchases. This policy must be in place for at least all uniformed officers before any funds from this award may be used by an agency for body armor. There are no requirements regarding the nature of the policy other than it be a mandatory wear policy for all uniformed officers while on duty. Funds proposed for the purchase of body armor may be withheld, pending confirmation of compliance with the terms of this award.

Ballistic-resistant and stab-resistant body armor purchased with award funds may be purchased at any threat level, make or model, from any distributor or manufacturer, as long as the body armor has been tested and found to comply with applicable National Institute of Justice (NIJ) ballistic or stab standards, and is listed on the NIJ Compliant Body Armor Model List. In addition, ballistic-resistant and stab-resistant body armor purchased must be uniquely fitted, as set forth in 34 U.S.C. 10202(c)(1)(A). The latest NIJ standard information and the NIJ Compliant Body Armor List may be found by following the links located on the NIJ Body Armor page: https://nij.ojp.gov/topics/equipment-and-technology/body-armor

Condition 62
Withholding of funds for Required certification from the chief executive of the applicant government

The recipient may not expend or draw down any award funds until the recipient submits the required "Certifications and Assurances by the Chief Executive of the Applicant Government," properly-executed (as determined by OJP), and an Award Condition Modification (ACM) has been issued to remove this condition.

Condition 63
Withholding of funds for Memorandum of Understanding

The recipient may not expend or draw down any award funds until BJA has reviewed and approved the required Memorandum of Understanding (MOU), and an Award Condition Modification (ACM) has been issued to remove this condition.

Condition 64
Withholding of funds for Budget narrative or information

The recipient may not expend or draw down any award funds until the recipient submits, and BJA reviews and accepts, the required budget information or narrative for the award, and an Award Condition Modification (ACM) has been issued to remove this condition.

Condition 65
Recipient integrity and performance matters: Requirement to report information on certain civil, criminal, and administrative proceedings to SAM and FAPIIS

The recipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OJP award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OJP awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to the federal designated integrity and performance system (currently, "FAPIIS") within SAM are posted on the OJP website at https://ojp.gov/funding/FAPIIS.htm (Award condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

[ ] *I have read and understand the information presented in this section of the Federal Award Instrument.*

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Award Acceptance

Declaration and Certification to the U.S. Department of Justice as to Acceptance

By checking the declaration and certification box below, I–

A. Declare to the U.S. Department of Justice (DOJ), under penalty of perjury, that I have authority to make this declaration and certification on behalf of the applicant.

B. Certify to DOJ, under penalty of perjury, on behalf of myself and the applicant, to the best of my knowledge and belief, that the following are true as of the date of this award acceptance: (1) I have conducted or there was conducted (including by applicant's legal counsel as appropriate and made available to me) a diligent review of all terms and conditions of, and all supporting materials submitted in connection with, this award, including any assurances and certifications (including anything submitted in connection therewith by a person on behalf of the applicant before, after, or at the time of the application submission and any materials that accompany this acceptance and certification); and (2) I have the legal authority to accept this award on behalf of the applicant.

C. Accept this award on behalf of the applicant.

D. Declare the following to DOJ, under penalty of perjury, on behalf of myself and the applicant: (1) I understand that, in taking (or not taking) any action pursuant to this declaration and certification, DOJ will rely upon this declaration and certification as a material representation; and (2) I understand that any materially false, fictitious, or fraudulent information or statement in this declaration and certification (or concealment or omission of a material fact as to either) may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the applicant to civil penalties and administrative remedies under the federal False Claims Act (including under 31 U.S.C. §§ 3729-3730 and/or §§ 3801-3812) or otherwise.

Agency Approval

Title of Approving Official	Name of Approving Official	Signed Date And Time
Deputy Assistant Attorney General	Maureen A. Henneberg	7/28/26 1:44 AM

Authorized Representative

☐ Declaration and Certification

Entity Acceptance

Title of Authorized Entity Official
no value

Signed Date And Time
no value

RESOLUTION TO AMEND THE FY2027 OPERATING BUDGET TO CONDUCT A TRANSFER FROM GRANTS AND SUBSIDIES TO THE LEGISLATIVE DIVISION

WHEREAS, the Memphis City Council approved the FY2027 Operating budget for the City of Memphis on June 23, 2026; and

WHEREAS, the Memphis City Council seeks to transfer **$12,500** (Twelve thousand, five hundred dollars) **from**:

0111.230101.061026 [General Fund, Grants and Subsidies, Community Initiatives Grants for Non-Profits]

to 0111.810101.052528 [General Fund, Council, Misc Professional Services], and

WHEREAS, the transfer will simultaneously reduce available City Council Community Grant allocations for the following Council members in the specified amounts:

Jana Swearengen-Washington: - $7,500

Chase Carlisle: - $5,000, and

WHEREAS, the cumulative total will be utilized for sponsorship purposes; and

NOW, THEREFORE, BE IT RESOLVED, that the Memphis City Council hereby amends the adopted Operating budget for Fiscal Year 2027 with the allocation and appropriation of $12,500 (Twelve thousand, five hundred dollars) in operating revenue in the General Fund in the following manner:

FROM: 0111.230101.061026 [General Fund, Grants and Subsidies, Community Initiatives Grants for Non-Profits]

TO: 0111.810101.052528 [General Fund, Council, Misc Professional Services]

Sponsor: Chairwoman Jana Swearengen-Washington



City of Memphis

General Fund Q4 Financial Updates

July 1, 2025 – June 30, 2026

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

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City of MEMPHIS TENNESSEE

Art G. Davis II
Chief Financial Officer

October 2026

Members of the City Council:

This Q4 Financial Update provides a review of the General Fund, individual divisions, the Capital Improvement Program, and other City funds. The results remain preliminary and unaudited and are subject to year-end and audit adjustments.

The City of Memphis ended FY26 with preliminary General Fund revenues exceeding expenditures by approximately $16.6 million, compared to our year-end forecast of $7.5 million. Although the $9.1 million favorable variance represents a stronger year-end financial position than forecast and strengthens the City's fund balance, the difference between the forecast and actual results warrants careful review as we move into FY27.

Through FY27, we will strengthen our review of revenue and expenditure projections, update forecasts as new information becomes available, and communicate significant changes in the City's financial position as they occur.

Finance will continue working with divisions to manage their budgets, improve the accuracy and timeliness of financial reporting, and provide the information needed to support sound financial decisions.

This year-end forecast was developed before my appointment; however, as Chief Financial Officer, I am responsible for the Finance Division and the financial information we provide. We will take the necessary steps to ensure all forecasts are as accurate and timely as possible.

I look forward to reviewing the fourth quarter results with you, answering your questions, and discussing our plans for FY27.

Art G. Davis II

FY2026 Budget Manager's Executive Summary
Fourth Quarter Financial Report

As we close Fiscal Year 2026, the Budget Office has completed its review of year-end financial performance across City divisions. The Fourth Quarter Financial Report provides an opportunity not only to evaluate FY2026 results against the Funding Budget, but also to identify trends and lessons that will strengthen budget monitoring and management in FY2027.

Throughout FY2026, Divisions managed changing operational demands, staffing needs, and expenditure pressures. Personnel variances were influenced by vacancies, the strategic hiring freeze, recruitment timing, overtime, employee benefits, and other operational requirements. Non-personnel variances were frequently driven by the timing of purchases, contracts, professional services, and other planned expenditures, as well as changing costs associated with service delivery.

These results reinforce that effective budget management requires more than monitoring the percentage of budget expended. It requires understanding the underlying operational and financial drivers, evaluating emerging trends, and addressing potential variances before they become year-end issues.

As we move into FY2027, the Budget Office is strengthening its approach to budget monitoring and forecasting. We will work more closely with divisions throughout the fiscal year to evaluate expenditure and revenue trends, identify emerging financial pressures, and ensure that available resources remain aligned with operational priorities and the City's operating budget.

This work will require continued partnership between the Budget Office and each City division. Division leadership and financial teams play an essential role in providing timely information, actively managing their budgets, and communicating changes that may affect year-end performance.

I appreciate the partnership of our Chiefs, Division Directors, Finance teams, and City employees, as well as the continued diligence of the Budget Office team. As we begin FY2027, the Budget Office's expectations for budget management remain clear: **Plan Early. Manage Closely. Own Your Budget. No Surprises. Communicate Often.**

Charloris T. Isabel-Hawkins, MBA
Budget Manager
Finance and Administration Division
City of Memphis

GENERAL FUND

City of Memphis

Quarterly Financial Updates

July 1, 2025 through June 30, 2026

TOTAL EXPENDITURES BY DIVISION - FY26 Actual vs Funding Budget by Category

	FY26 Actual	FY26 Adopted Budget	FY26 Funding Budget	Actual vs. Funding Budget Variance ($)	*Actual vs. Funding Budget Variance (%)	FY26 Forecast
Division						
City Attorney	32,522,048	31,636,450	32,873,795	(351,747)	99%	32,873,795
City Council	4,001,119	3,620,382	4,456,890	(455,771)	90%	4,456,889
City Court Clerk	6,108,572	8,002,930	8,044,018	(1,935,446)	76%	8,044,017
City Court Judges	905,217	966,641	966,641	(61,424)	94%	966,640
City Engineering	12,987,023	11,790,295	16,369,749	(3,382,726)	79%	14,495,803
Community Enhancement	18,381,640	15,962,329	16,027,261	2,354,379	115%	16,027,261
Executive	23,913,840	24,287,296	24,695,508	(781,668)	97%	24,710,337
Finance	14,087,830	16,125,955	17,138,569	(3,050,739)	82%	17,134,517
Fire Services	237,713,503	239,770,803	243,274,387	(5,560,884)	98%	242,173,829
General Services	29,832,936	28,036,262	29,213,731	619,205	102%	30,599,444
Grants & Agencies	76,596,848	62,153,371	72,943,740	3,653,108	105%	78,721,612
Housing & Comm Dev	5,642,050	6,293,120	6,435,582	(793,532)	88%	6,345,337
Human Resources	9,899,211	10,043,563	10,094,469	(195,258)	98%	10,158,970
Information Technology	27,092,007	27,627,786	28,760,501	(1,668,494)	94%	28,747,890
Library Services	27,137,648	26,144,616	27,317,318	(179,670)	99%	26,723,446
Memphis Parks	51,019,887	51,602,943	52,534,740	(1,514,853)	97%	50,279,071
Police Services	309,099,056	305,071,077	311,972,923	(2,873,867)	99%	311,131,644
Public Works	12,167,250	13,999,043	14,359,239	(2,191,989)	85%	14,593,405
Unallocated	1,318,905	4,662,535	4,662,536	(3,343,631)	28%	-
FY27 Encumbrance Rollforward	16,529,183	-	-	16,529,183		-
Total Expenditures	916,955,773	887,797,397	922,141,597	(5,185,824)	99%	918,183,907

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

Funding Budget = Adopted Budget + Roll Forward/ Carry Forward Encumbrances + Council approved adjustments

*FY26 Actual divided by FY26 Funding Budget

City of Memphis

Quarterly Financial Updates

July 1, 2025 through June 30, 2026

GENERAL FUND - FY26 Actual vs Funding Budget by Category

	FY26 Actual	FY26 Adopted Budget	FY26 Funding Budget	Actual vs. Funding Budget Variance ($)	*Actual vs. Funding Budget Variance (%)	FY26 Forecast
Expenditures						
Personnel Services	634,481,403	639,242,861	629,248,965	5,232,438	101%	629,854,313
Materials & Supplies	190,093,600	177,861,167	216,423,597	(26,329,997)	88%	212,665,980
Capital Outlay	212,885	988,301	982,261	(769,376)	22%	960,594
Grants and Subsidies	84,234,513	71,118,474	79,131,073	5,103,440	106%	84,746,856
Inventory	702,579	752,500	858,017	(155,438)	82%	713,023
Expense Recovery	(20,558,373)	(21,035,300)	(21,673,042)	1,114,669	95%	(21,035,300)
Investment Fees	199,377	149,652	149,652	49,725	133%	200,000
Service Charges	8,300,428	8,311,205	8,311,205	(10,777)	100%	8,330,869
Transfers Out	9,656,000	5,746,001	9,656,000	-	100%	9,607,000
Misc Expense	(6,895,822)	-	(5,608,667)	(1,287,155)	123%	(7,859,428)
Contributed to Fund Balance***		4,662,536	4,662,536	(4,662,536)	0%	-
FY27 Encumbrance Rollforward	16,529,183					
Total Expenditures	**916,955,773**	**887,797,397**	**922,141,597**	**(5,185,824)**	**99%**	**918,183,907**
Revenue						
Investment in General Fixed Assets	-	20,000	20,000	(20,000)	0%	40,000
Local Taxes	604,510,107	574,288,407	576,688,407	27,821,700	105%	601,033,148
State Taxes	87,908,866	80,325,000	80,325,000	7,583,866	109%	83,540,718
Licenses and Permits	24,492,574	27,791,000	27,791,000	(3,298,426)	88%	22,484,169
Fines and Forfeitures	13,819,678	11,507,000	11,431,999	2,387,679	121%	13,138,504
Charges for Services	52,281,257	55,002,911	57,874,069	(5,592,812)	90%	53,969,900
Use of Money and Property	18,298,019	15,555,000	15,555,000	2,743,019	118%	17,055,000
Federal Grants	6,788,337	7,428,000	7,428,000	(639,663)	91%	6,776,328
Intergovernmental Revenues**	6,158,005	6,158,005	6,158,005	-	100%	6,158,005
Other Revenues	1,134,350	2,404,074	3,694,926	(2,560,576)	31%	5,208,259
Transfers In	118,210,101	107,318,000	112,177,282	6,032,819	105%	116,285,139
Contributed from Fund Balance		-	10,614,263	(10,614,263)	0%	-
Total Revenue	**933,601,294**	**887,797,397**	**909,757,951**	**23,843,343**	**103%**	**925,689,170**
Net Revenue	**16,645,521**	**-**	**(12,383,646)**	**29,029,167**		**7,505,263**

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

Funding Budget = Adopted Budget + Roll Forward/ Carry Forward Encumbrances + Council approved adjustments

