

# SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes. Included in Special Revenue Funds are:

## **Solid Waste**

Solid Waste Management revenues and expenditures.

## **City Attorney**

Metro Alarm Fund revenues and expenditures.

## **Police Services**

Drug Enforcement Fund revenues and expenditures.

Electronic Traffic Citation Fees Fund revenues and expenditures.

## **Other Funds**

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Fire EMS Fund

Park Special Services Fund

Community Catalyst Fund

Affordable Housing Trust Fund

Pre-K Fund

HUB Community Impact Fund

2019 Sales Tax Referendum

Revenues and expenditures for the above listed funds.

## Special Revenue Funds • Summary

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

Authorized Complement

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# Park Special Service Fund

PARK SPECIAL SERVICE FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	\$ 173,610	\$ 162,687	\$ 132,687	\$ 156,120
Use of Money and Property	81,763	22,041	62,672	22,041
<b>Total Revenues</b>	<b>\$ (255,373)</b>	<b>\$ (184,728)</b>	<b>\$ (195,359)</b>	<b>\$ (178,161)</b>
Materials and Supplies	2,000	166,752	0	0
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 166,752</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>NET EXPENDITURES</b>	<b>\$ (253,373)</b>	<b>\$ (17,976)</b>	<b>\$ (195,359)</b>	<b>\$ (178,161)</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>253,373</b>	<b>17,976</b>	<b>195,359</b>	<b>178,161</b>
<b>Fund balance beginning of year</b>	<b>2,724,565</b>	<b>2,977,938</b>	<b>2,977,938</b>	<b>3,173,297</b>
<b>Fund balance end of year</b>	<b>2,977,938</b>	<b>2,995,914</b>	<b>3,173,297</b>	<b>3,351,458</b>

## Solid Waste Management Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	104,713	100,000	111,000	100,000
Charges for Services	57,687,839	57,273,066	66,336,506	75,100,581
Use of Money and Property	116,569	53,000	50,600	53,000
Federal Grants	1,073,040	0	0	0
State Grants	152,178	278,500	0	0
Other Revenues	17,770	24,000	156,290	25,084
Transfers In	15,210,000	0	0	0
Proceeds from Loan	0	0	7,500,000	0
<b>Total Revenues</b>	<b>\$ (74,362,109)</b>	<b>\$ (57,728,566)</b>	<b>\$ (74,154,396)</b>	<b>\$ (75,278,665)</b>
Personnel Services	28,144,142	31,602,579	32,128,264	32,689,970
Materials and Supplies	11,444,258	12,514,766	12,453,143	12,746,215
Capital Outlay	5,130,814	1,120,000	1,120,000	1,120,000
Grants and Subsidies	15,000	0	15,000	0
Service Charges	29,671,046	21,935,264	23,482,264	23,063,359
Transfers Out	4,681,781	6,065,177	4,876,457	3,809,144
Misc Expense	1,927	0	668	0
<b>Total Expenditures</b>	<b>\$ 79,088,968</b>	<b>\$ 73,237,786</b>	<b>\$ 74,075,796</b>	<b>\$ 73,428,688</b>
<b>NET EXPENDITURES</b>	<b>\$ 4,726,859</b>	<b>\$ 15,509,220</b>	<b>\$ (78,600)</b>	<b>\$ (1,849,977)</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>(4,726,859)</b>	<b>(15,509,220)</b>	<b>78,600</b>	<b>1,849,977</b>
<b>Fund balance beginning of year</b>	<b>10,783,808</b>	<b>6,056,949</b>	<b>6,056,949</b>	<b>6,135,549</b>
<b>Fund balance end of year</b>	<b>6,056,949</b>	<b>(9,452,271)</b>	<b>6,135,549</b>	<b>7,985,526</b>

