

GENERAL FUND EXPENDITURES

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

Expense Forecasting and Budgeting Methodology

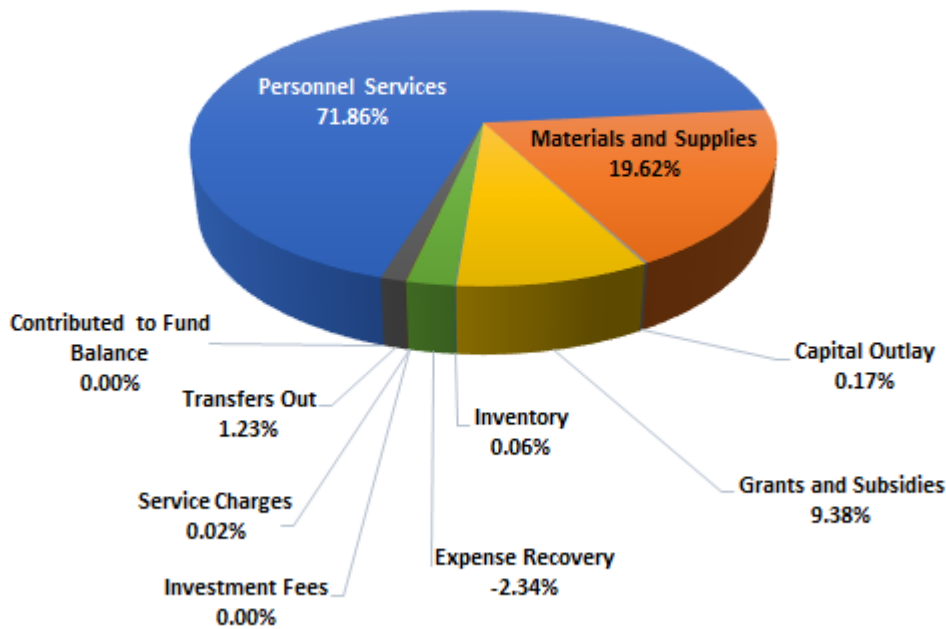
The main purpose of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the presentation in the financial statements significantly more useful and identify areas requiring correction throughout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

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

Using expenditure data from the previous year or several years of actual cost results, enhance discussions with key personnel relative to anticipated performance of current and new services. Changes in the marketplace and other factors that may influence spending priorities are also discussed and compared with prior years' trends and forecasts of the current operating year.

Integrating all of the methodologies: prior year experience, future trends, and stakeholders knowledge of priorities and goals, produced budget number. All line items are summarized and adjusted, as necessary, to establish the final expenditure plan.