*FY26 Actual divided by FY26 Funding Budget

**Reimbursement from the Memphis Airport Authority - Fire Services

***This is by Ordinance, not by statute. These dollars go back into the fund.

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
TOTAL EXPENDITURES BY DIVISION - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Divisions									
City Attorney	13,638,699	10,662,871	16,429,092	19,087,203	21,653,949	21,653,949	32,522,048	10,868,099	50.19%
City Council	2,442,985	2,330,784	2,900,894	3,368,889	3,433,899	3,433,899	4,001,119	567,220	16.52%
City Court Clerk	5,500,456	5,714,914	5,444,958	5,729,746	6,974,062	6,974,062	6,108,572	(865,490)	-12.41%
City Court Judges	782,304	754,332	820,317	790,113	980,627	980,627	905,217	(75,410)	-7.69%
City Engineering	6,262,387	4,451,755	6,963,770	11,959,127	13,463,695	13,463,695	12,987,023	(476,672)	-3.54%
Community Enhancement	-	-	-	-	70,898	70,898	18,381,640	18,310,742	25826.88%
Executive	26,947,850	19,957,539	20,982,409	22,389,292	24,418,559	24,418,559	23,913,840	(504,719)	-2.07%
Finance	25,212,821	12,771,783	13,560,045	12,505,666	10,561,545	10,561,545	14,087,830	3,526,285	33.39%
Fire Services	199,966,744	202,425,882	209,006,500	212,366,586	237,272,262	237,272,262	237,713,503	441,241	0.19%
General Services	21,679,060	21,828,829	23,280,174	28,347,214	33,152,180	33,152,180	29,832,936	(3,319,244)	-10.01%
Grants & Agencies	73,295,352	69,716,591	58,526,010	82,919,441	75,668,270	75,668,270	76,596,848	928,578	1.23%
Housing & Comm Dev	6,465,421	4,501,563	4,891,389	4,407,206	5,462,851	5,462,851	5,642,050	179,199	3.28%
Human Resources	7,234,887	7,848,812	8,298,353	9,475,626	9,710,842	9,710,842	9,899,211	188,369	1.94%
Information Technology	20,255,594	21,808,461	23,465,862	23,250,229	25,970,072	25,970,072	27,092,007	1,121,935	4.32%
Library Services	21,206,316	22,420,785	21,902,780	22,504,072	25,695,651	25,695,651	27,137,648	1,441,997	5.61%
Memphis Parks	34,872,835	43,136,729	43,829,943	49,911,557	48,024,251	48,024,251	51,019,887	2,995,636	6.24%
Police Services	276,725,777	281,219,268	290,333,380	303,505,851	320,644,895	320,644,895	309,099,056	(11,545,839)	-3.60%
Public Works	11,940,137	19,686,642	18,661,417	25,066,238	29,345,203	29,345,203	12,167,250	(17,177,953)	-58.54%
Unallocated	-	-	26,000,000	5,131,559	4,740,094	4,740,094	1,318,905	(3,421,189)	-72.18%
Total Expenditures	**754,429,625**	**751,237,540**	**795,297,293**	**842,715,615**	**897,243,805**	**897,243,805**	**900,426,590**	**3,182,785**	**0.35%**

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*Actual Variance ($) divided by FY25 Actual

City of Memphis

Quarterly Financial Updates

July 1, 2025 through June 30, 2026

GENERAL FUND - Historical Comparison by Category

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	539,430,376	535,815,714	556,380,793	589,120,458	642,879,027	642,879,027	634,481,403	(8,397,624)	-1%
Materials & Supplies	143,634,374	169,559,223	156,261,846	164,036,459	179,012,299	179,012,299	190,093,600	11,081,301	6%
Capital Outlay	918,789	580,653	367,622	739,513	1,124,656	1,124,656	212,885	(911,771)	-81%
Grants and Subsidies	81,513,503	58,117,869	68,518,888	95,797,000	79,481,206	79,481,206	84,234,513	4,753,307	6%
Inventory	266,012	357,213	423,971	682,503	765,841	765,841	702,579	(63,262)	-8%
Expense Recovery	(21,821,155)	(20,575,092)	(20,289,717)	(20,434,873)	(20,930,209)	(20,930,209)	(20,558,373)	371,836	-2%
Investment Fees	-	-	155,582	149,567	183,243	183,243	199,377	16,134	9%
Service Charges	3,190,304	3,193,704	3,300,551	3,296,491	3,361,981	3,361,981	8,300,428	4,938,447	147%
Transfers Out	4,949,848	4,061,484	27,939,017	7,996,000	9,096,000	9,096,000	9,656,000	560,000	6%
Depreciation on Own Funds	-	-	-	1,500	-	-	-	-	
Misc Expense	2,347,573	126,961	2,238,740	1,330,995	2,269,758	2,269,758	(6,895,822)	(9,165,580)	-404%
Contributed to Fund Balance***	-	-	-	-	-	-	-	-	
Others	-	(155)	-	-	-	-	-	-	
Total Expenditures	754,429,624	751,237,574	795,297,293	842,715,613	897,243,802	897,243,802	900,426,590	3,182,788	0%
Revenue									
Investment in General Fixed Assets	-	-	-	-	18,463	18,463	-	(18,463)	-100%
Local Taxes	483,870,418	506,376,486	515,925,631	506,086,974	575,142,391	575,142,391	604,510,107	29,367,716	5%
State Taxes	74,322,423	76,183,224	79,484,573	82,251,107	84,760,855	84,760,855	87,908,866	3,148,011	4%
Licenses and Permits	14,806,522	13,157,117	13,195,866	12,772,621	17,060,247	17,060,247	24,492,574	7,432,327	44%
Fines and Forfeitures	10,338,432	11,096,753	10,236,379	11,146,482	10,247,184	10,247,184	13,819,678	3,572,494	35%
Charges for Services	35,593,623	42,053,342	47,963,976	48,971,850	47,733,245	47,733,245	52,281,257	4,548,012	10%
Use of Money and Property	302,443	(2,797,523)	9,387,725	20,808,341	20,475,462	20,475,462	18,298,019	(2,177,443)	-11%
Federal Grants	82,538,396	8,627,973	3,714,308	6,691,453	8,767,955	8,767,955	6,788,337	(1,979,618)	-23%
State Grants	10,000,000	5,000,000	-	-	-	-	-	-	
Intergovernmental Revenues**	10,610,475	4,574,827	4,048,498	5,368,289	5,860,542	5,860,542	6,158,005	297,463	5%
Other Revenues	14,058,190	12,581,693	14,135,572	33,352,727	16,803,382	16,803,382	1,134,350	(15,669,032)	-93%
Transfers In	85,531,507	84,829,758	103,149,798	96,549,026	111,859,377	111,859,377	118,210,101	6,350,724	6%
Contributed from Fund Balance	-	-	-	-	-	-	-	-	
Total Revenue	821,972,429	761,683,650	801,242,326	823,998,870	898,729,103	898,729,103	933,601,294	34,872,191	4%
Net Revenue	67,542,805	10,446,076	5,945,033	(18,716,743)	1,485,301	1,485,301	33,174,704	31,689,403	2134%

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*Actual Variance ($) divided by FY25 Q4 Actual

**Reimbursement from the Memphis Airport Authority - Fire Services

***This is by Ordinance, not by statute. These dollars go back into the fund.

City of Memphis

Quarterly Financial Updates

July 1, 2025 through June 30, 2026

TOTAL REVENUE BY DIVISION - FY26 Actual vs Funding Budget by Category

	FY26 Actual	FY26 Adopted Budget	FY26 Funding Budget	Actual vs. Funding Budget Variance ($)	*Actual vs. Funding Budget Variance (%)	FY26 Forecast
Division						
City Attorney	1,031,258	25,000	925,000	106,258	111%	1,031,258
City Council	-	-	-	-		-
City Court Clerk	5,435,182	4,000,000	3,925,000	1,510,182	138%	4,978,063
City Court Judges	-	-	-	-		-
City Engineering	14,000,978	14,652,407	18,123,565	(4,122,587)	77%	15,727,724
Community Enhancement	324,028	806,000	881,000	(556,972)	37%	806,000
Executive	906,034	780,000	964,000	(57,966)	94%	983,357
Finance	620,386	255,000	255,000	365,386	243%	564,803
Fire Services	54,822,362	56,982,005	56,982,005	(2,159,643)	96%	54,888,246
General Services	1,565,512	726,238	1,646,347	(80,835)	95%	1,624,743
Grants & Agencies	5,125,584	5,000,000	5,000,000	125,584	103%	5,000,000
Housing & Comm Dev	144,054	120,876	145,876	(1,822)	99%	145,876
Human Resources	179	-	-	179		-
Information Technology	-	-	-	-		-
Library Services	772,714	685,000	1,169,743	(397,029)	66%	760,987
Memphis Parks	9,081,648	9,403,971	9,403,971	(322,323)	97%	9,039,027
Police Services	9,339,047	8,798,000	8,800,000	539,047	106%	9,053,795
Public Works	14,717,773	14,705,000	14,705,000	12,773	100%	14,744,849
Unallocated	815,714,555	770,857,900	786,831,444	28,883,111	104%	806,340,442
Total Revenues	933,601,294	887,797,397	909,757,951	23,843,343	103%	925,689,170

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

Funding Budget = Adopted Budget + Roll Forward/ Carry Forward Encumbrances + Council approved adjustments

*FY26 Actual divided by FY26 Funding Budget

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
TOTAL REVENUE BY DIVISION - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Divisions									
City Attorney	49,880	662,203	25,000	969,444	26,134	26,134	1,031,258	1,005,124	3846%
City Council	333	-	-	-	-	-	-	-	
City Court Clerk	2,775,520	3,837,173	3,680,258	3,637,874	2,302,404	2,302,404	5,435,182	3,132,778	136%
City Court Judges	996	-	-	-	-	-	-	-	
City Engineering	3,046,361	5,966,890	12,770,269	12,357,346	10,995,061	10,995,061	14,000,978	3,005,917	27%
Community Enhancement	-	-	-	-	-	-	324,028	324,028	
Executive	915,657	1,011,374	971,619	591,164	916,580	916,580	906,034	(10,546)	-1%
Finance	95,984	61,440	101,780	3,346,793	314,023	314,023	620,386	306,363	98%
Fire Services	40,996,100	39,336,928	42,812,637	50,781,916	56,245,358	56,245,358	54,822,362	(1,422,996)	-3%
General Services	597,183	771,869	1,786,808	1,334,292	3,640,745	3,640,745	1,565,512	(2,075,233)	-57%
Grants & Agencies	3,009,209	5,570,739	5,541,291	25,499,250	5,158,370	5,158,370	5,125,584	(32,786)	-1%
Housing & Comm Dev	178,341	280,564	852,222	175,022	181,906	181,906	144,054	(37,852)	-21%
Human Resources	27,612	26,942	20,000	31,794	10,000	10,000	179	(9,821)	-98%
Information Technology	78,109	2,233	280	-	-	-	-	-	
Library Services	1,771,957	1,939,694	1,976,150	2,412,514	841,525	841,525	772,714	(68,811)	-8%
Memphis Parks	5,991,052	11,093,088	10,690,463	10,575,734	8,436,179	8,436,179	9,081,648	645,469	8%
Police Services	10,063,881	11,162,958	11,973,838	12,264,600	9,577,919	9,577,919	9,339,047	(238,872)	-2%
Public Works	986,230	1,269,281	9,326,345	8,947,811	16,263,818	16,263,818	14,717,773	(1,546,045)	-10%
Unallocated	751,388,022	678,690,275	698,713,366	691,073,316	783,819,081	783,819,081	815,714,555	31,895,474	4%
Total Revenues	**821,972,427**	**761,683,651**	**801,242,326**	**823,998,870**	**898,729,103**	**898,729,103**	**933,601,294**	**34,872,191**	**4%**

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*Actual Variance ($) divided by FY25 Q4 Actual

City of Memphis

Quarterly Financial Updates

July 1, 2025 through June 30, 2026

OVERTIME BY DIVISION - FY26 Actual vs Funding Budget by Division

	FY26 Actual	FY26 Adopted Budget	FY26 Funding Budget	Actual vs. Funding Budget Variance ($)	*Actual vs. Funding Budget Variance (%)	FY26 Forecast
Division						
City Attorney	183	-	440	(257)		200
City Council	-	-	-	-		-
City Court Clerk	19,382	25,000	25,000	(5,618)	78%	20,976
City Court Judges	-	-	-	-		-
City Engineering	305,769	135,328	137,271	168,498	223%	305,950
Community Enhancement	78,924	41,640	92,190	(13,266)	86%	74,766
Executive	415,500	225,000	420,350	(4,850)	99%	409,030
Finance	16,353	5,000	5,000	11,353	327%	14,035
Fire Services	19,068,902	15,747,356	15,747,355	3,321,547	121%	19,303,592
General Services	2,935,051	2,100,094	3,232,264	(297,213)	91%	3,232,264
Grants & Agencies	-	-	-	-		-
Housing & Comm Dev	16	-	100	(84)		50
Human Resources	307	-	98	209		115
Information Technology	-	-	-	-		-
Library Services	188	-	-	188		183
Memphis Parks	148,745	96,651	96,651	52,094	154%	140,171
Police Services	38,090,333	32,000,000	31,736,004	6,354,329	120%	35,874,573
Public Works	227,905	509,062	509,062	(281,157)	45%	309,329
Total Overtime	61,307,558	50,885,131	52,001,785	9,305,773	118%	59,685,234

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

* FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
OVERTIME BY DIVISION - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Division									
City Attorney	-	-	742	171	425	425	183	(242)	-57%
City Council	-	-	-	-	-	-	-	-	
City Court Clerk	2,238	281	1,347	6,237	21,709	21,709	19,382	(2,327)	-11%
City Court Judges	-	-	-	-	-	-	-	-	
City Engineering	377,047	345,222	255,373	280,553	386,459	386,459	305,769	(80,690)	-21%
Community Enhancement	-	-	-	-	-	-	78,924	78,924	
Executive	145,029	221,078	259,252	322,573	570,142	570,142	415,500	(154,642)	-27%
Finance	3,181	10,904	16,873	11,735	16,203	16,203	16,353	150	1%
Fire Services	16,093,370	20,886,490	21,104,652	21,121,358	22,789,523	22,789,523	19,068,902	(3,720,621)	-16%
General Services	854,940	986,520	1,856,568	2,169,363	2,274,813	2,274,813	2,935,051	660,238	29%
Grants & Agencies	-	-	-	-	-	-	-	-	
Housing & Comm Dev	-	-	314	223	488	488	16	(472)	-97%
Human Resources	2,375	160	1,643	2	777	777	307	(470)	-60%
Information Technology	-	206	-	-	-	-	-	-	
Library Services	138	878	1,123	1,972	3,170	3,170	188	(2,982)	-94%
Memphis Parks	99,507	76,742	70,211	140,907	108,778	108,778	148,745	39,967	37%
Police Services	25,563,042	30,417,529	34,855,702	45,269,087	38,820,654	38,820,654	38,090,333	(730,321)	-2%
Public Works	188,245	318,023	360,086	623,356	593,288	593,288	227,905	(365,383)	-62%
Total Overtime	**43,329,112**	**53,264,033**	**58,783,886**	**69,947,537**	**65,586,429**	**65,586,429**	**61,307,558**	**(4,278,871)**	**-7%**

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*Actual Variance ($) divided by FY25 Q4 Actual

Q4 VENDOR PAYMENTS ALL DIVISIONS

(OVER $100K)