## Metro Alarm Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Licenses and Permits	2,153,103	1,891,000	2,120,240	1,891,000
Use of Money and Property	64,941	32,000	39,612	32,000
Other Revenues	149	13,144	357	13,144
<b>Total Revenues</b>	<b>\$ (2,218,193)</b>	<b>\$ (1,936,144)</b>	<b>\$ (2,160,209)</b>	<b>\$ (1,936,144)</b>
Personnel Services	353,496	414,266	391,588	383,309
Materials and Supplies	114,180	175,950	158,828	175,950
Transfers Out	1,414,626	1,705,000	1,730,000	1,600,000
Misc Expense	793	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,883,095</b>	<b>\$ 2,295,216</b>	<b>\$ 2,280,416</b>	<b>\$ 2,159,259</b>
<b>NET EXPENDITURES</b>	<b>\$ (335,098)</b>	<b>\$ 359,072</b>	<b>\$ 120,207</b>	<b>\$ 223,115</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>335,098</b>	<b>(359,072)</b>	<b>(120,207)</b>	<b>(223,115)</b>
<b>Fund balance beginning of year</b>	<b>1,533,897</b>	<b>1,868,995</b>	<b>1,868,995</b>	<b>1,748,788</b>
<b>Fund balance end of year</b>	<b>1,868,995</b>	<b>1,509,923</b>	<b>1,748,788</b>	<b>1,525,673</b>

## Hotel/Motel Occupancy Tax Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	18,963,223	15,929,847	15,031,847	11,947,385
<b>Total Revenues</b>	<b>\$ (18,963,223)</b>	<b>\$ (15,929,847)</b>	<b>\$ (15,031,847)</b>	<b>\$ (11,947,385)</b>
Grants and Subsidies	11,807,775	8,012,000	9,437,271	5,314,335
Transfers Out	7,284,810	6,671,050	6,671,050	6,633,050
Misc Expense	145,267	0	0	0
<b>Total Expenditures</b>	<b>\$ 19,237,852</b>	<b>\$ 14,683,050</b>	<b>\$ 16,108,321</b>	<b>\$ 11,947,385</b>
<b>NET EXPENDITURES</b>	<b>\$ 274,629</b>	<b>\$ (1,246,797)</b>	<b>\$ 1,076,474</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>(274,629)</b>	<b>1,246,797</b>	<b>(1,076,474)</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>11,054,215</b>	<b>10,779,586</b>	<b>10,779,586</b>	<b>9,703,112</b>
<b>Fund balance end of year</b>	<b>10,779,586</b>	<b>12,026,383</b>	<b>9,703,112</b>	<b>9,703,112</b>

## State Street Aid Fund

STATE STREET AID FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
State Taxes	\$ 22,764,145	\$ 22,203,600	\$ 23,753,600	\$ 17,803,600
<b>Total Revenues</b>	<b>\$ (22,764,145)</b>	<b>\$ (22,203,600)</b>	<b>\$ (23,753,600)</b>	<b>\$ (17,803,600)</b>
Materials and Supplies	18,195,845	16,035,300	16,985,300	16,035,300
Transfers Out	4,568,300	4,268,300	6,768,300	1,768,300
<b>Total Expenditures</b>	<b>\$ 22,764,145</b>	<b>\$ 20,33,600</b>	<b>\$ 23,753,600</b>	<b>\$ 17,803,600</b>
<b>NET EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ (1,900,000)</b>	<b>\$ 0</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>0</b>	<b>1,900,000</b>	<b>0</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance end of year</b>	<b>0</b>	<b>1,900,000</b>	<b>0</b>	<b>0</b>

## New Memphis Arena Special Revenue Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Revenues</b>	<b>\$ (2,500,000)</b>	<b>\$ (2,500,000)</b>	<b>\$ (2,500,000)</b>	<b>\$ (2,500,000)</b>
Grants and Subsidies	2,500,000	2,500,000	2,508,184	2,500,000
<b>Total Expenditures</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,508,184</b>	<b>\$ 2,500,000</b>
<b>NET EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,184</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>0</b>	<b>0</b>	<b>(8,184)</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>118,932</b>	<b>118,932</b>	<b>118,932</b>	<b>110,748</b>
<b>Fund balance end of year</b>	<b>118,932</b>	<b>118,932</b>	<b>110,748</b>	<b>110,748</b>