FY 2019 GENERAL FUND EXPENDITURES BY CATEGORY

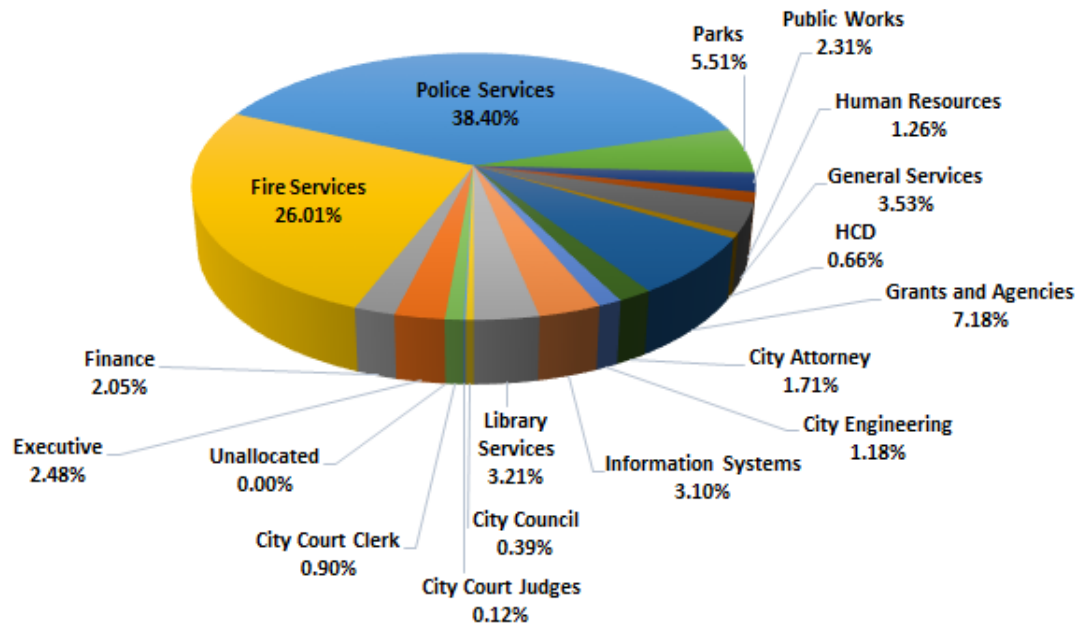


| Category | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|----------|----------------|-----------------|------------------|-----------------|
|----------|----------------|-----------------|------------------|-----------------|

EXPENDITURES SUMMARY BY CATEGORY

| | | | | |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Services | \$ 476,276,850 | \$ 481,718,626 | \$ 480,286,682 | \$ 492,504,260 |
| Materials and Supplies | 124,600,619 | 127,062,944 | 149,215,128 | 134,471,486 |
| Capital Outlay | 570,717 | 1,046,394 | 3,343,599 | 1,167,650 |
| Grants and Subsidies | 67,135,204 | 64,708,321 | 79,121,789 | 64,251,972 |
| Inventory | 375,269 | 379,591 | 573,569 | 379,591 |
| Expense Recovery | (15,814,513) | (14,631,700) | (15,067,000) | (16,035,300) |
| Investment Fees | 363,092 | 0 | 0 | 0 |
| Service Charges | 181,381 | 137,372 | 139,095 | 137,372 |
| Transfers Out | 7,273,688 | 8,270,955 | 20,622,602 | 8,443,039 |
| Contributed to Fund Balance | 0 | 143,748 | 0 | 0 |
| Total Expenditures | \$ 660,962,309 | \$ 668,836,250 | \$ 718,235,435 | \$ 685,320,069 |

FY 2019 GENERAL FUND EXPENDITURES BY DIVISION



| Division | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|----------|----------------|-----------------|------------------|-----------------|
|----------|----------------|-----------------|------------------|-----------------|

EXPENDITURES SUMMARY BY DIVISION

| | | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Unallocated | \$ 568,376 | \$ 143,748 | \$ 0 | \$ 0 |
| Executive | 12,966,330 | 15,424,077 | 18,855,111 | 17,002,150 |
| Finance | 9,284,862 | 10,974,346 | 15,998,654 | 14,068,645 |
| Fire Services | 176,120,982 | 173,425,619 | 179,374,051 | 178,261,104 |
| Police Services | 260,966,064 | 259,528,800 | 265,595,044 | 263,137,525 |
| Parks | 30,077,842 | 36,102,205 | 36,357,784 | 37,741,364 |
| Public Works | 13,901,835 | 15,830,362 | 20,572,147 | 15,845,896 |
| Human Resources | 8,066,635 | 7,205,706 | 9,045,473 | 8,653,299 |
| General Services | 24,175,933 | 22,682,922 | 22,671,909 | 24,211,254 |
| HCD | 4,790,480 | 4,547,087 | 6,796,460 | 4,531,880 |
| Grants and Agencies | 52,239,624 | 51,909,452 | 67,139,064 | 49,229,620 |
| City Attorney | 11,896,298 | 11,523,239 | 10,754,570 | 11,699,192 |
| City Engineering | 7,780,448 | 7,845,680 | 8,645,288 | 8,083,856 |
| Information Systems | 21,379,091 | 21,857,738 | 27,809,553 | 21,263,168 |
| Library Services | 18,194,568 | 20,653,358 | 20,221,392 | 21,997,200 |
| City Council | 1,548,837 | 2,150,830 | 2,163,791 | 2,645,227 |
| City Court Judges | 645,435 | 644,944 | 629,143 | 788,595 |
| City Court Clerk | 6,358,662 | 6,386,143 | 5,606,026 | 6,160,101 |
| Total Expenditures | \$ 660,962,309 | \$ 668,836,250 | \$ 718,235,435 | \$ 685,320,069 |