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
ALL DIVISIONS - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
City Attorney	BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC	109,328.23	
City Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba VERRA MOBILITY	139,877.10	Monthly contractual fees - Red Light Cameras
City Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba VERRA MOBILITY	144,073.05	Monthly contractual fees - Red Light Cameras
City Court Clerk	AMERICAN TRAFFIC SOLUTIONS INC dba VERRA MOBILITY	139,877.10	Monthly contractual fees - Red Light Cameras
City Engineering	OHM ADVISORS	105,908.60	CIP
City Engineering	CANNON & CANNON, INC.	159,440.00	Smart Fiber Inspections Services
City Engineering	CANNON & CANNON, INC.	153,920.00	Smart Fiber Inspections Services
Executive	LORRAINE CIVIL RIGHTS MUSEUM FOUNDATION dba NATIONAL CIVIL RIGHTS MUSEUM	250,000.00	FY 26 Executive Division Grants
Executive	JIFF, INC.	130,000.00	FY 26 Executive Division Grants
Executive	MEMPHIS CHILD ADVOCACY CENTER	130,000.00	FY 26 Executive Division Grants
Executive	METHODIST LE BONHEUR COMMUNITY OUTREACH	140,000.00	FY 26 Executive Division Grants
Finance	APG OFFICE FURNISHINGS, INC.	159,910.85	Relocation of Grants Department and reordering damaged items
Fire Services	DIGITECH COMPUTER, LLC	179,789.86	Ambulance Billing
Fire Services	DIGITECH COMPUTER, LLC	180,473.79	Ambulance Billing
Fire Services	BOUND TREE MEDICAL LLC	216,139.14	Medical Supplies
Fire Services	BOUND TREE MEDICAL LLC	107,520.03	Medical Supplies
Fire Services	BOUND TREE MEDICAL LLC	179,785.61	Medical Supplies
Fire Services	BOUND TREE MEDICAL LLC	121,002.80	Medical Supplies
Fire Services	GALLS, LLC	103,685.17	Uniforms
Fire Services	GALLS, LLC	124,191.87	Uniforms
Fire Services	G & W DIESEL SERVICE INC	220,696.01	Fire Fleet Equipment & Repairs
Fire Services	G & W DIESEL SERVICE INC	214,739.00	Fire Fleet Equipment & Repairs
Fire Services	G & W DIESEL SERVICE INC	371,440.90	Fire Fleet Equipment & Repairs
Fire Services	G & W DIESEL SERVICE INC	371,440.91	Fire Fleet Equipment & Repairs
Fire Services	G & W DIESEL SERVICE INC	371,440.91	Fire Fleet Equipment & Repairs
Fire Services	G & W DIESEL SERVICE INC	371,440.91	Fire Fleet Equipment & Repairs
Fire Services	STRYKER SALES, LLC	140,450.15	Medical Supplies
Fire Services	STRYKER SALES, LLC	4,391,916.51	Medical Supplies- Annual Lease for Medical Equipment
Fire Services	VALSOFT CORPORATION DBA HYPER-REACH TECHNOLOGY	338,198.87	Grant Funds (0205) Licenses for Emergency Notification System

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
ALL DIVISIONS - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
General Services	SUNBELT FIRE, INC.	1,035,312.00	Capital Acquisition purchase of Fire heavy rescue truck using #GS0223B (FY23 CIP)
General Services	EWING/KESSLER, INC.	513,808.20	Chiller repair using insurance proceeds
General Services	SUNBELT FIRE, INC.	1,499,702.00	Capital Acquisition purchase of Fire truck using #GS0226B (FY26 CIP)
General Services	SIDDONS MARTIN EMERGENCY GROUP	925,716.00	Capital Acquisition purchase for MFD aerial trucks, equipment and/or accessories using #GS0226B (FY26 CIP)
General Services	SIDDONS MARTIN EMERGENCY GROUP	684,724.00	Capital Acquisition purchase for MFD aerial trucks, equipment and/or accessories using #GS0226B (FY26 CIP)
General Services	SIDDONS MARTIN EMERGENCY GROUP	684,724.00	Capital Acquisition purchase for MFD aerial trucks, equipment and/or accessories using #GS0226B (FY26 CIP)
Housing and Community Development	100 NORTH MAIN, LLC	110,975.50	The payment was determined to be charged to Fund 0221 (Federal Funds) and is not an Operating Fund 0111 expenditure.
Housing and Community Development	HOPE HOUSE DAY CARE CENTER	101,084.38	The payment was determined to be charged to Fund 0221 (Federal Funds) and is not an Operating Fund 0111 expenditure.
Human Resources	SEDGWICK CLAIMS MANAGEMENT SERVICES (CMS)	186,004.75	Leave Administration Quarterly Payment
Information System	MYTHICS, LLC	442,014.86	This payment is for the Enterprise Oracle Fusion HCM Cloud - Quarterly payment.
Information System	MYTHICS, LLC	442,014.86	This payment is for the Enterprise Oracle Fusion HCM Cloud - Quarterly payment.
Library Services	COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE	106,503.87	Payments reflect contracted janitorial services across all library locations, including daily cleaning, day porter services, and periodic maintenance. Costs are consistent with the approved service contract and support safe and sanitary conditions for public use.
Library Services	COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE	106,503.87	Payments reflect contracted janitorial services across all library locations, including daily cleaning, day porter services, and periodic maintenance. Costs are consistent with the approved service contract and support safe and sanitary conditions for public use.
Library Services	COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE	106,503.87	Payments reflect contracted janitorial services across all library locations, including daily cleaning, day porter services, and periodic maintenance. Costs are consistent with the approved service contract and support safe and sanitary conditions for public use.
Memphis Parks	WILLIAMS EQUIPMENT & SUPPLY CO., INC	112,399.55	Purchase of a Bobcat and attachments to support snow removal, tree and limb clearing, and the transport of concrete blocks.
Memphis Parks	MEMPHIS ZOOLOGICAL SOCIETY	397,608.84	Q4 Payment to the Memphis Zoo in compliance with contract N10713

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
ALL DIVISIONS - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Police Services	Kova, Corp.	103,347.62	This payment covers the annual cost to maintain Verint recording solutions for recording all 911 and non-emergency calls received by MPD, as well as all radio communications on the COM Public Safety Radio System.
Police Services	AT&T INC.	161,421.11	This payment is for the October 2025 AT&T FirstNet monthly bill for MPD wireless and data usage.
Police Services	ICOR TECHNOLOGY INC.	160,065.00	This payment reflects the grant portion of the TACT robot equipment purchase, funded by the General Fund and FY'24 Port Security grant.
Police Services	LEADSONLINE LLC	209,819.00	This payment covers the annual cost for MPD access to the online pawn data software.
Police Services	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.	750,000.00	This payment is for MPD's share of the annual cost for City-Wide GIS user licenses.
Public Works	STANDARD CONSTRUCTION COMPANY INC	333,243.93	Hot Mix for Paving, Potholes and Cut and Patch
Public Works	STANDARD CONSTRUCTION COMPANY INC	508,673.34	Hot Mix for Paving, Potholes and Cut and Patch
ALL DIVISION TOTAL		**19,448,857.92**	

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

EXECUTIVE DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
EXECUTIVE - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance**	*Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	13,253,568	13,428,219	(174,651)	99%	13,866,211
Materials and Supplies	6,362,821	6,976,755	(613,934)	91%	7,068,022
Grants and Subsidies	4,288,939	4,290,535	(1,596)	100%	3,768,634
Service Charges	8,512	-	8,512		7,470
Total expenditures	23,913,840	24,695,509	(781,669)	97%	24,710,337
Revenue					
Investment in General Fixed Assets	-	20,000	(20,000)	-	40,000
Licenses and Permits	254,261	375,000	(120,739)	68%	280,000
Charges for Services	434,506	365,000	69,506	119%	415,000
Other Revenues	217,267	204,000	13,267	107%	248,357
Transfers In	-	-	-	-	-
Total Revenues	906,034	964,000	(57,966)	94%	983,357
Net Revenue	(23,007,806)	(23,731,509)			(23,726,980)

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*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

EXECUTIVE - Actual vs Budget Explanations by Category

Revenue:	Total Revenue was on target at 94%
Licenses and Permits (decrease)	Revenue collected for MAS Licenses and Permits decreased 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 Fees. MAS received FY 25 payment from Shelby County intergovernmental agreement ($150,000). These Fees are utilize for enforcement, food for animals , vaccines and other medical supplies.
Other Revenues (Increase)	MAS had increased amount of donations in both the Second and Third quarter.

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
EXECUTIVE - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	10,690,628	11,206,283	11,610,780	12,926,655	14,060,446	14,060,446	13,253,568	(806,878)	-6%
Materials & Supplies	11,965,700	6,353,576	6,234,960	6,432,771	7,276,990	7,276,990	6,362,821	(914,169)	-13%
Capital Outlay	37,706	-	-	-	-	-	-	-	-
Grants and Subsidies	4,242,264	2,388,797	3,134,161	3,050,728	3,081,123	3,081,123	4,288,939	1,207,816	39%
Service Charges	6,099	8,884	2,508	(20,862)	-	-	8,512	8,512	100%
Misc Expense	5,454	-	-	-	-	-	-	-	-
Total expenditures	26,947,851	19,957,540	20,982,409	22,389,292	24,418,559	24,418,559	23,913,840	(504,719)	-2%
Revenue:									
Investment in General Fixed Assets	-	-	-	-	18,463	18,463	-	(18,463)	-
Licenses and Permits	352,309	371,932	362,198	267,043	343,754	343,754	254,261	(89,493)	-26%
Charges for Services	345,329	372,788	353,219	137,382	171,877	171,877	434,506	262,629	153%
Other Revenues	218,020	266,653	256,202	186,739	182,485	182,485	217,267	34,782	19%
Transfers In	-	-	-	-	200,000	200,000	-	(200,000)	-
Total Revenues	915,658	1,011,373	971,619	591,164	916,579	916,579	906,034	(10,545)	-1%
Net Revenue	(26,032,193)	(18,946,167)	(20,010,790)	(21,798,128)	(23,501,980)	(23,501,980)	(23,007,806)	(494,174)	2%

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Actual Variance ($) divided by FY25 Q4 Actual

EXECUTIVE - Historical Comparison Explanations by Category

Grants and Subsidies (Increase)	The majority of Youth Service activities are seasonal and most of their expenses are generated in the summer. (1st and 4th quarter of the fiscal year). 4th quarter summer employment program (MPLOY) increased.
Revenue:	Total Revenue was on Target in comparison to the previous year.
Licenses and Permits (decrease)	Revenue collected for MAS Licenses and Permits decreased 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 Fees. MAS received FY 25 payment from Shelby County intergovernmental agreement ($150,000). These Fees are utilize for enforcement, food for animals, vaccines and other medical supplies.
Other Revenues (Increase)	MAS had increased amount of donations in both the Second and Third quarter of FY26 driving the year over year variance.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
EXECUTIVE - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Executive	**LORRAINE CIVIL RIGHTS MUSEUM FOUNDATION dba NATIONAL CIVIL RIGHTS MUSEUM**	250,000	FY 26 Executive Division Grants
Executive	**JIFF, INC.**	130,000	FY 26 Executive Division Grants
Executive	**MEMPHIS CHILD ADVOCACY CENTER**	130,000	FY 26 Executive Division Grants
Executive	**METHODIST LE BONHEUR COMMUNITY OUTREACH**	140,000	FY 26 Executive Division Grants
		650,000	

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

FINANCE DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
FINANCE - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	9,229,616	10,648,429	(1,418,813)	87%	11,001,873
Materials and Supplies	2,687,667	3,924,636	(1,236,969)	68%	3,721,484
Capital Outlay	4,517	4,719	(202)	96%	-
Grants and Subsidies	1,966,602	2,411,540	(444,938)	82%	2,211,541
Investment Fees	199,377	149,652	49,725	133%	200,000
Service Charges	50	-	50		25
Total Expenditures	14,087,829	17,138,976	(3,051,147)	82%	17,134,923
Revenue					
Local Taxes	61,462	-	61,462		90,869
Other Revenues	558,924	255,000	303,924	219%	473,934
Total Revenues	620,386	255,000	365,386	243%	564,803
Net Revenue	(13,467,443)	(16,883,976)	3,416,533	79.76%	(16,570,120)

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

FINANCE - Actual vs Budget Explanations by Category

Personnel Services:	The variance in Personnel Services is primarily attributable to existing vacancies, the impact of the hiring freeze, and the Finance Division's organizational restructuring completed during FY26. Throughout the fiscal year, the Division took a measured approach to staffing, carefully evaluating operational needs and prioritizing the recruitment and hiring of positions determined to be critical to maintaining core financial operations and service delivery.
Materials and Supplies:	Actual expenditures ended FY2026 approximately $1.2 million below the Funding Budget. The favorable variance is primarily reflected in Miscellaneous Professional Services, Outside Supplies, and Advertising Expenses, where actual expenditures were lower than budgeted. The variance reflects planned funding that was not fully expended by fiscal year-end, including lower utilization and/or timing of purchases and contracted services.
Grants & Subsidies:	The FY2026 Funding Budget included an encumbrance carryforward of approximately $423,000. This carryforward is the primary driver of the variance, as the associated expenditures were not realized by the end of FY2026.
Investment Fees:	Investment Fees exceeded the FY26 funding budget by $49,725 primarily due to fees initially posted to the Office of Planning and Development service center that were subsequently reclassified to the appropriate Finance service center
Other Revenues:	Other Revenues exceeded the FY26 funding budget by $303,924, primarily due to unanticipated Vendor Rebates and Miscellaneous Income.

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
FINANCE - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	19,276,213	7,563,041	7,736,998	8,317,402	8,975,413	8,975,413	9,229,616	254,203	3%
Materials and Supplies	2,234,738	1,807,278	2,521,662	2,089,061	1,296,203	1,296,203	2,687,667	1,391,464	107%
Capital Outlay	6,383	8,470	12,522	76,935	6,857	6,857	4,517	(2,340)	-34%
Grants and Subsidies	2,735,329	3,266,148	2,265,481	1,872,936	122,236	122,236	1,966,602	1,844,366	1509%
Investment Fees	-	-	155,582	149,567	160,836	160,836	199,377	38,541	24%
Service Charges	-	-	-	-	-	-	50	50	
Misc Expense	960,158	126,846	858,815	(236)	-	-	-	-	
Total expenditures	25,212,821	12,771,783	13,551,060	12,505,665	10,561,545	10,561,545	14,087,829	3,526,284	33%
Revenue:									
Local Taxes	19,326	25,938	85,354	1,138,393	74,058	74,058	61,462	(12,596)	-17%
Other Revenues	76,659	35,502	16,426	2,208,400	239,965	239,965	558,924	318,959	133%
Total Revenues	95,985	61,440	101,780	3,346,793	314,023	314,023	620,386	306,363	98%
Net Revenue	(25,116,836)	(12,710,343)	(13,449,280)	(9,158,872)	(10,247,522)	(10,247,522)	(13,467,443)	(3,219,921)	-31%

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

FINANCE - Historical Comparison Explanations by Category

Materials and Supplies:	The increase in spending is primarily due to higher use of Miscellaneous Professional Services in FY26, particularly for consulting and contracted services.
Grants & Subsidies:	The year-over-year increase is primarily attributable to an FY25 Office of Planning and Development invoice paid in FY26.
Investment Fees:	Investment fees were incorrectly recorded in a previous quarter in FY26. The posting error has been corrected, and the fees have been transferred to the appropriate account.
Revenue:	There is an increase in revenue this year compared to FY25 due to the unanticipated revenue received from Vendor Rebates and Miscellaneous Income.

