

# Operating Budget

- Adopted -

JIM STRICKLAND  
MAYOR

**FISCAL YEAR ENDING JUNE 30, 2022**

# CITY OF MEMPHIS



## Mission

To be brilliant at the basics- delivering reliable, responsive, high quality services.

## Vision

Memphis is a hub of opportunity, innovation, and easy living.

## Purpose

Improving quality of life for all Memphians, every day.

# City of Memphis Administration



Jim Strickland, Mayor

## ADMINISTRATION

### CHIEFS

Cerelyn Davis, **Chief of Police**

Shirley Ford, **Chief Financial Officer**

Maria Fuhrmann, **Chief of Staff**

Ursula Madden, **Chief Communications Officer**

Douglas McGowen, **Chief Operating Officer**

Jennifer Sink, **Chief Legal Officer**

Alexandria Smith, **Chief Human Resources Officer**

Gina Sweat, **Chief, Fire Services**

### DIRECTORS

Antonio Adams, **Director, General Services**

Manny Belen, **Director, Engineering**

Ashley Cash, **Director, Housing and Community Development**

Shirley Ford, **Interim Director, Information Technology**

Robert Knecht, **Director, Public Works**

Keenon McCloy, **Director, Libraries**

Chandell Ryan, **Interim Director, Solid Waste**

Carey "Nick" Walker, **Director, Parks and Neighborhoods**

John Zeanah, **Director, Planning and Development**

### COURTS

Tarik Sugarmon, **Administrative Judge (Division 2)**

Jayne R. Chandler, **City Court Judge (Division 3)**

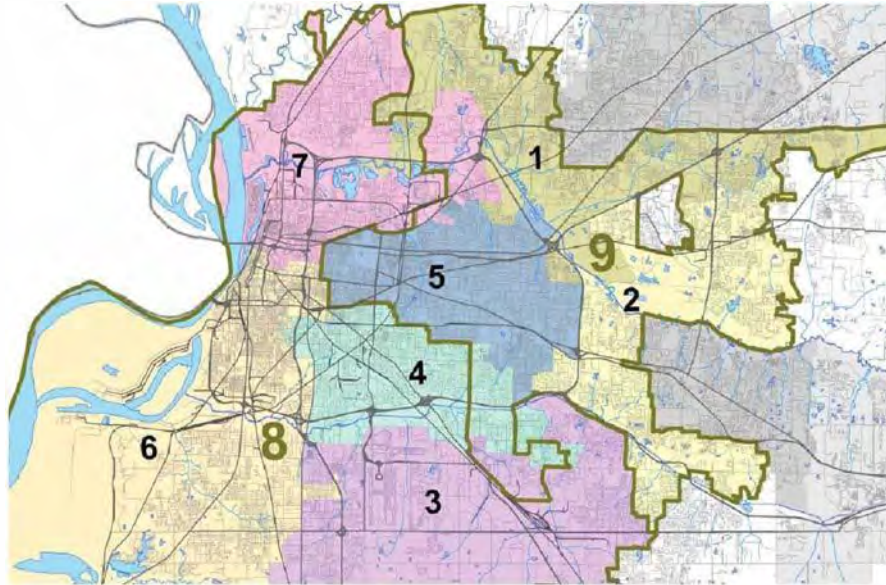
Carolyn Watkins, **City Court Judge (Division 1)**

Myron Lowery Sr., **City Court Clerk**

# City of Memphis Council



**CHAIRMAN**  
Frank Colvett, Jr.  
District 2



## Council Members



Rhonda Logan  
District 1



Edmund Ford, Sr.  
District 6



Martavius Jones  
Super District 8-3



Patrice J. Robinson  
District 3



Michalyn  
Easter-Thomas  
District 7



Chase Carlisle  
Super District 9-1



Jamita Swearengen  
District 4



JB Smiley, Jr.  
Super District 8-1



J. Ford Canale  
Super District 9-2



Worth Morgan  
District 5



Cheyenne Johnson  
Super District 8-2



Dr. Jeff Warren  
Super District 9-3





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Memphis  
Tennessee**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morrill*

Executive Director

## Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Memphis for its annual budget presentation for the fiscal year beginning July 1, 2020.

To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.

Although there have been years that the City has not received the Distinguished Budget Award, we have received it now for 22 consecutive years. The City of Memphis also holds GFOA's Certificate of Excellence in Financial Reporting for our Comprehensive Annual Financial Report for the previous 43 years.

### **The Finance Division Employees who contributed to the development of the FY2022 Annual Budget are:**

Dywuana Morris, **Comptroller**

Kametris Wyatt, **Manager Planning and Capital Programs**

Peggy Smith-Porter, **Sr. Financial Analyst**

Anita Taylor, **Sr. Financial Analyst**

Toneice Ware, **Sr. Financial Analyst**



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# PREFACE

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This budget document presents an in-depth insight into financial stewardship of the City of Memphis. The budget book reflects the intention of the administration to provide readers a comprehensive and transparent view into the use of resources that provide services to the Citizens of Memphis. With a focus on financial information, budget policy, capital planning, and strategic forecasting the budget book conveys the necessary information to gain a level of understanding of the city's funding capabilities and its spending priorities.

The identifying tabs organize this book into major sections and sub-sections to easily guide readers through the information. A more detailed template on how to use the budget book follows.





The **General Fund** is the largest operational fund. The General Fund is used to account for the general operations and activities that provide services to the citizens, and it provides the resources necessary to sustain day-to-day activities, and pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax (property tax), Local Sales Tax, Licenses and Permits, and Fines and Forfeitures.

The General Fund is the first fund section presented in this document. The major section entitled “Other Governmental Funds” presents the Debt Fund and the Special Revenue Funds. The major section entitled “Proprietary Funds” presents the Enterprise and Internal Service Funds. The “Fiduciary Funds” major section presents the Library Retirement Fund and Other Post Employment Benefit Funds.

A description of the major sections and sub-sections follows:

### **Introduction**

The Introduction section includes the Mayor’s Letter, the proposed to adopted budget, followed by historical information about the City of Governmental Structure, and the City’s Organizational Chart.

### **Budget Overview**

The Budget Overview section provides a summary of the budget and explains some of the factors behind the numbers presented. This section also identifies the City’s Mission and Priorities and Performance Accountability Plan. The sub-sections describe the City’s Budget Process and Policy, the All-Funds Financial Summary and individual summaries of each Fund, the Tax History, the Operating Ordinance, the Authorized Complement, and the Capital Improvement Program (CIP) Summary.

### **General Fund Revenue**

The General Fund Revenue section of the book includes a summary of the General Fund revenues and a detailed listing of all revenue sources. The detailed listing includes revenues that are for the general use of the City of Memphis and revenues earned through the direct efforts of a City Division.

### **General Fund Expenditures**

The General Fund Expenditures section of the book begins with a summary of the General Fund expenditures. The sub-sections of the summary provide information at the Division Level and the Legal Levels.

### **Divisions**

All divisions included in this book have a uniform format. Each division’s budget provides the reader with a wealth of information, not only about the division’s total budget, but also about its mission, goals and performance toward providing the best services possible for citizens. Further information pertaining to the Division is presented at the legal level or program level. The City of Memphis’ General Fund Budget is approved, by ordinance, at the Legal Level (program level); therefore, each division will have one or more legal levels.

*The information at the Division Level includes:*

**Comparative Financial Plan** – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

**Mission** – A mission statement is a clear, concise statement of purpose that guides the action of the division and captures the essence of the division’s goals and philosophies.

**Structure** – The organization chart shows the Legal Level entities that comprise the division.

**Services** – This section lists the scope of services provided by the division and to the citizens of Memphis. Some of these are public safety, parks and recreation, public works and courts.

**Performance Highlights** – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented in FY2021.

**Strategic Goals (KPI’s)** – Key performance indicators identify the major goals and the performance metrics that support the City’s priorities.

**Description** – This summarizes the function and/or services of this sub-unit of the division.

*The information at the Program Level includes:*

**Comparative Financial Plan** – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year budget.

### **Other Funds**

The Other Funds section includes funds other than the General Fund that have been appropriated by the budget ordinance. These funds have their own assets, liabilities, equity, revenues, and expenditures (or expenses), for certain specific activities to accomplish definite objectives. The funds are as follows:

**Debt Service Fund** – This fund accounts for the periodic deposits of revenue and loan payments to assure the timely availability of sufficient monies for the payment of the City’s general obligation debt and other related debt and costs.

### **Enterprise Funds**

**SEWER FUND** – This fund accounts for the operations of the Sewer System and the piping in the City’s infrastructure and provide services to the public on a user charger basis.

**STORM WATER FUND** – This fund accounts for the operations of the Storm Water system, which provide services on a user charge basis.

### **Fiduciary Funds**

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND** – This fund accounts for the City’s payment of healthcare benefits to retirees and their families.

**LIBRARY RETIREMENT FUND** – This fund accounts for the activity of retirement, death and disability benefits for those covered under the plan.

**PENSION FUND** – This fund accounts for the activity of retirement, death, and disability benefits for City retirees. This fund is not included in the Budget Ordinance, and is not presented.

**Internal Service Funds** – These funds provide services to the other divisions of the City on a cost reimbursement basis. Included in the funds are:

**HEALTH INSURANCE FUND** – This fund accounts for the City’s self-insurance for health benefits for City employees and their dependents.

**UNEMPLOYMENT FUND** – This fund accounts for unemployment compensation deposited into the City’s self-insured plan.

**FLEET MANAGEMENT FUND** – This fund accounts for the maintenance and repair of all City vehicles and equipment.

**Special Revenue Funds** – These funds are required to account for the use of revenue earmarked by law for a particular and restricted purpose. Included in the Special Revenue Funds are:

**AFFORDABLE HOUSING TRUST FUND** – A funding source to be used for new construction and rehab of multi-family homes, as well as minor home repairs and rehabilitation of single-family homes for those who qualify.

**COMMUNITY CATALYST FUND** – Funds to improve infrastructure in key anchors of neighborhoods throughout the City.

**DRUG ENFORCEMENT FUND** – Funds from seized properties that support the drug enforcement cost.

**ELECTRONIC TRAFFIC CITATION FUND** – A funding source to be used for upgrading and maintaining the electronic citation system used by Police and the City Court Clerk's office.

**FIRE EMS FUND** – Funds to support technology for Fire operations.

**HOTEL/MOTEL OCCUPANCY TAX FUND** – Funds to support the convention center and tourism.

**HUB COMMUNITY IMPACT FUND** – A funding source to be used to lift people out of homelessness and into a life of self-sufficiency.

**METRO ALARM FUND** – accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.

**NEW MEMPHIS ARENA** – Funds to retire debt of the FedEx Forum.

**PARK SPECIAL REVENUE FUND** – A funding source to be used for the purchase of land to expand existing park acreage or to develop new park locations.

**PRE - K FUND** – Funds to account for property taxes collected by the City designated to fund Pre-K needs-based enrollment.

**SOLID WASTE MANAGEMENT FUND** – accounts for the delivery of timely and environmentally responsible solid waste disposal services.

**STATE STREET AID FUND** – A funding source for proceeds of the local share of the tax on motor fuel that are restricted for use only on street and road construction and maintenance.

**2019 SALES TAX REFERENDUM** - A funding source to account for the proceeds of the 2019 Sales Tax Referendum. These proceeds are used to fund the restoration of pension and healthcare benefits of Police and Fire personnel to 2016 levels.

### Strategic Planning

The Strategic Planning section details the City's Four-Year Financial Plan for the General Fund. This is a projection; however, it does not represent what will be adopted and approved by Council for the years projected. Budgets are approved one year at a time.

### Appendix

The Appendix section provides a Glossary of terms and acronyms that are used throughout the book.

# INTRODUCTION

---



## THE CITY OF MEMPHIS, TENNESSEE

Memphis is located on the east bank of the Mississippi River in the southwest corner of Tennessee. Memphis is the State's largest city and the county seat of Shelby County. The corporate limits contain 315 square miles, representing 45 percent of the total land area of Shelby County. Memphis ranks as the 28<sup>th</sup> largest city in the nation. The estimated population is 633,104.

# Community Profile

## GOVERNMENT

The City of Memphis was founded in 1819 and incorporated in 1826. The present Charter was opted in 1968, establishing a Mayor-Council form of government. In 1995, the Council adopted a new district plan for the 13 Council positions. A total of nine districts were created. Seven districts have one representative each and two “super districts” have three representatives each.



## GEOGRAPHY

### Land Area (In Square Miles)

Memphis	315
Shelby (includes Memphis)	783
Crittenden	610
DeSoto	476
Tipton	458
Fayette	705
Marshall	375
Tate	405
Tunica	455
Total	4,562

### Climate

Avg. Annual High Temp	72.6
Avg. Annual Low Temp	54.5
Avg. Annual Temp	63
Avg. Precipitation	55.70 Inches
Avg. Snowfall	0.7 Inches

Elevation 262 Feet

## DEMOGRAPHICS

### Population (City of Memphis)

Memphis	633,104
Shelby (includes Memphis)	929,744

Source: Greater Memphis Chamber

### Sex (City of Memphis)

Male	47.3%
Female	52.7%

Source: Greater Memphis Chamber

### Race (City of Memphis)

White	29.2%
Black	64.1%
Asian and Pacific Islander	1.7%
Other	5.0%

Source: Census.gov/quick facts

### Population by Age (City of Memphis)

0 to 4	6.8%
5 to 14	13.3%
15 to 24	13.8%
25 to 34	15.6%
35 to 44	12.9%
45 to 54	11.3%
55 to 64	11.8%
65 to 74	8.9%
75 to 84	3.9%
85+	1.6%

Source: Memphis Area Connect

## ECONOMICS

### Top 20 Major Employers

FedEx Corporation	30,000
Shelby County Schools	15,500
United States Government	13,600
Methodist Le Bonheur Healthcare	13,235

The City of Memphis	8,400
Baptist Memorial Healthcare	7,436
The Kroger Co.	6,708
Wal-Mart Stores Inc.	6,700
Shelby County Government	5,371
St. Jude Children’s Research Hospital	5,074
University of Tennessee Health Science Center	3,558
Technicolor	3,500
Nike, Inc.	3,300
Smith & Nephew Inc.	2,755
Regional One Health	2,727
Memphis, Light, Gas and Water	2,700
The University of Memphis	2,583
St. Francis Healthcare	2,562
AutoZone, Inc.	2,500

Source: Greater Memphis Chamber

**Unemployment Rates – 2021 Average**  
(Seasonally adjusted)

Memphis	8.1%
Shelby County	6.8%
Memphis MSA	6.3%
Tennessee	4.5%
United States	5.9%

Source: Ychart/Greater Memphis Chamber/BLS

**Household Income – 2021 Average**

Memphis	\$62,588
Shelby County	\$73,887
Memphis MSA	\$73,722

Source: ESRI Community Analyst

**Sales Tax**

Memphis	2.75%
Shelby County	2.25%
State	7.00%

**Property Tax Rates (2021)**  
(Per \$100 value)

Memphis City	\$2.71
Shelby County	\$3.45
Total in Memphis City Limits	\$6.16

**Retail Sales**  
**Shelby County**

2004	\$12,758,664,548
2005	\$13,197,247,726
2006	\$13,058,548,293
2007	\$13,034,523,628
2008	\$12,901,168,397
2009	\$11,657,744,293
2010	\$12,075,122,671
2011	\$12,835,980,126
2012	\$13,455,478,568
2013	\$13,404,562,869
2014	\$13,214,986,705
2015	\$13,313,031,454
2016	\$14,185,582,323
2017	\$14,267,945,546
2018	\$14,058,178,287
2019	\$15,034,074,591
2020	\$14,897,453,177

Source: Tennessee Department of Revenue

Note: Data is for the fiscal year beginning July 1 of the previous year and ending June 30 of the year listed

**Bond Rating (as of June 30, 2021)**

**General Obligation Bonds**

Moody’s	Aa2
S&P Global Ratings	AA

**Sanitary Sewerage System Revenue Bonds**

Moody’s	Aa2
S&P Global Ratings	AA+

**Storm Water System Revenue Bonds**

Moody’s	Aa2
S&P Global Ratings	AA+





**2020 Residential Real Estate**

*Annual Average (\$)*

Average New Home Sales Price	\$379,840
Average Existing Home Sale Price	\$251,890
Average Rent (2 bedroom)	\$911

*Source: Memphis Area Association of Realtors and US Department of Housing and Urban Development*

**Commercial Office Space**

Total Market Size (Sq. Ft.)	22,461,305
Square Feet Available	3,638,731
Vacancy Rate	16.2%
YTD Net Absorption (Sq. Ft.)	-331,662
New Construction (Sq. Ft.)	296,221
Asking Direct Lease Rate (per Sq. Ft.)	\$19.30

*Source: CBRE, Q4 2020 MarketView Report*

**Industrial Space**

Total Market Size (Sq. Ft.)	273,267,930
Square Feet Available	12,570,324
Vacancy Rate	4.6%
YTD Net Absorption (Sq. Ft.)	4,620,944
New Construction (Sq. Ft.)	13,769,864
Asking Direct Lease Rate (per Sq. Ft.)	\$3.28

**Healthcare**

Physicians	2,653
Registered Nurses	13,931
Dentists	238
Hospitals	19
Ambulatory Surgical Centers	25

*Source: Henry J Kaiser Family Foundation and Bureau of Labor Statistics/MemphisLibrary.org/*

**Education (2019-2020)**

**Shelby County Primary School District**

Number of Students	113,200
Number of Schools	214
Middle/Junior	26
K-8	10
High School	27
Charter School	56
Alternative	9
Career & Tech	4
Specialty Centers	2
Virtual	1

*Sources: Tennessee Department of Education and Shelby County Schools <http://www.scsk12.org/about/>*

**College Entrance Exam Scores, 2019-2020 Average**

**ACT:**

Shelby County Schools	17.5
Tennessee	20.0
U.S.	20.7

*Source: Tennessee Department of Education and ACT, Inc.*

**Airport, U.S. Flights Only**

Annual Departures	82,238
Major Airlines	6
Regional Commuters	19
Freight Carrier	9
Total Passengers	1,925,000
Total Cargo Enplaned (lbs.)	4,910,766

*Sources: US Bureau of Transp. Statistics and the Memphis-Shelby County Airport Authority Stat. Reports*



**PUBLIC SAFETY**

**Fire**

Uniform Personnel Strength	1,721
Fire Stations	57
Fire Divisions	2
Fire Battalions	11
Engine Companies	51
Quint Companies	4
Aerial Ladder Truck Companies	21
Rescue/Hazardous Material Squads	3
Air Crash Apparatus	3
EMS Units/Ambulance	40
Alternative Response Vehicle	12

**Police**

Uniform Personnel Strength	2,040
Number of Precincts	9
Number of Squad Cars in Fleet	1,699

**SOLID WASTE**

**Solid Waste/Garbage Collection**

Tons Solid Waste Disposed	248,670
Tons Solid Waste Diverted	184,376
Homes Recycling (curbside)	145,711

**PUBLIC WORKS**

**Street Maintenance**

Curb & Gutter (miles)	6,060
Total Road Lane (miles)	6,714
Tons Asphalt Produced	60,000
Lane Miles Resurfaced	85

**Storm Drainage System**

Roadside Ditches (miles)	512
Curb & Gutter (miles)	6,306
Underground Pipes (miles)	1,424
Concrete Channels (miles)	248
Storm Water Inlets	55,611

**Sewer System**

Sewer (miles)	3,171
Sewer Pump Stations	100
Daily Usage (gals/day)	177.6 million

**Wastewater Treatment Plants**

Wastewater Treated (gal.)	64.8 billion
Sludge Disposal (lbs.)	51.1 billion

**Flood Control**

Pumping Stations	7
Earth Levees (miles)	20
Flood Gates	30
Reservoirs (acres)	643
Flood Wall (linear ft.)	10,650

**CITY ENGINEERING**

**Traffic Control**

Signals repaired or replaced	12,000
Annually	7,250
Bicycle Lanes	300
Traffic Signals	785
Total Signal Devices (incl. School flashers)	1,082
Total City Roadways (miles)	3,445



**PARK SERVICES**

**Recreation**

Parks	164
Acreage	3,219
Golf Courses	7
Aquatic Sights	17
Community Centers	24
Tennis Centers	7
Walking Trails	57
Playgrounds	112
Liberty Bowl seating capacity	58,325
Senior Centers	6

**Other Recreation Facilities**

- Liberty Bowl Memorial Stadium
- Memphis Museum of Science and History
- Memphis Zoological Garden and Aquarium
- Memphis Botanic Garden
- Lichterman Nature Center
- Mud Island River Park

- Memphis Brooks Museum of Art
- Levitt Shell

**SERVICES PROVIDED BY OTHER GOVERNMENTAL UNITS**

**Education**

- Shelby County School System

**Health & Human Services**

- Memphis/Shelby County Health Department

**Library Services**

- Memphis/Shelby County Public Library and information Center

**Public Housing**

- Memphis Housing Authority

**Public Transportation**

- Memphis Area Transit Authority
- Memphis/Shelby County Airport Authority

**Utilities**

- Memphis Light, Gas & Water



**JIM STRICKLAND**  
**MAYOR**

June 30, 2021

Each year, we give our budget a theme that sets the tone for the next year ahead. Last year, it was “A Budget of Resiliency”- because then and even now, resiliency is a quality that continues to be a necessity in keeping us moving forward. The theme for our FY2022 budget is, “A Budget of Hope”- hope that as we continue to navigate the pandemic and return to some sense of normalcy, we will preserve as many lives and livelihoods as humanly possible.

Cities across our state and across our nation continue to face major public health emergencies and increased crime rates that adversely impact their financial infrastructure. The City of Memphis is no different. As stated last fiscal year, the demand and the need for core local government services will continue to increase simultaneously as we continue to face uncertainty about the impact the pandemic will continue to have on our revenues.

No different than last year, this budget year, we were tasked with being fiscally responsible for spending money not only to address our current operations and core services, but also to address the coronavirus pandemic and the protection of our community. For FY22, our General Fund Operating Budget was adopted at \$715,991,924, and Capital Improvement (CIP) Budget was adopted at \$90,812,900.

While remaining somewhat flat over the prior fiscal year, our team has taken a unified approach to craft a budget that still strives to preserve the essential functions of government with consideration for public safety while simultaneously striving to prevent layoffs and tax increases. We remain hopeful that our commitment to improve the lives of all Memphians will be seen and felt throughout our City each and every day.

Sincerely yours,

Jim Strickland  
Mayor



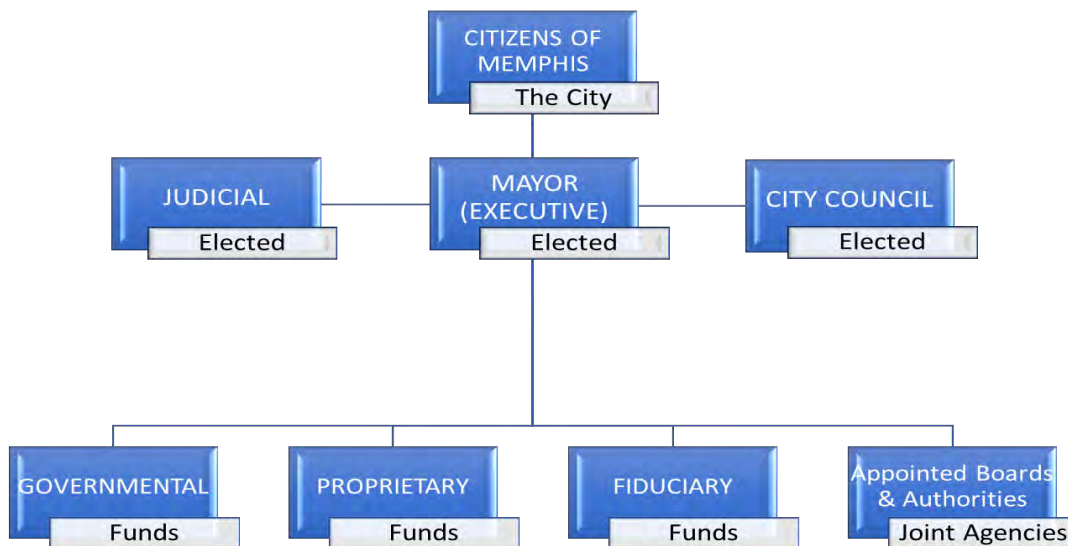
**CITY OF MEMPHIS  
FY 2022 PROPOSED TO ADOPTED  
BUDGET**

	FY22 Proposed	FY22 Amendments	FY22 Adopted
<b>General Fund Divisions</b>			
All Revenues	\$715,878,330	(\$23,061,917)	\$692,816,713
<b>Total Revenue</b>	<b>\$715,878,330</b>	<b>(\$23,061,917)</b>	<b>\$692,816,713</b>
<b>Expenditures</b>			
-			
City Attorney	\$14,505,331	0	\$14,505,331
City Council	\$2,682,286	82,210	\$2,764,496
City Court Clerk	\$7,249,725	0	\$7,249,725
City Court Judges	\$809,764	0	\$809,764
City Engineering	\$9,901,093	0	\$9,901,093
Executive	\$21,899,914	0	\$21,899,914
Finance & Administration	\$13,799,733	0	\$13,799,733
Fire Services	\$189,191,757	1,487,179	\$190,678,937
General Services	\$23,833,069	0	\$23,833,069
Grants & Subsidies	\$38,224,404	80,500	\$38,304,904
Housing and Community Development	\$4,832,736	0	\$4,832,736
Human Resources	\$8,530,923	0	\$8,530,923
Information Technology (Services)	\$23,827,760	0	\$23,827,760
Library Services	\$22,919,401	0	\$22,919,401
Parks	\$38,949,775	0	\$38,949,775
Police Services	\$275,888,265	(164,673)	\$275,723,593
Public Works	\$18,331,118	(1,020,000)	\$17,311,118
Investment Fees (Unallocated)	\$149,652	0	\$149,652
<b>Total Expenditures</b>	<b>\$715,526,706</b>	<b>\$465,216</b>	<b>\$715,991,924</b>
<b>Contribution (Use) of Fund Balance</b>	<b>\$351,624</b>	<b>(\$23,527,135)</b>	<b>(\$23,175,211)</b>
<b>Contribution from Fund Balance:</b>			
Restricted Fund Balance	0	0	0
Assigned Fund Balance	0	0	0
Unassigned Fund Balance	\$351,624	(\$23,527,135)	(\$23,175,211)
<b>Total Contribution (Use)</b>	<b>\$351,624</b>	<b>(\$23,527,135)</b>	<b>(\$23,175,211)</b>

## Governmental Structure

The City of Memphis was founded in 1819, and incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968, when a Mayor – Council form of government was established. The City Council is composed of thirteen representative citizens who are elected for four-year terms. Six (6) council members are elected at large in multi-member districts, with territorial boundaries determined by dividing the City in half with each multi-member district consisting of three (3) council member positions. The remaining seven (7) members are elected by single member districts, numbers 1-7. The Council elects its own chairperson, exercise legislative powers, approve budgets, and establishes the tax rate. The Mayor is elected to a four-year term. The Mayor carries out the policies of the City and appoints board members to various related organizations, joint owned ventures, and board authorities. These include the boards of the Memphis Light, Gas and Water Division (MLG&W); Memphis Area Transit Authority; Memphis Housing Authority; Downtown Memphis Commission; Renasant Convention Center; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; and the Memphis & Shelby County Public Library Board.