General Fund Expenditure Detail

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

| Expenditure Types | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|---|----------------|-----------------|------------------|-----------------|
| PERSONNEL SERVICES | | | | |
| Full-Time Salaries | \$ 252,453,952 | \$ 327,990,495 | \$ 278,272,672 | \$ 323,975,328 |
| Holiday Salary Full Time | 4,203,845 | 0 | 2,429,513 | 0 |
| Vacation Leave | 21,455,596 | 0 | 12,438,060 | 0 |
| Bonus Leave | 2,053,173 | 0 | 1,671,921 | 0 |
| Sick Leave | 16,367,265 | 0 | 8,421,980 | 0 |
| Overtime | 38,775,428 | 27,232,564 | 38,806,881 | 28,736,450 |
| Holiday Fire/Police | 10,459,210 | 10,442,261 | 10,551,419 | 10,972,882 |
| Out of Rank Pay | 2,421,183 | 2,260,901 | 2,681,375 | 2,268,488 |
| Hazardous Duty Pay | 470,367 | 572,831 | 465,883 | 571,656 |
| College Incentive Pay | 6,224,017 | 6,278,909 | 6,270,867 | 6,298,114 |
| Longevity Pay | 2,033,952 | 2,028,027 | 2,123,602 | 2,051,873 |
| Shift Differential | 698,184 | 804,200 | 678,691 | 796,388 |
| Bonus Days | 1,611,707 | 2,214,700 | 2,214,700 | 2,190,000 |
| Retirement Benefits | 5,053,087 | 4,637,367 | 5,747,211 | 4,152,549 |
| Job Incentive | 970,445 | 1,038,500 | 1,014,705 | 1,038,400 |
| Required Special License Pay | 2,408 | 52,950 | 33,430 | 52,950 |
| Pension | 18,247,566 | 17,887,163 | 19,305,281 | 11,279,705 |
| Supplemental Pension | 130,966 | 131,507 | 111,159 | 134,523 |
| Social Security | 996,519 | 410,243 | 1,027,176 | 316,313 |
| Pension ADC Funding | 34,150,436 | 32,639,143 | 32,637,247 | 41,660,836 |
| Group Life Insurance | 765,987 | 974,059 | 787,498 | 850,236 |
| Unemployment | 862,240 | 432,960 | 551,503 | 442,640 |
| Medicare | 5,134,771 | 4,509,165 | 5,254,681 | 4,967,282 |
| Long Term Disability | 779,536 | 888,929 | 1,019,904 | 918,509 |
| Health Insurance - Retiree Supplemental | 1,126,161 | 0 | 0 | 0 |
| Health Insurance - Basic | 1,402,012 | 0 | 1,639,893 | 0 |
| Health Insurance - Value PPO | 415,627 | 541,272 | 804,216 | 0 |
| Health Insurance - Premier | 33,071,522 | 31,550,900 | 29,563,743 | 27,039,924 |
| Other Post Employment Benefits | 0 | 0 | 4,664 | 0 |
| Benefits Adjustments | 0 | 7,490,463 | 58,932 | 7,393,261 |
| Health Insurance-Local Plus Plan | 7,985,083 | 11,052,458 | 12,895,968 | 14,498,316 |
| Salaries - Part Time/Temporary | 10,537,774 | 13,105,075 | 11,725,917 | 17,230,252 |
| On the Job Injury | 3,916,740 | 3,278,311 | 3,828,062 | 3,662,250 |
| Tuition Reimbursement - New | 237,106 | 200,000 | 225,000 | 193,500 |
| Book Reimbursement - New | 5,987 | 10,000 | 10,000 | 6,500 |
| Student Loan Repayment | 1,350 | 200,000 | 248,659 | 360,000 |
| Payroll Reserve | 0 | 7,100 | (1,270) | 100 |
| Federal Grant Match - Personnel | 0 | 0 | 0 | 236,055 |
| Attrition | 0 | (15,746,856) | (1,130,235) | (8,084,595) |
| Bonus Pay | 3,564,727 | 0 | 146,965 | 35,000 |

