

GENERAL FUND EXPENDITURES

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

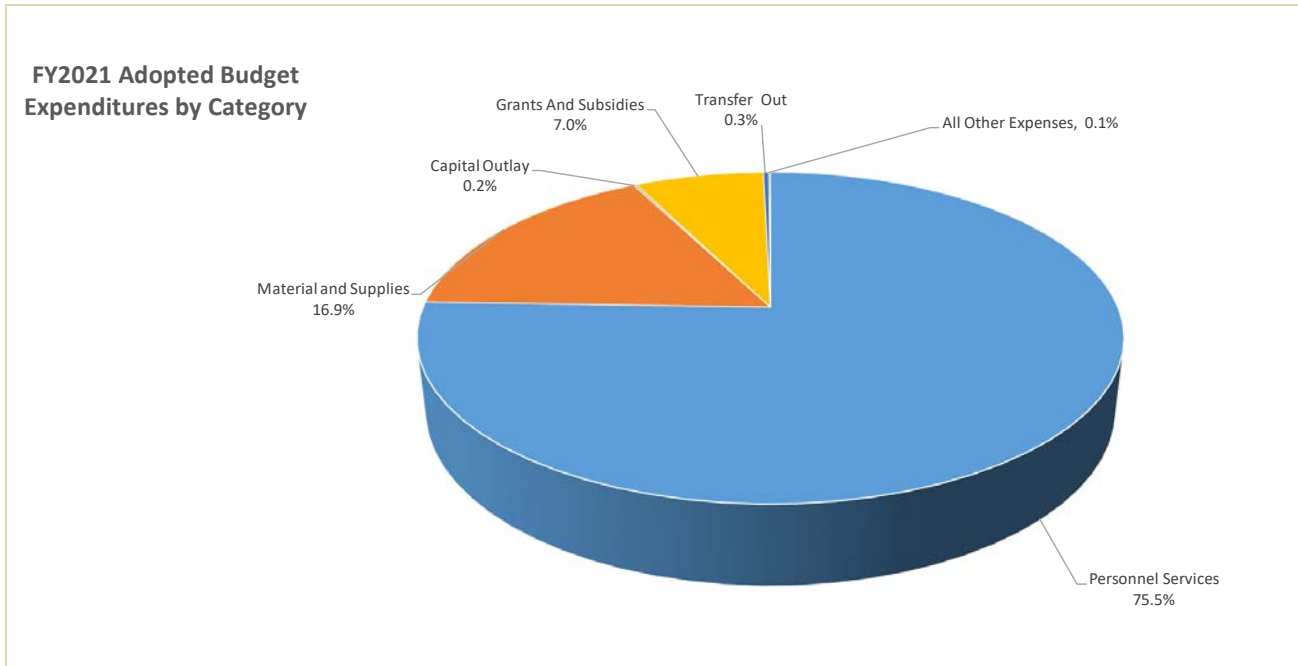
Expense Forecasting and Budgeting Methodology