The Mayor appoints five of the seven members of the Board of the Memphis & Shelby County Airport Authority. Most of the members of these boards are private citizens giving their time to the City without compensation. The City’s Operating Divisions are organized under Division Directors who report to one of seven (7) Chiefs. All Division Directors and Chiefs are appointed by the Mayor and approved by the Council. The Chiefs who coordinate the activities of all administrative divisions of City government are as follows: Chief Financial Officer, Chief Operating Officer, Chief Communications Officer, Chief Human Resources Officer, Chief Legal Officer, Chief of Fire Services, and Chief of Police. The Chiefs act as liaisons between the Mayor and all divisions, bureaus, boards, commissions, and authorities. The administrative divisions of the City include: Engineering; Executive; Finance; Fire; General Services; Information Technology; Housing and Community Development; Human Resources; Legal; Libraries; Parks; Office of Planning and Development, Police Services; and Public Works. There are three divisions with elected leadership: City Council; City Court Clerk and City Court Judges.



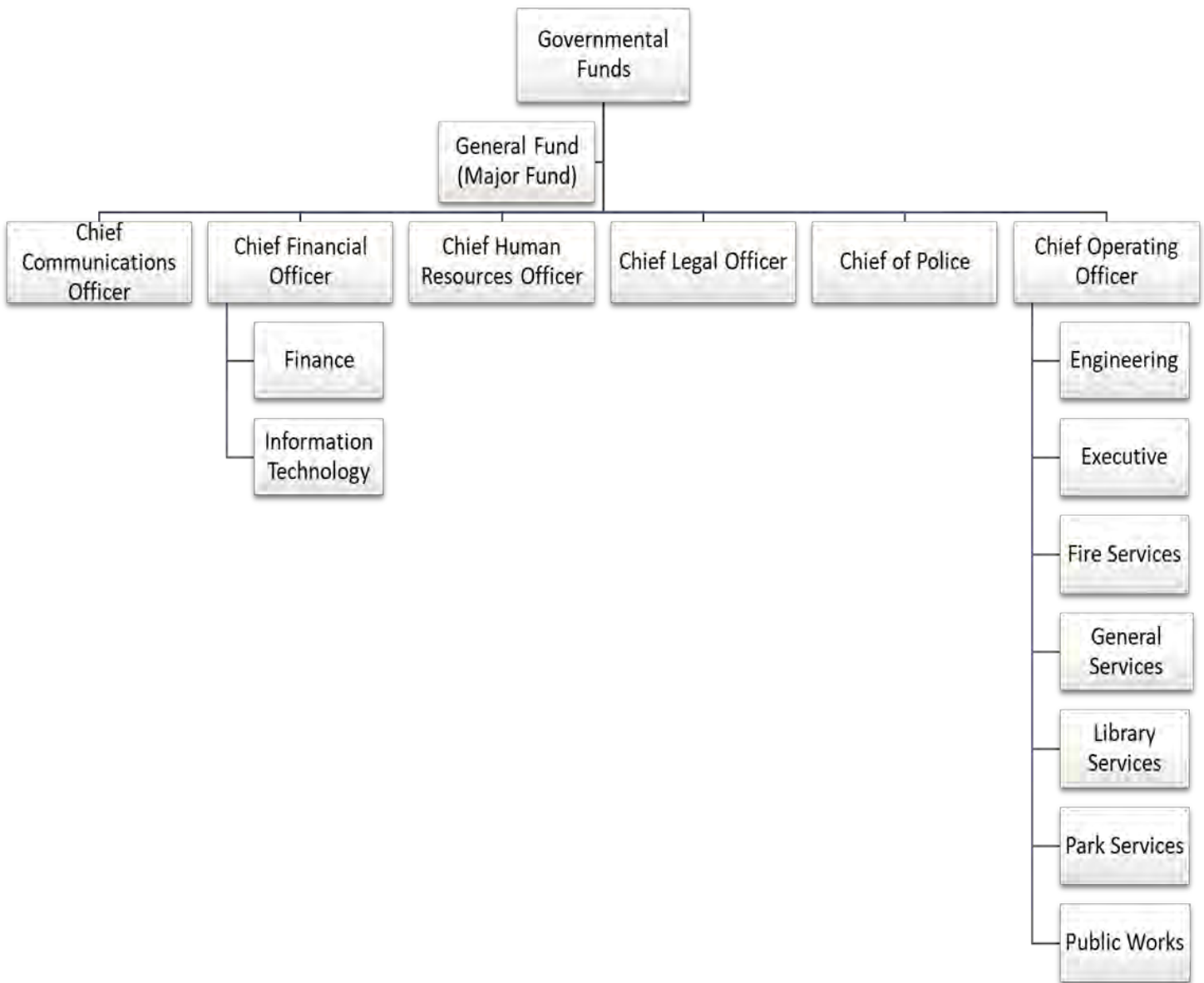


# City of Memphis, Tennessee

## Fund Structure

### Governmental Funds *(part 1 of 2)*

The City’s **General Fund** is the general operating fund and supports the essential City services and activities. Fund revenues come primarily from a variety of Local and intergovernmental taxes, fees, and fines.



## Fund Structure

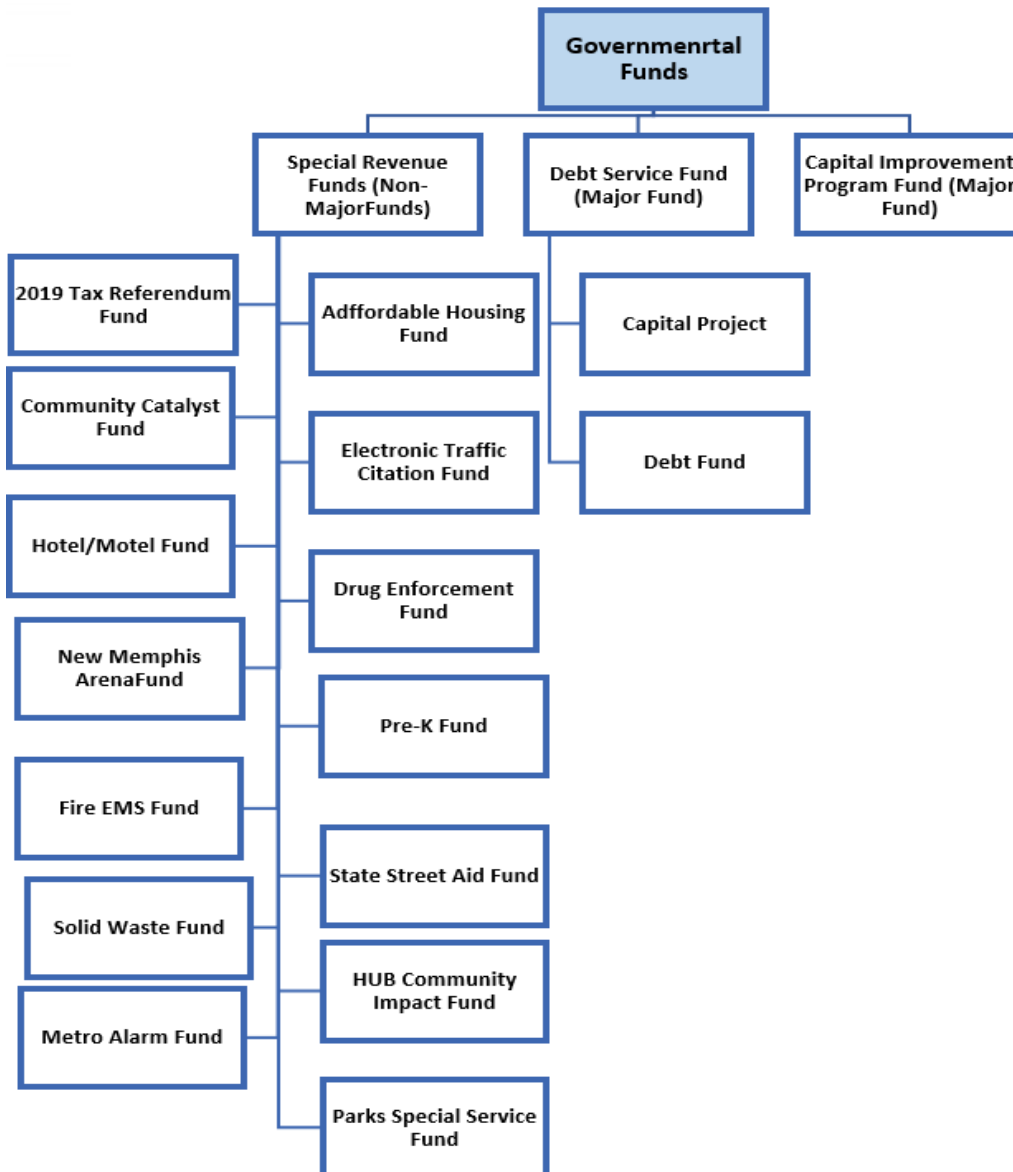
### Governmental Funds *(part 2 of 2)*

The City’s **Special Revenue Funds** are used to account for revenues from specific sources that are designated to finance specific functions within the city.

The City’s **Debt Fund** is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligation and related costs.

Capital improvements are funded with the proceeds of bond issuances and state and federal grant funds.

The Capital Fund has its own Budget Cycle. A separate appropriation is established after the CIP Budget is finalized.



## Fund Structure

### Proprietary Funds

**Enterprise Funds** are self-supporting, in that each fund derives its revenue from charges and associated user fees.

**Internal Service Funds** are used to budget for the costs of goods or services provided by one Division or service center to another Division of the City.



### Fiduciary Funds

**Fiduciary Funds** are held by the City in a trustee or agency capacity. They include Pension and OPEB Funds.



# BUDGET OVERVIEW

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The financial data presented in this section represents the Financial Summary and a written Overview of the revenues and expenditures or expenses for all of City of Memphis Funds.

Some totals may be off due to rounding.

## Budget Overview

Since the COVID-19 pandemic first irrevocably changed our world in March 2020, there were high hopes that our communities would be in a much different situation by now, both from a financial and public health standpoint. With the continual rise of the Delta variant, the lack of across-the-board voluntary vaccinations and unemployment on the rise – governments have had to develop Budgets with extreme uncertainties – much like this time last year. While many businesses, schools, and churches have reopened with mask-mandates and other social distancing protocols to protect the public's health, revenues from once bustling economic activities have continued to drop, businesses have closed, violent crime rates continue to climb, as well as hospital utilization rates due to Delta variant transmission and illness. While we are grateful to receive over \$160 million in federal American Rescue Plan Act (ARPA) funding during FY22, there is some uncertainty surrounding how the funds may or may not be used. City government revenue replacement funds are only eligible to the extent the reduction in revenue was directly caused by COVID-19 in comparison to the most recent fiscal year prior to the emergency, which was FY2019. These conditions have established the backdrop for the City of Memphis's Fiscal Year 2022 (FY22) Budget plan and provide the context for the numbers presented herein.

The City of Memphis' FY22 general fund Budget is approximately \$716M. This Budget embraces the expected impact of COVID-19 and the rise of the Delta variant on our economy while yet balancing appropriations to the Mayor's priorities: **Youth; Public Safety; Neighborhoods; Good Government and Jobs**. Other funds included in this document include the Enterprise Funds which are supported by user fees; Special Revenue Funds supported by charges for specific services; and Internal Revenue Funds which are funded by a combination of inter-fund billings and various types of other revenues. These funds, along with the general fund, work together to provide services to the citizens of Memphis. The FY22 Budgets, across all funds, incorporate a balanced approach service delivery and expense control based on expected revenues that reflect the current economic environment.

### The Economic Impact on Budget Planning

There is generally a correlating response in the performance of our local economy with that of the national economy. When the national economy does well or performs poorly, so does Memphis. For FY22 the continuing COVID-19 pandemic is still the major driver of the economic impact on Memphis' latest Budget. As such, it is presented with a paradigm that considers business operational policies resulting from measures taken to control the pandemic situation including the recommendation for swift vaccinations for all eligible citizens.

COVID-19 have businesses operating with continued safety protocols. A shortage of service workers, various food and industrial shortages and drops in discretionary income further curtail local business income opportunities. This landscape has negatively

impacted many of the City's major revenue sources, such as court costs, charges for services, and business fees. The impact of COVID-19 is projected to continue effecting business performance in FY22. Therefore, the usual economic business performance expectations for revenue growth will not occur. The FY22 Budget is presented with a revenue decline for FY22.

In summary, the economic outlook for Memphis continues to be dependent on the COVID-19 impacts. Additional discussion pertaining to our economy can be found later in this section.

### Performance Accountability Plans

**The City's mission is to improve the quality of life for all Memphians, every day.** In support of this mission,

Mayor Strickland has championed the improvement of core City services and a commitment to transparency and trust as part of his "brilliant at the basics" philosophy for City Government. While prioritizing our values of Innovation, Accountability, Collaboration and Service supports this philosophy.

The Office of Performance Management has the responsibility to increase performance transparency to the Citizens of Memphis by managing the City's performance review process as well as the public-facing and internal MEM Facts performance dashboards. The Office of Performance Management works to provide the public and City staff with easy access to the information they need and new management accountability tools for both operational and fiscal management.

To make good use of its integrated performance data, the City has established a business process that includes regular and recurring performance reviews to address divisional issues, as well as issues that cross divisional lines.

Mayor Strickland is committed to continuous improvement and transparency, and has promised to measure the City's results, share those results with the public, and hold the City accountable. To that end, the City of Memphis maintains a public website, [data.memphistn.gov](http://data.memphistn.gov), where our citizens and others can view the City's performance goals and track its progress against those goals. In addition, our Mayor sends a weekly email update to citizens that tackles the City's challenges as well as celebrates its successes. Memphis is one of 40 cities that received the What Works Cities certification for its data driven decision making process that tracks a variety of metrics through its performance dashboard that provides statistics such as 911 response times; see [What Works Cities - Results for America \(results4america.org\)](http://results4america.org).



**PERFORMANCE MANAGEMENT IN MEMPHIS**

Throughout this document – not including the divisions of City Council, City Court Clerk, and City Judges - we identify each general fund division's key performance indicators (KPI's) and goals to measure effectiveness. These KPI's represent a selection of

the indicators that we use to monitor organizational performance. The highest priority indicators are reviewed monthly by senior management to track the City's progress and identify areas that need further attention to reach our goals.



## General Fund Discussion

The FY22 adopted expenditure Budget is \$7.3M below or less than the FY21 adopted Budget. The FY22 general fund Budget balanced at \$716M and does not incorporate a tax increase. To overcome lower revenue projections and required Budget expenditure increases, significant reductions from prior spending trends were made in several areas including community programs, professional services, and the Memphis Area Transit Authority (MATA) grant funding. The FY22 Funding Budget required increases in personnel expenditures, including the pension Actuarially Determined Contribution (ADC), healthcare costs and overtime for Police and Fire. Appropriations for other priorities, like youth initiatives and community services for Parks and Libraries, are included. In some cases, service delivery models will be different due to safety protocols for the health and protection of our citizens.

### Revenues

The FY22 Budgeted revenue, without the use of fund balance is \$692.8M compared to the FY21 Budget which was \$655.2M. While our state grant, revenues and charges for services were down by a total of about \$18M, local and state taxes were up by \$39.5M and \$16.3M respectively.

The revenue Budget was developed from management’s trend experience. Focus is given to the forecast and trends for the top ten revenue sources.

To balance the FY22 Budget, \$23.175M in unassigned fund balance is budgeted for use. This budgeted use is without consideration of any potential revenue replacement from the American Rescue Plan Act (ARPA). The FY22 general fund revenue budget, without the use of fund balance, is about 5.73% above the FY21 Adopted Budget. For FY22, just as in FY21, budgeted revenues now include two newer revenue

sources: state grants, \$5.0M; and income from a local sales tax referendum, \$12.0M. The state grant is the City of Memphis' apportionment from the State of Tennessee in response to COVID-19. The sales tax funding is revenue generated from the action, approved by the voters, to increase the local sales tax to restore certain benefits to safety employees. These benefits are reconsidered necessary for recruitment and retention of safety personnel.

Local sales tax grew from \$92.25M in FY21 to \$130M in FY22, an 41% increase or \$37.75M. State sales tax, also grew about 41%, increasing from \$45.5M in FY21 to \$64.0M in FY22.

A summary of the major revenue variances from the FY21 Adopted Budget is shown below.

### REVENUES

Fund Type	FY2021 Adopted	FY2022 Adopted	Inc./(Dec.)
General Fund	\$708,694,526	\$715,991,924	\$7,297,398

Notable FY21 to FY22 Budget Revenue Changes:

- |   |   |
|---|---|
| ▪ 37.8 Million Local Sales Tax              | ▪ (30.0) Million Budgeted Use of Fund Balance |
| ▪ 18.5 Million State Sales Tax              | ▪ (9.0) Million State Grants                  |
| ▪ 2.7 Million Federal Grants                | ▪ (6.7) Million MATA                          |
| ▪ 1.3 Million Ad Valorem Tax - Prior        | ▪ (3.0) Million FEMA Reimbursement            |
| ▪ 1.2 Million Alcoholic Beverage Inspection | ▪ (2.5) Million State Income Tax              |
| ▪ 1.2 Million In Lieu of Taxes - Sewer      | ▪ (2.1) Million Ambulance Service             |
| ▪ 1.0 Million Beer Sales Tax                | ▪ (1.5) Million Ad Valorem Tax – Current Sale |
| ▪ 0.8 Million Miscellaneous Auctions        | ▪ (1.4) Million Mixed Drink Tax               |

**Expenditures**

The FY22 revenue Budget supports an expenditure Budget that maintains employment at the current levels through this pandemic. Funding above the FY21 adopted Budget only increased for expenditures that are critically required to deliver quality services to the citizens of Memphis, or outside of the administration’s control. For example, professional services, \$3.8M; community initiatives grant, \$2.6M; insurance, \$2.4M; and outside phone communication, \$1.3M.

budget reductions included a -\$8.5M for the pension actuarially determined contribution; and -\$2.2M for healthcare cost. Additional expenditure changes from the FY21 adopted Budget are shown below.

**EXPENDITURES**

Fund Type	FY2021 Adopted	FY2022 Adopted	Inc.//(Dec.)
<b>General Fund</b>	\$708,694,526	\$715,991,924	\$7,297,398

Notable FY21 to FY22 Budget Expenditure Changes:

▪ 3.8 Million Misc. Professional Services	▪ 0.3 Million City Computer Svc Equipment
▪ 2.6 Million Community Initiatives Grants	▪ 0.3 Million Juvenile Intervention
▪ 2.4 Million Insurance	▪ 0.2 Million Clothing
▪ 1.3 Million Outside Phone/Communications	▪ 0.2 Million Equipment Rental
▪ 0.5 Million Misc. Services and Charges	▪ (8.5) Million Pension ADC Funding
▪ 0.5 Million Security	▪ (2.2) Million Health Insurance – Choice Plan
▪ 0.4 Million Utilities	▪ (1.3) Million Expense Recovery - Materials
▪ 0.4 Million Rent	▪ (0.9) Million Paid Time Off Final Pay
▪ 0.4 Million Family Safety Centers of Memphis	▪ (0.8) Million Expense Recovery - Personnel
▪ 0.3 Million Data/Word Process Software	▪ (0.4) Million Overtime
▪ 0.3 Million Blight Authority of Memphis	▪ (0.2) Million Operation Police Aircraft
▪ 0.3 Million Outside Computer Services	

## Other Funds Discussion

### Debt Service Fund

The Debt Service Fund provides for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. This fund uses approximately 31% of the property tax rate and 7% of the local sales tax rate. Expenditures for FY22 are budgeted to be higher than the FY21 Adopted.

Budget largely due to an increase in debt service payments. The Debt Service Fund is Budgeted to use approximately 6.0 million dollars of its restricted and committed fund balances. (See the Debt Service Fund Schedule section of book).

### Enterprise Funds

Enterprise Funds account for the acquisition, operation and maintenance of the City's facilities. The Sewer Fund and the Storm Water Fund are the City's Enterprise Funds. The Sewer Fund expenses for FY22 are Budgeted to increase by approximately 6% over the FY21 Budget. The expenses for chemicals and capital outlay are the main drivers for the increase.

These are planned increases and revenues are sufficient to absorb the increases. The Storm Water Fund expenses have slightly increased by 3%. The Storm Water Fund will produce a positive contribution to its fund balance for future initiatives. (See the Enterprise Fund Schedule section of book).

### Internal Service Funds

Internal Service Funds (ISF) are used to Budget for the costs of goods or services provided to other City Divisions. The ISF revenues are generated from Divisions using their services. Healthcare, Unemployment and Fleet represent the internal service funds in the FY22 Budget.

is continually striving to become more efficient in the provision of repair services to other divisions and managing gas prices with timed purchases at lower market costs.

The City's health plan serves almost 7,000 active employees and 7,500 spouses and dependents. The Healthcare Fund expenses are expected to increase because of health claim expenditures. FY22 claims are expected to increase by 8% or \$5.9M. The Healthcare Fund is not Budgeted to transfer any of its fund balance to support the OPEB fund, which pays healthcare expenditures for retirees, to offset the expected claims expenditures for retired employees that remain on the City's health plan. The Fleet Fund

The Unemployment Fund has a healthy and accumulating fund balance. The expenditure increased slightly by 2% as compared to the FY21 adopted Budget. (See the Internal Service Fund Schedule section of book).

## Special Revenue Funds

Special Revenue Funds provide budgets for specific revenue sources that are restricted to expenditures for specific purposes. There are ten Special Revenue Funds with spending represented in the FY22 budget. The largest Special Revenue Fund is Solid Waste (SW). This fund's expenditures for FY22 are budgeted slightly lower than FY21 due to a decrease in contracted collections and disposal.

The Pre-K Fund receives its revenues from property taxes collected by the City and allocations from the 2019 Sales Tax Referendum Fund. The budgeted cost of the program represents an agreed funding amount that includes several partners that have invested in the cost of education for the young citizens of Memphis.

## Fiduciary Funds

Other Post-Employment Benefits (OPEB) is the Fiduciary Fund that pays for the healthcare of the City's retirees. To reduce costs in the OPEB Fund, the City has transitioned many retirees to the various insurance exchanges resulting in a significant decrease in the cost of claims. Expenses have decreased significantly since FY15. Beginning in FY20, a referendum was passed to provide public safety retirees additional benefits. Revenues from the 2019

2019 Sales Tax Referendum Fund reflects new income from a half-cent increase in the local sales tax. The additional tax was approved to provide a restoration in pension and benefits for certain police and fire personnel. This income will offset the increased costs across the General Fund, the OPEB Fund, and/or the City Retirement Fund for the pension and benefit additions. The expected Budget cost for FY22 is \$59M.

Other special revenue funds and their Budgeted FY22 expenditure changes from the FY21 Budget are identified below. (See the Special Revenue Funds Schedule section of book).

Sales Tax Referendum Fund will offset the increased claim cost.

The Library Retirement System Fund represents retirees that were not placed into the City's plans when the Library system merged with the City.

The Pension Fund, which accounts for the activity of City retirees, is not shown below as it is not included in the Operating Ordinance for the adopted budget.