General Fund Expenditure Detail *(continued)*

| Expenditure Types | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Expense Recovery - Personnel | (12,309,088) | (13,396,960) | (14,251,212) | (13,741,433) |
| Total Personnel Services | \$ 476,276,850 | \$ 481,718,626 | \$ 480,286,662 | \$ 492,504,260 |
| MATERIALS AND SUPPLIES | | | | |
| City Hall Printing | \$ 262,197 | \$ 350,000 | \$ 500,000 | \$ 350,000 |
| City Hall Postage | 0 | 1,000 | 1,000 | 1,000 |
| Document Reproduction - City | 0 | 2,500 | 0 | 2,500 |
| City Storeroom Supplies | 12,343 | 19,990 | 10,536 | 19,790 |
| Facility Repair & Carpentry | 117,818 | 182,451 | 296,478 | 170,358 |
| City Shop Charges | 7,508,217 | 7,438,439 | 7,367,551 | 10,016,606 |
| Info Sys Comput/Off Mach | 1,913 | 0 | 0 | 0 |
| Info Sys Phone/Communication | 0 | 3,374 | 2,550 | 3,374 |
| City Shop Fuel | 4,833,495 | 6,099,598 | 6,012,611 | 6,035,686 |
| Outside Computer Services | 3,390,902 | 3,579,409 | 4,989,887 | 4,302,726 |
| City Computer Svc Equipment | 1,590,022 | 2,644,051 | 3,804,374 | 1,903,340 |
| Data/Word Processing Equipment | 1,851 | 20,200 | 106,970 | 65,100 |
| Data/Word Process Software | 2,521,432 | 2,110,225 | 2,353,755 | 1,122,923 |
| Pers Computer Software | 7,090 | 1,661,685 | 1,453,100 | 2,006,600 |
| City Telephone/Communications | 524,705 | 608,322 | 201,680 | 419,860 |
| Printing - Outside | 317,039 | 336,987 | 282,300 | 271,433 |
| Supplies - Outside | 1,473,360 | 1,255,507 | 1,232,260 | 1,452,449 |
| Food Expense | 91,778 | 112,000 | 71,455 | 112,000 |
| Word/Processing/Duplicate | 86 | 0 | 95,573 | 0 |
| Hand Tools | 108,273 | 121,184 | 205,998 | 112,480 |
| Document Reproduction - Outside | 355 | 2,058 | 558 | 2,058 |
| Clothing | 1,897,579 | 1,965,594 | 1,869,306 | 1,983,258 |
| Household Supplies | 407,036 | 835,486 | 868,990 | 848,986 |
| Ammunition & Explosives | 434,851 | 400,500 | 400,500 | 500,500 |
| Safety Equipment | 596,946 | 885,315 | 890,127 | 1,198,780 |
| Drafting/Photo Supplies | 7,623 | 34,134 | 36,013 | 34,122 |
| Medical Supplies | 2,483,017 | 2,399,725 | 2,349,489 | 2,602,566 |
| Athletic/Recreational Supplies | 95,522 | 94,300 | 433,405 | 184,300 |
| Outside Postage | 573,582 | 751,855 | 751,771 | 790,825 |
| Asphalt Products | 3,403,461 | 5,062,250 | 5,071,750 | 5,084,250 |
| Lumber & Wood Products | 12,636 | 30,000 | 22,350 | 30,000 |
| Paints Oils & Glass | 304,322 | 414,000 | 414,000 | 411,000 |
| Steel & Iron Products | 80,569 | 122,700 | 126,300 | 192,000 |
| Pipe Fittings & Castings | 384,077 | 276,738 | 258,500 | 279,000 |
| Lime Cement & Gravel | 16,710 | 70,000 | 67,500 | 70,000 |
| Chemicals | 172,292 | 298,462 | 147,847 | 267,462 |
| Materials and Supplies | 3,023,070 | 3,261,021 | 3,489,663 | 3,762,453 |