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

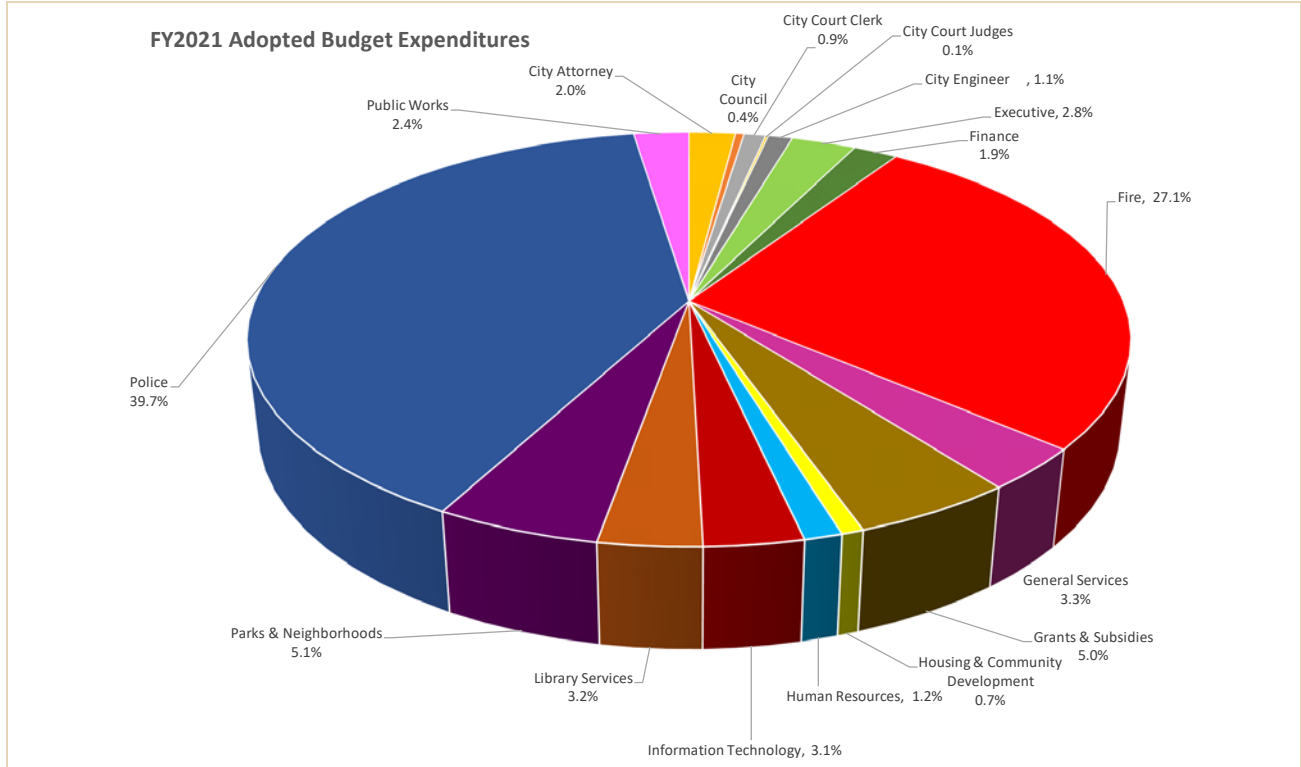
Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective Division, by line item. Each line item budget is created based on past history, the trends of the current operations, and planned priorities or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

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

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



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



Division	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
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EXPENDITURES SUMMARY BY DIVISION

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

General Fund Expenditure Detail

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

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

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Payroll Reserve	0	100	0	100
Federal Grant Match - Personnel	2,270,243	2,428,705	1,816,182	0
Bonus Pay	85,654	90,000	116,142	71,000
Expense Recovery - Personnel	(13,207,484)	(14,346,976)	(13,303,376)	(16,302,334)
Total Personnel Services	\$ 501,745,527	\$ 514,700,314	\$ 525,215,889	\$ 535,093,592
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 117,797	\$ 350,000	\$ 150,600	\$ 233,600
City Hall Postage	0	1,000	0	8,500
Document Reproduction - City	55,171	2,500	2,650	2,000
City Storeroom Supplies	15,908	19,290	35,498	17,290
Facility Repair & Carpentry	145,463	226,142	366,406	234,269
City Shop Charges	13,379,727	10,350,374	13,837,288	13,451,964
Info Sys Comput/Off Mach	0	0	0	55,000
Info Sys Phone/Communication	0	3,374	1,824	16,824
City Shop Fuel	6,124,440	6,346,905	5,585,606	6,232,626
Outside Computer Services	3,734,999	4,954,670	4,818,068	4,641,625
City Computer Svc Equipment	1,437,422	1,848,470	1,919,054	2,627,123
Data/Word Processing Equipment	0	275,000	175,000	200,000
Data/Word Process Software	936,223	1,367,150	1,292,881	494,196
Pers Computer Software	2,048,828	2,014,800	2,181,225	5,345,592
City Telephone/Communications	2,219	0	0	0
Printing - Outside	219,689	262,458	416,352	238,068
Supplies - Outside	1,463,149	1,886,338	1,634,860	1,592,732
Food Expense	105,414	121,000	81,648	117,200
Wonders Materials	2,000	0	0	0
Hand Tools	105,772	111,200	113,206	101,200
Document Reproduction - Outside	1,105	3,500	1,000	28,500
Clothing	2,080,138	2,146,954	1,979,256	1,749,107
Household Supplies	807,665	830,019	924,480	802,117
Ammunition & Explosives	379,791	500,500	532,200	500,500
Safety Equipment	1,188,424	962,700	1,181,509	980,915
Drafting/Photo Supplies	19,843	32,250	26,877	33,450
Medical Supplies	2,558,669	2,643,566	3,091,380	2,630,252
Athletic/Recreational Supplies	383,191	184,300	147,352	196,300
Outside Postage	750,951	762,215	712,575	778,375
Asphalt Products	5,520,986	5,084,250	5,558,165	5,063,250
Lumber & Wood Products	12,293	31,500	17,291	26,500
Paints Oils & Glass	384,845	411,000	408,403	434,000
Steel & Iron Products	115,142	192,300	191,855	174,000
Pipe Fittings & Castings	127,954	209,000	127,000	149,000