## FY2021-FY2022 Memphis Economic Outlook

**Summary.** The Economic base of Memphis remains strong as the economy begins a period of recovery from the depths of the COVID 19 pandemic in April 2020. The strength of the pre-pandemic economy is expected to shorten the recovery period. A decade of economic growth after the Great Recession had created a full employment economy with rising incomes and abundant job opportunities during 2019. During the first quarter of 2020, Memphis was continuing to enjoy an economic boom with industrial, commercial, and residential construction occurring in many areas of the City. The economy was on its way to a strong year with growth expected in nearly every sector.

The economic outlook for the City of Memphis' FY2022 is focused solely on continued recovery. Like the rest of the nation, Memphis' economy faced uncertainty during the height of the COVID shutdown and subsequent reopening. Historically stable local industries such as Leisure and Hospitality and Retail Trade have yet to fully recover. Professional and business services and distribution and logistics services both experienced faster than post-recession, pre-pandemic growth during the shutdown and reopening periods. Pre-pandemic growth rates have seemingly returned to the area despite uncertainty about when the pandemic will officially end and the start of a "new normal" begins. COVID variants are making it difficult to shift the national and local economy into a full recovery or give a clear picture of growth moving forward.<sup>1</sup>

Vaccination rates in Shelby County (56.6%) are 3.7 percentage points higher than the national rate as August 2021.<sup>2</sup> Vaccinations are a key component to local and national recovery, as the vaccine is more likely to reduce the severity and duration of the illness caused by the virus.<sup>3</sup>

Small business assistance programs provided temporary relief to local business owners during the shutdown phase. Local business support organizations provided \$7.7 million in grants and loans to nearly 1,200 businesses. The Tennessee Department of Revenue offered assistance to its employer establishments through a \$50 million Supplement Employer Recovery Grant. The Small Business Administration also provided aid with Economic Injury Disaster and Paycheck Protection Program loans to more than 247,000 Tennessee businesses to support them through the crisis.<sup>4</sup>

Local retail sales never fell below \$1 billion, even at the height of the shutdown. Retail sales only lagged on items that were sold in stores deemed "non-essential" such as apparel and furniture. By December 2020, retail sales in the Memphis area were \$14.4 million higher than in December 2019.<sup>5</sup> Retail sales trends are indicating that FY 2022 consumer confidence is on track to meet or exceed pre-COVID levels. Consumer confidence and expenditures are a key component of economic recovery.

<sup>1</sup> Roberts, J. (2021, April 30). *Economy recovering, but it won't look the same, experts say*. Daily Memphian. <https://dailymemphian.com/section/business/article/21623/memphis-economy-recovering-but-wont-look-the-same>

<sup>2</sup> Our World in Data. Vaccinations. (2021, August 31). *Vaccinations*. GitHub. [https://github.com/owid/covid-19-data/blob/master/public/data/vaccinations/us\\_state\\_vaccinations.csv](https://github.com/owid/covid-19-data/blob/master/public/data/vaccinations/us_state_vaccinations.csv)

<sup>3</sup> University of Utah Health. (2021, July 6). *mRNA vaccines slash risk of COVID-19 infection by 91 percent in fully vaccinated people, study finds*. Science News. <https://www.sciencedaily.com/releases/2021/07/210706180911.htm>

<sup>4</sup> Accountable.us. *COVID Bailout Tracker*. <https://covidbailouttracker.com/>

<sup>5</sup> Tennessee Department of Revenue. (2021). *Retail Sales by Calendar Year/Month, 1999-Current Year* [Data set.]. Collections and Reporting. <https://www.tn.gov/revenue/tax-resources/statistics-and-collections/retail-sales-by-calendar-year-month.html>

Local traded industries are rebounding and on track to exceed pre-COVID levels. Employment has been steadily increasing since recovery efforts began in late Summer 2020. Manufacturing, a historically declining industry in this market, grew by 2.8% while Professional and Business Services experienced nearly 20% employment growth, Wholesale Trade increased by 11.2%, followed by Transportation and Utilities 6.3% growth rate. All three industries surpassed pre-COVID employment levels. Leisure and Hospitality, the hardest hit by the pandemic, regained 16,900 jobs in the 12 months after the shutdown. Job gains are occurring across all local industry sectors, but most have not yet caught up to their pre-COVID levels. This is an indication that the local economy is in recovery mode.

Similarly, overall local employment is trending up in 2021. The Memphis economy gained 46,300 jobs in the 12 months since the shutdown occurred. Recovery is strong across all industry sectors, with employers adding jobs and providing financial and other incentives to encourage workers to apply. Examples of this include ecommerce and service companies offering cash hiring bonuses to new employees and increasing hourly wages to \$15/hour or more. FedEx Express is offering tuition reimbursement on the first day of hire. The Memphis Area Transit Authority is offering signing bonuses to new drivers. The combination of these programs and recovery efforts by local and state governments will directly influence a positive employment outlook for fiscal year 2022.

Real estate construction and sales paint a different picture of the local economy. Residential home sales increased by 25.9% between April 2020 and April 2021. This trend began during the height of the pandemic and lasted through the subsequent reopening phase. For homebuyers, the unusual combination of pandemic-related lifestyle changes, government stimulus payments and reduced work-related expenses along with low interest rates drove residential demand. This increased demand, coupled with a shortage of available homes for sale, resulted in housing prices increasing by 11% year over year.

Demand for industrial space increased in 2020. Industrial construction deliveries in the Memphis market increased by 234% between December 2019 and December 2020, while 2021 year-to-date deliveries have already surpassed total deliveries for all of 2019. Industrial construction activity directly impacts the local economy through expenditures on building materials and equipment, transport of those purchases, job creation, and injection of capital investment into the larger economy. Additionally, the return of speculative construction activity to Shelby County is an indication that investors believe our economy will see an uptick in the number of industrial lease and sale transactions in the short term. Available Class A and B industrial buildings are a key component to economic development success. If interest rates and ecommerce remain steady, the Memphis commercial real estate market will continue experience strong growth in fiscal year 2022.

## Local Conditions

The data in Table 1 shows job gains in nearly all industry sectors, except for financial activities and government. Local industry sectors experienced significant job growth that surpassed historical trends, but those gains did not lead to a complete pre-COVID recovery. For some industries like Leisure and Hospitality and Retail Trade, those jobs may never return due to corporate bankruptcies causing store closures and scaling back of overall operations<sup>6</sup>. Within the last 12 months since the shutdown occurred, the local economy added 46,300 new jobs. This is a 7.8 percentage point increase.

**Table 1. Memphis MSA Employment by Industry, April 2021**

Industry	April 2021 Total Employment	% Change from April 2020
Total Non-Farm	638,500	7.8%
Manufacturing	44,300	2.78%
Mining, Logging, and Construction	23,900	2.58%
Retail Trade	62,200	10.87%
Wholesale Trade	34,700	11.22%
Transportation & Utilities	78,000	6.27%
Information	5,100	4.08%
Financial Activities	28,500	(0.70%)
Professional & Business Services	99,500	18.17%
Education and Health Services	93,300	0.97%
Leisure and Hospitality	59,800	39.39%
Other Services	26,500	5.16%
Government	82,700	(0.60%)

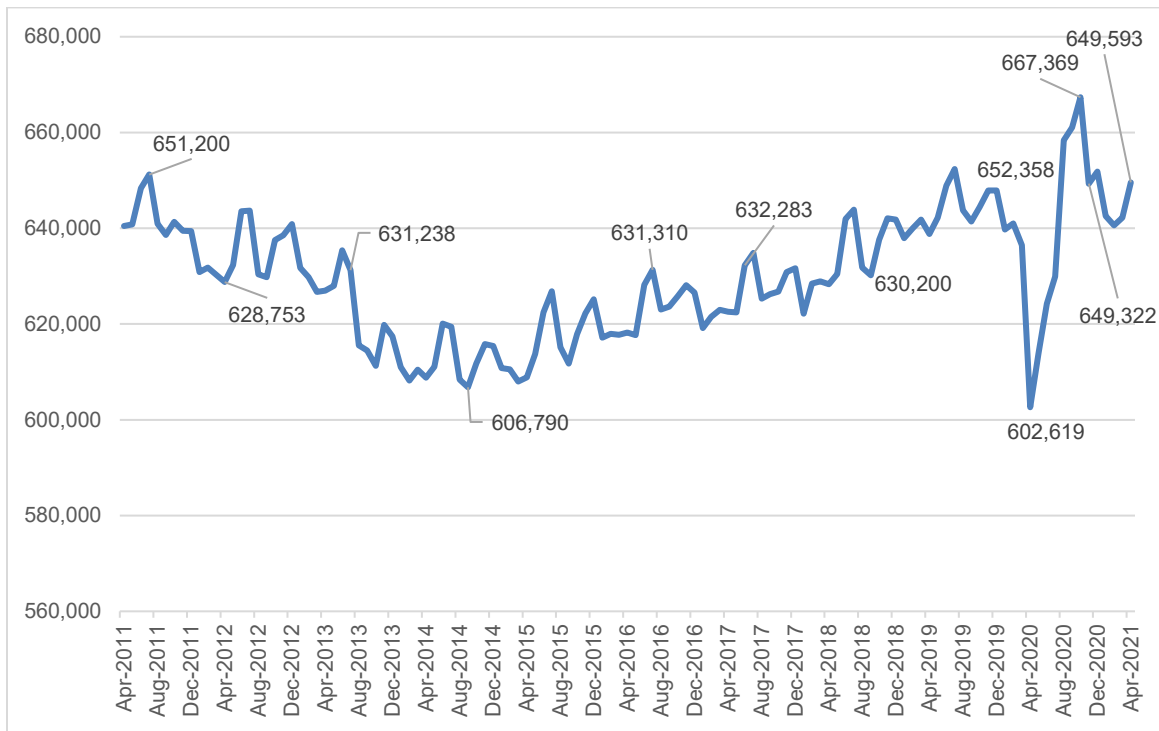
*Notes: Data is not seasonally adjusted. April 2020 data was revised since the last publication.*

*Source: U.S. Bureau of Labor Statistics, Current Employment Statistics*

At the end of 2020, Memphis employment was the lowest it had been in the last six years. During the first four months of 2021, employment growth is on track to match pre-COVID levels. The employment losses experienced in April 2020 were not an indication of the economic activity that would occur for the rest of 2020 or the first half of 2021. The data shows a short-lived growth spurt from August 2020 through October 2020, followed by a second dip likely caused by a spike in positive test data in November 2020. While new challenges lie ahead with the onset of the COVID-19 Delta and Lambda variants, if employers maintain a sustainable pace of hiring, the local economy is on track to be at pre-COVID employment levels in FY 2023.

<sup>6</sup> Ecommerce retail sales are helping fuel job growth in transportation and distribution, while certain brick-and-mortar operations face cutbacks.

**Chart 1. Memphis MSA Employment, 2011 – April 2021**



Note: Data is not seasonally adjusted.  
 Source: U.S. Bureau of Labor Statistics, Current Employment Statistics

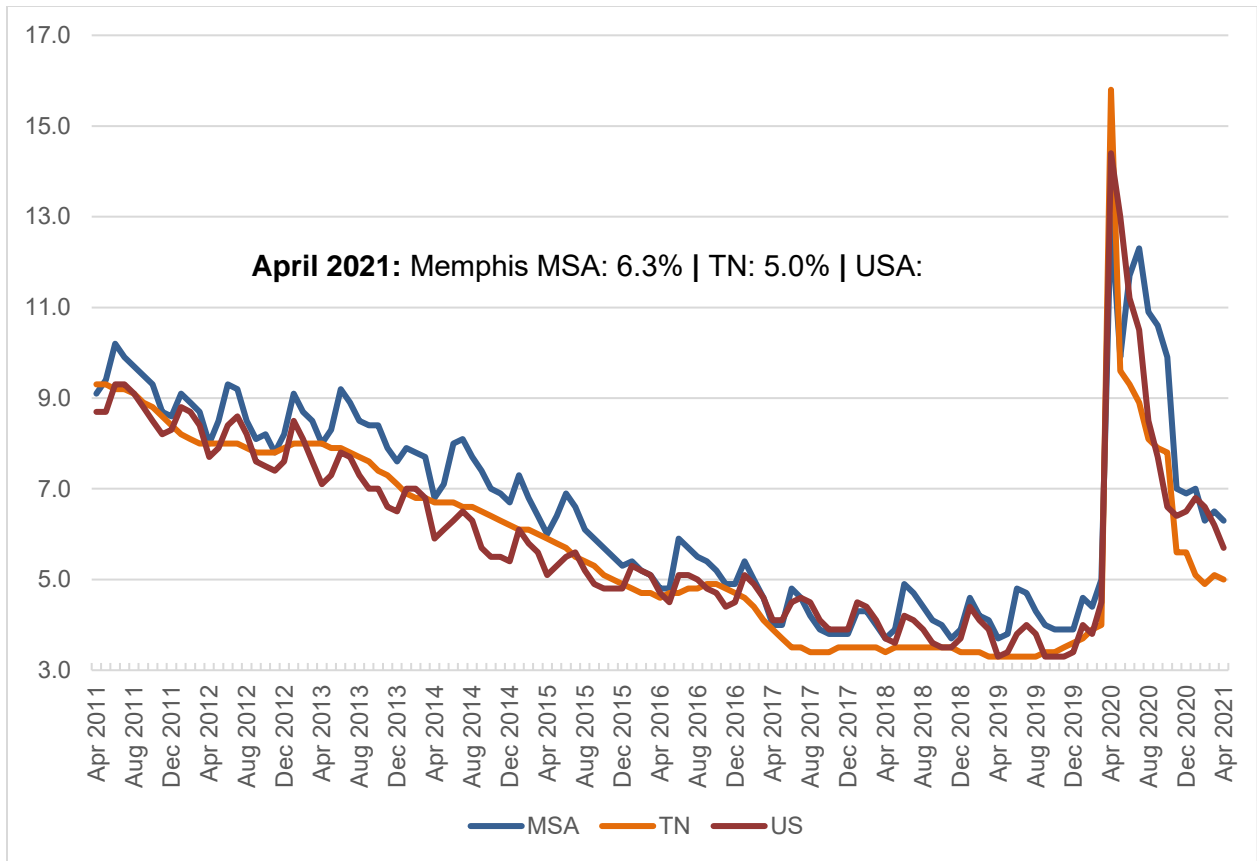
One year after the April 2020 shutdown, local, regional and national unemployment is still decreasing slowly. While most of the unemployed were temporarily furloughed<sup>7</sup>, the number of people who returned to jobs after the layoffs ended has yet to return to pre-pandemic levels. Nationally, 4.3 million people have left the workforce since the start of the pandemic.<sup>8</sup> Locally, Memphis’ labor force is returning to work at a slower rate than the state and the nation, indicating a looming workforce shortage. Between April 2020 and April 2021, the labor force annual growth rate for the Memphis MSA (-0.49%) lagged behind Tennessee (-0.34%) and the nation (0.22%). Moving into the next fiscal year, unemployment rates will likely continue to slowly decrease as vaccination rates increase and COVID variants are better controlled, schools and day care centers are again considered safe options for working parents, and extended unemployment benefits expire. It is uncertain if or when discouraged workers will return to the labor force.

<sup>7</sup> Scarboro, D. (2021). 2021 Economic Indicators: What Lies Ahead in a Post-Pandemic U.S. Economy? {PowerPoint slides}.

<sup>8</sup> Iacurci, G. (2021, February 8). The pandemic pushes millions from the labor force. That’s bad news. CNBC. <https://www.cnbc.com/2021/02/08/january-jobs-report-covid-19-pushes-millions-from-the-work-force.html>



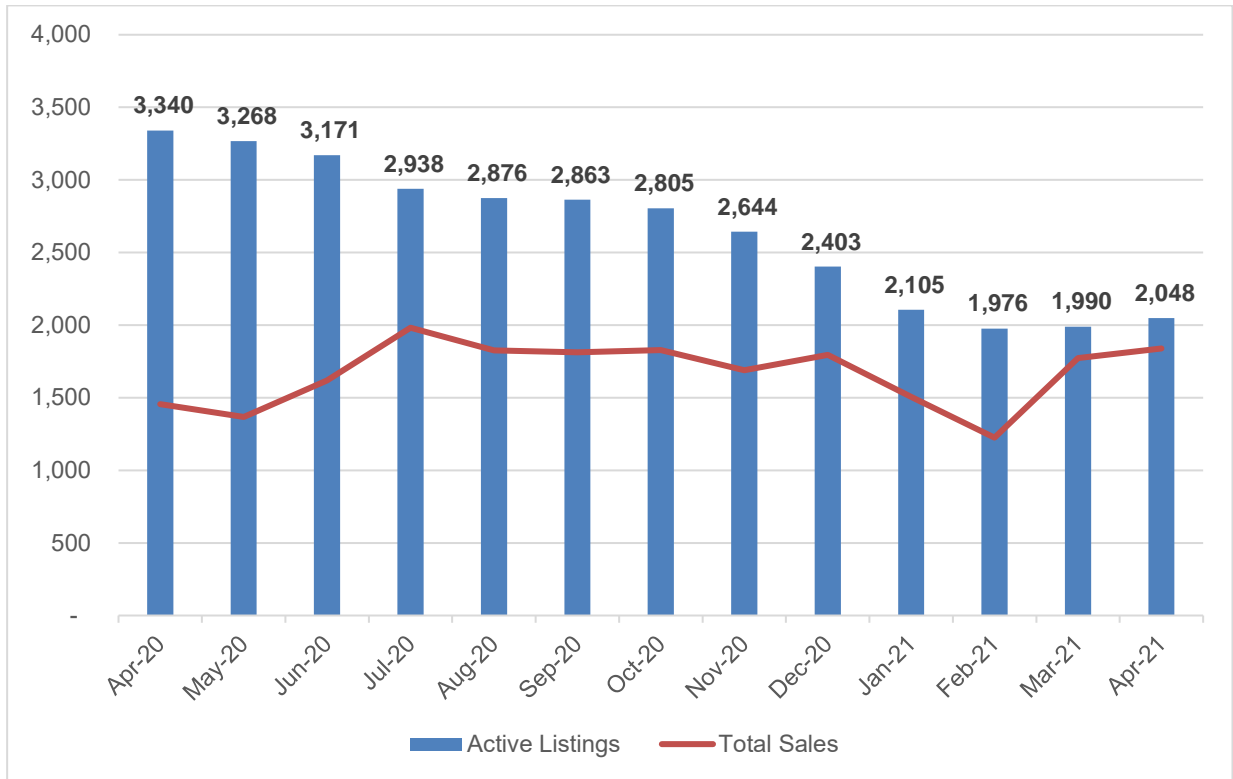
**Chart 2. United States, Tennessee and Memphis MSA 10-year Unemployment Rates**



*Note: Data is not seasonally adjusted.  
Source: U.S. Bureau of Labor Statistics, Current Employment Statistics*

Local residential home sales remained strong during and after shutdown, despite a 43% drop in active listings between October 2019 and October 2020. As the market shifted to favor home sellers due to limited inventory and increased demand, average sale prices increased 11% year over year in April 2021. Foreclosure sales dipped 62% between April 2020 and April 2021 due to the extended federal foreclosure moratorium. If interest rates remain low, the local residential real estate market is expected to remain strong through the 2022 fiscal year.

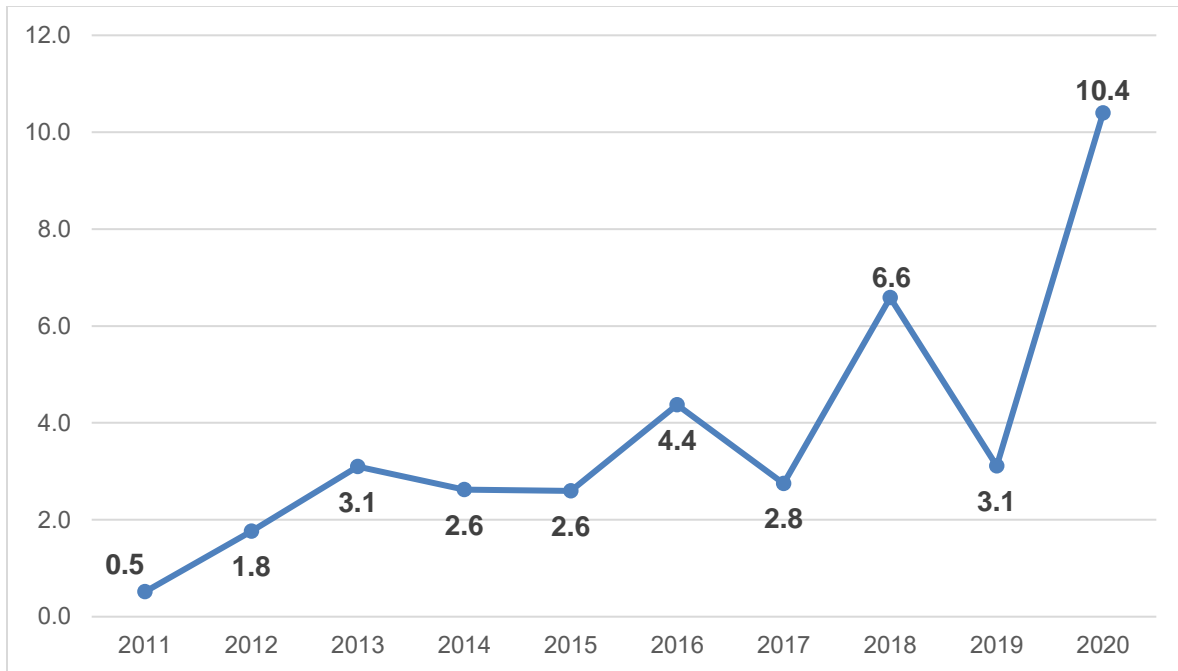
**Chart 3. Memphis Area Home Sales and Active Listings, April 2020 – April 2021**



Source: Memphis Area Association of Realtors

Local retail and industrial construction deliveries are occurring at a higher rate than at the national level in second quarter of 2021, according to the National Association of Realtors. The local office sector is growing at a similar rate to the nation, while the multi-family sector is lagging national activity. Memphis industrial speculative building construction square footage tripled in 2020 compared to 2019 and surpassed 4.8 million square feet in the second quarter of 2021, out pacing pre-COVID industrial building activity. Industrial real estate construction and demand is expected to continue to grow into the next fiscal year. (NAR, Commercial Real Estate Memphis Metro Market Report Q2-2021)

**Chart 4. Memphis Area Industrial Real Estate Deliveries (in millions of square feet)**



Source: Avison Young Research

Note: Data includes speculative construction activity above 10,000 sf only

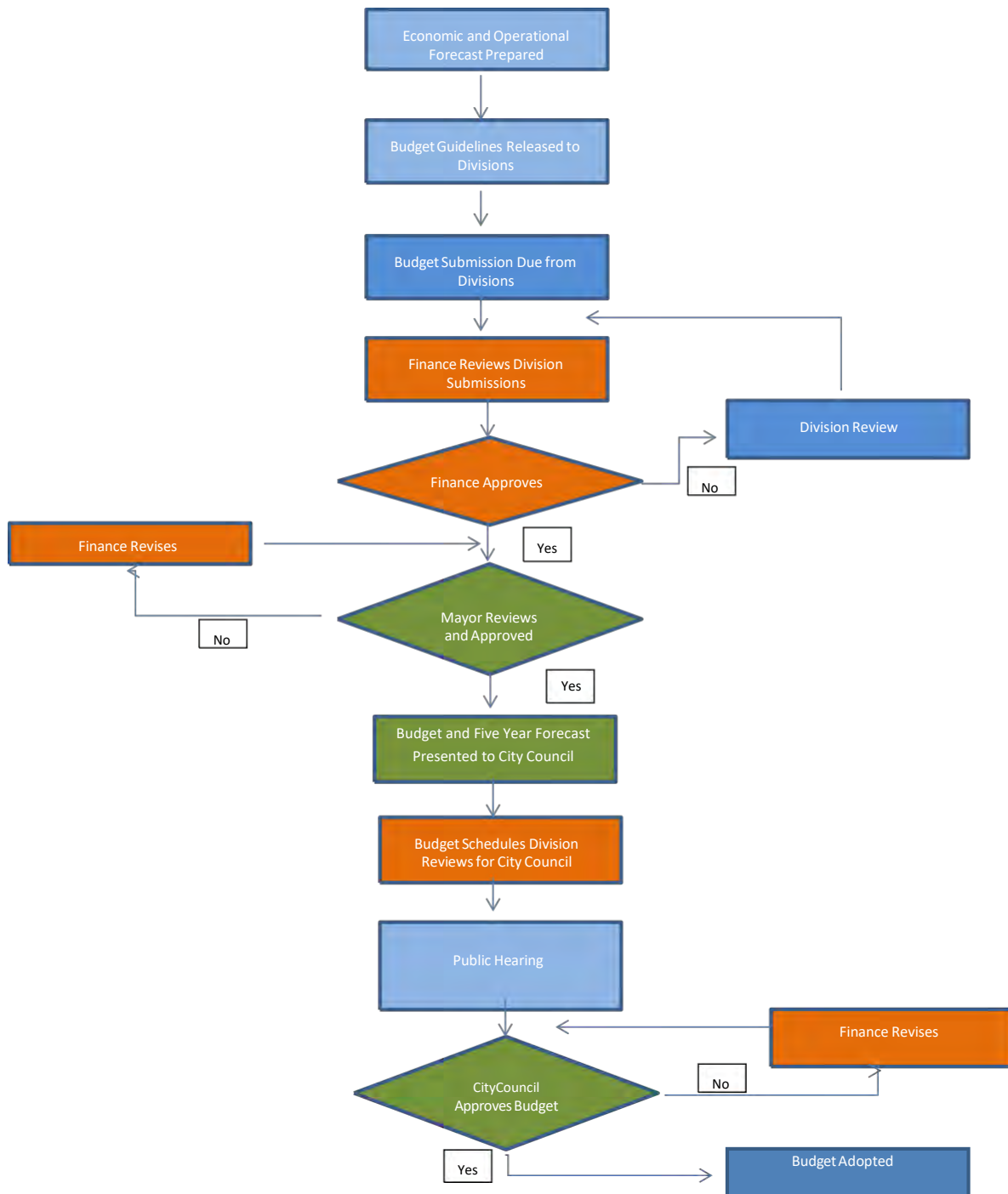
## Budget Development Process

The Budget Office (the Office) is responsible for coordinating the Budget preparation for all Divisions and Funds of the City. The Office assembles financial data provided by City Divisions to develop the City's Budget. After the compilation of all data the Budget Office coordinates the review and approval process of the Operating and Capital Improvement Budgets.