General Fund Expenditure Detail *(continued)*

| Expenditure Types | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|---------------------------------------|----------------|-----------------|------------------|-----------------|
| Miscellaneous Expense | 82,927 | 103,153 | 91,203 | 119,853 |
| Library Books | 1,117,761 | 1,290,501 | 1,291,035 | 1,290,501 |
| Tower Lease Expense - Library | 34,152 | 46,208 | 27,709 | 46,208 |
| WYPL Arkansas Tower Expense - Library | 25,449 | 30,000 | 27,661 | 30,000 |
| Operation Police Canine | 88,418 | 59,000 | 59,000 | 60,000 |
| Operation Police DUI Unit | 42,720 | 15,000 | 67,955 | 75,000 |
| Operation Police Traffic Unit | 77,765 | 70,000 | 70,467 | 100,000 |
| Operation Police Mounted | 61,161 | 63,292 | 66,017 | 50,000 |
| Operation Police TACT | 120,979 | 115,000 | 115,539 | 315,000 |
| Maintenance Traffic Signal System | 0 | 4,000 | 4,000 | 200,000 |
| Repair/Oper Air Raid System | 9,497 | 0 | 0 | 0 |
| Operation Police Aircraft | 402,523 | 565,669 | 565,669 | 565,669 |
| Outside Vehicle Repair | 4,000,311 | 3,078,340 | 3,090,693 | 385,942 |
| Outside Equipment Repair/Maintenance | 1,902,390 | 2,090,312 | 1,917,235 | 2,203,324 |
| Facilities Structure Repair - Outside | 720,531 | 778,043 | 768,683 | 768,043 |
| Horticulture | 9,573 | 10,000 | 10,000 | 10,000 |
| Internal Repairs and Maintenance | 617,781 | 415,737 | 383,587 | 405,737 |
| Special Investigations | 26,134 | 40,000 | 1,621,140 | 200,000 |
| Legal Services/Court Cost | 4,545,638 | 3,287,272 | 4,439,855 | 4,354,685 |
| Medical/Dental/Veterinary | 128,839 | 237,800 | 399,615 | 754,300 |
| Legal Contingency | 23,316 | 150,000 | 128,000 | 150,000 |
| Accounting/Auditing/Cons | 394,850 | 379,150 | 299,025 | 379,149 |
| Advertising/Publication | 542,262 | 494,406 | 986,508 | 729,006 |
| Outside Phone/Communications | 3,125,708 | 3,367,355 | 3,938,050 | 3,705,231 |
| Entertainment | 182 | 0 | 0 | 0 |
| Janitorial Services | 1,183,195 | 1,314,155 | 1,768,601 | 1,587,555 |
| Security | 1,308,519 | 1,715,535 | 1,649,672 | 2,242,035 |
| Photography | 231 | 650 | 150 | 650 |
| Weed Control/Chemical Service | 21,252 | 184,200 | 118,076 | 184,200 |
| Total Quality Management | 0 | 300 | 679 | 300 |
| Seminars/Training/Education | 400,831 | 715,394 | 645,854 | 754,614 |
| Fixed Charges | 1,442,924 | 1,285,520 | 1,337,628 | 1,286,620 |
| Misc Professional Services | 44,682,886 | 40,621,430 | 56,141,675 | 42,820,530 |
| Technical Services | 65 | 0 | 0 | 0 |
| Employee Activities | 3,017 | 3,000 | 6,000 | 5,000 |
| Rewards and Recognition | 55,006 | 109,950 | 98,509 | 90,330 |
| Staff Development | 0 | 1,000 | 1,000 | 1,000 |
| Textbooks | 147,002 | 55,400 | 100,118 | 103,000 |
| Travel Expense | 508,125 | 610,224 | 612,027 | 831,180 |
| Unreported Travel | (10,228) | 3,496 | (145) | 1,350 |
| Relocation Expense | 497,068 | 200,000 | 264,599 | 125,000 |
| Outside Fuel | 46,488 | 42,100 | 39,387 | 42,000 |