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
FINANCE - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Finance	**APG OFFICE FURNISHINGS, INC.**	159,910.85	Relocation of the Grants Division and replacement of damaged furniture and equipment.
		159,910.85	

FIRE DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
FIRE SERVICES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	205,222,698	212,444,808	(7,222,110)	97%	205,306,346
Materials and Supplies	34,544,272	27,228,995	7,315,277	127%	39,019,225
Capital Outlay	95,397	97,000	(1,603)	98%	97,000
Grants and Subsidies	115,728	-	115,728	100%	-
Misc Expense	(2,264,593)	-	(2,264,593)	100%	(2,248,741)
Total Expenditures	237,713,502	239,770,803	(2,057,301)	99%	242,173,830
Revenue					
Licenses and Permits	189,668	175,000	14,668	108%	188,968
Charges for Services	34,991,968	36,500,000	(1,508,032)	96%	35,059,112
Federal Grants	6,548,328	7,200,000	(651,672)	91%	6,548,328
Intergovernmental Revenue	6,158,005	6,158,005	-	100%	6,158,005
Other Revenues	15,393	30,000	(14,607)	51%	14,833
Transfers In	6,919,000	6,919,000	-	100%	6,919,000
Total Revenues	54,822,362	56,982,005	(2,159,643)	96%	54,888,246
Net Revenue	(182,891,140)	(182,788,798)	(102,342)	100%	(187,285,584)

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

FIRE SERVICES - Actual vs Budget Explanations by Category

	Expenditures
Personnel Services:	Personnel Services expenditures were $7.2 million below budget, primarily due to reduced overtime, a strategic recruitment pause, and unfilled promotional vacancies.
Materials and Supplies:	Materials and Supplies reached 127% of budgeted allocations, overall fiscal prudence was maintained. This overage was strategically offset by approved cost savings within personnel services which successfully offset the increased spending required for fuel, medical supplies, equipment repairs and city shop charges.
Capital Outlay:	Capital Outlay was closely aligned with budget, utilizing 98% of allocated funds.
Misc. Expense:	The variance results from an FY26 adjustment for prior year expenses that had not been offset by the related grant recoveries.

	Revenue
Licenses and Permits	Licenses and permits reached 108% of revenue projections, driven by the inclusion of delayed FY25 fourth-quarter collections.
Charges for Services	Charges and services generated 96% of projected revenue. This variance stems from a minor shortfall in EMS ambulance collections.
Federal Grants	Federal grant revenue achieved 91% of target projections. The minor unfavorable variance was driven by lower-than-expected deployment activity, which reduced associated reimbursement recoveries, alongside the scheduled expiration of the SAFER grant performance period.
Intergovernmental Revenue	Annual contract collections for Memphis Shelby Airport Authorities reached 100% of projected revenue.
Other Revenues	Miscellaneous revenues reached 51% of target, driven primarily by lower-than-expected SORT team incident responses and medical record report requests.
Transfers In	Transfers In reached 100% of projected revenue.

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
FIRE SERVICES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	176,867,528	178,024,582	183,286,747	186,821,276	206,000,489	206,000,489	205,222,698	(777,791)	0%
Materials and Supplies	22,954,666	24,307,143	25,636,456	25,482,730	31,159,878	31,159,878	34,544,272	3,384,394	11%
Capital Outlay	68,967	48,244	82,937	62,580	77,504	77,504	95,397	17,893	23%
Grants and Subsidies	28,500	45,914	-	-	14,294	14,294	115,728	101,434	710%
Transfers Out	-	-	-	-	-	-	-	-	0%
Misc Expense	47,083	-	360	-	20,097	20,097	(2,264,593)	(2,284,690)	100%
Total Expenditures	199,966,744	202,425,883	209,006,500	212,366,586	237,272,262	237,272,262	237,713,502	441,240	0%
Revenue:									
Licenses and Permits	145,138	176,899	181,779	191,515	157,080	157,080	189,668	32,588	21%
Charges for Services	24,030,022	25,282,559	27,014,701	31,217,241	34,446,587	34,446,587	34,991,968	545,381	2%
Federal Grants	5,832,205	2,741,165	3,460,171	6,429,546	8,514,359	8,514,359	6,548,328	(1,966,031)	-23%
Intergovernmental Revenues**	3,910,475	4,574,827	4,048,498	5,368,289	5,860,542	5,860,542	6,158,005	297,463	5%
Other Revenues	605,759	167,728	1,057,488	25,325	195,473	195,473	15,393	(180,080)	-92%
Transfers In	6,472,500	6,393,750	7,050,000	7,550,000	7,071,318	7,071,318	6,919,000	(152,318)	-2%
Total Revenues	40,996,099	39,336,928	42,812,637	50,781,916	56,245,359	56,245,359	54,822,362	(1,422,997)	-3%
Net Revenue	(158,970,645)	(163,088,955)	(166,193,863)	(161,584,670)	(181,026,903)	(181,026,903)	(182,891,140)	(1,864,237)	1%

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

**Reimbursement from the Memphis Airport Authority - Fire Services

FIRE SERVICES - Actual vs Budget Explanations by Category

	Expenditures
Personnel Services:	Personnel Services expenditures decreased $778,000, compared with FY25, primarily due to reduced overtime, a strategic recruitment pause, and unfilled promotional vacancies.
Materials and Supplies:	Materials and Supplies expenditures increased $3.4 million, compared with FY25, primarily due to higher fuel, medical supply, equipment repair, and City Shop costs. The increase was offset by savings in Personnel Services.
Capital Outlay	Capital Outlay expenditures increased $17,893 compared with FY25, reflecting higher equipment-related expenditures during FY26.
Grants and Subsidies	Grants and Subsidies expenditures increased $101,434 compared with FY25, primarily due to higher annual death benefit payments in FY26.
Misc Expense	Misc Expense expenditures reflected a higher year-over-year percentage relative to FY26, a growth primarily attributable to prior year expense recovery of in-service training.

	Revenue
Licenses and Permits	Licenses and permits year-over- year increase is driven by the inclusion of delayed FY25 fourth-quarter collections.
Charges for Services	Charges and services year-over-year increase stems from $45K monthly increase in EMS ambulance collections.
Federal Grants	Federal Grant revenue decreased $2.0 million compared with FY25, primarily due to lower deployment activity and the scheduled expiration of the SAFER grant performance period.
Intergovernmental Revenue	Annual contract collections from Memphis Shelby Airport Authority increased by 5% to absorb higher operating expenses.
Other Revenues	Other revenues decreased significantly due to a prior-year recovery recorded in pervious period. For FY26, this activity is classified within expenses.
Transfers In	Transfers In reflects a slight decrease, however reached 100% of FY26 projections.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
FIRE SERVICES - Q4 Vendor Payments over $100k (General Fund)

Division	Vendor Name	Amount Paid	Comments
Fire Services	**DIGITECH COMPUTER, LLC**	179,790	Ambulance Billing
Fire Services	**DIGITECH COMPUTER, LLC**	180,474	Ambulance Billing
Fire Services	**BOUND TREE MEDICAL LLC**	216,139	Medical Supplies
Fire Services	**BOUND TREE MEDICAL LLC**	107,520	Medical Supplies
Fire Services	**BOUND TREE MEDICAL LLC**	179,786	Medical Supplies
Fire Services	**BOUND TREE MEDICAL LLC**	121,003	Medical Supplies
Fire Services	**GALLS, LLC**	103,685	Uniforms
Fire Services	**GALLS, LLC**	124,192	Uniforms
Fire Services	**G & W DIESEL SERVICE INC**	220,696	Fire Fleet Equipment & Repairs
Fire Services	**G & W DIESEL SERVICE INC**	214,739	Fire Fleet Equipment & Repairs
Fire Services	**G & W DIESEL SERVICE INC**	371,441	Fire Fleet Equipment & Repairs
Fire Services	**G & W DIESEL SERVICE INC**	371,441	Fire Fleet Equipment & Repairs
Fire Services	**G & W DIESEL SERVICE INC**	371,441	Fire Fleet Equipment & Repairs
Fire Services	**G & W DIESEL SERVICE INC**	371,441	Fire Fleet Equipment & Repairs
Fire Services	**STRYKER SALES, LLC**	140,450	Medical Supplies
Fire Services	**STRYKER SALES, LLC**	4,391,917	Medical Supplies- Annual Lease for Medical Equipment
Fire Services	**VALSOFT CORPORATION DBA HYPER-REACH TECHNOLOGY**	338,199	Grant Funds (0205) Licenses for Emergency Notification System
		8,004,352	

POLICE DIVISION

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
POLICE SERVICES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	283,041,203	274,221,838	8,819,365	103%	278,952,306
Materials and Supplies	31,879,070	41,701,553	(9,822,483)	76%	37,246,040
Capital Outlay	17,175	375,400	(358,225)	5%	375,400
Grants and Subsidies	88,951	150,000	(61,049)	59%	150,000
Service Charges	19,096	-	19,096	-	18,585
Misc Expense	(5,946,438)	(4,475,867)	(1,470,571)	133%	(5,610,687)
Total Expenditures	309,099,057	311,972,924	(2,873,867)	99%	311,131,644
Revenue					
Fines and Forfeitures	99,453	90,831	8,622	109%	78,675
Charges for Services	524,477	1,036,881	(512,404)	51%	475,327
Federal Grants	240,009	236,907	3,102	101%	228,000
Other Revenues	594,108	2,349,981	(1,755,873)	25%	390,793
Transfers In	7,881,000	8,550,000	(669,000)	92%	7,881,000
Total Revenues	9,339,047	12,264,600	(2,925,553)	76%	9,053,795
Net Revenue	(299,760,010)	(299,708,324)	(51,686)	100%	(302,077,849)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

POLICE SERVICES - Actual vs Budget Explanations by Category

EXPENSES

PERSONNEL SERVICES:	The primary drivers of the personnel variance are: (1) Required unbudgeted, union-mandated pay increases for incentives on overtime, holiday pay, and terminal leave payouts, based on the new pay rate increased by the FY26 cost-of-living raise. (2) Changes in healthcare costs and additional benefit costs associated with the required union-mandated pay for incentives on overtime, holiday pay, and terminal leave payouts. (3) Overtime cost increases due to union-mandated incentive pay, disbursements that did not qualify for reimbursement under the applicable Grants, the VCIF program, or the US Marshals Taskforce, and overtime recovery payments expected to be recorded in FY27.
MATERIALS & SUPPLIES:	The variance arises from the use of the expense recovery credit to address five prior years of In-Service grant expenses that were not offset by grant recovery funds. This credit was combined with existing resources to cover the carryover encumbrances.
CAPITAL OUTLAY:	The variance is attributed to an unexpected delay in the fiscal year-end contracting process. This delay affected the annual equipment replacement purchases, which are usually made in the fourth quarter. Consequently, the funds designated for these purchases will be carried forward to fiscal year 2027.
GRANTS & SUBSIDIES:	The variance is attributable to a lower-than-anticipated applicant pool for the Community Initiatives Grants for non-profit organizations.
SERVICE CHARGES:	The variance was driven by credit card processing fees related to the Central Records Office's sales and payment collections for Crash Reports. No budget was allocated for these processing fees during the fiscal year.
MISC EXPENSE:	The variance results from an FY26 adjustment for five prior years of In-Service grant expenses that had not been offset by the related grant recoveries.

REVENUES

FINES AND FORFEITURES :	The variance is due to an unexpected increase in seizure forfeitures.
CHARGES FOR SERVICES:	The variance is based on an increase in payments for coverage of Special Events.
FEDERAL GRANTS:	The variance is due to an increase in interest income from the US Marshals Service's National Guard Task Force operation.
OTHER REVENUES:	This variance is due to the Central Records Office's classification clean-up of records for sales reports.
Transfers In:	The variance in Transfers In is attributable to the posting of the remaining budgeted Metro Alarm transfer during FY2026. The timing of this transfer was not anticipated in the FY2026 projection, resulting in the variance at fiscal year-end.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
POLICE SERVICES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	246,638,748	248,900,194	259,303,080	273,888,230	288,959,964	288,959,964	283,041,203	(5,918,761)	-2%
Materials and Supplies	29,122,640	31,784,172	30,917,892	29,368,834	30,741,804	30,741,804	31,879,070	1,137,266	4%
Capital Outlay	377,960	434,941	82,662	80,467	757,357	757,357	17,175	(740,182)	-98%
Grants and Subsidies	93,029	81,629	6,750	59,618	133,904	133,904	88,951	(44,953)	-34%
Service Charges	16,584	18,331	19,199	19,256	19,312	19,312	19,096	(216)	-1%
Misc Expense	476,816	-	3,797	89,446	32,554	32,554	(5,946,438)	(5,978,992)	-18366%
Total expenditures	276,725,777	281,219,267	290,333,380	303,505,851	320,644,895	320,644,895	309,099,057	(11,545,838)	-4%
Revenue:									
Fines and Forfeitures	158,657	152,493	153,220	90,831	101,045	101,045	99,453	(1,592)	-2%
Charges for Services	1,865,012	2,201,666	3,353,904	1,036,881	350,986	350,986	524,477	173,491	49%
Federal Grants	245,974	270,078	228,018	236,907	243,597	243,597	240,009	(3,588)	-1%
Other Revenues	691,738	1,357,472	188,696	2,349,981	853,609	853,609	594,108	(259,501)	-30%
Transfers In	7,102,500	7,181,250	8,050,000	8,550,000	8,028,682	8,028,682	7,881,000	(147,682)	-2%
Total Revenues	10,063,881	11,162,959	11,973,838	12,264,600	9,577,919	9,577,919	9,339,047	(238,872)	-2%
Net Revenue	(266,661,896)	(270,056,308)	(278,359,542)	(291,241,251)	(311,066,976)	(311,066,976)	(299,760,010)	11,306,966	4%

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

POLICE SERVICES - Historical Comparison Explanations by Category

EXPENSES

PERSONNEL SERVICES:	The variance in personnel costs can be attributed to a mix of savings and rising expenses. Savings were realized through employee turnover, enhanced overtime recoveries linked to the Taskforce and Grants, and the In-Service program. However, these savings were offset by increasing costs, particularly in areas such as Holiday Pay, Final Pay, and Incentive Pay. Additionally, there were increases in employee benefits expenses, including contributions to Medicare and health insurance, as well as costs associated with on-the-job injuries. Overall, fiscal year 2026 saw a higher net gain in savings, contributing to the observed difference in personnel costs.
MATERIALS & SUPPLIES:	The variance in material and supply expenses is attributable to fiscal year 2026 budget shortfalls for the janitorial and security contracts, higher fuel costs, and the shift of safety equipment purchases from the General Fund to the CIP project for safety equipment replacement. Additionally, this issue has been compounded by the inclusion of payments for encumbrances carried over from the previous fiscal year, 2025, into the current fiscal year, 2026. This combination of factors has resulted in a deficit in the material and supplies budget.
CAPITAL OUTLAY:	The variance arose from unexpected delays in the fiscal year-end 2026 contracting process. These delays affected the annual equipment replacement purchases typically conducted in the fourth quarter. As a result, the funds allocated for these purchases are being carried forward to fiscal year 2027.
GRANTS & SUBSIDIES:	The variance is attributable to a lower-than-anticipated applicant pool for the Community Initiatives Grants for non-profit organizations in fiscal year 2026.
SERVICE CHARGES:	The variance is due to the higher volume of credit card usage in fiscal year 2025.
MISC EXPENSE:	The $5.9 million negative Misc Expense balance primarily reflects an FY26 correction of In-Service grant expenses from the prior five fiscal years that had not been offset by the related grant recoveries.