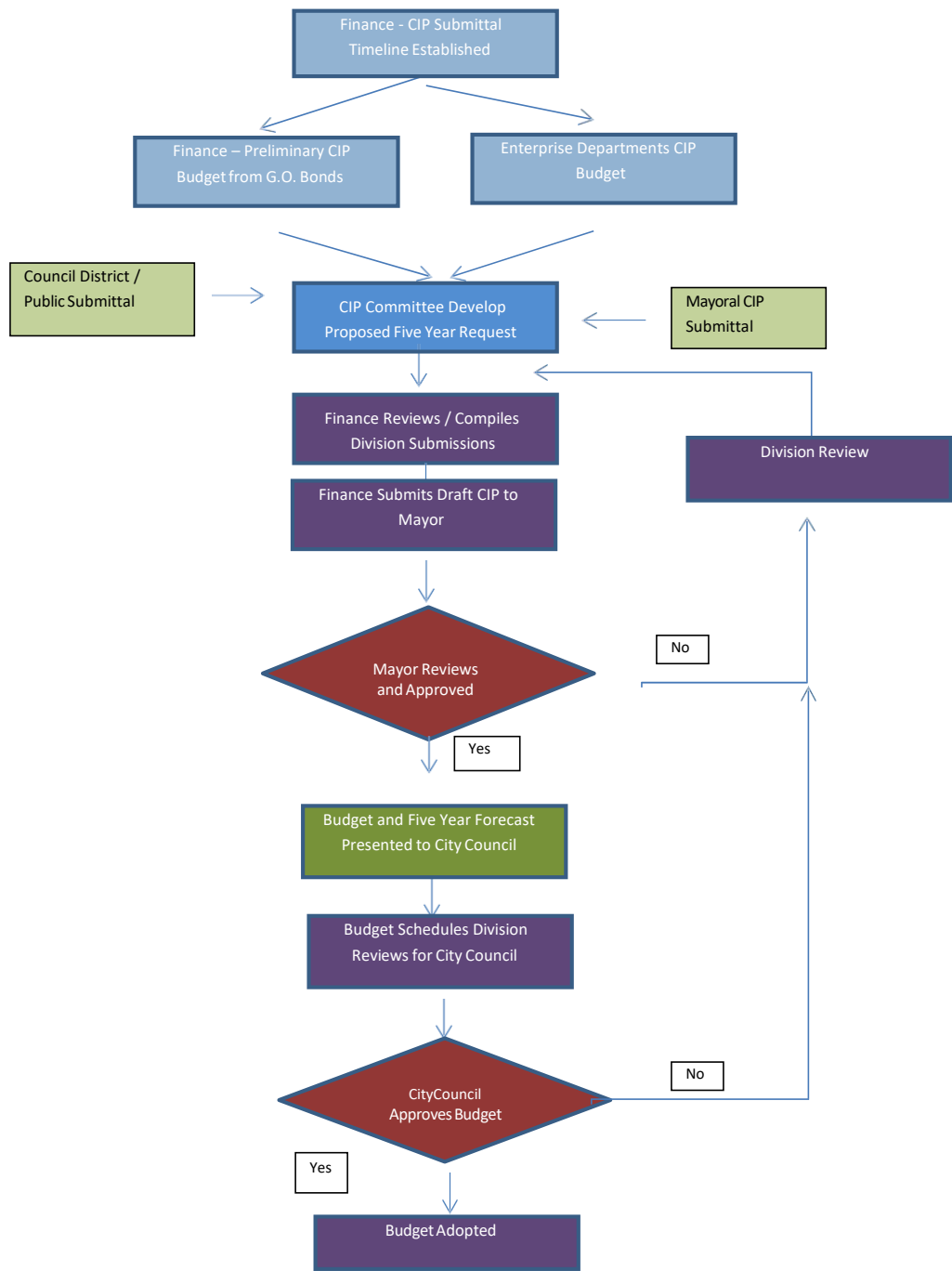
The Operating Budget is approved annually. The planning and development process begins in December for the following fiscal year. The information is analyzed, and Divisions are consulted with respect to noticeable Budget variances. Administrative reviews are held with each Division to further understand their Budget requests and align them with the City's priorities. After finalizing any necessary revisions, the Proposed Operating Budget is submitted to the Mayor for final review and approval. The Mayor presents his Administration's Budget to the City Council (the Council) in April. The Council conducts hearings to review the Budget. With Council's revisions and approval, the process is complete. Funding approvals are limited to one fiscal year.

The Capital Improvement Program (CIP) is a five-year plan, which is reviewed and approved annually, for priority, project changes, and additions. This plan identifies projects for current and future funding. The process for Capital Planning also begins in December with an evaluation of current assets (buildings and infrastructure) and an evaluation of new capital needs. Discussions are conducted by a team which is represented by a cross section of Division leaders. CIP projects that make the final list are analyzed by the Finance Office to align projects with Capital funding capacity. After Finance Office revisions, the CIP Budget is presented to the Mayor for review and final approval. The Mayor submits the plan to Council. The Council then conducts hearings to scrutinize the Budget. The process is completed in June with Council's approval of the Budget. Although the Council approves a five-year plan, spending is allocated for one year.

# OPERATING BUDGET PROCESS



# CAPITAL PREPARATION PROCESS





## FY2022 Budget Calendar

### JULY-AUGUST

- Preparation of final documents for the new Budget are completed. This includes the Adopted, Operating, and CIP Budget Book.
- Budget planning for the next year's Budget.

### SEPTEMBER

- Initial revenue trends and projections for the current year begin.
- Budget training material developed.

### OCTOBER

- Current Year 1st Quarter Actuals reviewed and reported.

### NOVEMBER

- Finance submits 1st Quarter Operating results of the new Budget to the City Council.
- Divisions submit CIP needs to the CIP Committee.
- Overview of the next year's Budget priorities given to Division Chiefs and Directors.

### DECEMBER-JANUARY

- Revenue projections updated for current year and next year.
- Budget meeting with divisions for 2nd Quarter forecast and next year's Budget request.
- Operating Budget training and initiation dates provided to Divisions.
- CIP Budget training and initiation dates provided to Divisions.

### FEBRUARY-MARCH

- Operating Budget/CIP Administrative hearings with Divisions.
- Operating Budget/CIP review with Mayor, and COO.
- Final recommendations made and Budget documents prepared.

### APRIL

- The Mayor presents the Proposed Operating Budget and CIP Budget request to the City Council on the third Tuesday in April.
- Ordinances and Resolutions covering the Proposed Budget are presented to Council.
- Notifications of the Proposed Budget is published in the local newspaper.
- Current year 3rd Quarter Actuals reviewed and a final full year forecast prepared for the current year.

### MAY

- Budget hearings with the City Council Operating Budget and CIP Committee to review the Proposed Budget.

### JUNE

- Final Adopted Budget are approved by the City Council.
- Ordinances and resolutions associated with the Operating and CIP Budgets are finalized.
- Submission of Budget documents to the State Comptroller's Office.

## Budgeting and Appropriations Revision Process

The financial plans of the City are included in the annual Operating and Capital Budgets. These Budgets project all receipts and disbursements and frames the level of governmental services that can be provided at the approved funding levels.

### Operating Budget

The Administration is responsible for proposing programs and recommending funding levels to the Council and for implementing service programs in accordance with established goals and objectives. The City Council has final responsibility for approving the annual Operating Budget and the Capital Improvement Program and setting the tax rate and fees for services.

Each Division provides services through smaller units known as “program levels.” The adopted Budget ordinance appropriates spending and provides for Budgetary control at program levels. Program budgets cannot be exceeded without the approval of the City Council. Strict Budgetary compliance is maintained by an automated accounting system to assure effective fiscal management and accountability. All requests for purchases or payments are checked by the Budgetary control system to assure that funds are available. Purchase Orders and contracts are encumbered prior to their release to vendors. Those Purchase Orders and contracts that exceed appropriated amounts cannot be executed until additional appropriations are made available, either by transfer of existing appropriations or by a resolution granting additional appropriations by Council. The system controls are maintained at the program levels and are basically established within Personnel, Operations and Maintenance and Capital categories.

#### Changes to the Operating Budget

The Operating Budget is a guideline or plan of operation for each Division. However, Budget changes may be necessary during the fiscal year (for example, new grant monies can be made available or changes in a service center’s personnel can necessitate an update to the adopted Budget). When unforeseen circumstances arise, changes can be made to the Budget two ways:

Intra-Category Line-Item Transfer (Black Line) or Inter-Category Line-Item Transfer (Red Line).

#### Intra-Category Line-Item Transfers

**Intra-category** line-item transfers, called administrative transfers, are used to transfer Budgeted funds within the same category. Administrative transfers are necessary when transferring small amounts of funds within a legal level (program). The Request for Transfer of Budget Appropriation Intra-Category Line item transfer must be completed in full including a justification of the transfer. The explanation should address why surplus funds are available and why funds are needed. This form must be signed by the Division Director and forwarded to the Budget Office for approval.

#### Inter-Category Line-Item Transfers

**Inter-category** line-item transfers are used to transfer funds from one legal level (program) to another or between categories. Inter-Category transfers are used to transfer Budgeted funds from one expenditure to another if the transfer is within the same legal level (program) and does not exceed \$50,000 between categories or a cumulative total of \$100,000 for the year. For the personnel category only one \$50,000 inter-category transfer can be made.

Inter-category transfers exceeding the cumulative amount of \$100,000 or transfers between Divisions must be approved by the City Council. The Council transfer form is very similar to the administrative form. Since the changes require approval of the City Council, each transfer must be accompanied by a resolution.

### Capital Improvement Budget

The Capital Budget and Capital Improvement Program (CIP) are prepared annually to present the capital expenditures planned for each of the next five fiscal years. The total costs of each project and the sources of funding (local, state, federal and private).

required to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the administration. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single year Capital Improvement Plan allocates the capital expenditures to be made in the current Budget year. The Capital Budget must be in full conformity with that part of the Capital Improvement Program applicable to the fiscal year which it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds.

### Changes to the CIP Budget Transferring Allocations & Appropriations

Once the CIP has been adopted by the City Council, the data is loaded into the City's Accounting System. During the life of the project, it may be necessary to provide additional allocations or transfer funds to aid in the completion of the project. Two methods are used to transfer or establish allocation and/or appropriations.

**1** The Capital Improvement Budget Request for Administrative Transfer or Appropriation form (Black Line) is used to:

- A. Record the initial appropriation of the planning lines (A/E, land development, land acquisition) upon the adoption of the CIP by the City Council.
- B. Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
- C. Transfer allocations from "cover-line" project planning lines to the new project planning lines and the appropriation of the lines.

**2** The Capital Improvement Budget

Request for Council Transfer and Appropriation form (Red Lines) is used to:

- A. Appropriate all construction lines.
- B. Transfer allocations and appropriations between projects.
- C. Increase/decrease allocations or appropriations of a project.

Changes to the Operating Budget (exceeding the prescribed administrative levels), or the CIP Budget must be done through resolutions.

Resolutions may be returned to the originating division/bureau for corrections at any time during the process. The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and/or information.

## Budget Resolution Review Process — Operating & CIP

### Resolutions

A resolution is a document asking the City Council to amend the Appropriation Budget Ordinance or Capital Improvement Budget. A resolution is written in two sections: the “WHEREAS” section and the “RESOLVED” section. The WHEREAS section explains why the change is necessary, what the money will be spent for, and why funds are available and where the funds will come from. The RESOLVED section includes the statements that change the Budget Ordinance.

A resolution details the action requested by Council and should answer one or more of the following questions:

- What is the purpose of the change?
- Why is the change necessary?
- What will the funds be used for?
- Why are funds available?

A resolution shall be written in clause format. Each clause in the preamble shall begin with the word “WHEREAS”, include a brief statement answering one or more of the above questions, and continue with “AND,” an adopting clause. “NOW THEREFORE BE IT RESOLVED”, shall summarize all information as requested regarding changes to the City Resolution. The adopting clause may be followed by several additional clauses.

After finalizing a Resolution, a Resolution/Ordinance Routing sheet must be prepared which summarizes the Resolution and includes all governmental data, account numbers, and dollar amounts.

### Routing and Handling of Transfers

The Resolution/Ordinance Routing Sheet must accompany all documentation that goes before Council. The originating Division must complete the form and have it signed by the Division Director.

### Routing and Handling of Transfers

#### 1 Administrative Transfers and Appropriations

- A Division Directors
- B Budget Office
- C Comptroller’s Office

#### 2 Council Transfers and Appropriations

The Budget resolution package (Council Agenda Check-Off Sheet, original resolution, red line forms including appropriate signatures from the Division Director) should be forwarded to the Budget Office one week before the Council Committee meets. The documents are forwarded as follows:

- A Chief Financial Officer (CFO).
- B Chief Legal Officer (CLO).
- C Chief Operating Officer (COO).
- D Mayor’s Office – The fully reviewed and signed Resolution package appropriating or transferring CIP funds and all other Resolution packages that have been through the review process must be received by the Mayor’s Office by 10 AM on the Monday eight (8) days prior to Council Committee on the following Tuesday.
- E Council Committee reviews monetary transfers and makes recommendations to the full Council.
- F The resolutions are then placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council’s approval of the resolution gives the legal authority to amend the fiscal year’s Budget.

Resolutions may be returned to the originating Division/Bureau for corrections at any time during the process.

The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and/or information.

## Fiscal Policy

### Policies for Fiscal Control

- **Basis of Budgeting.** The City Budget is in accordance with the Municipal Budget Law of the State of Tennessee. This law requires a cash basis Budget, and the Budget must be balanced. The Budget for the respective funds in this document are presented on a cash basis.
- **Balanced Budget.** It is the fiscal policy of the City to adopt a balanced Budget. For State law a balanced Budget requires that the beginning Unassigned Fund Balances plus estimated revenues must be greater than or equal to appropriations. If necessary, Budgets can be balanced with revenues from the fund balance; however, the fund balance must remain positive and the use of fund balance for future Budgets should not be recurring.
- **Financial Management.** The City will manage and account for its Operating and Capital Budgets in accordance with principles and standards set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- **Accounting Method.** The City will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable and expenditures recorded when services or goods are received, and the liabilities incurred. The City's actual expenditures, compared to budget, are on a "modified accrual plus encumbrances" basis, which treats encumbrances as actual expenditures at the time the funds are encumbered. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt of payment of cash. For governmental-type funds, revenues and expenditures are also monitored internally on a "Budgetary" basis to ensure compliance with legal limitations.
- **Internal Accounting Controls.** The City will develop and manage its accounting system to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of

financial records for preparing financial statements and maintaining accountability for assets. "Reasonable assurance" recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

- **Audits.** The City will ensure the conduct of timely, effective, and periodic audit coverage of all financial records and actions of the City, its officials, and employees in compliance with local, State, and Federal law.
- **Fund Balance.** The City strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

### Policies for Revenue and Program Funding

- **Revenue Projections.** The City will estimate revenues in a conservative manner to minimize the adverse impact of a revenue shortfall.
- **Property Tax Rates.** The City will maintain stable tax rates that avoid wide annual fluctuations as economic and fiscal conditions change.
- **Intergovernmental Revenue.** The City will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City's interest.
- **Cash Management.** The City will maintain sophisticated and aggressive cash management and investment programs to achieve maximum financial return on available funds. Cash will be pooled and invested on daily basis at best obtainable rates; investments will be generally limited to federal debt instruments, fully collateralized repurchase agreements, or highest quality bankers' acceptances and commercial paper.

### Policies for Expenditures and Allocation of Costs

- **Contents of Budgets.** The City will include in the Operating Budget all programs and facilities not

specifically, eligible for inclusion in the Capital Improvement Program.

- **Expenditure Growth.** The City will Budget expenditures for necessary and essential public purposes only, holding expenditure growth to levels consistent with realistic prospects for the community's ability to pay, both in the upcoming fiscal year and in the ensuing years as well.
- **Allocation of Costs.** The City will balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and those who benefit directly, recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain benefits, and the difficulty of measuring the relationship between public costs and public or private benefits in some services.
- **Expenditure Reduction.** The City will seek expenditure reductions whenever possible through efficiencies and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness.
- **Public Investment in Infrastructure.** The City will, within available funds, plan and Budget for those facilities and infrastructure necessary for a healthy economy and for support of public programs determined to be necessary for the quality of life desired by its citizens.
- **Procurement.** The City will make purchases, directly or indirectly, through a competitive process except when an alternative method of procurement is specifically authorized by law.

### Policies for Debt Management

- **Debt Management.** The City will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- **Debt Incurrence.** The City will limit the amount of new general obligation debt it will plan for and issue in any six-year period to that which can be supported by the community under conservative fiscal and economic projections and to that

which will maximize the likelihood of sustaining the City's "AA" credit rating

### Policies for Governmental Management

- **Productivity.** The City will measure and seek to increase the productivity of City Programs in terms of quantity and quality of services relative to resources expended, through program evaluation, employee training and incentives, and other strategies.
- **Risk Management.** The City will control its exposure to financial loss through a combination of commercial and self-insurance; will self-insure against all but highest cost risks; and will aggressively control its future shares among agencies through loss history.
- **Employee Compensation.** The City will seek to provide equitable pay among comparable jobs and City agencies and between employees in collective bargaining units and those outside of such units and will seek to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce.
- **Pension Funds.** The City will, through judicious management and diversified investment, assure the security of the assets of the Employees Retirement System toward its solvency and regular benefits for future as well as present retirees and will continue to evaluate the accrued liability and adjust the funding rate when necessary.
- **Surplus Property.** The City will maximize the residual value of land parcels or buildings declared excess to current public needs through efforts at public reuse, lease to appropriate private organizations, or sale toward returning them to the tax base of the City. Deposition of goods that have become obsolete, unusable, or surplus to the needs of the City will be made through bid, auction or other lawful method to the purchaser offering the highest price except under circumstances as specified by law.
- **Resource Management.** The City will seek continued improvement in its Budgetary and financial management capacity to achieve the best possible decisions on resource allocation and the most effective use of Budgeted resources.



# Governmental Accounting

## Overview

Government accounting has many similarities to commercial accounting. For example, governmental accounting uses the double-entry system, journals, ledgers, trial balances, financial statements, internal control, etc. Differences arise due to the objectives and environment of government. The major differences include:

- 1)** The absence of a profit motive, except for governmental enterprises, such as utilities
  - 2)** A legal emphasis which involves restrictions both in raising and spending revenues
  - 3)** An emphasis of accountability or stewardship of resources entrusted to public officials
  - 4)** The recording of the Budget in some funds
  - 5)** The use of modified accrual accounting in some funds.
- The City does not currently utilize permanent or private purpose Trust Funds.

In the governmental funds, the objective is to provide services to the public. All funds are expendable, i.e., they are not concerned with preserving capital or measuring “net income.” Governmental funds are concerned with the availability of resources to provide services, and the emphasis is on working capital flows. Usually, only current assets and current liabilities are accounted for in the governmental funds. Fixed assets and long-term liabilities of governmental funds are reported only in the government-wide financial statements. The proprietary funds use accounting and reporting techniques like a private enterprise. The fiduciary funds are accounted for like proprietary funds.

## Fund Accounting

There are three principles that deal specifically with fund accounting. These principles cover **1)** Definition of a fund **2)** Types of funds **3)** Number of funds.

A fund is defined by the Governmental Accounting Standards Board (GASB) as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City of Memphis report funds that are classified into three general types: Governmental, Proprietary, and Fiduciary.

## Budgets and Their Impact Upon the Accounting System

GASB, in one of its basic principles, states that **1)** An annual Budget(s) should be adopted for every government unit **2)** The accounting system should provide the basis for appropriate Budgetary control **3)** A common terminology and classification should be used consistently throughout the Budget, the accounts, and the financial reports of each fund.

Generally Accepted Accounting Principles (GAAP) requires a Budgetary comparison for the general fund and for each major individual special revenue fund for which an annual (or bi-annual) Budget is legally adopted. The City Council annually approves a Budget ordinance that includes the City of Memphis General, Special Revenue, Debt Service and Enterprise Funds. Internal Service Funds are also included in the Adopted Budget. These Budgetary accounts are incorporated into the governmental



accounting system to provide legislative control over revenues and other resource inflows and expenditures and other resource outflows.

In order to prevent the overspending of an item in the appropriations Budget, an additional Budgetary account is maintained during the year. The account is called "Encumbrances." When goods or services are ordered, appropriations are encumbered. The "Encumbrances" account does not represent expenditures; it is a Budgetary account which represents the estimated cost of goods or services which have yet to be received. In effect, the recording of encumbrances represents the recording of executory contracts, which is essential to prevent overspending of an appropriation. Encumbrances of governmental funds outstanding at year end can be re-appropriated as deemed appropriate by the Comptroller during the subsequent fiscal year.

## Financial Statements for State and Local Governments

The City of Memphis prepares an Annual Comprehensive Financial Report (ACFR) that includes Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Statements and Schedules, Supplementary Schedules, Single Audit, Statistical Section and the Management Discussion and Analysis (MD&A) as prescribed by GASB. Accrual basis accounting is recognition of revenues in the accounting period the revenues are earned and expenses in the accounting period the expenses are incurred. In addition, revenues and expenses have to be measurable in order to be reported.

All the Funds that use accrual accounting (except the Trust Funds) are non-expendable, i.e., an objective of each of the funds is to maintain capital. The modified accrual basis of accounting on the other hand, recognizes: **1)** Revenues in the accounting period in which they are both measurable and available to finance expenditures made during the current fiscal period. **2)** Expenditures in the accounting period in which the liabilities are both measured and incurred.

The modified accrual basis is used in the following funds:

## Governmental Funds

**General Fund**  
**Special Revenue Fund**  
**Debt Service Fund**  
**Capital Projects Fund**

All the funds which use the modified accrual basis are expendable and do not, therefore, have a capital maintenance objective.

**General Fund** is the most significant Governmental Fund. It accounts for all transactions not accounted for in any other fund. Revenues come from many sources and the expenditures cover major functions of government.

**Special Revenue Funds** account for earmarked revenue. The earmarked revenue is then used to finance various authorized expenditures. Many federal and state grants are reported in Special Revenue Funds.

**The Debt Service Fund** handles the repayment of general obligation long-term debt and interest. This type of debt is secured by the good faith and taxing power of the governmental unit. Repayment of enterprise and internal service long-term debt is accounted for in these individual funds. Consequently, the type of debt for which the Debt Service Fund is established usually is the result of issuing General Obligation Bonds for capital projects and revenue bonds for Enterprise Funds.

**Capital Projects Funds** account for acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise, Internal Service, and Non-Expendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

## Proprietary Funds and Fiduciary Funds

### Enterprise Internal Service

### Pension Trust Funds OPEB

**Enterprise Funds** account for activities by which the government provides goods and services which are (1) rendered primarily to the public, (2) financed substantially or entirely through user charges, and (3) intended to be self-supporting. They are usually established for public utilities, and transit systems, etc.

**Internal Service Funds** are established to account for the provision of goods and services by one department of the government to other departments within the government on generally a cost reimbursement basis. Uses of Internal Service Fund services are budgeted through the budgets of the user departments.

**Trust Funds** are used to account for monies held for others, generally being used when assets are held for substantial periods of time. Trust Funds do not generally record their budgets formally.

## Fund Balance

Fund Balance (the difference between assets and liabilities in the governmental fund financial statements) is among the most widely and frequently used information in state and local government financial reports.

The GFOA recommends an unreserved Fund Balance of 8 to 17 percent (i.e., one to two months) of regular general fund operating expenditures. The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

The City uses the classifications that have been developed by the Governmental Accounting Standards Board (GASB) and described in GASB Statement No. 54. Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer and more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. The GASB developed Statement 54 to address the diversity of

practice and the resulting lack of consistency that had evolved in fund balance reporting across governments. To reduce confusion, Statement 54 establish a hierarchy of fund balance classifications based primarily on the extent to which government is bound to observe spending constraints imposed upon how resources in governmental funds may be used. Statement 54 distinguishes fund balance between amounts that are considered completely "non-spendable" such as fund balance associated with inventories, and other "spendable" amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications.

- **Non-spendable** - amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.
- **Restricted** - amounts constrained by external parties, constitutional provision, or enabling legislation. Effectively, restrictions may only be changed or lifted with the consent of the resource provider.
- **Committed** - amounts formally constrained by a government using its highest level of decision-making authority (i.e., City Council). The commitment of these funds can only be changed by the government taking the same formal action that imposed the constraint originally.
- **Assigned** - amounts a government intends to use for a particular purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (Chief Finance Officer).
- **Unassigned** - residual amounts that are not otherwise classified; these are available for any purpose. Balances must be in compliance with State Budgeting Laws or Regulations.