General Fund Expenditure Detail *(continued)*

| Expenditure Types | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Mileage | 201,446 | 263,851 | 256,645 | 267,751 |
| Utilities | 10,387,827 | 10,066,649 | 10,347,813 | 10,774,754 |
| Sewer Fees | 1,539,377 | 1,331,580 | 1,431,580 | 1,331,580 |
| Demolitions | 2,599,460 | 2,450,000 | 2,450,000 | 2,450,000 |
| Insurance | 6,253,777 | 6,930,663 | 5,372,950 | 5,483,425 |
| Claims | 496,080 | 1,175,252 | 1,132,371 | 1,155,252 |
| Lawsuits | 3,485,486 | 2,428,775 | 4,049,670 | 4,328,776 |
| Hospitality | 3,041 | 3,801 | 5,427 | 5,301 |
| Dues/Memberships/Periodicals | 260,405 | 274,567 | 218,842 | 292,317 |
| Rent | 2,420,465 | 2,077,662 | 2,051,184 | 2,313,265 |
| Radio Trunking Lease | 0 | 2,000 | 2,000 | 2,000 |
| Misc Services and Charges | 2,716,180 | 3,213,821 | 3,803,260 | 3,161,139 |
| Fire Loss | 4,321 | 0 | 0 | 0 |
| Urban Art Maintenance | 7,440 | 10,000 | 15,000 | 35,000 |
| Capital Lease Interest | 102 | 0 | 0 | 0 |
| Hotel | 2,281 | 0 | 0 | 0 |
| Minor Equipment | 84,122 | 108,450 | 83,854 | 110,565 |
| Equipment Rental | 2,344,699 | 2,481,343 | 2,448,350 | 2,155,243 |
| Expense Recovery - Telephones | (742,121) | (700,000) | (800,000) | (804,149) |
| Expense Recovery - M & S | (12,551,378) | (12,104,122) | (13,076,680) | (12,398,785) |
| Federal Grant Match - M & S | 0 | 0 | 0 | 166,689 |
| Catering | 43,842 | 45,000 | 84,249 | 58,566 |
| Mow to Own - Fee Refunds | 350 | 0 | 0 | 0 |
| Total Materials and Supplies | \$ 124,600,619 | \$ 127,062,944 | \$ 149,215,128 | \$ 134,471,486 |
| CAPITAL OUTLAY | | | | |
| Furniture/Furnishings | \$ 396,394 | \$ 294,700 | \$ 351,523 | \$ 439,400 |
| Vehicles | 0 | 0 | 70,000 | 0 |
| Computers | 2,654 | 85,000 | 85,000 | 6,000 |
| Prod/Constr/Maint Equipment | 392 | 44,000 | 1,874,709 | 44,000 |
| Equipment | 171,277 | 622,694 | 962,367 | 676,000 |
| Capital Outlay - Expense | 0 | 0 | 0 | 2,250 |
| Total Capital Outlay | \$ 570,717 | \$ 1,046,394 | \$ 3,343,599 | \$ 1,167,650 |
| GRANTS AND SUBSIDIES | | | | |
| Expense Recovery - Grants | \$ 0 | \$ 0 | \$ 150,000 | \$ 0 |
| Payment To Subgrantees | 44,538 | 75,475 | 1,004,746 | 144,475 |
| Aging Commisison of the Mid-South | 143,906 | 143,906 | 143,906 | 143,906 |
| MIFA General Assistance | 648,030 | 669,218 | 681,740 | 669,218 |
| Africa In April | 70,000 | 0 | 0 | 0 |
| Section 108 - Court Square | 1,345,842 | 1,851,487 | 1,761,540 | 1,519,270 |