REVENUES

FINES AND FORFEITURES :	The variance is due to a decrease in seizure forfeitures.
CHARGES FOR SERVICES:	The variance is based on an increase in payments for coverage of Special Events.
FEDERAL GRANTS:	The variance is due to a decrease in revenues received from Federal Task Force work for participating MPD Officers.
OTHER REVENUES:	This variance is due to the ongoing Central Records Office classification clean-up of records for sales reports.
TRANSFERS IN:	The variance is based on the reduction of the transfer in payments from Metro Alarms to MPD.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
POLICE SERVICES - Q4 Vendor Payments over $100k (General Fund)

Division	Vendor Name	Amount Paid	Comments
Police Services	**Kova, Corp.**	103,348	This payment covers the annual cost to maintain Verint recording solutions for recording all 911 and non-emergency calls received by MPD, as well as all radio communications on the COM Public Safety Radio System.
Police Services	**AT&T INC.**	161,421	This payment is for the October 2025 AT&T FirstNet monthly bill for MPD wireless and data usage.
Police Services	**ICOR TECHNOLOGY INC.**	160,065	This payment reflects the grant portion of the TACT robot equipment purchase, funded by the General Fund and FY'24 Port Security grant.
Police Services	**LEADSONLINE LLC**	209,819	This payment covers the annual cost for MPD access to the online pawn data software.
Police Services	**ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.**	750,000	This payment is for MPD's share of the annual cost for City-Wide GIS user licenses.
		1,384,653	

MEMPHIS PARKS DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
MEMPHIS PARKS - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	23,843,363	23,850,318	(6,955)	100%	22,735,289
Materials and Supplies	18,275,478	19,628,450	(1,352,972)	93%	18,637,775
Capital Outlay	-	-	-	-	-
Grants and Subsidies	9,679	-	9,679	-	-
Inventory	702,579	858,017	(155,438)	82%	713,023
Service Charges	8,193,606	8,197,955	(4,349)	100%	8,192,984
Misc Expense	(4,818)	-	(4,818)	-	-
Total Expenditures	51,019,887	52,534,740	(1,514,853)	97%	50,279,071
Revenue					
Charges for Services	8,959,936	9,360,273	(400,337)	96%	8,917,955
Other Revenues	121,712	43,698	78,014	279%	121,072
Total Revenues	9,081,648	9,403,971	(322,323)	97%	9,039,027
Net Revenue	(41,938,239)	(43,130,769)	1,192,530		(41,240,044)

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

MEMPHIS PARKS - Actual vs Budget Explanations by Category

Expenditures

Personnel Services:	Personnel costs were closely managed throughout FY26 to offset higher part-time staffing needs across park operations, community centers, golf, recreation, and summer programs. Strategic hiring decisions also generated savings in full-time salaries and benefits.
Materials and Supplies:	The Memphis Parks Division carefully managed expenditures throughout the year to remain within budget. Conservative spending, lower early-summer utility costs, and reduced equipment maintenance needs resulted in year-end savings.
Inventory:	Inventory includes concession items and pro shop merchandise for golf courses. FY25 rollover encumbrances helped offset higher first-quarter costs, while purchases were carefully managed throughout FY26 based on guest demand and sales trends.

Revenue

Charges for Services:	Rental fee revenue increased significantly across the Division; however, golf course and Liberty Park revenues fell below initial projections.
Other Revenues:	Miscellaneous revenue exceeded projections across the Division, including stronger-than-anticipated sponsorship revenue from Liberty Park.

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
MEMPHIS PARKS - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	15,547,266	17,280,243	18,008,030	21,016,586	25,098,363	25,098,363	23,843,363	(1,255,000)	-5%
Materials and Supplies	18,896,238	25,457,002	25,302,342	28,093,448	21,939,658	21,939,658	18,275,478	(3,664,180)	-17%
Capital Outlay	7,622	386	1,587	660	-	-	-	-	-
Grants and Subsidies	21,516	28,391	-	-	56,984	56,984	9,679	(47,305)	-83%
Inventory	266,012	357,213	423,971	682,503	765,841	765,841	702,579	(63,262)	-8%
Service Charges	61,151	13,494	94,013	118,359	163,403	163,403	8,193,606	8,030,203	4914%
Misc Expense	73,030	-	-	-	-	-	(4,818)	(4,818)	-
Total Expenditures	34,872,835	43,136,729	43,829,943	49,911,556	48,024,249	48,024,249	51,019,887	2,995,638	6%
Revenue:									
Charges for Services	5,626,676	9,326,728	9,468,464	9,428,495	7,825,266	7,825,266	8,959,936	1,134,670	15%
Other Revenues	364,376	1,766,360	1,221,999	1,147,239	610,913	610,913	121,712	(489,201)	-80%
Total Revenues	5,991,052	11,093,088	10,690,463	10,575,734	8,436,179	8,436,179	9,081,648	645,469	8%
								-	
Net Revenue	(28,881,783)	(32,043,641)	(33,139,480)	(39,335,822)	(39,588,070)	(39,588,070)	(41,938,239)	(2,350,169)	6%

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

MEMPHIS PARKS - Historical Comparison Explanations by Category	
Personnel Services:	To remain within budgetary constraints, the Memphis Parks Division unfunded 13 positions and closely managed personnel expenditures throughout FY26.
Materials and Supplies:	Materials and Supplies expenditures were carefully managed within the FY26 budget. Also, beginning in FY26, managed partner fees were reclassified from Materials and Supplies to Service Charges.
Capital Outlay:	The Memphis Parks Division did not have a Capital Outlay budget in FY26.
Grants and Subsidies:	Grants and Subsidies includes unbudgeted death benefits, which are expensed only when needed.
Inventory:	Golf inventory expenditures fluctuate based on guest demand, sales trends, and broader economic conditions.
Service Charges:	Beginning in FY26, managed partner fees were reclassified from Materials and Supplies to Service Charges.
Misc Expense:	Miscellaneous Expense is an unbudgeted account; a prior-year recovery resulted in savings in FY26.
Charges for Services:	Charges for Services increased in FY26, primarily due to increased facility rental revenue, partially offset by golf course and Liberty Park revenues falling below projections.
Other Revenues:	Miscellaneous revenue is unbudgeted due to its unpredictable nature. The year-over-year decline also reflects the removal of Simmons Bank Liberty Stadium sponsorship revenue from the City's financial records.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
MEMPHIS PARKS - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Memphis Parks	**WILLIAMS EQUIPMENT & SUPPLY CO., INC**	112,400	Purchase of a Bobcat and attachments to support snow removal, tree and limb clearing, and the transport of concrete blocks.
Memphis Parks	**MEMPHIS ZOOLOGICAL SOCIETY**	397,609	Q4 Payment to the Memphis Zoo in compliance with Contract N10713
		510,008	

PUBLIC WORKS DIVISION

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
PUBLIC WORKS - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	8,448,568	8,563,954	(115,386)	99%	7,963,634
Materials and Supplies	10,607,878	11,870,193	(1,262,315)	89%	12,086,813
Capital Outlay	-	64,283	(64,283)	-	64,283
Grants and Subsidies	-	19,875	(19,875)	-	-
Expense Recovery	(6,889,195)	(6,159,067)	(730,128)	112%	(5,521,325)
Total Expenditures	12,167,251	14,359,238	(2,191,987)	85%	14,593,405
Revenue					
Local Taxes	19,045	-	19,045	-	-
Fines and Forfeitures	3,800	-	3,800	-	-
Other Revenues	294,928	305,000	(10,072)	97%	344,849
Transfers In	14,400,000	14,400,000	-	100%	14,400,000
Total Revenues	14,717,773	14,705,000	12,773	100%	14,744,849
Net Revenue	2,550,522	345,762	2,204,760	738%	151,444

All information contained herein is Preliminary and Unaudited and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

PUBLIC WORKS - Actual vs Budget Explanations by Category	
Category	**Explanation**
Personnel Services	Actual personnel spending was $115,386 below the FY26 budget. Payroll utilization finished below the funded level at year-end. Vacancies and lower overtime needs reduced personnel costs, leading to Street Maintenance and ROW overtime being below budget.
Materials and Supplies	Actual spending variance was $1,262,315, below budget. The variance was primarily due to planned purchases and services not being fully incurred by year-end. Lower spending in Professional Services, delays in purchase and contract timing, and lower-than-anticipated Administration utility costs contributed to the underspending. These savings were partially offset by higher asphalt usage during the fiscal year.
Capital Outlay	The $64,283 carryover amount is attributable to the Community Enhancement Division, which was removed from Public Works as part of the organizational restructuring.
Grants and Subsidies	The $19,875 appropriation for Street Maintenance account 065114 – Professional Services had no FY26 expenditures because the carryover funding from the Work Local Program with Hospitality HUB is now being paid from Materials and Supplies.
Expense Recovery	Expense Recovery totaled $6,889,195, compared with a funding budget of $6,159,067, resulting in a favorable variance of $730,128. The favorable variance was primarily attributable to higher-than-budgeted expense recovery activity during FY26. The additional recoveries offset Public Works expenditures and reduced the amount of costs ultimately supported by the Division’s budget.

All information contained herein is Preliminary and Unaudited and Subject to Adjustment.

PUBLIC WORKS - Actual vs Budget Explanations by Category	
Category	**Explanation**
Local Taxes	Public Works recorded $19,045 in Local Taxes against a zero budget, resulting in $19,045 of unbudgeted revenue. The variance is attributable to a carryover amount associated with the restructuring of the Community Enhancement Division.
Fines and Forfeitures	Public Works recorded $3,800 in Fines and Forfeitures against a zero budget, resulting in $3,800 of unbudgeted revenue. The variance is attributable to a carryover amount associated with the restructuring of the Community Enhancement Division.
Other Revenues	Peachtree Recovery Services receipts totaled $58,791, compared with a budget of $150,000, resulting in a $91,209 unfavorable variance. Utility Warranty Program receipts totaled $236,137, exceeding the $155,000 budget by $81,137 and partially offsetting the Peachtree Recovery Services shortfall. **Combined revenue totaled $294,928 against a budget of $305,000, resulting in a net unfavorable variance of $10,072.** The net variance is primarily attributable to lower-than-budgeted Peachtree Recovery Services receipts, partially offset by higher-than-budgeted Utility Warranty Program receipts.
Transfers In	Transfers In totaled $14,400,000, equal to the full budgeted amount, resulting in no actual-versus-budget variance. The variance was zero because both anticipated funding sources were received as budgeted: $7,900,000 from the 2019 Sales Tax Referendum and $6,500,000 from the Capital Projects Fund.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
PUBLIC WORKS - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	12,275,035	14,577,924	15,255,634	17,176,217	20,658,147	20,658,147	8,448,568	(12,209,579)	-59%
Materials and Supplies	8,793,986	12,993,540	10,223,638	11,965,882	16,149,844	16,149,844	10,607,878	(5,541,966)	-34%
Capital Outlay	158,082	12,771	85,463	79,865	-	-	-	-	-
Grants and Subsidies	392,066	27,852	1,295	521,390	950,000	950,000	-	(950,000)	-100%
Expense Recovery	(9,687,633)	(7,925,445)	(6,904,613)	(4,677,116)	(8,412,787)	(8,412,787)	(6,889,195)	1,523,592	-18%
Misc Expense	8,602	-	-	-	-	-	-	-	-
Total Expenditures	11,940,138	19,686,642	18,661,417	25,066,238	29,345,204	29,345,204	12,167,251	(17,177,953)	-59%
Revenue:									
Local Taxes	607,355	657,968	543,033	660,937	503,393	503,393	19,045	(484,348)	-96%
Fines and Forfeitures	35,400	19,400	15,000	10,000	30,200	30,200	3,800	(26,400)	-87%
Other Revenues	237,475	485,912	262,311	270,874	274,226	274,226	294,928	20,702	8%
Transfers In	106,000	106,000	8,506,000	8,006,000	15,456,000	15,456,000	14,400,000	(1,056,000)	-7%
Total Revenues	986,230	1,269,280	9,326,344	8,947,811	16,263,819	16,263,819	14,717,773	(1,546,046)	-10%
Net Revenue	(10,953,908)	(18,417,362)	(9,335,073)	(16,118,427)	(13,081,385)	(13,081,385)	2,550,522	15,631,907	119%

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

PUBLIC WORKS - Historical Comparison Explanations by Category	
Category	**Explanation**
Personnel Services	FY26 personnel expense was $12.2 million lower than FY25, primarily due to the restructuring of the Community Enhancement Division. Personnel costs associated with Community Enhancement were included in Public Works in FY25 but were no longer included in Public Works in FY26.
Materials and Supplies	FY26 Materials and Supplies expense was $5.5 million lower than FY25, primarily due to the restructuring of the Community Enhancement Division. Costs associated with Community Enhancement were included in Public Works in FY25 but were no longer included in Public Works in FY26.
Capital Outlay	No capital outlay expenditures were recorded in either FY25 or FY26; therefore, there is no year-over-year variance to explain.
Grants and Subsidies	The FY25 Grants budget included $950,000 for Hospitality HUB. In FY26, this funding was reclassified and budgeted under Materials and Supplies, resulting in a $950,000 decrease in the Grants line item. The year-over-year variance is therefore attributable to the reclassification of the funding, rather than a reduction in overall funding.
Expense Recovery	FY26 Expense Recovery decreased to $6,889,195, compared with $8,412,787 in FY25, representing a year-over-year decrease. The variance is attributable to the restructuring of the Community Enhancement Division and the resulting change in the FY26 expense recovery calculation.
Local Taxes	FY26 Local Taxes revenue decreased by $484,348 compared with FY25, primarily due to the restructuring of the Community Enhancement Division. Revenue associated with Community Enhancement was included in Public Works in FY25 but was no longer included in Public Works in FY26."
Fines and Forfeitures	FY26 actual Fine revenue decreased by $26,400 compared with FY25, primarily due to the restructuring of the Community Enhancement Division. Revenue associated with Community Enhancement was included in Public Works in FY25

PUBLIC WORKS - Historical Comparison Explanations by Category	
Category	**Explanation**
Other Revenues	Other Revenue increased by $20,702. The increase was primarily driven by higher Peachtree Recovery Services receipts, which increased by $24,495, from $34,296 to $58,791. This increase was partially offset by a $3,792 decrease in Utility Warranty Program receipts, from $239,930 to $236,137. The resulting net increase of $20,703 is consistent with the underlying account activity; the $20,702 variance presented reflects the difference between rounded annual totals.
Transfers In	Transfers In decreased by $1,056,000. The decrease was primarily due to the Community Enhancement Division restructuring, which affected the carry-forward funding included in the FY25 amount. As a result, the FY26 Transfers In amount was lower than the prior-year level.
Overall Result	Historical trends reflect the impact of the Community Enhancement Division restructuring. FY26 expenditures decreased nearly 60%, while revenues decreased 10% compared with FY25. The year-over-year decreases were primarily due to Community Enhancement activities and related revenues and expenditures being included in Public Works in FY25 but no longer included in Public Works in FY26.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
PUBLIC WORKS - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Public Works	**STANDARD CONSTRUCTION COMPANY INC**	333,244	Hot Mix for Paving, Potholes and Cut and Patch
Public Works	**STANDARD CONSTRUCTION COMPANY INC**	508,673	Hot Mix for Paving, Potholes and Cut and Patch
		841,917	