# FINANCIAL SUMMARY

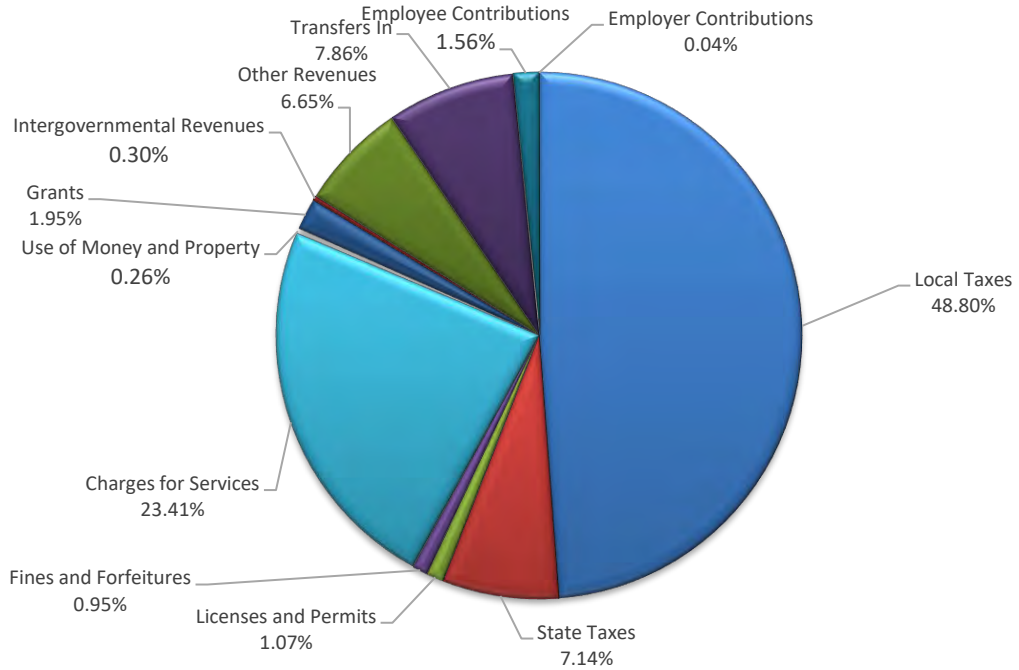
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The financial data presented in this section presents the revenue and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the General Fund. The forecasted and Budget fund balances for each fund and for the collective funds are also shown in this section.

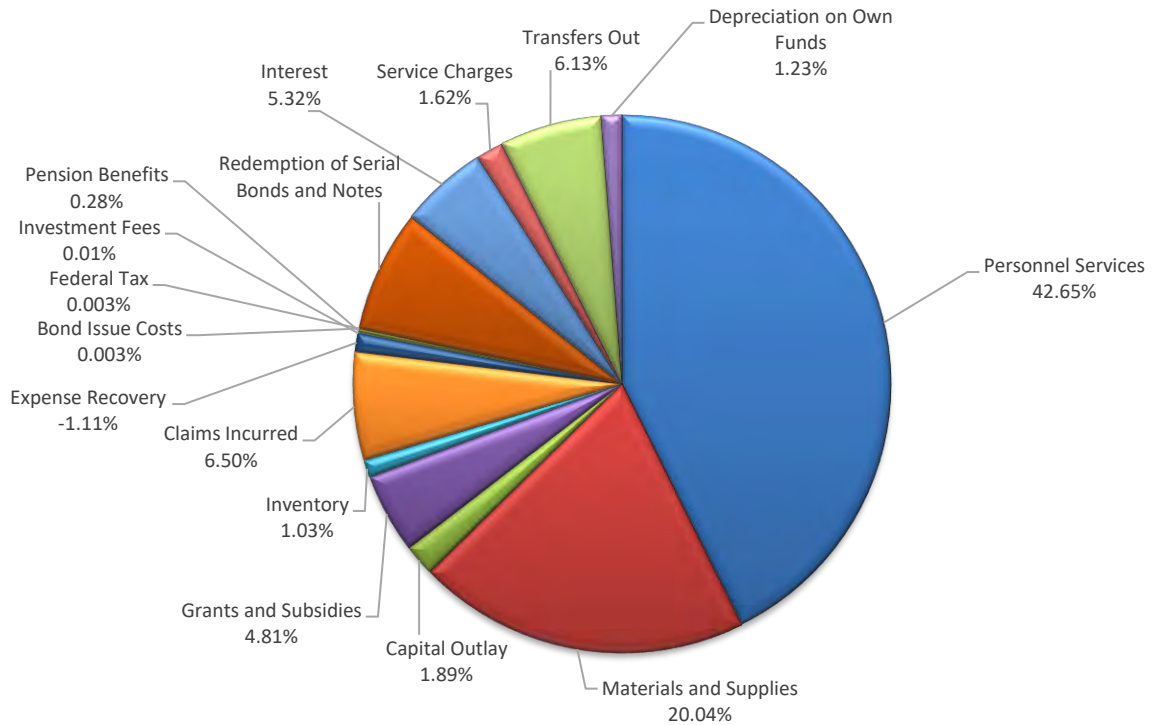
## Budget Summary of All Funds

Category	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Local Taxes	\$642,579,389	\$617,473,510	\$698,434,195	\$677,954,839
State Taxes	107,134,905	83,438,600	110,452,588	99,245,000
Licenses and Permits	14,398,107	15,686,550	16,651,790	14,802,750
Fines and Forfeitures	13,242,324	13,039,000	14,352,317	13,252,189
Charges for Services	293,863,906	329,229,508	325,611,940	325,203,560
Use of Money and Property	8,899,193	5,008,306	901,030	3,648,265
Grants	37,675,653	25,068,708	100,284,780	27,142,220
Intergovernmental Revenues	10,760,231	10,965,973	10,700,000	4,119,982
Other Revenues	343,127,282	99,478,221	77,117,225	92,419,505
Transfers In	106,271,497	104,039,277	111,039,310	109,228,279
Employee Contributions	17,929,838	26,466,400	20,852,434	22,275,160
Employer Contributions	650,163	0	644,850	0
Gain (Loss) on Investments	(5,588,599)	0	9,561,682	0
Gain (Loss) on Sale of Assets	1,237,088	0	1,364,239	0
Capital Contributions	1,333,462	0	0	0
<b>Total Revenues</b>	<b>\$1,593,514,439</b>	<b>\$1,329,894,053</b>	<b>\$1,497,968,380</b>	<b>\$1,389,291,749</b>
<b>Expenditures</b>				
Personnel Services	\$630,323,161	\$618,936,484	\$617,148,703	\$613,872,332
Materials and Supplies	248,078,909	270,877,023	275,084,172	288,449,439
Pension Expense	990,000	0	0	0
Capital Outlay	12,554,436	22,288,584	9,313,363	27,180,085
Grants and Subsidies	94,567,255	63,482,506	102,916,131	69,201,830
Inventory	13,243,484	14,995,535	12,677,610	14,855,803
Claims Incurred	82,586,078	106,803,000	87,587,560	93,530,000
Expense Recovery	(18,707,610)	(16,035,300)	(21,000,000)	(16,035,300)
Investment Fees	27,539	4,900	144,552	153,652
Pension Benefits	4,047,826	4,000,000	3,883,362	4,000,000
Project Cost	1,410	0	0	0
Federal Tax	0	38,000	36,000	42,000
Bond Issue Costs	1,871,552	40,000	1,096,855	38,000
Redemption of Serial Bonds	104,034,821	102,681,233	102,678,525	106,201,060
Interest	70,977,805	70,692,867	76,996,832	76,529,075
Service Charges	25,636,115	23,326,059	24,565,762	23,320,959
Transfers Out	50,107,219	47,436,833	71,944,470	88,251,930
Retirement of Refunded Debt	143,523,387	0	97,605,375	0
Depreciation on Own Funds	16,630,278	17,763,240	16,173,038	17,763,240
Misc. Expense	7,297,954	0	7,413,346	0
<b>Total Expenditures</b>	<b>\$1,487,791,619</b>	<b>\$1,347,330,964</b>	<b>\$1,486,265,656</b>	<b>\$1,407,354,105</b>
<b>Surplus (Deficit)</b>	<b>\$105,722,820</b>	<b>(\$17,436,911)</b>	<b>(\$11,706,224)</b>	<b>(\$18,062,356)</b>

### FY 2022 ALL FUNDS REVENUES



### FY 2022 ALL FUNDS EXPENDITURES



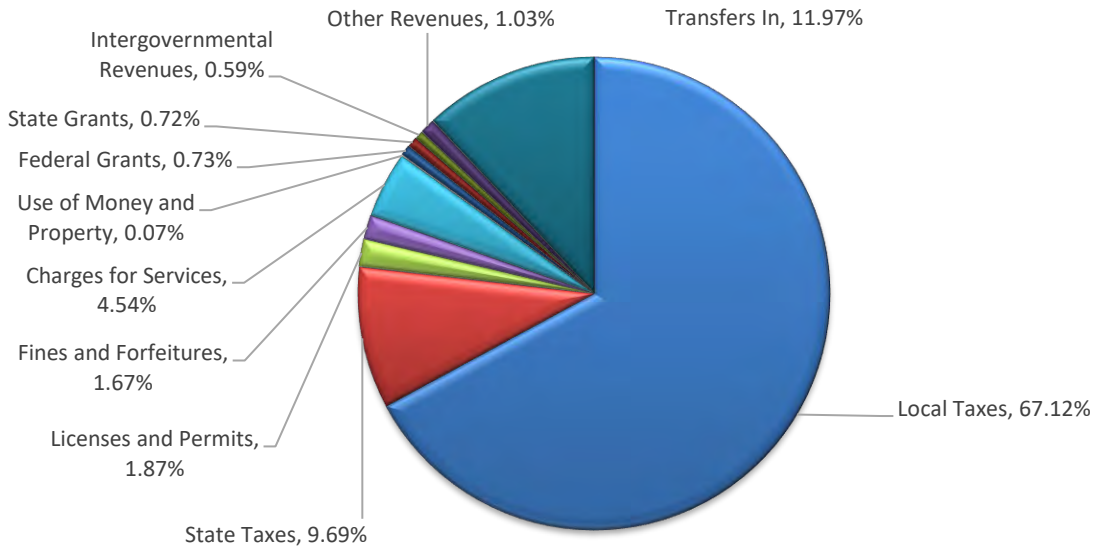
## General Fund Summary

Category	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Revenues</b>				
Local	\$461,926,634	\$425,471,058	\$480,962,382	\$464,995,000
State	67,369,483	50,835,000	73,385,000	67,135,000
Licenses	12,278,028	13,795,550	14,381,750	12,952,750
Fines	11,750,599	11,763,000	9,690,154	11,547,200
Charges	34,004,244	33,950,400	34,187,724	31,451,900
Use	3,716,788	1,505,000	390,000	510,000
Federal	29,906,884	5,250,000	81,100,000	5,073,006
State	0	14,000,000	10,000,000	5,000,000
Intergovernmental	10,760,231	10,965,973	10,700,000	4,119,982
Other	17,236,012	5,976,376	14,538,581	7,127,875
Transfers	85,673,413	81,738,000	85,545,677	82,904,000
Proceeds	302,447	0	0	0
<b>Total Revenues *</b>	<b>\$734,924,763</b>	<b>\$655,250,357</b>	<b>\$814,881,268</b>	<b>\$692,816,713</b>
<b>Expenditures</b>				
Personnel	\$530,140,701	\$535,093,592	\$542,611,516	\$528,471,747
Materials	142,786,070	135,785,143	150,959,559	147,281,905
Capital	1,690,302	1,111,414	1,126,493	1,050,414
Grants and Subsidies	78,058,840	50,001,396	84,830,972	52,472,555
Inventory	319,748	453,599	429,763	313,867
Expense	(18,707,610)	(16,035,300)	(21,000,000)	(16,035,300)
Investment	0	0	112,461	149,652
Project	1,410	0	0	0
Service	184,716	198,200	208,222	200,600
Transfers	7,864,783	2,086,484	4,949,848	2,086,484
Misc.	485,140	0	2,510,193	0
<b>Total Expenditures **</b>	<b>\$742,824,100</b>	<b>\$708,694,528</b>	<b>\$766,739,027</b>	<b>\$715,991,924</b>
<b>Surplus (Deficit)</b>	<b>(\$7,899,337)</b>	<b>(\$53,444,172)</b>	<b>\$48,142,241</b>	<b>(\$23,175,210)</b>
<b>Authorized Complement</b>				<b>6,617</b>
<b>Fund balance beginning</b>	<b>\$111,298,398</b>	<b>\$103,399,061</b>	<b>\$103,399,061</b>	<b>\$151,544,802</b>
<b>Fund balance year-end</b>	<b>\$103,399,061</b>	<b>\$49,954,892</b>	<b>\$151,544,802</b>	<b>\$128,369,592</b>

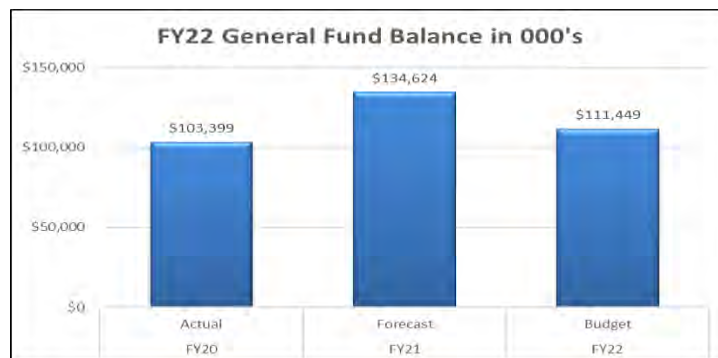
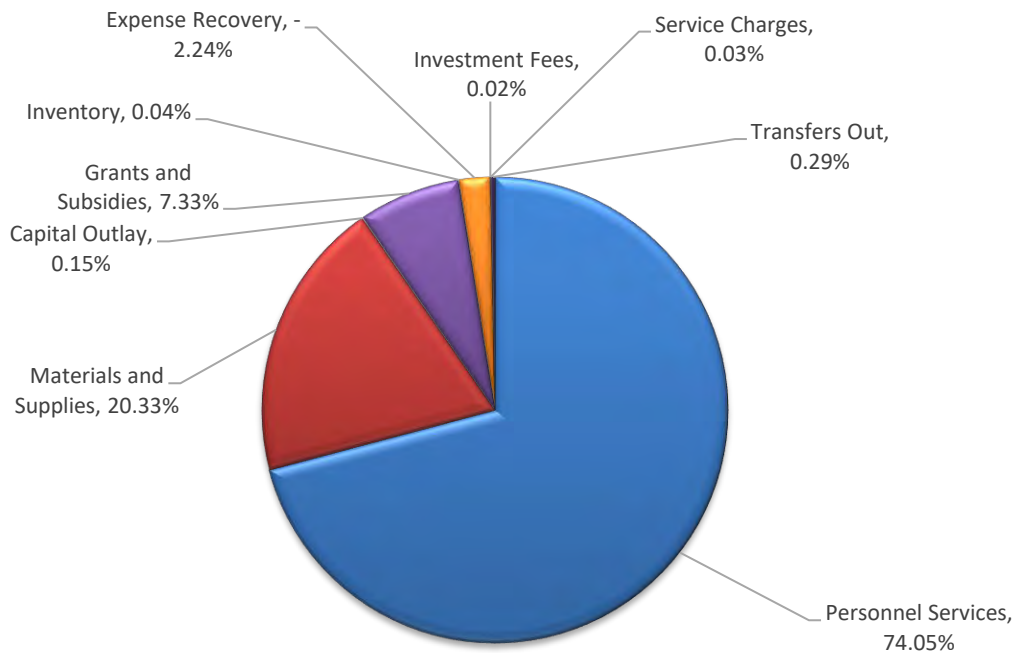
\* Total Revenues do not reflect contribution from Fund Balance.

\*\* Total Expenditures do not include contribution to Fund Balance.

### FY2022 GENERAL FUND REVENUES



### FY2022 GENERAL FUND EXPENDITURES





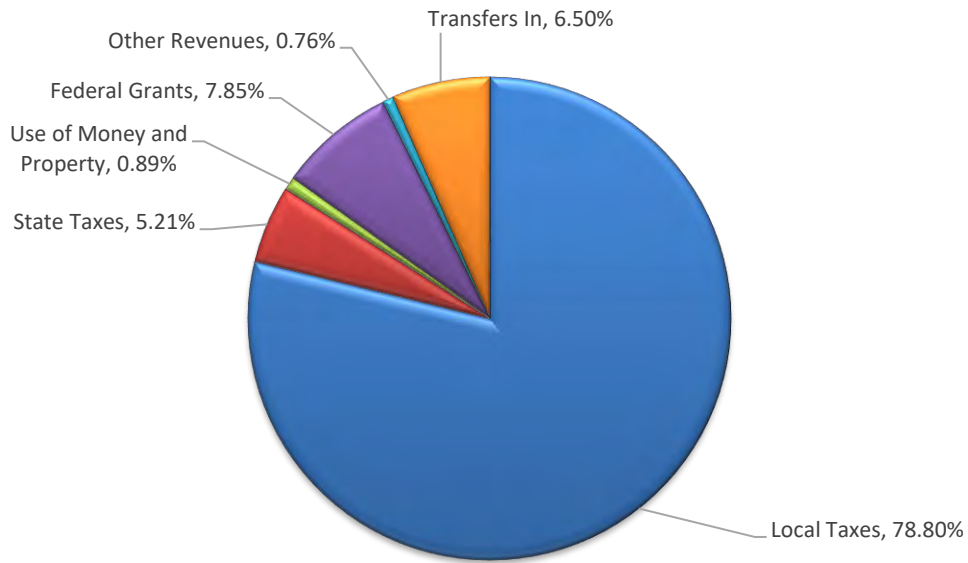
## Debt Fund Summary

<b>Category</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Revenues</b>				
Local Taxes	\$136,880,879	\$136,077,197	\$137,537,795	\$136,201,839
State Taxes	16,789,512	14,800,000	14,267,588	9,000,000
Use of Money and Property	2,445,898	1,776,300	327,374	1,535,300
Federal Grants	2,969,768	2,321,358	1,550,000	13,561,864
Other Revenues	1,720,332	1,652,026	716,239	1,316,546
Transfers In	12,404,236	11,651,940	11,651,940	11,237,795
Other Revenues - Stadium Baseball	4,992	4,000	0	0
Proceeds from Refunded Debt	242,517,953	0	0	0
<b>Total Revenues *</b>	<b>\$415,733,570</b>	<b>\$168,282,821</b>	<b>\$166,050,936</b>	<b>\$172,853,344</b>
<b>Expenditures</b>				
Materials and Supplies	\$1,041,377	\$1,125,000	\$1,120,000	\$1,120,000
Investment Fees	5,162	4,900	4,000	4,000
Bond Issue Costs	1,401,856	40,000	38,000	38,000
Redemption of Serial Bonds and Notes	104,034,821	102,681,233	102,678,525	106,201,062
Interest	65,078,193	66,571,868	66,536,449	71,395,075
Service Charges	63,153	64,500	46,500	57,000
Transfers Out	767,188	0	5,984,781	0
Retirement of Refunded Debt	143,523,387	0	97,605,375	0
Misc. Expense	3,805,813	0	234,503	0
<b>Total Expenditures **</b>	<b>\$319,720,950</b>	<b>\$170,487,501</b>	<b>\$274,248,133</b>	<b>\$178,815,137</b>
<b>Surplus (Deficit)</b>	<b>\$96,012,620</b>	<b>(\$2,204,680)</b>	<b>(\$108,197,197)</b>	<b>(\$5,961,793)</b>
<b>Authorized Complement</b>				<b>0</b>
<b>Beginning Fund Balance</b>	<b>\$77,929,221</b>	<b>\$173,941,840</b>	<b>\$173,941,840</b>	<b>\$65,744,643</b>
<b>Ending Fund Balance</b>	<b>\$173,941,841</b>	<b>\$171,737,160</b>	<b>\$65,744,643</b>	<b>\$59,782,850</b>

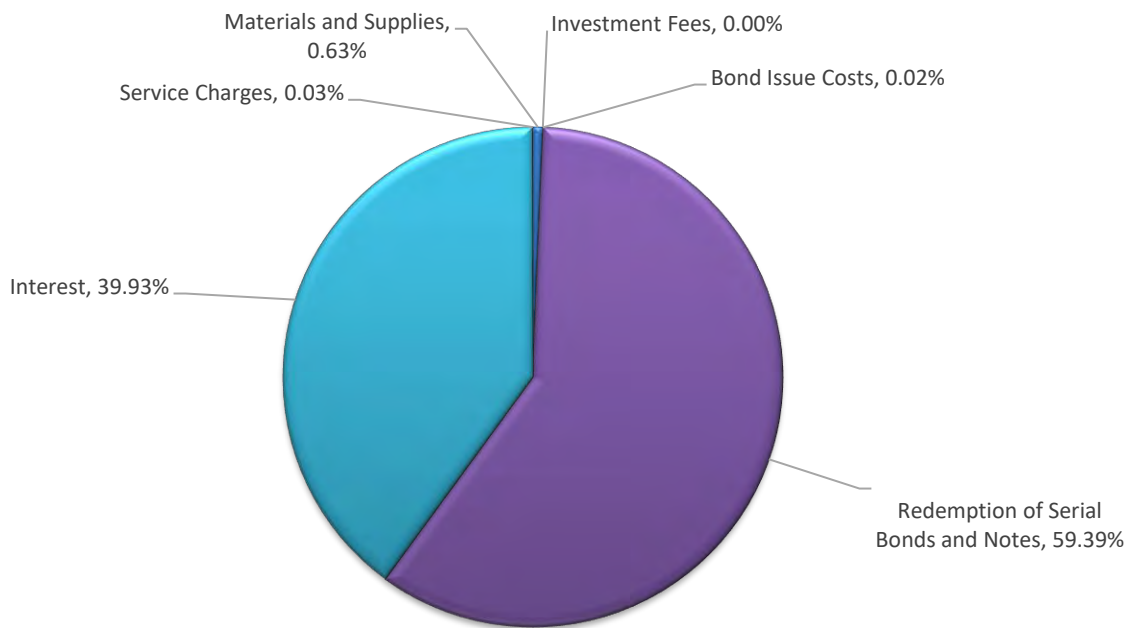
\* Total Revenues do not include contribution from fund balance

\*\* Total Expenditures do not include contribution to fund balance

### FY2022 DEBT FUND REVENUES



### FY2022 DEBT FUND EXPENDITURES



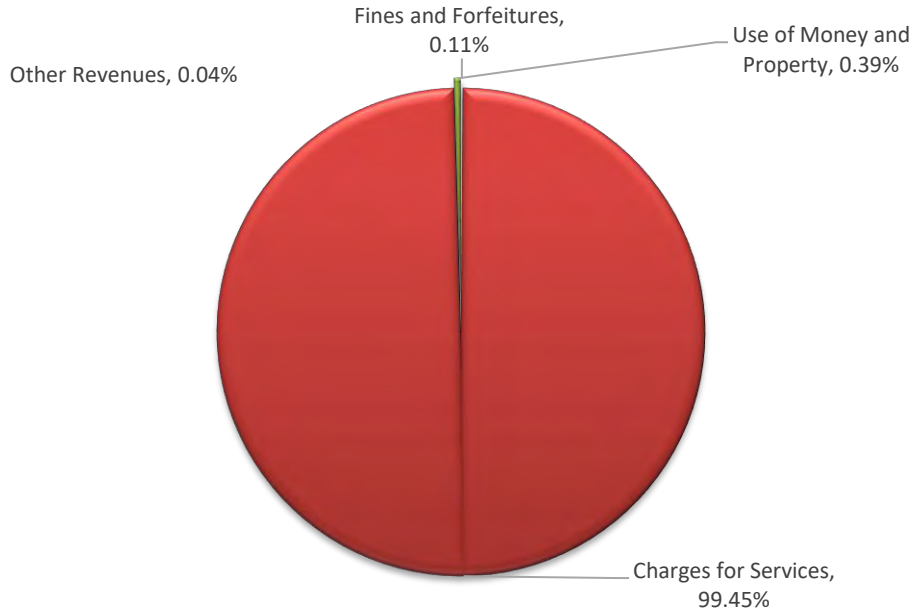
# Enterprise Funds Summary

Category	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Fines and Forfeitures	\$114,017	\$211,000	\$223,907	\$211,000
Charges for Services	163,895,901	189,852,785	188,290,161	189,328,307
Use of Money and Property	1,511,357	744,000	96,227	744,000
Federal Grants	260,614	0	100,000	0
State Grants	160,790	0	0	0
Other Revenues	164,969	102,000	268,602	83,000
Transfers In	329,065	0	2,793,560	0
Dividend and Interest on Investment	321,958	0	1,031,151	0
Gain (Loss) on Investments	224,783	0	1,229	0
Gain (Loss) on Sale of Assets	(144,009)	0	28,746	0
Capital Contributions	1,333,462	0	0	0
<b>Total Revenues *</b>	<b>\$168,172,907</b>	<b>\$190,909,785</b>	<b>\$192,833,583</b>	<b>\$190,366,307</b>
<b>Expenses</b>				
Personnel Services	\$59,372,949	\$37,069,447	\$36,561,764	\$37,475,756
Materials and Supplies	52,683,363	84,317,853	67,319,888	83,859,405
Pension Expense	990,00	0	0	0
Capital Outlay	1,929,501	16,435,040	3,508,821	21,599,040
Grants and Subsidies	100,000	150,000	272,500	252,500
Investment Fees	8,128	0	6,620	0
Bond Issue Costs	469,696	0	1,058,855	0
Interest	5,899,611	4,121,000	10,460,382	5,134,000
Service Charges	5,100	0	11,500	0
Transfers Out	10,977,510	10,977,000	12,160,677	13,769,797
Depreciation on Own Funds	16,621,724	17,667,140	16,164,484	17,667,140
Misc. Expense	2,545,182	0	4,307,922	0
<b>Total Expenses **</b>	<b>\$151,602,764</b>	<b>\$170,737,480</b>	<b>\$151,833,413</b>	<b>\$179,757,638</b>
<b>Surplus (Deficit)</b>	<b>\$16,570,143</b>	<b>\$20,172,305</b>	<b>\$41,000,170</b>	<b>\$10,608,669</b>
<b>Authorized Complement</b>				<b>547</b>
<b>Beginning Fund Balance</b>	<b>\$553,972,261</b>	<b>\$570,542,407</b>	<b>\$570,542,407</b>	<b>\$611,542,579</b>
<b>Ending Fund Balance</b>	<b>\$570,542,407</b>	<b>\$590,714,711</b>	<b>\$611,542,578</b>	<b>\$622,151,248</b>