## Drug Enforcement Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Fines and Forfeitures	2,676,717	1,860,000	1,358,472	1,065,000
Use of Money and Property	275,279	120,000	194,660	0
Federal Grants	73,508	85,000	50,218	60,000
Other Revenues	38,738	50,000	72,075	0
<b>Total Revenues</b>	<b>\$ (3,064,242)</b>	<b>\$ (2,115,000)</b>	<b>\$ (1,675,425)</b>	<b>\$ (1,125,000)</b>
Personnel Services	1,039,026	1,000,000	795,822	800,000
Materials and Supplies	1,467,681	1,993,597	1,472,788	2,125,392
Capital Outlay	433,486	356,000	182,033	515,000
Misc Expense	139,447	0	0	0
<b>Total Expenditures</b>	<b>\$ 3,079,640</b>	<b>\$ 3,349,597</b>	<b>\$ 2,450,643</b>	<b>\$ 3,440,392</b>
<b>NET EXPENDITURES</b>	<b>\$ 15,398</b>	<b>\$ 1,234,597</b>	<b>\$ 775,218</b>	<b>\$ 2,315,392</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>(15,398)</b>	<b>(1,234,597)</b>	<b>(775,218)</b>	<b>(2,315,392)</b>
<b>Fund balance beginning of year</b>	<b>9,426,165</b>	<b>9,410,767</b>	<b>9,410,767</b>	<b>8,635,549</b>
<b>Fund balance end of year</b>	<b>9,410,767</b>	<b>8,176,170</b>	<b>8,635,549</b>	<b>6,320,157</b>

## Electronic Traffic Citation Fee

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Fines and Forfeitures	\$ 334,485	\$ 331,715	\$ 217,648	\$ 0
Use of Money and Property	20,290	7,500	0	0
<b>Total Revenues</b>	<b>\$ (354,775)</b>	<b>\$ (339,215)</b>	<b>\$ (217,648)</b>	<b>\$ 0</b>
Materials and Supplies	301,558	250,000	250,000	0
<b>Total Expenditures</b>	<b>\$ 301,558</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>
<b>NET EXPENDITURES</b>	<b>\$ (53,217)</b>	<b>\$ (89,125)</b>	<b>\$ 32,352</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>53,217</b>	<b>89,215</b>	<b>(32,352)</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>76,883</b>	<b>630,100</b>	<b>630,100</b>	<b>597,748</b>
<b>Fund balance end of year</b>	<b>630,100</b>	<b>719,315</b>	<b>597,748</b>	<b>597,748</b>

# Fire EMS

FIRE EMS

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Federal Grants	\$ 2,645,919	\$ 3,437,350	\$ 4,339,840	\$ 3,437,350
<b>Total Revenues</b>	<b>\$ (2,645,919)</b>	<b>\$ (3,437,350)</b>	<b>\$ (4,339,840)</b>	<b>\$ (3,437,350)</b>
Materials and Supplies	557,724	733,672	954,977	733,672
Capital Outlay	103,950	2,703,678	7,210,549	2,703,678
<b>Total Expenditures</b>	<b>\$ 661,674</b>	<b>\$ 3,437,350</b>	<b>\$ 8,165,526</b>	<b>\$ 3,437,350</b>
<b>NET EXPENDITURES</b>	<b>\$ (1,984,245)</b>	<b>\$ 0</b>	<b>\$ 3,825,686</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>1,984,245</b>	<b>0</b>	<b>(3,825,686)</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>2,100,377</b>	<b>4,084,622</b>	<b>4,084,622</b>	<b>258,936</b>
<b>Fund balance end of year</b>	<b>4,084,622</b>	<b>4,084,622</b>	<b>258,936</b>	<b>258,936</b>

## Community Catalyst Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	\$ 559	\$ 795,715	\$ 822,768	\$ 0
Use of Money and Property	4	0	7,724	0
<b>Total Revenues</b>	<b>\$ (563)</b>	<b>\$ (795,715)</b>	<b>\$ (830,492)</b>	<b>\$ 0</b>
Materials and Supplies	0	0	300,715	0
Grants and Subsidies	0	0	495,000	0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 795,715</b>	<b>\$ 0</b>
<b>NET EXPENDITURES</b>	<b>\$ (563)</b>	<b>\$ (795,715)</b>	<b>\$ (34,777)</b>	<b>\$ 0</b>
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<b>Increase/(Decrease) in Net Assets</b>	<b>563</b>	<b>795,715</b>	<b>34,777</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>0</b>	<b>563</b>	<b>563</b>	<b>35,340</b>
<b>Fund balance end of year</b>	<b>563</b>	<b>796,278</b>	<b>35,340</b>	<b>35,340</b>