HUMAN RESOURCES DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
HUMAN RESOURCES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	6,546,740	6,427,341	119,399	102%	6,228,988
Materials and Supplies	3,349,471	3,659,128	(309,657)	92%	3,921,982
Capital Outlay	3,000	8,000	(5,000)	38%	8,000
Total Expenditures	9,899,211	10,094,469	(195,258)	98%	10,158,970
Revenue					
Other Revenues	179	-	179	-	-
Total Revenues	179	-	179	-	-
Net Revenue	(9,899,032)	(10,094,469)	195,437		(10,158,970)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

Human Resources - Actual vs Budget Explanations by Category	
Personnel:	FY26 Actual spending is slightly higher than FY26 Funding Budget due to higher tuition reimbursement and student loan repayment than anticipated.
Materials & Supplies:	Materials and Supplies expenditures were $309,657 below the FY26 funding budget. The favorable variance was primarily due to lower spending for computer equipment, office supplies, advertising, training and travel, professional services, and employee recognition activities. Spending was also lower due to delays in Police and Fire promotional testing and the timing of IT allocations and vendor invoices.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
HUMAN RESOURCES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	4,903,633	5,157,333	5,447,351	5,241,611	6,172,447	6,172,447	6,546,740	374,293	6%
Materials and Supplies	2,295,151	2,680,023	2,830,913	4,219,983	3,536,965	3,536,965	3,349,471	(187,494)	-5%
Capital Outlay	28,009	11,457	20,089	14,031	1,430	1,430	3,000	1,570	110%
Misc. Expense	8,093	-	-	-	-	-	-	-	-
Total Expenditures	7,234,886	7,848,813	8,298,353	9,475,625	9,710,842	9,710,842	9,899,211	188,369	2%
Revenue:									
Local Taxes	-	6,870	-	-	-	-	-	-	-
Federal Grants	20,000	20,000	20,000	25,000	10,000	10,000	-	(10,000)	-100%
Other Revenues	7,612	73	-	6,794	-	-	179	179	-
Total Revenues	27,612	26,943	20,000	31,794	10,000	10,000	179	(9,821)	-98%
Net Revenue	(7,207,274)	(7,821,870)	(8,278,353)	(9,443,831)	(9,700,842)	(9,700,842)	(9,899,032)	(198,190)	2%

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

HUMAN RESOURCES - Historical Comparison Explanations by Category

Personnel Services:	
Select Plan	FY26 actual spending is higher than prior year due to increased number of employees on Select Plan
Student Loan Repayment	FY26 actual spending is higher due to increased employee participation in student loan repayment benefit.
Materials and Supplies:	
Misc. Professional Services	The FY26 variance in Promotional Testing is related to the Fire promotional testing procurement. In December of FY25, an RFP for Fire testing was protested, and the protest remains pending. As a result, the anticipated testing services and related expenditures did not occur as originally planned during FY26, contributing to the year-over-year decrease in Materials and Supplies expenditures.
Revenue:	
Federal Grants	HR did not pursue continuation of the AmeriCorps VISTA grant after FY25 due to challenges with volunteer recruitment and the overall cost effectiveness of the program. Participation levels were limited, and when volunteers were placed, the grant funding did not fully cover the associated program costs. As a result, HR was required to supplement the grant with departmental operating funds. Based on the level of participation and the additional financial commitment required, continuation of the grant was not considered sustainable for FY26.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
HUMAN RESOURCES - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Human Resources	**SEDGWICK CLAIMS MANAGEMENT SERVICES (CMS)**	186,005	Quarterly payment for OJI Case Management Administrative Services (This amount is paid quarterly.)
		186,005	

GENERAL SERVICES DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
GENERAL SERVICES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	17,925,095	16,944,599	980,496	106%	17,173,548
Materials and Supplies	11,907,841	12,269,132	(361,291)	97%	13,425,896
Total Expenditures	29,832,936	29,213,731	619,205	102%	30,599,444
Revenue					
Local Taxes	300,337	350,000	(49,663)	86%	350,000
Charges for Services	336,392	376,238	(39,846)	89%	346,037
Other Revenues	928,783	920,109	8,674	101%	928,706
Total Revenues	1,565,512	1,646,347	(80,835)	95%	1,624,743
Net Revenue	(28,267,424)	(27,567,384)	(700,040)		(28,974,701)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

GENERAL SERVICES - Actual vs Budget Explanations by Category

Personnel Services:	Personnel Services expenditures ended FY2026 approximately $980,000 above the Funding Budget. The unfavorable variance is primarily attributable to higher-than-budgeted personnel-related benefit and compensation costs. Health Insurance Select Plan expenditures exceeded budget due to greater employee participation than anticipated during budget development. Additionally, Social Security expenditures associated with part-time employees and Hazardous Duty Pay were higher than budgeted during the fiscal year. Collectively, these costs contributed to the overall Personnel Services variance.
Revenue:	FY2026 revenue includes approximately $920,000 in insurance proceeds received for a claim associated with repairs at Bass Pro Shops at the Pyramid.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
GENERAL SERVICES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	12,400,290	12,355,868	12,657,226	16,727,863	19,667,886	19,667,886	17,925,095	(1,742,791)	-9%
Materials and Supplies	9,128,689	9,436,552	9,849,665	11,461,745	13,477,594	13,477,594	11,907,841	(1,569,753)	-12%
Capital Outlay	119,801	36,408	23,283	157,605	-	-	-	-	-
Grants and Subsidies	10,000	-	-	-	6,701	6,701	-	(6,701)	-100%
Misc Expense	20,279	-	750,000	-	-	-	-	-	-
Total Expenditures	21,679,059	21,828,828	23,280,174	28,347,213	33,152,181	33,152,181	29,832,936	(3,319,245)	-10%
Revenue:									
Local Taxes	150,295	233,941	1,020,834	353,658	123,479	123,479	300,337	176,858	143%
Charges for Services	446,688	486,781	457,005	422,506	376,850	376,850	336,392	(40,458)	-11%
Other Revenues	200	51,147	308,969	558,128	3,140,416	3,140,416	928,783	(2,211,633)	-70%
Total Revenues	597,183	771,869	1,786,808	1,334,292	3,640,745	3,640,745	1,565,512	(2,075,233)	-57%
Net Revenue	(21,081,876)	(21,056,959)	(21,493,366)	(27,012,921)	(29,511,436)	(29,511,436)	(28,267,424)	1,244,012	-4%

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

GENERAL SERVICES - Historical Comparison Explanations by Category	
Personnel Services:	Personnel costs remained constant with the exception of attrition: FY24 - $3,115,444 FY25 - $546,514 FY26 - $546,514
Materials and Supplies:	Materials and Supplies expenditures were carefully managed within the FY2026 Funding Budget. The year-over-year decrease is primarily attributable to lower Utility expenditures and lower Division Expense Recovery costs compared to the prior fiscal year.
Revenue:	
Local Taxes	*Fiber Optics* Increases due to settlements with large clients
Other Revenues	*Claims* Insurance proceeds for damage at Mud Island, Bass Pro and Parkway compound (now the Zoo property)

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
GENERAL SERVICES - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
General Services	**SUNBELT FIRE, INC.**	1,035,312	Capital Acquistion purchase of Fire heavy rescue truck using #GS0223B (FY23 CIP)
General Services	**EWING/KESSLER, INC.**	513,808	Chiller repair using insurance proceeds
General Services	**SUNBELT FIRE, INC.**	1,499,702	Capital Acquistion purchase of Fire truck using #GS0226B (FY26 CIP)
General Services	**SIDDONS MARTIN EMERGENCY GROUP**	925,716	Capital Acquistion purchase for MFD aerial trucks, equipment and/or accessories using #GS0226B (FY26 CIP)
General Services	**SIDDONS MARTIN EMERGENCY GROUP**	684,724	Capital Acquistion purchase for MFD aerial trucks, equipment and/or accessories using #GS0226B (FY26 CIP)
General Services	**SIDDONS MARTIN EMERGENCY GROUP**	684,724	Capital Acquistion purchase for MFD aerial trucks, equipment and/or accessories using #GS0226B (FY26 CIP)
		5,343,986	

HOUSING & COMMUNITY DEVELOPMENT DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
HOUSING & COMMUNITY DEVELOPMENT - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	3,404,899	3,808,408	(403,509)	89%	3,808,408
Materials and Supplies	403,238	534,550	(131,312)	75%	532,934
Grants and Subsidies	1,832,791	2,092,624	(259,833)	88%	2,003,996
Misc Expense	1,122	-	1,122	-	-
Total Expenditures	5,642,050	6,435,582	(793,532)	88%	6,345,338
Revenue					
Other Revenues	144,054	145,876	(1,822)	99%	145,876
Total Revenues	144,054	145,876	(1,822)	99%	145,876
Net Revenue	(5,497,996)	(6,289,706)	791,710		(6,199,462)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

HOUSING & COMMUNITY DEVELOPMENT - Actual vs Budget Explanations by Category

Personnel Services:
Actual Personnel Services expenditures were $403,509 below the FY26 budget, primarily due to funded positions remaining vacant and unfilled during the fiscal year as a result of the City's recruitment freeze. The variance was also impacted by reclassifications of eligible personnel costs to grant programs through expense recovery and activity delivery recovery.

Materials and Supplies:
Actual Materials and Supplies expenditures were $131,312 below the FY26 budget, primarily due to encumbered contracts for professional services that were not fully expended by fiscal year-end. These contracts included technical assistance services, property inspection services, and project management software. Requests were submitted to carry forward the remaining encumbered funding into FY27 to complete the contracted activities.

Grants and Subsidies:
Actual Grants and Subsidies expenditures were $259,833 below the FY26 budget, primarily due to remaining balances on grant and subsidy awards that were not fully expended by fiscal year-end. These included Neighborhood Partnership grant awards to community agencies and Homeless Shelter Initiative awards. Requests were submitted to carry forward remaining encumbered funding into FY27 to support completion of approved program activities.

Revenue:
Actual Revenue was $1,822 below the FY26 budget, reflecting a variance of less than 1%. HCD is not a revenue-driven division, and operating revenues primarily consist of event-related receipts, pass-through revenue collected from Lee's Landing Garage under a City agreement related to Urban Renewal activities, and principal reductions or payoffs from prior Down Payment Assistance (DPA) awards when homes are sold before the required affordability period. Variations from budget are primarily attributable to the timing and occurrence of these activity-driven receipts.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
HOUSING & COMMUNITY DEVELOPMENT - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	2,711,697	2,580,523	2,551,164	2,504,797	3,246,918	3,246,918	3,404,899	157,981	5%
Materials and Supplies	650,420	440,461	294,007	329,091	365,782	365,782	403,238	37,456	10%
Grants and Subsidies	3,099,374	1,480,579	2,044,925	1,573,317	1,848,761	1,848,761	1,832,791	(15,970)	-1%
Misc Expense	3,930	-	1,293	-	1,390	1,390	1,122	(268)	-19%
Total Expenditures	6,465,421	4,501,563	4,891,389	4,407,205	5,462,851	5,462,851	5,642,050	179,199	3%
Revenue:									
Local Taxes	1,653	5,724	1,001	-	-	-	-	-	-
Charges for Services	71,991	176,475	601,439	-	-	-	-	-	-
Other Revenues	104,697	98,366	249,782	175,022	181,906	181,906	144,054	(37,852)	-21%
Total Revenues	178,341	280,565	852,222	175,022	181,906	181,906	144,054	(37,852)	-21%
Net Revenue	(6,287,080)	(4,220,998)	(4,039,167)	(4,232,183)	(5,280,945)	(5,280,945)	(5,497,996)		

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

HOUSING & COMMUNITY DEVELOPMENT - Historical Comparison Explanations by Category

Personnel Services:
Personnel Services expenditures increased by approximately $158,000 in FY2026 compared to FY2025. The year-over-year increase is primarily attributable to higher Full-Time Salary expenditures, PTO Final Pay associated with employee retirements and separations, and increased Pension ADC costs. Collectively, these personnel-related expenditures contributed to the overall increase compared to the prior fiscal year.

Materials and Supplies:
Materials and Supplies expenditures increased by $37,456, or 10%, compared to FY25. The increase is primarily attributable to contracted professional services, including technical assistance, property inspection services, and project management software, as well as the timing of expenditures under these contracts.

Grants & Subsidies
Grants and Subsidies expenditures decreased by $15,970, compared to FY25. The decrease primarily reflects the timing of expenditures under grant and subsidy awards, including Neighborhood Partnership grant awards to community agencies and Homeless Shelter Initiative awards, with some awards having remaining balances at fiscal year-end.

Revenue:
Actual Revenue decreased by $37,852, compared to FY25 Q4. HCD is not a revenue-driven division, and operating revenues primarily consist of event-related receipts, such as A Taste of Memphis and the Memphis Housing Summit; pass-through revenue collected from Lee's Landing Garage under a City agreement related to Urban Renewal activities; and principal reductions or payoffs from prior Down Payment Assistance (DPA) awards when homes are sold before the required affordability period. Variations in revenue are primarily attributable to the timing and occurrence of these activity-driven receipts.