General Fund Expenditure Detail *(continued)*

| Expenditure Types | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|--|----------------|-----------------|------------------|-----------------|
| Shelby County Assessor | 0 | 2,400,000 | 2,249,230 | 0 |
| Business & Economic Development Grants | 563,007 | 0 | 360,000 | 0 |
| Community Initiatives Grants for Non-Profits | 1,512,222 | 2,851,147 | 2,868,505 | 3,225,298 |
| Community Development Grants | 265,548 | 300,000 | 300,000 | 300,000 |
| Economic Development | 77,220 | 0 | 0 | 0 |
| Start Co. | 25,000 | 75,000 | 75,000 | 75,000 |
| Memphis Film & Tape Commission | 175,000 | 175,000 | 175,000 | 218,000 |
| Homeless Initiative | 450,571 | 232,500 | 285,500 | 232,500 |
| Pensioners Insurance | 8,817,317 | 11,016,550 | 4,830,549 | 8,373,569 |
| Downpayment Assist/City | 241,978 | 192,930 | 192,930 | 192,930 |
| Planning & Development | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Death Benefits | 206,335 | 0 | 6,566 | 0 |
| Memphis River Parks Partnership | 2,974,000 | 2,974,003 | 2,974,000 | 2,974,003 |
| Memphis Area Transit Authority | 30,920,040 | 25,920,040 | 34,420,040 | 26,670,000 |
| MLGW Citizen's Assistance - Grants | 996,044 | 1,000,000 | 1,000,000 | 1,000,000 |
| Family Safety Center of Memphis and Shelby County | 200,000 | 200,000 | 200,000 | 250,000 |
| RBC Training/Certification Program | 1,795 | 4,650 | 4,650 | 4,650 |
| EDGE | 2,765,721 | 1,980,000 | 3,722,974 | 3,680,000 |
| Social Services Administration | 131,147 | 89,537 | 158,520 | 89,537 |
| Tax Receivable Sale Vendor | 0 | 0 | 3,000,000 | 0 |
| Botanic Gardens Foundation | 250,000 | 0 | 0 | 0 |
| MHA/HCD Community Development Projects | 202,599 | 157,000 | 1,102,402 | 157,000 |
| Urban Art | 150,000 | 150,000 | 150,000 | 150,000 |
| Target Area Small Business Loan Fund | 19,935 | 0 | 65 | 0 |
| Sickle Cell Center Foundation | 50,000 | 0 | 0 | 0 |
| Juvenile Intervention and Faith-Based Follow Up (JIFF) | 150,000 | 150,000 | 150,000 | 150,000 |
| Middle Income Housing | 238,505 | 500,000 | 563,346 | 500,000 |
| Contr Assist Prog/Bonding | 4,308 | 4,650 | 4,650 | 4,650 |
| Black Business Association | 200,000 | 200,000 | 200,000 | 300,000 |
| Pyramid - Section 108 | 712,291 | 660,112 | 660,112 | 673,381 |
| MapSouth Inc. | 41,750 | 0 | 0 | 0 |
| A More Excellent Way | 0 | 0 | 10,000 | 0 |
| Convention Center | 2,053,566 | 2,051,041 | 2,050,410 | 2,434,577 |
| Professional Services | 500,000 | 0 | 1,064,000 | 150,000 |
| WIN Operational | 101,322 | 50,000 | 50,000 | 50,000 |
| Ambassador's Fellowship Pay | 1,831,450 | 2,138,740 | 2,386,873 | 2,181,173 |
| Innovate Memphis | 662,000 | 387,000 | 837,000 | 330,500 |
| Exchange Club | 50,000 | 75,000 | 75,000 | 75,000 |
| Life Line to Success | 200,000 | 0 | 0 | 0 |
| Shelby County School Mixed Drink Proceeds | 4,183,882 | 3,200,000 | 4,000,000 | 4,000,000 |