## Affordable Housing Fund

AFFORDABLE HOUSING FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	\$ 559	\$ 795,715	\$ 823,388	\$ 0
Use of Money and Property	3	0	7,721	0
<b>Total Revenues</b>	<b>\$ (562)</b>	<b>\$ (795,715)</b>	<b>\$ (831,109)</b>	<b>\$ 0</b>
Grants and Subsidies	0	0	795,715	0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 795,715</b>	<b>\$ 0</b>
<b>NET EXPENDITURES</b>	<b>\$ (562)</b>	<b>\$ (795,715)</b>	<b>\$ (35,394)</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>562</b>	<b>795,715</b>	<b>35,394</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>0</b>	<b>562</b>	<b>562</b>	<b>35,956</b>
<b>Fund balance end of year</b>	<b>562</b>	<b>796,277</b>	<b>35,956</b>	<b>35,956</b>

Pre-K Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	\$ 1,218,203	\$ 1,260,000	\$ 1,237,043	\$ 1,221,750
Use of Money and Property	23,422	0	34,374	0
Transfers In	0	0	0	3,500,000
<b>Total Revenues</b>	<b>\$ (1,241,625)</b>	<b>\$ (1,260,000)</b>	<b>\$ (1,271,417)</b>	<b>\$ (4,721,750)</b>
Grants and Subsidies	0	0	3,000,000	4,500,000
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,000,000</b>	<b>\$ 4,500,000</b>
<b>NET EXPENDITURES</b>	<b>\$ (1,241,625)</b>	<b>\$ (1,260,000)</b>	<b>\$ 1,728,583</b>	<b>\$ (221,750)</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>1,241,625</b>	<b>1,260,000</b>	<b>(1,728,583)</b>	<b>221,750</b>
<b>Fund balance beginning of year</b>	<b>3,000,000</b>	<b>4,241,625</b>	<b>4,241,625</b>	<b>2,513,042</b>
<b>Fund balance end of year</b>	<b>4,241,625</b>	<b>5,501,625</b>	<b>2,513,042</b>	<b>2,734,792</b>

# HUB Community Impact Fund

HUB COMMUNITY IMPACT FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 1,528	\$ 0	\$ 2,811	\$ 965
Transfers In	275,000	250,000	275,000	550,000
<b>Total Revenues</b>	<b>\$ (276,528)</b>	<b>\$ (250,000)</b>	<b>\$ (277,811)</b>	<b>\$ (550,965)</b>
Grants and Subsidies	275,000	250,000	275,000	550,965
<b>Total Expenditures</b>	<b>\$ 275,000</b>	<b>\$ 250,000</b>	<b>\$ 275,000</b>	<b>\$ 550,965</b>
<b>NET EXPENDITURES</b>	<b>\$ (1,528)</b>	<b>\$ 0</b>	<b>\$ (2,811)</b>	<b>\$ 0</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>1,528</b>	<b>0</b>	<b>2,811</b>	<b>0</b>
<b>Fund balance beginning of year</b>	<b>0</b>	<b>1,528</b>	<b>1,528</b>	<b>4,339</b>
<b>Fund balance end of year</b>	<b>1,528</b>	<b>1,528</b>	<b>4,339</b>	<b>4,339</b>

## 2019 Sales Tax Referendum

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Local Taxes	0	0	17,438,761	40,000,000
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (17,438,761)</b>	<b>\$ (40,000,000)</b>
Transfer Out	0	0	9,000,000	20,562,854
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,000,000</b>	<b>\$ 20,562,854</b>
<b>NET EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (8,438,761)</b>	<b>\$ (19,437,146)</b>

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<b>Increase/(Decrease) in Net Assets</b>	<b>0</b>	<b>0</b>	<b>8,438,761</b>	<b>19,437,146</b>
<b>Fund balance beginning of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,438,761</b>
<b>Fund balance end of year</b>	<b>0</b>	<b>0</b>	<b>8,438,761</b>	<b>27,875,907</b>