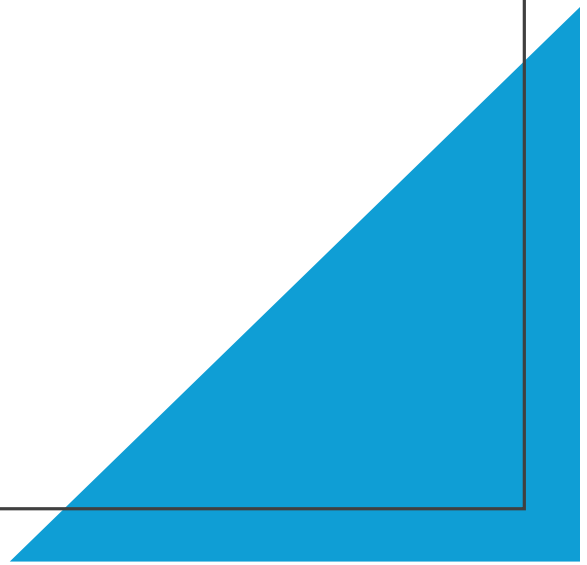
City of Memphis

City of Memphis
Quarterly Financial Updates

July 1, 2025 through June 30, 2026
HOUSING & COMMUNITY DEVELOPMENT - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
	No Q4 Vendor Payments over $100K		

GRANTS & AGENCIES



City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
GRANTS & AGENCIES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	-	-	-		-
Materials and Supplies	1,479,575	1,000,000	479,575	148%	1,313,833
Grants and Subsidies	75,712,547	62,628,371	13,084,176	121%	76,382,779
Expense Recovery	(8,370,274)	(6,750,000)	(1,620,274)	124%	(6,750,000)
Service Charges	-	-	-	0%	-
Transfers Out	7,775,000	5,275,000	2,500,000	147%	7,775,000
Total Expenditures	76,596,848	62,153,371	14,443,477	123%	78,721,612
Revenue					
Local Taxes	5,125,584	5,000,000	125,584	103%	5,000,000
Transfers In	-	-	-	0%	-
Total Revenues	5,125,584	5,000,000	125,584	103%	5,000,000
Net Revenue	(71,471,264)	(57,153,371)	(14,317,893)		(73,721,612)

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

GRANTS & AGENCIES - Actual vs Budget Explanations by Category

Materials and Supplies:	During FY2026, the City expanded its Blight Zero initiatives to better address community needs and respond to increased demand for blight remediation services across the City. The increased expenditures reflect the Administration's continued investment in neighborhood improvement and efforts to address blighted conditions impacting Memphis residents.
Grants and Subsidies:	
Pensioners Insurance	The increase in Pensioners Insurance expense reflects the City's required contribution toward retiree healthcare benefits, as determined by the annual actuarial valuation. The increased expense is based on the actuarially determined funding requirements for the City's share of eligible retirees' benefit costs.
Memphis Area Transit Authority	During FY2026, the City increased its financial support for MATA to provide additional funding for transit operations and help support the continued delivery of public transportation services to Memphis residents.
Revenue:	
Mixed Drink Tax	Mixed Drink Tax revenue ended FY2026 exceeded the funding budget. FY26 realized an increase in collections during the fiscal year, primarily attributable to an increase in mixed drink sales.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
GRANTS & AGENCIES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	-	-	-	-	-	-	-	-	
Materials and Supplies	598,089	17,732,963	-	-	1,287,091	1,287,091	1,479,575	192,484	15%
Grants and Subsidies	70,518,429	50,694,202	60,907,110	88,554,315	73,083,053	73,083,053	75,712,547	2,629,494	4%
Expense Recovery	(4,259,574)	(4,259,574)	(6,481,574)	(11,258,874)	(7,925,874)	(7,925,874)	(8,370,274)	(444,400)	6%
Service Charges	3,024,000	3,024,000	3,100,474	3,099,000	3,099,000	3,099,000	-	(3,099,000)	-100%
Transfers Out	3,413,364	2,525,000	1,000,000	2,525,000	6,125,000	6,125,000	7,775,000	1,650,000	27%
Misc Expense	1,045	-	-	-	-	-	-	-	
Total Expenditures	73,295,353	69,716,591	58,526,010	82,919,441	75,668,270	75,668,270	76,596,848	928,578	1%
Revenue:									
Local Taxes	3,009,125	5,570,739	5,541,291	5,277,357	5,158,370	5,158,370	5,125,584	(32,786)	-1%
Other Revenues	85	-	-	20,221,892	-	-	-	-	
Total Revenues	3,009,210	5,570,739	5,541,291	25,499,249	5,158,370	5,158,370	5,125,584	(32,786)	-1%
Net Revenue	(70,286,143)	(64,145,852)	(52,984,719)	(57,420,192)	(70,509,900)	(70,509,900)	(71,471,264)	961,364	1%

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

GRANTS & AGENCIES - Historical Comparison Explanations by Category

Materials and Supplies:	
	During FY2026, the City expanded its Blight Zero initiatives to better address community needs and respond to increased demand for blight remediation services across the City. The increased expenditures reflect the Administration's continued investment in neighborhood improvement and efforts to address blighted conditions impacting Memphis residents.
Grants and Subsidies:	The year-over-year increase from FY2025 to FY2026 is primarily attributable to increased Pensioners Insurance expense and additional funding provided to support MATA operations. The increase in Pensioners Insurance reflects the City's required contribution toward retiree healthcare benefits, as determined by the annual actuarial valuation. Additionally, during FY2026, the City increased its financial support for MATA to provide additional funding for transit operations and support the continued delivery of public transportation services to Memphis residents.
Service Charges:	
Memphis River Parks Development	Beginning in FY26, the $3.099 million Memphis River Parks Partnership expense was moved to the Memphis Parks Division, resulting in no Service Charges expense in Grants & Agencies
Transfers Out	The year-over-year increase is primarily attributable to the establishment of the MEMPHIS Fund, which received an initial investment of $2.5 million, and a $100,000 increase in funding for HUB Community. These increases were partially offset by a $900,000 reduction in funding for the Affordable Housing Fund.
Revenue:	
Mixed Drink Tax	Mixed Drink Tax revenue decreased slightly in FY2026 compared to FY2025 but ended the fiscal year above the FY2026 Funding Budget. The year-over-year decline reflects slightly lower overall collections during the fiscal year.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
GRANTS & AGENCIES - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
	No Q4 payments > $100k		
		-	

CITY ATTORNEY DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY ATTORNEY - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	6,976,065	6,837,862	138,203	102%	7,025,098
Materials and Supplies	25,333,409	25,821,542	(488,133)	98%	24,718,990
Capital Outlay	-	-	-	-	-
Grants and Subsidies	208,391	208,391	-	100%	208,391
Service Charges	4,183	6,000	(1,817)	70%	4,183
Total Expenditures	32,522,048	32,873,795	(351,747)	99%	31,956,662
Revenue					
Other Revenues	106,258	-	106,258	-	106,258
Transfers In	925,000	925,000	-	100%	925,000
Total Revenues	1,031,258	925,000	106,258	111%	1,031,258
Net Revenue	(31,490,790)	(31,948,795)	458,005		(30,925,404)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

CITY ATTORNEY - Actual vs Budget Explanations by Category

Revenue:

Other Revenue	The $106,258 revenue reflects a refund from MRPP (Memphis River Parks) for insurance costs paid by the City Attorney Division on MRPP's behalf. This insurance payment was paid on behalf of MRPP in previous fiscal years and the City was reimbursed in FY26.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY ATTORNEY - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	5,175,296	4,841,049	4,761,435	4,980,875	6,385,062	6,385,062	6,976,065	591,003	9%
Materials and Supplies	8,128,365	5,714,930	11,054,390	13,928,719	15,028,674	15,028,674	25,333,409	10,304,735	69%
Capital Outlay	-	-	-	-	65,531	65,531	-	(65,531)	-100%
Grants and Subsidies	303,854	104,358	159,166	162,195	171,568	171,568	208,391	36,823	21%
Service Charges	963	2,534	4,342	4,191	3,113	3,113	4,183	1,070	34%
Misc Expense	30,221	-	449,759	11,223	-	-	-	-	-
Total expenditures	13,638,699	10,662,871	16,429,092	19,087,203	21,653,948	21,653,948	32,522,048	10,868,100	50%
Revenue:									
Other Revenues	24,880	637,203	-	944,444	1,134	1,134	106,258	105,124	9270%
Transfers In	25,000	25,000	25,000	25,000	25,000	25,000	925,000	900,000	3600%
Total Revenues	49,880	662,203	25,000	969,444	26,134	26,134	1,031,258	1,005,124	3846%
Net Revenue	(13,588,819)	(10,000,668)	(16,404,092)	(18,117,759)	(21,627,814)	(21,627,814)	(31,490,790)	(9,862,976)	

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

CITY ATTORNEY - Historical Comparison Explanations by Category

Personnel Services:
Personnel costs increased approximately $591,000 from FY25 to FY26 due to increased ADC, higher health insurance costs, and the 2% salary increase included in the FY26 budget.

Materials and Supplies:
In the M&S category, expenditures increased primarily because all claims and lawsuit payments for General Fund divisions are now processed through the Legal Division—unlike in FY25. (Claims and Lawsuit expenses account for 67% of the 69% increase, which totals to $6,913,208) Additionally, legal expenses and court costs have risen due to several high-profile cases/matters.

Revenue:
Revenue increased primarily due to $900,000 in Council-approved funding for Blight and a $106,258 reimbursement from Memphis River Parks Partnership for insurance costs previously paid by the City Attorney Division.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates

CITY ATTORNEY - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
City Attorney	**BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC**	109,328	Related to Matter (23-00053)
		109,328	

ENGINEERING DIVISION

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
ENGINEERING - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	11,178,883	11,558,838	(379,955)	97%	9,715,911
Materials and Supplies	7,046,985	9,886,554	(2,839,569)	71%	9,855,534
Capital Outlay	38,531	303,408	(264,877)	13%	303,408
Expense Recovery	(5,298,904)	(5,435,300)	136,396	97%	(5,435,300)
Service Charges	21,528	56,250	(34,722)	38%	56,250
Total Expenditures	12,987,023	16,369,750	(3,382,727)	79%	14,495,803
Revenue					
Local Taxes	2,214,888	2,192,407	22,481	101%	2,192,407
Licenses and Permits	10,397	35,000	(24,603)	30%	35,000
Charges for Services	6,207,428	9,677,158	(3,469,730)	64%	7,881,317
Other Revenues	68,265	119,000	(50,735)	57%	119,000
Transfers In	5,500,000	5,500,000	-	100%	5,500,000
Contributed from Fund Balance	-	600,000	(600,000)	0%	-
Total Revenues	14,000,978	18,123,565	(4,122,587)	77%	15,727,724
Net Revenue	1,013,955	1,753,815	(739,860)		1,231,921

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

ENGINEERING - Actual vs Budget Explanations by Category

Personnel Services	Overtime expenditures trended higher in FY26, primarily in the Signs and Markings and Signal Maintenance service centers. The increased variance was driven by public safety requests for enhanced traffic safety measures, along with staffing shortages that required additional overtime to maintain service levels.
Materials and Supplies	Materials and Supplies expenditures finished approximately $2.84 million below the FY2026 Funding Budget, with actual expenditures of approximately $7.05 million compared with a Funding Budget of $9.89 million.
Capital Outlay	Capital Outlay is trending below budget due to the completion of the Sign Shop relocation. No additional equipment purchases were needed in FY26. In addition furniture purchase for service center Civil Design and Administration for $23,701.52, in which encumbrance amount was carry foward to FY27.
Service Charges	Credit card fees variance trended low for FY26 which is associated parking meters within Traffic Engineering.
Licenses and Permits	Sidewalk permit fees are trended below budget in FY26 due to a decrease in the number of permits issued. Permit fee revenue may increase or decrease throughout the fiscal year based on the volume of permits required for sidewalk repairs.
Charges for Services	Charges for Services revenue finished approximately $3.47 million below the FY2026 Funding Budget, with actual revenue of approximately $6.21 million compared with a Funding Budget of $9.68 million. While some revenue accounts within Land Development increased during FY2026, those increases were not sufficient to offset lower collections in other Charges for Services accounts.
Revenue	040912 - Fiber Optic Fee revenue trended higher than budget in FY26 due to increased revenue collections from fiber optic fees in FY26.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
ENGINEERING - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	8,706,890	8,635,359	9,070,592	9,930,034	11,043,932	11,043,932	11,178,883	134,951	1%
Materials and Supplies	4,668,357	4,130,397	4,716,235	5,125,036	6,765,431	6,765,431	7,046,985	281,554	4%
Capital Outlay	2,514	4,231	39,385	265,853	215,976	215,976	38,531	(177,445)	-82%
Expense Recovery	(7,873,947)	(8,390,072)	(6,903,530)	(4,498,883)	(4,591,548)	(4,591,548)	(5,298,904)	(707,356)	15%
Service Charges	50,030	71,726	41,088	36,584	29,904	29,904	21,528	(8,376)	-28%
Depreciation on Own Funds	-	-	-	1,500	-	-	-	-	
Misc Expense	708,544	115	-	1,099,002	-	-	-	-	
Total Expenditures	6,262,388	4,451,756	6,963,770	11,959,126	13,463,695	13,463,695	12,987,023	(476,672)	-4%
Revenue:									
Local Taxes	1,716,583	3,245,637	1,260,527	1,242,524	1,836,270	1,836,270	2,214,888	378,618	21%
Licenses and Permits	33,904	39,716	6,157	23,255	7,006	7,006	10,397	3,391	48%
Charges for Services	1,228,175	2,509,982	5,387,600	5,544,372	3,612,730	3,612,730	6,207,428	2,594,698	72%
Other Revenues	67,699	171,556	115,985	47,194	39,055	39,055	68,265	29,210	75%
Transfers In	-	-	6,000,000	5,500,000	5,500,000	5,500,000	5,500,000	-	0%
Total Revenues	3,046,361	5,966,891	12,770,269	12,357,345	10,995,061	10,995,061	14,000,978	3,005,917	27%
Net Revenue	(3,216,027)	1,515,135	5,806,499	398,219	(2,468,634)	(2,468,634)	1,013,955	3,482,589	

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

ENGINEERING - Historical Comparison Explanations by Category

Personnel Services:	Historically, hiring increased in FY25 to fill mission-critical positions and support continued operational efficiency and service delivery. In FY26, personnel expenses continued to increase, primarily due to employee PTO payouts associated with retirements and resignations, additional personnel costs, including Urban Fellow internship support, and overtime required to maintain continuous public safety coverage.
Materials and Supplies	Material and Supplies expenses trended higher in FY26 for Seminars and Training due to increased training opportunities within the division. These expenses include professional development opportunities for staff, attendance at external career fairs, and the purchase of supplies needed by field staff. City Shop Fuel expenses are also trending higher due to increased fuel prices.
Capital Outlay	Historically, Capital Outlay expenses trended higher in FY25 due to equipment purchases associated with the division's sign shop relocation. These expenditures did not continue at the same amount in FY26 driving the decrease from FY25.
Service Charges	Service Charges decreased approximately $8,400 compared with FY2025, primarily due to lower credit card fees associated with parking meters within Traffic
Revenue:	Total revenue increased approximately $3.01 million compared with FY2025, primarily due to higher Charges for Services revenue, including increases in sales of reports and sidewalk and subdivision sidewalk fees.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
ENGINEERING - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
City Engineering	**OHM ADVISORS**	105,908.60	CIP
City Engineering	**CANNON & CANNON, INC.**	159,440.00	Smart Fiber Inspections Services
City Engineering	**CANNON & CANNON, INC.**	153,920.00	Smart Fiber Inspections Services
		419,268.60	

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

COMMUNITY ENHANCEMENT DIVISION

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
COMMUNITY ENHANCEMENT - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	12,480,892	13,197,907	(717,015)	95%	13,006,401
Materials and Supplies	5,846,919	5,870,472	(23,553)	100%	6,218,035
Capital Outlay	53,828	180,000	(126,172)	30%	110,550
Grants and Subsidies	-	42,625	(42,625)	-	20,950
Expense Recovery	-	(3,328,675)	3,328,675	-	(3,328,675)
Total Expenditures	18,381,639	15,962,329	2,419,310	115%	16,027,261
Revenue					
Local Taxes	195,213	550,000	(354,787)	35%	550,000
Fines and Forfeitures	22,815	150,000	(127,185)	15%	150,000
Other Revenues	-	-	-	-	-
Transfers In	106,000	106,000	-	100%	106,000
Total Revenues	324,028	806,000	(481,972)	40%	806,000
Net Revenue	(18,057,611)	(15,156,329)	(2,901,282)		(15,221,261)

All information contained herein is Preliminary, Unaudited, and subject to adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

COMMUNITY ENHANCEMENT - Actual vs Budget Explanations by Category

Materials and Supplies:	Unexpected Snow and Ice Removal obligations, coupled with the full implementation of blight initiatives.
Local Taxes:	Special Assessment Tax revenue is generated from liens assessed to property owners for demolition and board-up costs. FY2026 collections were below the Funding Budget primarily due to delays in the collection of these assessments. Property owners may challenge assessed fees and fines in Environmental Court, which can delay payment to the City until the matter is resolved. Depending on the timing of the Court's final determination and subsequent collection, these revenues may be received in a future fiscal year.
Fines and Forfeitures:	The variance in Fines and Forfeitures is primarily attributable to Vacant Property Registry (VPR) fee collections. The City is not currently collecting a Vacant Property Registration Fee as contemplated under the previously proposed ordinance; however, Community Enhancement administers the approved VPR ordinance for vacant, abandoned, and tax-delinquent properties. Associated collections average approximately $150,000 annually. The Paymentus integration is expected to improve payment processing and collection efficiency. Pursuant to Ordinance 5477, revenue generated from the VPR is restricted for use by Code Enforcement to support blight removal efforts within the City of Memphis.
Transfers In:	Annual one-time payment

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
COMMUNITY ENHANCEMENT - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	-	-	-	-	70,898	70,898	12,480,892	12,409,994	17504%
Materials and Supplies	-	-	-	-	-	-	5,846,919	5,846,919	-
Capital Outlay	-	-	-	-	-	-	53,828	53,828	-
Grants and Subsidies	-	-	-	-	-	-	-	-	-
Expense Recovery	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	70,898	70,898	18,381,639	18,310,741	25827%
Revenue:									
Local Taxes	-	-	-	-	-	-	195,213	195,213	-
Fines and Forfeitures	-	-	-	-	-	-	22,815	22,815	-
Other Revenues	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	106,000	106,000	-
Total Revenues	-	-	-	-	-	-	324,028	324,028	-
Net Revenue	-	-	-	-	(70,898)	(70,898)	(18,057,611)	(17,986,713)	

All information contained herein is Preliminary, Unaudited, and subject to adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

All information contained herein is Preliminary, Unaudited, and subject to adjustment.