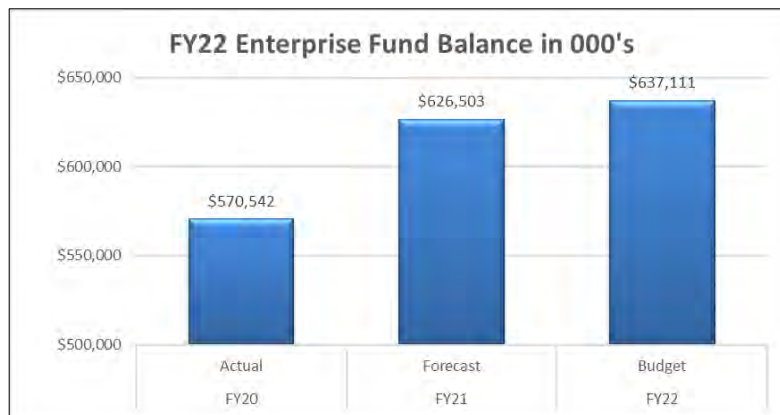
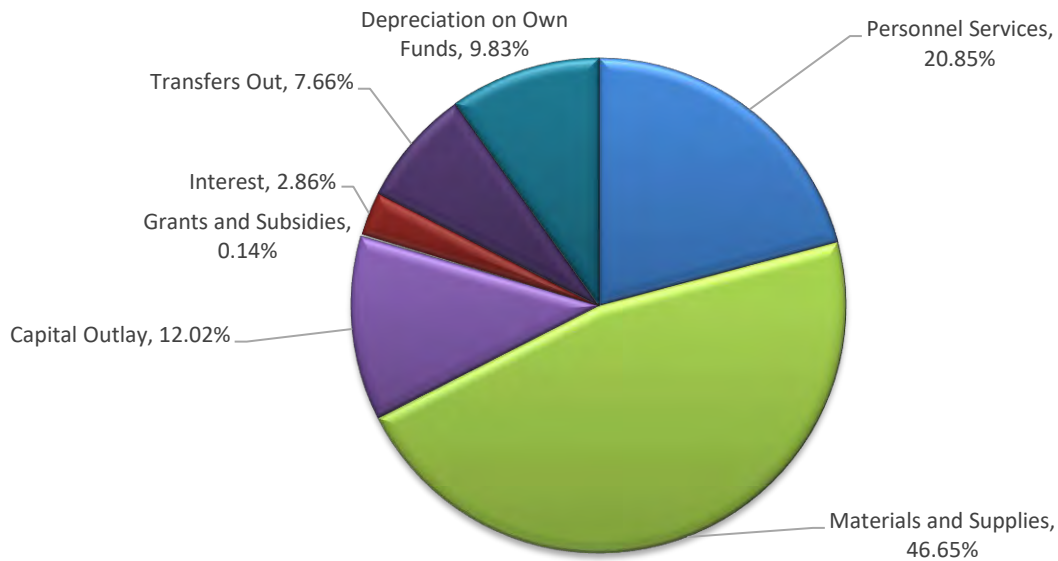
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### FY2022 ENTERPRISE FUND REVENUES



### FY2022 ENTERPRISE FUND EXPENSES



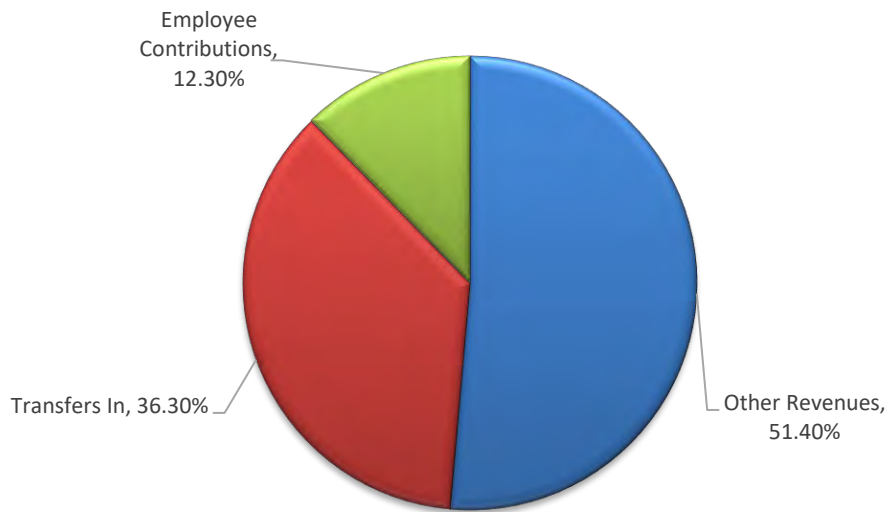
# Fiduciary Fund Summary

Category	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Additions</b>				
Other Revenues	\$9,330,062	\$17,840,711	\$13,884,275	\$12,087,000
Transfers In	4,589,783	6,324,149	3,542,333	8,536,484
Employee Contributions	1,924,417	5,049,000	3,316,430	2,892,000
Employer Contributions	117,043	0	101,490	0
Dividend and Interest on Investment	1,724,969	0	974,522	0
Gain (Loss) on Investments	(5,813,382)	0	9,560,452	0
Gain (Loss) on Sale of Assets	1,381,097	0	1,335,493	0
<b>Total Additions *</b>	<b>\$13,253,989</b>	<b>\$29,213,861</b>	<b>\$32,714,995</b>	<b>\$23,515,484</b>
<b>Deductions</b>				
Personnel Services	\$6,174,921	\$7,255,808	\$6,300,000	\$8,205,789
Materials and Supplies	615,089	564,053	716,613	769,039
Grants and Subsidies	538,568	360,000	360,000	360,000
Claims Incurred	7,789,514	21,082,000	10,095,436	13,944,000
Investment Fees	14,249	0	21,471	0
Pension Benefits	4,047,826	4,000,000	3,883,362	4,000,000
Federal Tax	0	2,000	0	2,000
Misc. Expense	32,066	0	291	0
<b>Total Deductions **</b>	<b>\$19,212,233</b>	<b>\$33,263,861</b>	<b>\$21,377,173</b>	<b>\$27,280,828</b>
<b>Net Increase (Decrease) In Net Positions</b>	<b>(\$5,958,235)</b>	<b>(\$4,050,000)</b>	<b>\$11,337,822</b>	<b>(\$3,765,344)</b>
<b>Authorized Complement</b>				<b>3</b>
<b>Beginning Fund Balance</b>	<b>\$61,959,701</b>	<b>\$56,001,466</b>	<b>\$56,001,466</b>	<b>\$67,339,288</b>
<b>Ending Fund Balance</b>	<b>\$56,001,466</b>	<b>\$51,951,466</b>	<b>\$67,339,288</b>	<b>\$63,573,945</b>

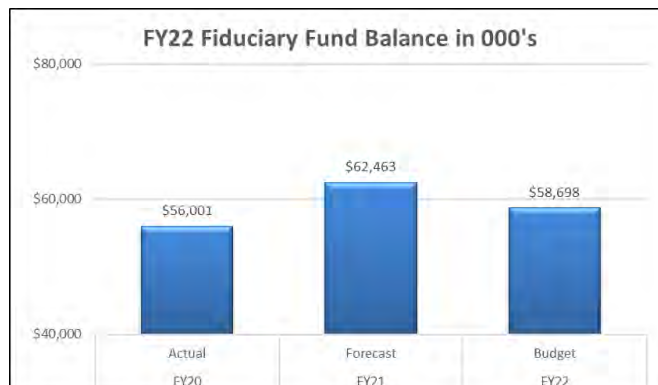
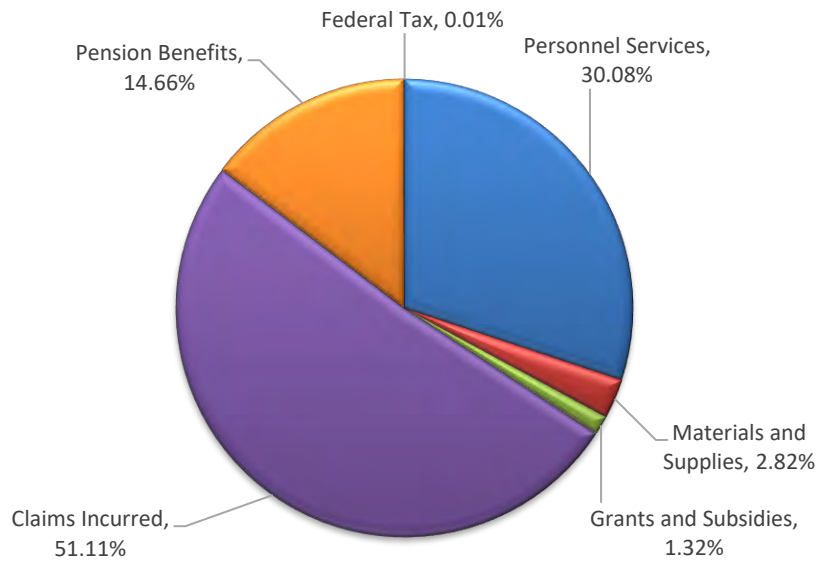
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\*\* Total Deductions do not include contribution to Fund Balance.

### FY2022 FIDUCIARY FUND REVENUES



### FY2022 FIDUCIARY FUND EXPENSES



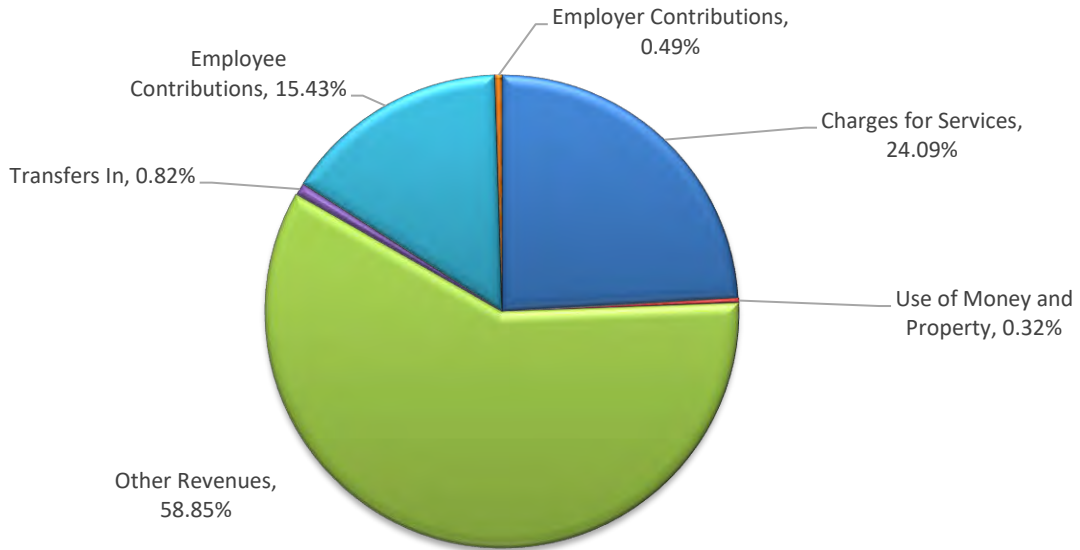
# Internal Service Funds Summary

	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Revenues</b>				
Charges for Services	\$28,624,905	\$30,325,742	\$26,594,055	\$29,322,771
Use of Money and Property	371,176	405,000	10,205	390,000
Other Revenues	68,369,199	73,714,878	69,860,525	71,630,000
Transfers In	3,000,000	275,189	813,447	1,000,000
Employee Contributions	16,005,421	20,831,000	17,536,004	18,787,000
Employer Contributions	533,120	586,400	543,360	596,160
<b>Total Revenues *</b>	<b>\$116,903,821</b>	<b>\$126,138,209</b>	<b>\$115,357,596</b>	<b>\$121,725,931</b>
<b>Expenses</b>				
Personnel Services	\$5,030,580	\$5,644,358	\$4,956,905	\$4,580,975
Materials and Supplies	19,460,422	17,268,447	19,234,174	20,272,357
Capital Outlay	650,070	403,453	551,986	403,453
Grants and Subsidies	151,587	105,810	200,000	105,810
Inventory	12,923,736	14,541,936	12,247,846	14,541,936
Claims Incurred	74,796,564	85,721,000	77,492,124	79,586,000
Federal Tax	0	36,000	36,000	40,000
Transfers Out	3,900,000	0	0	0
Depreciation on Own Funds	8,554	96,100	8,554	96,100
Misc. Expense	428,820	0	114,244	0
<b>Total Expenses **</b>	<b>\$117,350,333</b>	<b>\$123,817,104</b>	<b>\$114,841,833</b>	<b>\$119,626,631</b>
<b>Surplus (Deficit)</b>	<b>(\$446,512)</b>	<b>\$2,321,105</b>	<b>\$515,763</b>	<b>\$2,099,300</b>
<b>Authorized Complement</b>				<b>10</b>
<b>Fund balance beginning of year</b>	<b>\$15,610,745</b>	<b>\$15,164,233</b>	<b>\$15,164,233</b>	<b>\$15,679,996</b>
<b>Fund balance end of year</b>	<b>\$15,164,233</b>	<b>\$17,485,338</b>	<b>\$15,679,996</b>	<b>\$17,779,296</b>

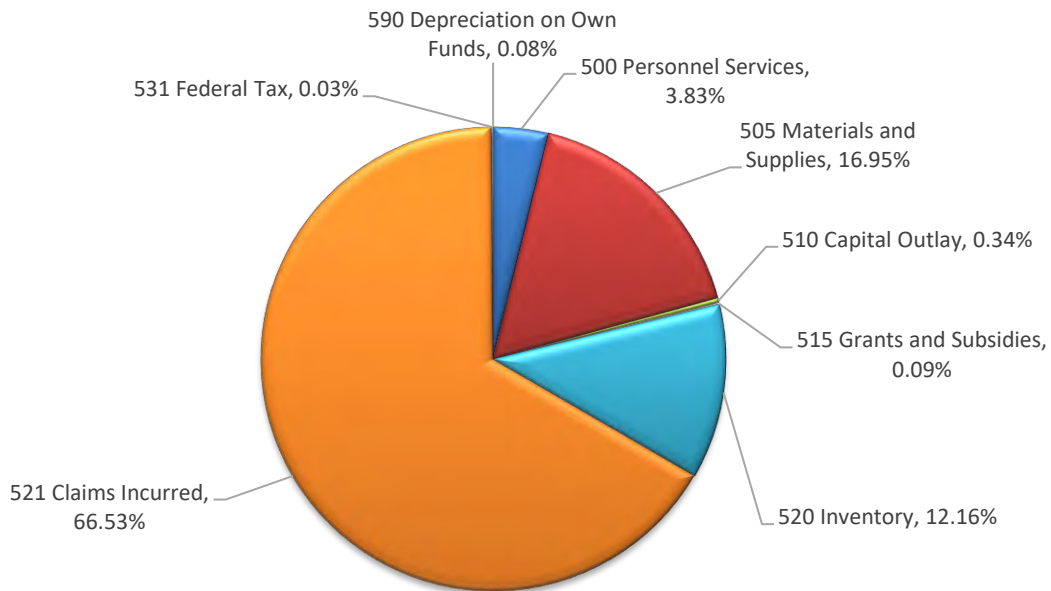
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\*\* Total Expenses do not include contribution to Fund Balance.

### FY2022 INTERNAL SERVICE FUND REVENUES



### FY2022 INTERNAL SERVICE FUND EXPENSES





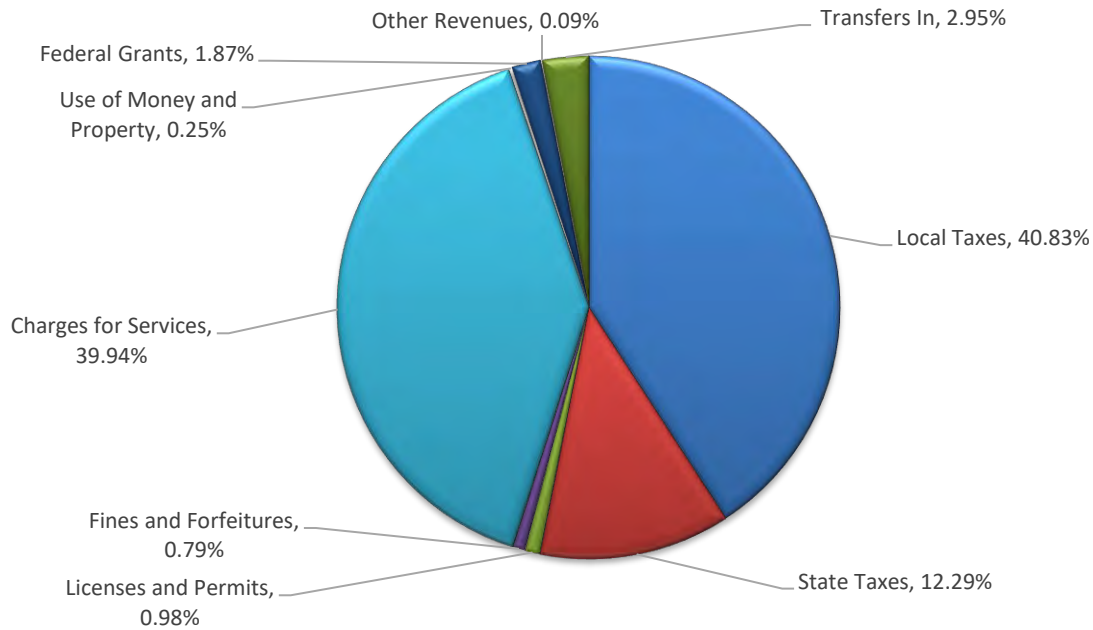
## Special Revenue Funds Summary

Category	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Local Taxes	\$43,771,877	\$55,925,255	\$79,934,024	\$76,758,000
State Taxes	22,975,910	17,803,600	22,800,000	23,110,000
Licenses and Permits	2,120,079	1,891,000	2,270,040	1,850,000
Fines and Forfeitures	1,377,709	1,065,000	1,738,256	1,493,989
Charges for Services	67,338,857	75,100,581	76,540,000	75,100,581
Use of Money and Property	853,974	578,006	77,223	468,965
Federal Grants	4,377,597	3,497,350	7,534,760	3,507,350
Other Revenues	1,434,386	188,228	143,330	175,084
Transfers In	275,000	4,050,000	7,413,364	5,550,000
<b>Total Revenues *</b>	<b>\$144,525,389</b>	<b>\$160,099,020</b>	<b>\$198,450,997</b>	<b>\$188,013,969</b>
<b>Expenditures</b>				
Personnel Services	\$29,604,010	\$33,873,280	\$26,718,521	\$33,393,724
Materials and Supplies	31,492,599	31,816,528	35,733,940	36,891,073
Capital Outlay	8,284,563	4,338,678	4,126,063	4,127,178
Grants and Subsidies	15,718,259	12,865,300	17,252,659	16,010,965
Service Charges	25,383,146	23,063,359	24,299,540	23,063,359
Transfers Out	26,597,738	34,373,348	48,849,164	72,395,649
Misc. Expense	933	0	246,194	0
<b>Total expenditures **</b>	<b>\$137,081,248</b>	<b>\$140,330,493</b>	<b>\$157,226,081</b>	<b>\$185,881,948</b>
<b>Surplus (Deficit)</b>	<b>\$7,444,141</b>	<b>\$19,768,527</b>	<b>\$41,224,916</b>	<b>\$2,132,021</b>
<b>Authorized Complement</b>				<b>521</b>
<b>Fund balance beginning of year</b>	<b>\$61,256,307</b>	<b>\$68,700,448</b>	<b>\$68,700,448</b>	<b>\$109,925,365</b>
<b>Fund balance end of year</b>	<b>\$68,700,448</b>	<b>\$80,468,975</b>	<b>\$109,925,365</b>	<b>\$112,057,386</b>

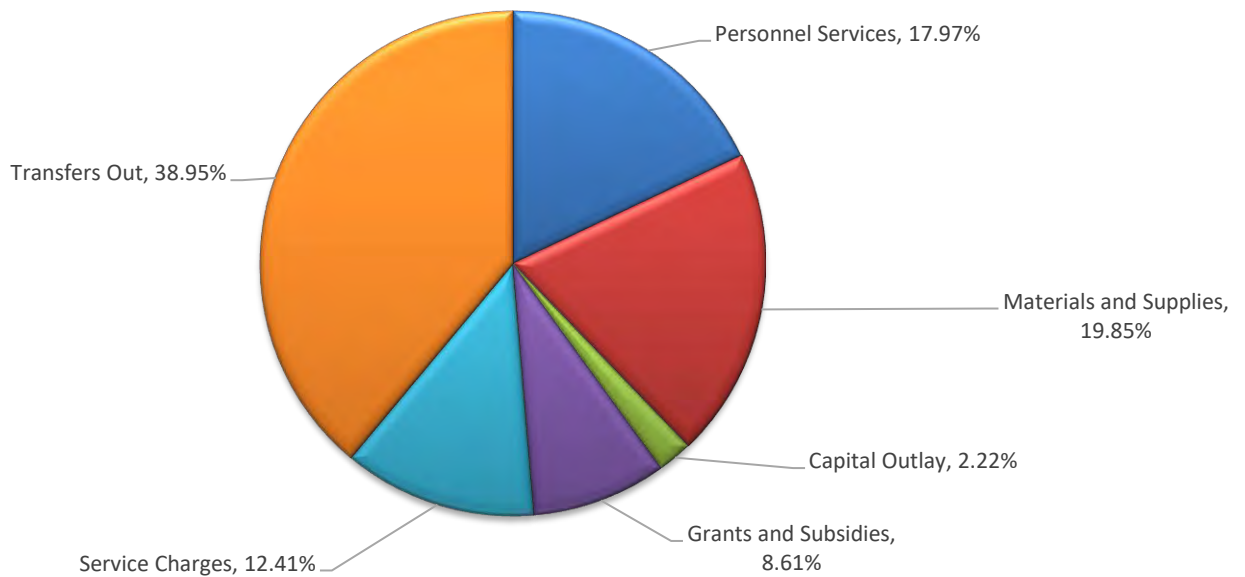
\* Total Revenues do not reflect contribution from Fund Balance.

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### FY2022 Special Revenue Fund Revenues



### FY2022 Special Revenue Fund Expenditures





## Property Tax Revenues

Property Tax revenues are the largest single source of operating revenues. This tax is levied based on the assessed value of various types of property including:

- Real property (land, structures, and lease-hold improvements),
- Personal property (business equipment, excluding inventories for resale) and
- State assessed property (public utility and transportation companies regulated by the State)

### In 2021 Memphis' assessed value of real property:

- 84.72% Residential
- 7.41% Commercial
- 1.64% Industrial
- 0.09% Farm
- 0.08% Multiple
- 6.06% Exempt

### Assessment Percentage of Appraisal:

Residential	25%
Commercial	40%
Industrial	40%
Public Utility	55%
Farm	25%
Personal Property	30%

The assessed value of a residential property with an appraised value of \$100,000 would be \$25,000 (.25 x100,000), while a commercial property of the same appraised value would have an assessed value of \$40,000 (.40 x100,000).

Tax rates are set by the Council through the annual Budget process. These rates are set as necessary in order to fund a balanced Budget that provides services believed to be necessary and affordable.

The City Treasurer generates tax bills based on the following information: the assessed value of the property and the tax rate to figure each property tax bill. That office also collects the taxes.

To calculate the property tax bill, the assessed value is divided by \$100, and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$2.70, the calculation is:

$$\text{tax} = (\$25,000/\$100) \times \$2.70 \text{ per } \$100 = \$675.00$$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, to the mortgage holder. This normally occurs by July 1. Tax payments are due by the end of August.