General Fund Expenditure Detail *(continued)*

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

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

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Relocation Expense	271,642	0	22,625	0
Compliance Monitoring Sanctions	311,584	700,000	1,033,220	1,093,220
Auto Allowance	0	0	0	2,300
Outside Fuel	38,332	42,000	37,157	40,394
Mileage	196,181	269,751	217,745	294,144
Utilities	9,850,325	11,001,254	11,141,273	10,804,798
Sewer Fees	1,300,109	1,331,580	1,529,236	1,331,580
Budget Restriction-Materials and Supplies	4,091	0	0	0
Contribution to Education Program	39,930	0	0	0
Demolitions	2,129,040	2,450,000	1,485,000	1,167,661
Insurance	4,624,794	5,797,896	5,585,169	6,062,132
Claims	729,471	1,155,252	674,580	980,130
Lawsuits	2,812,819	3,513,376	5,004,618	2,316,187
Hospitality	4,212	5,301	4,301	5,301
Dues/Memberships/Periodicals	241,709	300,646	261,640	324,354
Rent	1,774,293	2,306,412	2,202,695	2,262,445
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	3,416,582	3,267,654	3,319,379	3,807,894
Urban Art Maintenance	20,320	35,000	36,000	35,000
Orientation Program Development	0	0	550	0
Per Diem	6	0	0	0
Minor Equipment	48,818	113,415	74,072	100,000
Equipment Rental	2,161,592	2,155,243	2,123,541	2,005,243
We Mean Business Symposium	30,904	0	0	0
Expense Recovery - Telephones	(1,070,061)	(804,149)	(804,149)	(804,149)
Expense Recovery - M & S	(11,383,746)	(12,069,844)	(11,933,297)	(12,418,844)
Federal Grant Match - M & S	117,165	166,689	218,184	0
Catering	45,935	69,522	92,623	92,000
Bank Charges	1,242	0	0	0
Total Materials and Supplies	\$ 134,908,130	\$ 142,093,422	\$ 151,421,340	\$ 135,785,143
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 242,229	\$ 376,900	\$ 262,231	\$ 414,900
Office Machines	0	0	1,300	0
Computers	0	10,000	0	0
Prod/Constr/Maint Equipment	4,379	44,000	54,389	44,000
Equipment	513,481	676,000	1,546,004	652,514
Transfer To Fixed Assets Capital	637,130	0	0	0
Capital Outlay - Expense	1,500	16,500	0	0
Total Capital Outlay	\$ 1,398,719	\$ 1,123,400	\$ 1,863,924	\$ 1,111,414

General Fund Expenditure Detail *(continued)*

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

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

General Fund Expenditure Detail *(continued)*

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

General Fund Expenditure Detail *(continued)*

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

Top 10 Expenditures

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

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