COMMUNITY ENHANCEMENT - Historical Comparison Explanations by Category

Community Enhancement was established as a new division during FY25. As a result, FY25 reflects only limited activity and is not directly comparable to the division's full-year FY26 operations.

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
COMMUNITY ENHANCEMENT - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
	No Q4 payments > $100k		
		-	

INFORMATION TECHNOLOGY DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
INFORMATION TECHNOLOGY - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	7,035,604	6,771,218	264,386	104%	7,095,533
Materials and Supplies	20,056,402	21,987,768	(1,931,366)	91%	21,650,841
Capital Outlay	-	1,516	(1,516)	0%	1,516
Total Expenditures	27,092,006	28,760,502	(1,668,496)	94%	28,747,890
Revenue					
	-	-	-	-	-
Total Revenues	-	-	-	-	-
Net Revenue	(27,092,006)	(28,760,502)	1,668,496		(28,747,890)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

INFORMATION TECHNOLOGY - Actual vs Budget Explanations by Category

Personnel Services:	Personnel Services exceeded budget, largely driven by Sick Leave (051105) and Vacation Leave (051103) expenses. Overages were offset by reduced payroll costs associated with the unfilled positions.
Materials & Supplies:	Software renewals (052209) increased by $364,037.70. The $234,221.30 CrowdStrike security software renewal was deferred until FY27, improving the year-end Software Renewal variance from a $68,934.34 deficit to a $165,286.76 surplus. Materials & Supplies finished below budget overall, with Software Renewals and Travel Expense (052610) being the only areas that exceeded budget.

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
INFORMATION TECHNOLOGY - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	2,307,429	2,729,284	4,466,414	6,302,231	6,763,044	6,763,044	7,035,604	272,560	4%
Materials and Supplies	17,852,755	19,055,432	18,805,409	16,946,482	19,194,445	19,194,445	20,056,402	861,957	4%
Capital Outlay	93,942	23,745	19,693	1,516	-	-	-	-	-
Grants and Subsidies	-	-	-	-	12,583	12,583	-	(12,583)	-100%
Misc Expense	1,468	-	174,347	-	-	-	-	-	-
Total Expenditures	20,255,594	21,808,461	23,465,863	23,250,229	25,970,072	25,970,072	27,092,006	1,121,934	4%
Revenue:									
Other Revenues	78,109	2,233	280	-	-	-	-	-	-
Total Revenues	78,109	2,233	280	-	-	-	-	-	-
Net Revenue	(20,177,485)	(21,806,228)	(23,465,583)	(23,250,229)	(25,970,072)	(25,970,072)	(27,092,006)	(1,121,934)	

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

INFORMATION TECHNOLOGY - Historical Comparison Explanations by Category

Personnel Services:	The 4% increase in Personnel Services reflects slight deviations in Vacation Day Paid (051116) and Sick Leave (051105); however, the biggest cost is simply recruiting and maintaining an educated workforce with specific skill sets.
Materials & Supplies:	The year-over-year variance in Materials & Supplies is a reflection of the $364,037.70 increase in the cost of software renewals. We deferred the CrowdStrike renewal referenced below for budgetary reasons, reduced telecom costs (052514) by $82,921.18 and carefully managed all other supply usage in an attempt to defray these costs.
Pending Software Renewals:	Several pending software renewals were deferred to FY27 due to FY26 budget constraints. As a result, the associated expenditures were not reflected in FY26 actuals, creating a timing-related variance. These deferred costs do not represent permanent savings, as the renewals remain necessary and will be processed in FY27, subject to funding availability and required approvals.

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City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
INFORMATION TECHNOLOGY - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Information System	**MYTHICS, LLC**	$ 442,015	This payment is for the Enterprise Oracle Fusion HCM Cloud - Quarterly payment.
Information System	**MYTHICS, LLC**	$ 442,015	This payment is for the Enterprise Oracle Fusion HCM Cloud - Quarterly payment.
		$ 884,030	

LIBRARY SERVICES DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
LIBRARY SERVICES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	18,495,963	17,748,657	747,306	104%	17,765,117
Materials and Supplies	6,743,878	7,675,161	(931,283)	88%	7,120,774
Grants and Subsidies	10,885	-	10,885	-	-
Service Charges	5,922	12,500	(6,578)	47%	5,555
Transfers Out	1,881,000	1,881,000	-	100%	1,832,000
Total Expenditures	27,137,648	27,317,318	(179,670)	99%	26,723,446
Revenue					
Local Taxes	-	400,000	(400,000)	-	-
Fines and Forfeitures	132,971	130,000	2,971	102%	121,245
Other Revenues	639,743	639,743	-	100%	639,742
Total Revenues	772,714	1,169,743	(397,029)	66%	760,987
Net Revenue	(26,364,934)	(26,147,575)	(217,359)		(25,962,459)

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

LIBRARY SERVICES - Actual vs Budget Explanations by Category

Personnel Services:	Personnel Services expenditures ended FY2026 approximately $747,000 above the Funding Budget. The unfavorable variance is primarily attributable to higher-than-budgeted personnel costs, including Health Insurance Choice/Select Plan expenditures resulting from greater-than-anticipated employee participation. Additionally, the Division did not fully realize the attrition savings assumed in the FY2026 Funding Budget, further contributing to the Personnel Services variance.
Materials and Supplies:	Materials and Supplies finished $931,283 below the Funding Budget based on actual expenditures. The favorable variance was primarily driven by lower actual expenditures in several operating accounts, including Library Books and collection materials, outside supplies, equipment and facility repairs, City Shop charges, program materials, software, and professional service**s**. A portion of the available budget remained associated with year-end encumbrances for goods and services that had not yet been recognized as actual expenditures at fiscal year-end. This was partially offset by higher utility costs and other operating expenses.
Grants & Subsidies	The $10,885 unfavorable variance resulted from Death Benefits expense recorded during FY2026 for which no Funding Budget was established in this category.
Service Charges:	Service Charges finished $6,578 below budget due to actual credit/debit card processing fees were lower than anticipated. Actual fees totaled $5,922 compared with a Funding Budget of $12,500.
Transfer Out	Transfers Out totaled $1.881 million, equal to the FY2026 Funding Budget. The transfer supported the Library Retirement System, including additional pension funding requirements recognized during FY2026.
Local Taxes	The variance is primarily attributable to a revenue adjustment made to the Libraries budget to provide additional funding for higher-than-anticipated utility expenses. The adjustment was necessary to ensure sufficient funding was available to cover utility costs incurred during FY2026.
Fines & Forfeitures	Fines and Forfeitures revenue exceeded the FY2026 Funding Budget by $2,971, as Library Fines and Fees collections were slightly higher than anticipated during the fiscal year.
Other Revenue	Other Revenues totaled $639,743, consistent with the FY2026 Funding Budget. This category primarily represents Local Shared Revenue associated with the operation of the East Shelby Library.

All information contained herein is Preliminary, Unaudited and Subject to Adjustment.

City of Memphis

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
LIBRARY SERVICES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	15,825,976	15,899,428	16,240,102	16,657,404	18,098,350	18,098,350	18,495,963	397,613	2%
Materials and Supplies	3,814,358	4,977,309	4,720,249	5,368,394	7,118,948	7,118,948	6,743,878	(375,070)	-5%
Grants and Subsidies	19,861	-	-	2,500	-	-	10,885	10,885	-
Service Charges	7,333	7,564	3,043	4,774	7,353	7,353	5,922	(1,431)	-19%
Transfers Out	1,536,484	1,536,484	939,017	471,000	471,000	471,000	1,881,000	1,410,000	299%
Misc Expense	2,303	-	370	-	-	-	-	-	-
Total expenditures	21,206,315	22,420,785	21,902,781	22,504,072	25,695,651	25,695,651	27,137,648	1,441,997	6%
Revenue:									
Fines and Forfeitures	116,097	138,559	135,276	129,486	125,019	125,019	132,971	7,952	6%
Other Revenues	1,655,860	1,801,134	1,840,874	2,283,027	716,506	716,506	639,743	(76,763)	-11%
Total Revenues	1,771,957	1,939,693	1,976,150	2,412,513	841,525	841,525	772,714	(68,811)	-8%
Net Revenue	(19,434,358)	(20,481,092)	(19,926,631)	(20,091,559)	(24,854,126)	(24,854,126)	(26,364,934)	(1,510,808)	

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

LIBRARY SERVICES - Historical Comparison Explanations by Category

Transfer Out:	Transfers Out increased by $1.41 million, or 299%, compared with FY2025 due primarily to additional funding required for the Library Retirement System. The increase was necessary to address a prior-year actuarially determined contribution (ADC) funding shortfall and ensure the pension plan received the required funding.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
LIBRARY SERVICES - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
Library Services	**COMPLETE FACILITIES MAINTENANCE, INC dba SERVICEMASTER FACILITIES MAINTENANCE**	106,504	Payments reflect contracted janitorial services across all library locations, including daily cleaning, day porter services, and periodic maintenance. Costs are consistent with the approved service contract and support safe and sanitary conditions for public use.
		106,504	

CITY COUNCIL DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY COUNCIL - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures					
Personnel Services	2,980,882	2,919,519	61,363	102%	2,919,518
Materials and Supplies	1,020,236	1,537,371	(517,135)	66%	1,537,371
Total Expenditures	4,001,118	4,456,890	(455,772)	90%	4,456,889
Revenue					
Total Revenues	-	-	-	-	-
Net Revenue	(4,001,118)	(4,456,890)	455,772	90%	(4,456,889)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

CITY COUNCIL - Actual vs Budget Explanations by Category
Personnel Services:
Materials and Supplies:
Revenue:

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY COUNCIL - Historical Comparison

	5 Year Trend								
	FY21 YearTotal Actual	FY22 YearTotal Actual	FY23 YearTotal Actual	FY24 YearTotal Actual	FY25 YearTotal Actual	FY25 YearTotal Actual	FY26 YearTotal Actual	Actual Variance ($)	*Actual Variance (%)
Expenditures									
Personnel Services	2,017,047	1,858,182	2,031,769	2,444,255	2,841,919	2,841,919	2,980,882	138,963	5%
Materials and Supplies	425,938	472,602	869,125	924,634	591,980	591,980	1,020,236	428,256	72%
Total Expenditures	2,442,985	2,330,784	2,900,894	3,368,889	3,433,899	3,433,899	4,001,118	567,219	17%
Revenue:									
Other Revenues	333	-	-	-	-	-	-	-	-
Total Revenues	333	-	-	-	-	-	-	-	-
Net Revenue	(2,442,652)	(2,330,784)	(2,900,894)	(3,368,889)	(3,433,899)	(3,433,899)	(4,001,118)	(567,219)	-17%

All information contained herein is Preliminary and Unaudited, and Subject to Adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

CITY COUNCIL - Historical Comparison Explanations by Category

Personnel Services:

Materials and Supplies:

Revenue:

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

City of MEMPHIS

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY COUNCIL - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
No Q4 payments > $100K			
		-	

CITY COURT JUDGES DIVISION

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY COURT JUDGES - FY26 Actual vs Funding Budget

	FY26 Actual	FY26 Funding Budget	Variance*	**Actual vs Budget (%)	FY26 Forecast
Expenditures:					
Personnel Services	871,149	903,427	(32,278)	96%	903,427
Materials and Supplies	34,068	63,214	(29,146)	54%	63,214
Total Expenditures	905,217	966,641	(61,424)	94%	966,641
Revenue					
Total Revenues	-	-	-	-	-
Net Revenue	(905,217)	(966,641)	61,424		(966,641)

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

*FY26 Actual minus FY26 Funding Budget

**FY26 Actual divided by FY26 Funding Budget

All information contained herein is Preliminary, Unaudited, and Subject to Adjustment.

CITY COURT JUDGES - Actual vs Budget Explanations by Category	
Personnel Services:	Personnel Services finished below budget due primarily to one vacant position in the City Court Judges Division.
Materials and Supplies:	Materials & Supplies finished $29,146 below budget, primarily due to lower Travel and Materials/Supplies expenditures.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY COURT JUDGES - Historical Comparison

	5 Year Trend								
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Actual	FY26 Actual	Year over Year ($)	*Year over Year (%)
Expenditures									
Personnel Services	715,629	723,920	782,569	750,438	937,129	937,129	871,149	(65,980)	-7%
Materials and Supplies	22,345	30,413	37,748	39,675	43,498	43,498	34,068	(9,430)	-22%
Grants and Subsidies	44,281	-	-	-	-	-	-	-	-
Misc Expense	50	-	-	-	-	-	-	-	-
Total expenditures	782,305	754,333	820,317	790,113	980,627	980,627	905,217	(75,410)	-8%
Revenue:									
Other Revenues	996	-	-	-	-	-	-	-	-
Total Revenues	996	-	-	-	-	-	-	-	-
Net Revenue	(781,309)	(754,333)	(820,317)	(790,113)	(980,627)	(980,627)	(905,217)	75,410	-8%

All information contained herein is Preliminary, Unaudited, and subject to adjustment.

*Year-over-Year Variance ($) divided by FY25 Actual

CITY COURT JUDGES - Historical Comparison Explanations by Category	
Personnel Services:	There is no significant year-over-year variance.
Materials and Supplies:	Materials & Supplies decreased $9,430, primarily due to lower Travel and Materials/Supplies expenditures.

City of Memphis
Quarterly Financial Updates
July 1, 2025 through June 30, 2026
CITY COURT JUDGES - Q4 Vendor Payments over $100k

Division	Vendor Name	Amount Paid	Comments
No Q4 payments > $100k			
		-	

CITY COURT CLERK DIVISION