Property Tax revenues along with other local tax sources provide the City with the largest source of revenue to the operating Budget.

Property appraisals are performed by the Shelby County Assessor of Property, except for public utilities which are assessed by the Tennessee Regulatory Authority. Appraised value is the estimated market value based on a point in time. Certain properties such as those held by government, religious, and charitable organizations. The properties were re-assessed during FY2021 and tax rates were adjusted for FY2022.

Historical property tax rates are displayed in the following table.

### HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Pre-K	Community Catalyst	Affordable Housing	Debt Service	Capital Pay Go	Total Rate
1982	1983	2.080000	1.140000				0.450000	0.0000	3.67
1983	1984	1.680000	1.000000				0.450000	0.0000	3.13
1984	1985	1.680000	1.000000				0.450000	0.0000	3.13
1985	1986	1.830000	1.030000				0.450000	0.0000	3.31
1986	1987	1.909800	1.030000				0.370200	0.0000	3.31
1987	1988	1.896660	1.030000				0.383340	0.0000	3.31
1988	1989	1.588270	1.090000				0.631730	0.0000	3.31
1989	1990	1.662870	1.030000				0.617130	0.0000	3.31
1990	1991	1.620490	1.030000				0.659510	0.0000	3.31
1991	1992	1.094100	0.665655				0.386900	0.0000	2.15
1992	1993	1.304296	0.804955				0.566704	0.0000	2.68
1993	1994	1.610611	0.967537				0.596990	0.0000	3.18
1994	1995	1.672400	0.967538				0.535200	0.0000	3.18
1995	1996	1.672400	0.967538				0.535200	0.0000	3.18
1996	1997	1.672400	0.967538				0.535200	0.0000	3.18
1997	1998	1.672400	0.967538				0.535200	0.0000	3.18
1998	1999	1.376300	0.840675				0.548800	0.0000	2.77
1999	2000	1.376300	0.840675				0.548800	0.0000	2.77
2000	2001	1.751000	0.894900				0.724100	0.0000	3.37
2001	2002	1.678500	0.857800				0.694100	0.0000	3.23
2002	2003	1.675300	0.857800				0.694100	0.0032	3.23
2003	2004	1.675300	0.857800				0.694100	0.0032	3.23
2004	2005	1.675300	0.857800				0.694100	0.0032	3.23
2005	2006	1.908800	0.827100				0.694100	0.0032	3.43
2006	2007	1.908800	0.827100				0.694100	0.0032	3.43
2007	2008	1.908800	0.827100				0.694100	0.0032	3.43
2008	2009	2.342700	0.190000				0.714100	0.0032	3.25
2009	2010	2.291700	0.186800				0.714100	0.0031	3.19
2010	2011	2.291700	0.186800				0.714100	0.0031	3.19
2011	2012	2.471700	0.000000				0.714100	0.0031	3.19
2012	2013	2.291700	0.100000				0.715200	0.0031	3.11
2013	2014	2.487400	0.000000				0.909300	0.0033	3.40
2014	2015	2.312500	0.000000				1.084200	0.0033	3.40
2015	2016	2.312500	0.000000				1.084200	0.0033	3.40
2016	2017	2.312500	0.000000				1.084200	0.0033	3.40
2017	2018	2.225088	0.000000				1.043218	0.003175	3.271481
2018	2019	2.163984	0.000000	0.010000			1.018900	0.003102	3.195986
2019	2020	2.163984	0.000000	0.010000	0.006667	0.006667	0.998900	0.009768	3.195986
2020	2021	2.177318	0.000000	0.010000	0.000000	0.000000	0.998900	0.009768	3.195986
2021	2022	1.847277	0.000000	0.010000	0.000000	0.000000	0.847485	0.008287	2.713049

## ORDINANCE 5785 APPROPRIATION ORDINANCE

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REF UNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

**SECTION 1.** BE IT ORDAINED that the anticipated receipts herein appropriated shall be designated as follows:

1. **GENERAL FUND**, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

### GENERAL FUND GENERAL REVENUES

<b>LOCAL TAXES</b>	
Ad Valorem Tax- Current	255,000,000
Ad Valorem Tax - Current Sale of Receivables	6,000,000
Ad Valorem Tax Prior	3,500,000
Special Assessment Tax	725,000
Prop Taxes Interest & Penalty	5,600,000
Bankruptcy Interest & Penalty	100,000
	1,000,000
PILOT's	5,000,000
State Apportionment TVA	7,800,000
Local Sales Tax	130,000,000
Beer Sales Tax	15,000,000
Alcoholic Beverage Inspection Fee	6,600,000
Mixed Drink Tax	5,000,000
Gross Rec Business Tax	12,000,000
Bank Excise Tax	2,000,000
Franchise Tax - Telephone	1,000,000
Cable TV Franchise Fees	4,200,000
Fiber Optic Franchise Fees	1,400,000
Misc. Franchise Tax	850,000
Interest, Penalties & Commission	350,000
Business Tax Fees	1,300,000
Misc. Tax Recoveries	300,000
MLGW Pipeline	270,000
<b>TOTAL LOCAL TAXES</b>	<b>464,995,000</b>

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>STATE TAXES</b>	
State Sales Tax	64,000,000
Telecommunication Sales Tax	1,000,000
Sports Betting	100,000
State Shared Beer Tax	300,000
Alcoholic Beverage Tax	450,000
Spec Petroleum Product Tax	1,285,000
<b>Total Sales Tax</b>	<b>67,135,000</b>
<b>LICENSES &amp; PERMITS</b>	
Auto Registration Fee	12,000,000
Dog License	225,000
County Dog License Fee	88,000
Liquor By Ounce License	240,000
Taxi Drivers License	6,000
Gaming Pub Amus Perm Fee	3,750
Wrecker Permit Fee	20,000
Misc. Permits	170,000
Beer Application	30,000
Beer Permit Privilege Tax	135,000
Sidewalk Permit Fees	35,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>12,952,750</b>
<b>FINES AND FORFEITURES</b>	
Court Fees	4,200,000
Court Costs	4,000,000
Fines & Forfeitures	3,000,000
Seizures	20,000
Arrest Fees	70,000
DUI BAC Fees	2,000
Sex Offender Registry Fees	100,000
Library Fines & Fees	120,000
Vacant Property Registration Fee	35,200
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>11,547,200</b>
<b>CHARGES FOR SERVICES</b>	
Subdivision Plan Inspection Fee	250,000
Parking	150,000
Senior Citizen's Meals	50,000
Concessions	2,000,000
Golf Car Fees	1,000,000
Pro Shop Sales	125,000
Green Fees	1,300,000
Softball	25,000
Ballfield Permit	15,000

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

Class Fees	500
Parking Meters	800,000
Ambulance Service	20,400,000
Rental Fees	1,400,000
MLG&W Rent	2,400
Rent of Land	210,000
Parking Lots	400,000
Easements & Encroachments	65,000
Tax Sales Attorney Fees	600,000
Street Cut Inspection Fee	50,000
Traffic Signals	175,000
Signs-Loading Zones	30,000
Arc Lights	4,000
Wrecker & Storage Charges	800,000
Shelter Fees	300,000
Police Special Events	350,000
Outside Revenue	300,000
Tow Fees	600,000
HCD-Docking Fees	50,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>31,451,900</b>
<b>USE OF MONEY</b>	
Interest on Investments	400,000
Net Income/Investors	50,000
State Litigation Tax Commission	60,000
<b>TOTAL USE OF MONEY</b>	<b>510,000</b>
<b>FEDERAL GRANTS</b>	<b>5,073,006</b>
<b>TOTAL FEDERAL GRANTS</b>	<b>5,073,006</b>
<b>STATE GRANTS</b>	<b>5,000,000</b>
<b>TOTAL STATE GRANTS</b>	<b>5,000,000</b>
<b>INTERGOVERNMENTAL REVENUES</b>	
International Airport	4,119,982
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>4,119,982</b>
<b>OTHER REVENUES</b>	
Miscellaneous Auctions	2,500,000
Local Shared Revenue	675,000
Anti-Neglect Enforcement	3,000
Property Insurance Recoveries	135,000
Rezoning Ordinance Publication Fees	5,000
Sale Of Reports	435,000
City of Bartlett	1,034,000



**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

Utility Warranty Program	135,000
Miscellaneous Income	300,000
Subdivision Sidewalk Fees	25,000
Sewer Fund Cost Allocation	1,075,000
Fire - Misc. Collections	45,000
Donated Revenue	600,000
Coca - Cola Sponsorship	100,000
Vendor Rebates	10,000
FNMA Services Fees	875
Subrogation Claims	50,000
<b>TOTAL OTHER REVENUES</b>	<b>7,127,875</b>
<b>TRANSFERS IN</b>	
In Lieu Of Taxes-MLGW	56,411,000
In Lieu Of Taxes-Sewer	10,300,000
Oper Tfr In - Solid Waste Fund	750,000
Oper Tfr In-Sales Tax Referendum 2019 Fund	12,000,000
Oper Tfr In-Sewer Fund	1,737,000
Oper Tfr In - Metro Alarm Fund	1,600,000
Oper Tfr In - Storm Water Fund	106,000
<b>TOTAL TRANSFERS IN</b>	<b>82,904,000</b>
Contributed From Unassigned Fund Balance	23,175,211
<b>General Fund Revenues</b>	<b>692,816,713</b>
<b>TOTAL GENERAL REVENUES</b>	<b>715,991,924</b>

**GENERAL FUND  
EXPENDITURE BUDGET**

<b>EXECUTIVE</b>	
Mayor's Office	1,032,135
Chief Administrative Office	3,172,009
Auditing	936,837
311 Call Center	559,030
Office of Youth Services and Community Affairs	5,039,269
Intergovernmental Affairs	636,624
CLERB	299,153
Memphis Animal Services	4,472,296
Community Affairs	1,649,818
Communications	2,197,931
Office of Performance Mgmt.	648,365
Memphis Public Service Corp.	1,256,447
<b>TOTAL EXECUTIVE</b>	<b>21,899,914</b>

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>FINANCE</b>	
Administration	627,455
Financial Accounting	3,162,530
Purchasing	1,385,051
Budget	566,322
Debt Management	224,455
City Treasurer	3,450,112
Financial & Strategic Planning Office	319,511
Equal Business Opportunity & Development Programs	1,918,552
Office of Comprehensive Planning	2,145,745
<b>TOTAL FINANCE</b>	<b>13,799,733</b>
<b>FIRE</b>	
Administration	4,204,500
Apparatus Maintenance	8,346,300
Logistical Services	2,168,233
Training	3,091,407
Communications	7,778,389
Prevention	5,427,862
Firefighting	113,713,072
Emergency Medical Services (EMS)	41,729,845
Airport	4,219,329
<b>TOTAL FIRE</b>	<b>190,678,937</b>
<b>POLICE</b>	
Executive Administration	36,205,897
Support Services	41,013,993
Uniform Patrol/Precincts	140,500,789
Investigative Services	29,709,327
Special Operations	28,293,587
<b>TOTAL POLICE</b>	<b>275,723,593</b>
<b>PARKS</b>	
Administration	1,997,722
Planning & Development	422,141
Parks Operations	6,442,682
Park Facilities	3,917,160
Zoo	3,658,242
Brooks Museum	707,313
Memphis Botanic Gardens	596,749
Sports Centers	3,096,125
Recreation Centers	8,972,499
Support Service Golf	5,398,385
Sports Services	3,740,757

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>TOTAL PARKS</b>	<b>38,949,775</b>
<b>PUBLIC WORKS</b>	
Administration	1,380,916
Street Maintenance	5,102,142
Neighborhood Improvements	10,828,060
<b>TOTAL PUBLIC WORKS</b>	<b>17,311,118</b>
<b>HUMAN RESOURCES</b>	
Administration	376,576
Talent Management	4,755,041
Compensation	1,011,858
Equity, Diversity & Inclusion	1,244,031
HR Operations	301,264
HR Analytics & Performance	842,153
<b>TOTAL HUMAN RESOURCES</b>	<b>8,530,923</b>
<b>GENERAL SERVICES</b>	
Administration	2,341,336
Property Maintenance	13,204,783
Real Estate	745,042
Operation Of City Hall	6,517,877
Fleet Management	1,024,031
<b>TOTAL GENERAL SERVICES</b>	<b>23,833,069</b>
<b>HOUSING &amp; COMMUNITY DEVELOPMENT</b>	
Housing Community	1,897,968
Housing Community Development Housing	970,453
Economic Development	335,836
Community Initiatives	1,628,479
<b>TOTAL HOUSING &amp; COMMUNITY DEVELOPMENT</b>	<b>4,832,736</b>
<b>CITY ATTORNEY</b>	<b>14,505,331</b>
<b>ENGINEERING</b>	
Planning Design & Construction	3,245,390
Signs & Markings	3,231,429
Signal Maintenance	3,305,848
Prevailing Wages	118,426
<b>TOTAL ENGINEERING</b>	<b>9,901,093</b>
<b>LIBRARY</b>	<b>22,919,401</b>
<b>INFORMATION SYSTEMS</b>	
Information Systems Admin	11,607,476

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

Information Systems Operations	12,220,284
<b>TOTAL INFORMATION SYSTEMS</b>	<b>23,827,760</b>
<b>CITY COUNCIL</b>	<b>2,764,496</b>
<b>CITY COURT JUDGES</b>	<b>809,764</b>
<b>CITY COURT CLERK</b>	
City Court Clerk	3,824,079
Red Light Camera	3,425,646
<b>TOTAL CITY COURT CLERK</b>	<b>7,249,725</b>
<b>GRANTS &amp; AGENCIES</b>	
Aging Commission of the Mid-South	144,000
Community Initiatives Grants for Non-Profits	2,600,000
Blight Authority of Memphis	400,000
Memphis & Shelby County Film and Television Commission	225,000
Family Safety Center of Memphis and Shelby County	350,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000
Black Business Association	300,000
Southern Heritage Classic	100,000
Kindred Place	110,000
MLGW Citizen's Assistance Grant	1,000,000
Shelby County School Mixed Drink Proceeds	2,500,000
Shelby County School Settlement	1,333,335
Convention Center	2,425,000
Innovate Memphis	300,000
MATA	19,170,000
Urban Art	150,000
Pensioners Insurance	8,373,569
Memphis River Park	3,024,000
The 800 Initiative	500,000
Expense Recovery (State Street Aid)	(5,500,000)
Oper Tfr Out - HUB Community Impact Fund	550,000
<b>TOTAL GRANTS &amp; AGENCIES</b>	<b>38,304,904</b>
<b>INVESTMENT FEES (Unallocated)</b>	<b>149,652</b>
<b>TOTAL INVESTMENT FEES</b>	<b>149,652</b>
<b>TOTAL EXPENDITURES / TRANSFERS GENERAL FUND</b>	<b>715,991,924</b>
<b>2. SPECIAL REVENUE FUNDS</b>	
<b>A. HOTEL/MOTEL TAX FUND</b>	
<b>HOTEL/MOTEL TAX FUND</b>	

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

REVENUE BUDGET	
Hotel/Motel Tax	3,000,000
Occupancy Increase	3,000,000
Room Night Assessment	4,000,000
Contributed from Fund Balance	3,593,050
<b>TOTAL REVENUES</b>	<b>13,593,050</b>
EXPENDITURE BUDGET	
Convention/Visitor's Bureau	3,960,000
Memphis/Shelby County Sports	3,000,000
Transfer Out-Debt Service Fund	6,633,050
<b>TOTAL EXPENDITURES</b>	<b>13,593,050</b>
<b>B. METRO ALARM FUND</b>	
<b>METRO ALARM FUND</b>	
REVENUE BUDGET	
Alarm Revenue	1,855,000
Contributed From Fund Balance	317,704
<b>TOTAL REVENUE</b>	<b>2,172,704</b>
EXPENDITURE BUDGET	
Personnel Services	392,454
Materials and Supplies	180,250
Oper Transfer Out-General Fund	1,600,000
<b>TOTAL EXPENDITURES</b>	<b>2,172,704</b>
<b>C. SOLID WASTE MANAGEMENT FUND</b>	
<b>SOLID WASTE MANAGEMENT FUND</b>	
REVENUE BUDGET	
Solid Waste Disposal Fee	74,560,581
Sanitation Inspection Fee	540,000
Local Taxes	100,000
Use of Money and Property	53,000
Other Revenues	25,084
EXPENDITURE BUDGET	
Personnel Services	31,901,270
Materials and Supplies	12,750,501

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

Capital Outlay	1,120,000
Service Charges	23,063,359
Transfers Out	3,394,299
Contributed To Fund Balance	3,049,236
<b>TOTAL EXPENDITURES</b>	<b>75,278,665</b>
<b>D. DRUG ENFORCEMENT FUND</b>	
<b>DRUG ENFORCEMENT</b>	
REVENUE BUDGET	
Fines & Forfeitures	1,493,989
Federal Grants	70,000
Contributed From Fund Balance	1,724,461
<b>TOTAL REVENUES</b>	<b>3,288,450</b>
EXPENDITURE BUDGET	
Personnel Services	1,100,000
Materials and Supplies	1,884,950
Capital Outlay	303,500
<b>TOTAL EXPENDITURES</b>	<b>3,288,450</b>
<b>E. PARK SPECIAL SERVICE FUND</b>	
<b>PARK SPECIAL SERVICE</b>	
REVENUE BUDGET	
Local Sales Tax	120,000
Use of Money & Property	40,000
<b>TOTAL REVENUES</b>	<b>160,000</b>
EXPENDITURE BUDGET	
Contributed To Fund Balance	160,000
<b>TOTAL EXPENDITURES</b>	<b>160,000</b>
<b>F. STATE STREET AID FUND</b>	
<b>STATE STREET AID</b>	
REVENUE BUDGET	
State Gas - Motor Fuel Tax	11,860,000
Three-Cent Tax	3,500,000
One-Cent Tax	1,850,000
IMPROVE Act	5,900,000
<b>TOTAL REVENUES</b>	<b>23,110,000</b>
EXPENDITURE BUDGET	

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

Materials and Supplies	21,341,700
Transfer Out-Debt Service Fund	1,768,300
<b>TOTAL EXPENDITURES</b>	<b>23,110,000</b>
<b>G. FIRE EMS FUND</b>	
<b>FIRE EMS</b>	
REVENUE BUDGET	
<i>Federal Grants</i>	3,437,350
<b>TOTAL REVENUE</b>	<b>3,437,350</b>
EXPENDITURE BUDGET	
Materials and Supplies	733,672
Capital Outlay	2,703,678
<b>TOTAL EXPENDITURE</b>	<b>3,437,350</b>
<b>H. PRE-K FUND</b>	
<b>PRE-K</b>	
REVENUE BUDGET	
Local Taxes	2,038,000
OperTfr in - Sales Tax Referendum 2019	5,000,000
<b>TOTAL REVENUE</b>	<b>7,038,000</b>
EXPENDITURE BUDGET	
Grants and Subsidies	6,000,000
Contributed To Fund Balance	1,038,000
<b>TOTAL EXPENDITURE</b>	<b>7,038,000</b>
<b>I. HUB COMMUNITY IMPACT FUND</b>	
<b>HUB COMMUNITY IMPACT</b>	
REVENUE BUDGET	
Oper Tfr In - General Fund	550,000
Use of Money and Property	965
<b>TOTAL REVENUE</b>	<b>550,965</b>
EXPENDITURE BUDGET	
Grants and Subsidies	550,965
<b>TOTAL EXPENDITURE</b>	<b>550,965</b>



**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>J. SALES TAX REFERENDUM FUND</b>	
<b>SALES TAX REFERENDUM</b>	
REVENUE BUDGET	
Local Sales Tax	62,000,000
<b>TOTAL REVENUE</b>	<b>62,000,000</b>
EXPENDITURE BUDGET	
Oper Tfr Out - General Fund	34,000,000
Oper Tfr Out - Pre-K	5,000,000
Oper Tfr Out - Healthcare Fund	1,000,000
Oper Tfr Out - OPEB Fund	7,000,000
Oper Tfr Out - Pension Fund	2,000,000
Oper Tfr Out - CIP Fund	10,000,000
Contributed To Fund Balance	3,000,000
<b>TOTAL EXPENDITURE</b>	<b>62,000,000</b>
<b>K. LIFE INSURANCE FUND</b>	
<b>LIFE INSURANCE</b>	
REVENUE BUDGET	
Other Revenues	150,000
Use of Money & Property	370,000
<b>TOTAL REVENUES</b>	<b>520,000</b>
EXPENDITURE BUDGET	
Contributed To Fund Balance	520,000
<b>TOTAL EXPENDITURES</b>	<b>520,000</b>
<b>L. NEW MEMPHIS ARENA FUND</b>	
<b>NEW MEMPHIS ARENA</b>	
REVENUE BUDGET	
Local Taxes	2,500,000
<b>TOTAL REVENUES</b>	<b>2,500,000</b>
EXPENDITURE BUDGET	
Grants and Subsidies	2,500,000
<b>TOTAL EXPENDITURES</b>	<b>2,500,000</b>

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>3. DEBT SERVICE FUND</b>	
The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.	
<b>DEBT SERVICE FUND</b>	
REVENUE BUDGET	
Current Property Tax	119,000,000
Delinquent Property Tax	1,600,000
Sale of Delinquent Accounts	2,700,000
Local Option Sales Tax	9,700,000
In Lieu Of Taxes-Contractual	2,201,839
Tourism Development Zone Local	1,000,000
State Taxes	9,000,000
Use of Money	1,535,300
Federal Grants	13,561,864
Other Revenue	1,316,546
Transfer In-State Street Aid	1,768,300
Transfer In-Hotel/Motel Fund	6,633,050
Transfer In-Solid Waste	2,644,299
Transfer In -Misc. Grants Fund	192,146
Contributed From Restricted Fund Balance	1,861,569
Contributed From Fund Balance	4,100,224
<b>TOTAL REVENUES/ TRANSFERS IN</b>	<b>178,815,137</b>
EXPENDITURE BUDGET	
Principal-Serial Bonds, Notes, and Leases	106,201,062
Interest-Serial Bonds, Notes, and Leases	71,395,075
Other	1,181,000
Bond Issue Cost	38,000
<b>TOTAL EXPENDITURES</b>	<b>178,815,137</b>
<b>4. ENTERPRISE FUNDS</b>	
A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.	
<b>SEWER FUND</b>	
REVENUE BUDGET	
Sewer Fees	151,850,000
Subdivision Development Fees	450,000
Rents	43,307
Use of Money and Property	600,000

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

Fines & Forfeitures	201,000
Special Sewer Connections	20,000
Biogas Revenue	65,000
Other Revenue	83,000
Contributed From Fund Balance	1,068,054
<b>TOTAL REVENUES</b>	<b>154,380,361</b>
EXPENSE BUDGET	
Personnel	25,657,050
Materials and Supplies	75,027,714
Capital Outlay	19,847,000
Debt Service -Interest	9,515,900
State Loan Interest	1,307,556
In-Lieu-Of Payment-General	11,926,797
Dividend To General Fund	1,300,000
Depreciation on Own Fund	15,250,800
Transfer-Out General Fund	437,000
<b>TOTAL EXPENSES</b>	<b>160,269,817</b>
B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.	
<b>STORM WATER FUND</b>	
REVENUE BUDGET	
Storm Water Fees	36,900,000
Use of Money and Property	144,000
Fines & Forfeitures	10,000
<b>TOTAL REVENUES</b>	<b>37,054,000</b>
EXPENSE BUDGET	
Personnel	11,818,706
Materials & Supplies	8,831,690
Capital Outlay	1,752,040
Grants and Subsidies	252,500
Interest	1,735,125
Dividend to General Fund	106,000
Depreciation on Own Funds	2,416,340
Contributed To Fund Balance	10,141,599
<b>TOTAL EXPENSES</b>	<b>37,054,000</b>

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>5. INTERNAL SERVICE FUNDS</b>	
<b>HEALTHCARE</b>	
REVENUE BUDGET	
Operating Revenues	91,732,000
<b>TOTAL REVENUES</b>	<b>91,732,000</b>
EXPENSE BUDGET	
Personnel	4,580,975
Materials & Supplies	6,212,616
Capital Outlay	9,000
Claims Incurred	79,386,000
Grants & Subsidies	105,809
Federal Tax	40,000
Contributed To Fund Balance	1,397,600
<b>TOTAL EXPENSES</b>	<b>91,732,000</b>
<b>UNEMPLOYMENT FUND</b>	
REVENUE BUDGET	
Program Revenues	599,160
<b>TOTAL REVENUE</b>	<b>599,160</b>
EXPENSE BUDGET	
Claims Incurred	200,000
Contributed To Fund Balance	399,160
<b>TOTAL EXPENSES</b>	<b>599,160</b>
<b>FLEET MANAGEMENT FUND</b>	
REVENUE BUDGET	
V.M. Fuel Revenue Inside	9,543,560
V.M. Shop Charges	19,308,859
V.M. Inventory/Store Sales	249,165
Use of Money and Property	72,000
Outside Revenue	221,187
<b>TOTAL REVENUES</b>	<b>29,394,771</b>
EXPENSE BUDGET	
Materials & Supplies	14,059,741
Inventory	14,541,936
Depreciation on Own Funds	96,100
Capital Outlay	394,453
Contributed To Fund Balance	302,541

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

<b>TOTAL EXPENSES</b>	<b>29,394,771</b>
<b>6. FIDUCIARY FUNDS</b>	
<b>OTHER POST EMPLOYMENT BENEFITS (OPEB)</b>	
REVENUE BUDGET	
Operating Revenues	14,978,999
OperTfr in - Sales Tax Referendum 2019	7,000,000
Contributed From Fund Balance	178,723
<b>TOTAL REVENUES</b>	<b>22,157,722</b>
EXPENSE BUDGET	
Personnel	7,132,683
Material & Supplies	719,039
Claims Incurred	13,944,000
Federal Tax	2,000
Grants & Subsidies	360,000
<b>TOTAL EXPENSES</b>	<b>22,157,722</b>
<b>LIBRARY RETIREMENT SYSTEM</b>	
REVENUE BUDGET	
Operating Transfer In	1,536,484
Contributed From Fund Balance	3,586,622
<b>TOTAL REVENUES</b>	<b>5,123,106</b>
EXPENSE BUDGET	
Personnel	1,073,106
Materials and Supplies	50,000
Pension Benefits	4,000,000
<b>TOTAL EXPENSES</b>	<b>5,123,106</b>

**SECTION 2.** BE IT FURTHER ORDAINED that for the purposes of Budget control, administration, and accounting of the appropriations made herein for the fiscal year, July 1, 2021, through June 30, 2022, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

**SECTION 3.** BE IT FURTHER ORDAINED that City Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2021, through June 30, 2022, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

**SECTION 4.** BE IT FURTHER ORDAINED that all monies subject to appropriation by all Divisions shall be deposited with the City Treasurer for the use of the City of Memphis and all monies so received shall be considered appropriated regardless

## ORDINANCE 5785 APPROPRIATION ORDINANCE

of the foregoing estimates by items until the appropriations have been filled.