General Fund Expenditure Detail *(continued)*

| Expenditure Types | FY 2017 Actual | FY 2018 Adopted | FY 2018 Forecast | FY 2019 Adopted |
|--|------------------------|------------------------|------------------------|------------------------|
| 2015 Shelby County School Settlement | 1,333,335 | 1,333,335 | 1,333,335 | 1,333,335 |
| Serenity Recovery Centers | 125,000 | 0 | 0 | 0 |
| Sanitation Grants Disbursement | 0 | 0 | 2,419,200 | 0 |
| Christian Brothers University | 0 | 0 | 0 | 500,000 |
| Total Grants and Subsidies | \$ 67,135,208 | \$ 64,708,320 | \$ 79,121,789 | \$ 64,251,972 |
| INVENTORY | | | | |
| Inventory Purchases | \$ 133,439 | \$ 117,793 | \$ 190,715 | \$ 117,793 |
| Food Inventory | 241,830 | 261,798 | 382,854 | 261,798 |
| Total Inventory | \$ 375,269 | \$ 379,591 | \$ 573,569 | \$ 379,591 |
| EXPENSE RECOVERY | | | | |
| Expense Recovery - State Street Aid | \$ (15,814,513) | \$ (14,631,700) | \$ (15,067,000) | \$ (16,035,300) |
| Total Expense Recovery | \$ (15,814,513) | \$ (14,631,700) | \$ (15,067,000) | \$ (16,035,300) |
| INVESTMENT FEES | | | | |
| Investment Fee | \$ 363,092 | \$ 0 | \$ 0 | \$ 0 |
| Total Investment Fees | \$ 363,092 | \$ 0 | \$ 0 | \$ 0 |
| SERVICE CHARGES | | | | |
| Credit Card Fees - Expense | \$ 181,381 | \$ 137,372 | \$ 139,095 | \$ 137,372 |
| Total Service Charges | \$ 181,381 | \$ 137,372 | \$ 139,095 | \$ 137,372 |
| TRANSFERS OUT | | | | |
| Oper Tfr Out - Solid Waste Fund | \$ 0 | \$ 0 | \$ 2,000,000 | \$ 0 |
| Oper Tfr Out - Misc Grants Fund | 500,000 | 5,000 | 22,614 | 0 |
| Oper Tfr Out - CRA Program | 2,402,602 | 2,739,130 | 2,977,312 | 0 |
| Oper Tfr Out - Debt Service Fund | 4,371,087 | 4,726,825 | 4,726,512 | 4,726,825 |
| Oper Tfr Out - Capital Projects Fund | 0 | 0 | 7,026,880 | 0 |
| Oper Tfr Out - Library Retirement Fund | 0 | 800,000 | 800,000 | 1,089,783 |
| Oper Tfr Out - OPEB Fund | 0 | 0 | 3,069,284 | 2,626,431 |
| Total Transfers Out | \$ 7,273,689 | \$ 8,270,955 | \$ 20,622,602 | \$ 8,443,039 |
| CONTRIBUTED TO FUND BALANCE | | | | |
| Contribution To Fund Balance/RE | \$ 0 | \$ 143,748 | \$ 0 | \$ 0 |
| Total Contributed to Fund Balance | \$ 0 | \$ 143,748 | \$ 0 | \$ 0 |
| TOTAL EXPENDITURES | \$ 660,962,309 | \$ 668,836,250 | \$ 718,235,435 | \$ 685,320,069 |