Thereupon, any surplus shall become and be designated unappropriated revenue and be subject to lawful appropriation by the City Council. Such amounts are not appropriated for the use of the Division receiving same but shall be carried as a memorandum of collections and earnings.

**SECTION 5.** BE IT FURTHER ORDAINED that the Comptroller shall have no power to authorize withdrawal of funds constituting the current operating revenues of the City of Memphis from the Treasury of the City of Memphis nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Division, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that the current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the City Council.

**SECTION 6.** BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

**SECTION 7.** BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line-item Budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for theseveral funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2021 through June 30, 2022, inclusive.

The Mayor shall have the authority to approve transfers between all categories, except Personnel, within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$50,000 and each Program shall have an annual cumulative limit of \$100,000 for transfers between Categories, within the total amounts of each Program. For Personnel Budget transfers, the Mayor shall have authority to approve an annual cumulative limit of \$50,000 from a Personnel category to another category within each Program. An amount exceeding the annual limit of \$50,000 must be authorized by the City Council. The transfer of an amount between personnel Categories, within a Program that is associated with authorized and funded positions, also transfers the position to the Category receiving funding. Any transfer of appropriations between Programs shall be made only upon the authorization by Ordinance or Resolution of the City Council.

The Mayor shall have the authority to dispose of any City of Memphis owned property only in accordance with the provision of the Charter and/or Ordinance duly adopted by the City Council. The Mayor shall have the authority to lease any City of Memphis owned real property to any non-municipal entity for terms exceeding two (2) years or more only upon prior approval of the City Council.

**SECTION 8.** BE IT FURTHER ORDAINED that pursuant to the provisions of the City of Memphis Charter as amended when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City of Memphis by the joint action of the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each Budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the City Council.

**SECTION 9.** BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account and shall be subject to re-appropriation by the City Council, encumbered appropriations shall be carried forward into the next fiscal year from the current year Budget

**ORDINANCE 5785  
APPROPRIATION ORDINANCE**

**SECTION 10.** BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

**SECTION 11.** BE IT FURTHER ORDAINED that no claims against the City of Memphis shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

**SECTION 12.** BE IT FURTHER ORDAINED that the City Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of this ordinance be held unconstitutional or invalid, the same shall not affect the remainder of this ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.


**SECTION 13.** BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the City Council, signed by the Chairperson of the City Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

**SECTION 14.** BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

**SECTION 15.** BE IT FURTHER ORDAINED, pursuant to Substitute Ordinance No. 5785 any decision of the City Council, acting as arbiter only, to resolve any impasse between the City and any employee association over economic items shall be effective and funded only to the extent of funds appropriated for such items in this Appropriation Ordinance but not otherwise.

  
\_\_\_\_\_  
Frank Colvett Jr, Chairperson

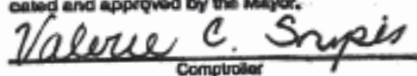
  
Attest: Comptroller CFO

THE FOREGOING ORDINANCE  
# 5785 PASSED  
1st Reading 05-04-2021  
2nd Reading 05-18-2021  
3rd Reading 06-15-2021  
Approved:   
Chairman of Council

Date Signed: 6/29/21

  
APPROVED  
Mayor, City of Memphis

Date Signed: 06/30/21

I hereby certify that the foregoing is a true copy, and said document was adopted by the Council of the City of Memphis as above indicated and approved by the Mayor.  
  
Valerie C. Snipes  
Comptroller





## Authorized Complement Discussion

The **authorized complement** is the total number of full-time positions approved by the City Council, for City of Memphis operating divisions. The positions correlate to the number of funded salaries. During the year vacancies occur and there is a possibility the full Budgeted salary may not be used. As a result, salaries are Budgeted at the anticipated rate of staffing.

**Below is a summary of the changes in the authorized complement from the prior year's adopted Budget:**

### Executive Division

The complement increased by one (1) position:

- The Division was approved to add one (1) position:
- Civilian Law Enforcement Review Board (CLERB)

### City Engineering

The complement increased by five (5) positions:

- 1 Accounting Manager position was approved
- 1 Land Development position was approved
- 1 Building, Design and Construction (BD&C) position was approved
- 2 positions comprising Prevailing Wages were transferred to Engineering from Finance Division

### Finance Division

The complement decreased by a net one (1) position:

- 2 positions comprising Prevailing Wages were transferred to Engineering
- 1 Urban Design & Preservation Planner position was added

### Information Technology

The complement increased by five (5) positions:

- 1 Service Delivery position was approved
- 3 Project Manager positions was approved
- 1 Public Safety Cybersecurity Analyst position was approved

### Parks and Neighborhoods

The complement increased by six (6) positions:

- Supervisor positions was approved
- 1 Customer Service Administration Specialist position was approved
- 1 Parks Development and Special Projects Manager was approved

### Police Services

The complement increased by one (1) position:

- 1 MGU Multi Area Gang Unit Analyst position was approved

### Housing and Community Development

The complement decreased by four (4) positions:

- Coordinator and Analyst positions were deleted and expected to be re-purposed for future use as the needs of the department arise

## Authorized Complement Summary

Category	FY20 Adopted	FY21 Adopted	FY22 Adopted
<b>GENERAL FUND</b>			
City Attorney	56	57	57
City Council	27	27	27
City Court Clerk	57	58	58
City Court Judges	5	5	5
City Engineering	116	119	124
Executive	119	128	129
Finance	109	114	113
Fire Services	1,773	1,773	1,773
General Services	289	286	286
Grants and Agencies	0	0	0
Housing and Community Development	2	70	66
Human Resources	50	49	49
Information Technology	28	32	37
Libraries	287	286	286
Parks and Neighborhoods	211	218	224
Police Services	2,866	3,126	3,127
Public Works	256	256	256
<b>General Fund Total</b>	<b>6,251</b>	<b>6,604</b>	<b>6,617</b>
<b>OTHER FUNDS</b>			
<b>Special Revenue Funds</b>			
Metro Alarm Fund	6	6	6
Solid Waste Fund	515	515	515
<b>Enterprise Funds</b>			
Sewer Fund	354	356	356
Storm Water Fund	190	191	191
<b>Fiduciary Funds</b>			
OPEB Fund	3	3	3
<b>Internal Service Funds</b>			
Healthcare Fund	10	10	10
<b>Other Funds Total</b>	<b>1,078</b>	<b>1,081</b>	<b>1,081</b>
<b>GRAND TOTAL</b>	<b>7,329</b>	<b>7,685</b>	<b>7,698</b>

# OVERVIEW

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## Capital Improvement Program Budget Overview

The Fiscal Years 2022-2026 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles, and equipment. For program purposes, the City defines a capital improvement as a major improvement or acquisition grouping costing over \$50,000. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP Plan is to outline the funding for capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Memphis. Because projects in the CIP Plan have long-term benefits, they are financed over a longer period. As a result, present and future users pay for the projects.

The Capital Improvement Budget is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. The CIP Budget is a one-year allocation. Adoption of the CIP Budget by the City Council allows for the allocation of funds for the first year of the program, or in the case of carried-forward projects, a reallocation of unappropriated funding. The City attempts to Budget annual General Obligation (G.O.) Bonds specifically at an average rate of retirement of older bonds. This is currently approximately \$90.8 million. Specific language on how to appropriate and spend construction funds is contained in the CIP Resolution.

## Capital Funding Sources

The City's adopted Capital Budget is \$234.0 million in total allocations for Fiscal Year 2022. Listed below are the major sources for Capital Funding.

### Long Term Debt

General Obligation (G.O.) Bonds are \$90.8 million, or 38.8%, of the total allocation for the Fiscal Year 2022. The Sewer and Storm Water Funds will also use \$67.4 million of Revenue Bonds for sewer (\$50.0 million "SRB") and storm water (\$17.4 million "STRB") rehabilitation.

### Federal Grants / State Grants

Most of these federal funds are for Memphis Area Transit Authority (MATA) projects and Public Works projects that qualify for federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds. State funding will also come into the State Street Aid (SSA) Fund. The IMPROVE Act (Improving Manufacturing, Public Roads, & Opportunities for a Vibrant Economy), was added to the SSA Fund in Fiscal Year 2018. Revenue from the Act is purposed to help improve roads, and as such, some of the CIP projects that relate to road improvement are partially funded from this resource.

### Capital Asset Disposition

Capital Asset Disposition funds represent the proceeds from the sale of City assets (primarily buildings) that will be repurposed for other building needs. Currently Fire Station relocations are the focus for repurposing capital asset disposition funds.

### Capital-Pay-Go

In addition to Revenue Bonds, the Sewer and Storm Water Funds' current projects are also funded by Capital-Pay-Go. Projects funded by "Capital-Pay-Go" allocations represent internally generated funds.

### Carryforward Funding

Projects allocated in previous years' Capital Budgets that have been delayed may be carried forward into the next fiscal year, according to the priorities of the administration, for spending in the new plan.

Carryforward funds represent \$264.0 million. These funds are the unspent allocations from the prior year's approved CIP Plan that could not be allocated within the prior year because the timeframe for completion is greater than one year. Unspent allocations are shown as "Carryforward" funding within the respective Divisions. Specific projects where unspent appropriations will carry forward into the Fiscal Year 2022 CIP spending are identified in the respective Divisions.

### Capital Improvement Budget Highlights

The City's planned CIP spending aligns with current priorities that are focused on projects that enhance the City's economic development strategy, leverage federal or private funding, maintain existing facilities, and/or are mandated by law. The Fiscal Year 2022 CIP Budget for G.O. Bond spending is \$90.8 million. The CIP Budget includes \$5.5 million for two Memphis Area Transit Authority (MATA) projects. In Housing and Community Development, \$2.0 million is included for HOPE VI (Housing Opportunities for People Everywhere). This project will remove the last public housing project in the City (Foote Homes). There is a continued emphasis on road paving, which is proposed for \$19.5 million in funding (\$16.9 million G.O. Bonds), and traffic calming devices, budgeted at \$1.7 million for the second year in a row. Major highlights by division are:

**Engineering** – Funding is included for the replacement of traffic signals, calming devices, and transportation improvements.

**Fire Services** – Funding is included for the construction and relocation of fire stations.

**General Services** – Funding will be applied towards major improvements mandated by the Americans with Disabilities Act (ADA) and ongoing improvements to various City buildings. This Budget also reflects \$11.0 million for City-wide vehicle and equipment purchases.

**Housing and Community Development** – Funding is included for the MHA-Foote Homes Future HOPE VI City initiative. The G.O. Bond funds for the HOPE VI initiative will be supported by federal funds.

**Information Technology** – Funding is included for the upgrade of the City’s cyber security infrastructure and various applications and platforms.

**Library Services** – Funding is included to begin construction of the New Frayser Branch Library.

**Memphis Area Transit Authority** – This Budget is heavily leveraged by Federal and State funding. This year’s Budget includes funding for a new Bus Rapid Transit (BRT) line and the development of new on-street bus transfer facilities.

**Memphis River Parks Partnership** – This Budget provides funding for the renovation of the North Gate at Mud Island.

**Parks and Neighborhoods** – Funding is included for the Ed Rice Community Center in Frayser and environmental and recreational improvements to parks and tennis courts.

**Police Services** – This Budget includes funding for the upgrade of the radio system and renovations to the Police Academy.

**Public Works** – Funding is included to pave more than 400 lane miles of streets each year, including ADA ramp improvements and several road projects. The Storm Water Fund CIP Budget will allow the City to make major investments in drainage infrastructure throughout the City. The Sewer Fund’s projects are for the repair and replacement of sewer infrastructure, new sewer connections and improvements to the treatment plants.

## The Impact of Debt Service Cost and Operating Cost for FY2022

The cost of capital assets manifests in the General Fund (operational costs) or the Debt Service Fund (principal and interest costs). The General Fund budget is established by an ordinance and the Capital Improvement Program (CIP) Budget is established by a resolution.

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impact operational costs because of the issuance of General Obligation (G.O.) Bonds, which are repaid by the tax rate charged to citizens. The property tax rate finances both the General Fund and the Debt Service Fund. In theory, if debt increases, larger portions of property tax revenue are assigned to debt for the payment of G.O. bonds, which reduces resources for operating costs. The City has a G.O. Bonds target to essentially maintain the property tax rate apportionment between the General Fund and the Debt Service Fund within a specific range. This target is established considering debt that will also be retired within the fiscal year.

The following summary lists projects above \$3.0 million in the CIP Budget for FY2022 along with their related G.O. bond funding amounts, and the associated impact on debt service and the operating Budget. The cost of debt is generally considered to be \$70,000 per million. The debt service payments will amortize 25 years instead of 20, also lower in interest. Projects not detailed are either under \$3.0M, considered as replacement investments for fully used existing capital assets, or are for maintenance and/or improvements. The cost to maintain these assets are in the current funding base; therefore, these projects are budget neutral.

### Division: Public Works

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**Project Name: Asphalt/Paving**  
**Project Number: PW22100**

This project funds the asphalt and paving activities performed by the City through contracted services.

<b>G.O. Funding:</b>	<b>\$16.9M</b>
<b>Debt Service Impact:</b>	<b>\$1.4M</b>
<b>Operating Budget Impact:</b>	<b>\$2.6M</b>

### Division: Fire Services

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**Project Name: New Fire Station #1**  
**Project Number: FS02031**

This project funds the relocation of Fire Station No. 1. The new facility is estimated to be completed by June 30, 2023.

<b>G.O. Bond Funding:</b>	<b>\$6.0M</b>
<b>Debt Service Impact:</b>	<b>\$480K</b>
<b>Operating Budget Impact:</b>	<b>None</b>

### Division: Police Services

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**Project Name: Radio System Upgrade**  
**Project Number: PD04025**

This project will fund the final phase replacement of the City of Memphis radio system, the final phase of the replacement will be compatible with P25 technology. Cost responsibility is split 51% vs. 49% for the City and County, respectively. The figures below apply to the City only.

<b>G.O. Funding:</b>	<b>\$6.0M</b>
<b>Debt Service Impact:</b>	<b>\$480K</b>
<b>Operating Budget Impact:</b>	<b>None</b>

**Division:** General Services

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**Project Name:** City Hall Improvements  
**Project Number:** GS22200

This project provides funds for major modifications, renovations and improvements to City Hall.

**G.O. Funding:** \$4.9M  
**Debt Service Impact:** \$392K  
**Operating Budget Impact:** None

**Division:** Park Services

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**Project Name:** Ed Rice Community Center  
**Project Number:** PK01032

This project provides funds for construction of the new Ed Rice Community Center in Frayser. The new facility is estimated to be completed in Spring 2022.

**G.O. Funding:** \$4.8M  
**Debt Service Impact:** \$384K  
**Operating Budget Impact:** None

**Division:** MATA

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**Project Name:** Innovation Corridor BRT  
**Project Number:** GA03028

This project provides funds for the development of a new Bus Rapid Transit (BRT) line connecting downtown with The University of Memphis. This project is leveraged by various local funding sources.

**G.O. Funding:** \$4.5M  
**Debt Service Impact:** \$360K  
**Operating Budget Impact:** None



### Public Works Division – Sewer Fund

The Sewer Fund's current projects are funded by Capital Pay-Go (CPG), the Water Infrastructure Finance and Innovation Act (WIFIA), Clean Water State Revolving Fund (CWSRF) loans, and Sewer Revenue Bonds (SRB). The CPGs fund current projects through the use of fund balance. CWSRF and WIFIA are lines of credit that are available for the planning, design, and construction phases of wastewater facilities. The funds may be used for all three phases in any combination. Eligible projects include new construction or the upgrading/expansion of existing facilities and may encompass wastewater treatment plants, pump stations, force mains, collector sewers, interceptors, and/or the elimination of sanitary sewer overflows.

In September 2021, the City closed on a WIFIA loan valued at \$156 million. The WIFIA loan will be used for upgrades to the T.E. Maxson Facility (SW02033). The City currently has two active CWSRF loans, valued at \$48 million and \$25 million, that are associated with upgrades to the T.E. Maxson Facility (SW02033). The City has applied for another CWSRF loan in the amount of \$15 million associated with the sewer rehabilitation of the City of Memphis's collection system (SW05001). The term of each CWSRF loan is 20 years. SRBs will also be used for sewer rehabilitation and assessment.

## Budget Development Process

The Budget Office uses financial data provided by City Divisions to facilitate the review and approval of the Operating and Capital Improvement Budgets. The Budget Office is responsible for ensuring the operation of all Divisions within financial guidelines established by Administrative Policy and City Council legislation. The Budget Office is also responsible for forecasting all general revenue for the City.

The Capital Improvement Program (CIP) is a five-year plan for capital allocations that is reviewed annually for priority adherence and project variances. This plan examines each City project and specifies the source of financing for projected expenditures. The process begins in December when the administration evaluates the City's needs and meets with Divisions (starting in January) to review their requests. Requested projects are analyzed by the Finance Division and external bond counsel, and finally compiled and reviewed with the Mayor. In April, the Mayor presents the plan to Council along with the Operating Budget. The Council conducts hearings and adopts a CIP resolution. The Council's adoption of the CIP Resolution authorizes the spending of a portion of engineering, architecture, land acquisition and development costs, and rolling stock through administrative appropriations. Funds for construction costs, equipment, and acquisition contracts are subject to additional authorization by the Council.

Prior and current CIP allocations will remain in the plan until the Division in charge of the project, or the administration, determines that the project is completed or to be defunded.

The Budget Office monitors the CIP Budget using tracking reports, which are reviewed during Budget submission and are monitored at various intervals during the year. The CIP Budget may be amended during the fiscal year when divisions submit resolutions to Council for approval.

The Capital Improvement Budget and Capital Improvement Program are prepared annually to forecast anticipated capital expenditures planned for each of the next five fiscal years. The total project costs and the funding sources (local, state, federal, and private) are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the administration. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City-owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single-year CIP Plan allocates capital expenditures for the current Budget year. The CIP Budget must be in full conformity with the Capital Improvement Program applicable to the fiscal year that it covers.

Additional authorizations (appropriations) for each project in the Capital Improvement Budget must precede the expenditures of construction funds.

**RESOLUTION for City of Memphis**  
**Capital Improvement Program Fiscal**  
**Year 2022**

**WHEREAS**, the Mayor submitted to the Council of the City of Memphis on April 20, 2021 a recommended Capital Acquisition Budget and a Capital Improvement Program for fiscal years 2022 through 2026; and

**WHEREAS**, said Capital Acquisition Budget projects needed acquisitions of vehicles and equipment and the Capital Improvement Program does project on a priority basis the anticipated Capital expenditure required to construct needed public improvements for the said period; and

**WHEREAS**, the Budget Committee of the Council has held meetings and reviewed thoroughly the recommended Capital Acquisition Budget and Capital Improvement Program and will make approved revisions thereto; and

**WHEREAS**, it is the intent of the Council that funds for replacement vehicles and equipments as set forth in the Capital Acquisition Budget should be appropriated herein; and

**WHEREAS**, it is the intent of the Council that funds for construction require appropriation by Council; and

**WHEREAS**, the Comptroller is authorized to bring forward into the 2022 fiscal year all unappropriated allocations for uncompleted projects, or projects that have not begun and are necessary to be carried forward from the fiscal year 2021 Capital Improvement Program (CIP) Budget as carried-forward dollars; and

**WHEREAS**, it is the intent of the Council and the Administration to effect a material reduction in future capital expenditures; and

**WHEREAS**, to achieve this goal, all prior years' General Obligation (G.O.) Bond unappropriated allocations that have not been approved to carry forward in the fiscal year 2022 Capital Improvement Budget, shall be unallocated and removed from the Capital Improvement Program; and

**WHEREAS**, provisions have been made that upon completion or deletion of any authorized project, the funding for all unused allocations or unencumbered appropriations on projects completed in FY22 will be returned to its source by the Comptroller and/or made available for transfer or reallocation, subject to further appropriation and allocation of said funds by the Council;

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of Memphis that the fiscal years 2022-2026 Capital Improvement Program be, and the same is hereby approved and adopted as, the City's Official Statement of Intent to construct needed public improvements subject to annual review and modification, and the Capital Acquisition Budget is hereby adopted as needed replacements of vehicles and equipment. Funds approved for capital acquisition, street maintenance and asphalt/paving/resurfacing are considered approved, allocated and appropriated as set forth in the fiscal year 2022 Budget upon approval, the welfare of the City requiring it. The General Obligation bond Capital Improvement Program funding for fiscal year 2022 is \$90,812,900. Appendix "A", which is the Fiscal Year 2022 CIP Budget attached hereto, details the construction projects, capital maintenance, and capital acquisitions and is made a part of this resolution.

**BE IT FURTHER RESOLVED**, that the fiscal year 2022 allocations in the Capital Improvement Program be and are hereby adopted as the fiscal year 2022 Capital Construction Budget and funds are appropriated for architectural/engineering services and for land options, if necessary. The Administration shall use the following procedures in moving forward with Capital Construction projects:

The Administration shall present to the appropriate Council Committee the schematic design of the project(s) as defined by the standard Architectural and Engineering Agreement used by the City of Memphis, at an architectural or engineering expense not to exceed 20% of the contracted professional fee amount. Projects designed "in house" or gratuitously must also go through the process. Council approval in the next following regular session of the Council is then required before the continuation of any such project.

After such Council approval, Administration will proceed with final plan preparation, final land acquisition and take bids for the project. Council shall be informed as to the time limitation designated in the professional contract.

The Administration will return to the Council for approval of funds for construction expenditures.

**BE IT FURTHER RESOLVED**, that projects with prior years' allocation in any stage of design on the date of the 2022 Budget adoption, that have not followed the procedure outlined above, must be returned to the Council for approval prior to going to bid.

**BE IT FURTHER RESOLVED**, that projects with prior years' allocation that are not yet in the design process on the date of the adoption of the fiscal year 2022 CIP Budget, and have been allowed for carryforward, or are funded by funds other than G.O. Bonds, must follow the same procedure outlined above for all prior approved projects.

**BE IT FURTHER RESOLVED**, that upon the completion/bond release of any authorized project, any unencumbered balance on projects completed in fiscal year 2022 will be returned to its source of funding, and/or made available for transfer or reallocation, subject to further allocation, and appropriation of said funds by the Council.

**BE IT FURTHER RESOLVED**, that the Comptroller be and is hereby authorized to un-allocate and eliminate all prior year allocations that have not been carried forward in the fiscal year 2022 Capital Construction Budget.

**BE IT FURTHER RESOLVED**, that after construction funds have been appropriated by the Council, the Comptroller is no longer authorized to approve the transfer of unencumbered funds between categories within each project but must return to the Council for approval of such action.

**BE IT FURTHER RESOLVED**, that projects which subsequently require appropriations more than the total project amount approved in the fiscal year 2022 Capital Construction Budget and the Capital Acquisition Budget be subject to further Council approval.

**BE IT FURTHER RESOLVED**, that any land, building or facility under the jurisdiction of the City of Memphis or which has ever been funded or partially funded by the City of Memphis cannot be demolished, sold, given to, or leased to any non-municipal entity without authorization of the City Council. The authorization does not apply to routine short-term rental. Without authorization of the City Council, no assets may be received by the City.

**BE IT FURTHER RESOLVED**, that there be and is hereby appropriated an amount up to \$11,000,000 for the acquisition of vehicles and equipment as set forth in the fiscal year 2022 allocation of the Capital Acquisition Budget.

**BE IT FURTHER RESOLVED**, that the Comptroller be and is hereby authorized to bring forward into the fiscal year 2022 Capital Construction Budget all appropriations and only those allocations that have been carried forward from the fiscal year 2021 Capital Construction Budget.

**BE IT FURTHER RESOLVED**, that the Council expressly declares that each section, sub-section, paragraph and provision of this resolution is severable, and that should any portion of this resolution be declared unconstitutional or invalid by a Court of law, the same shall not affect the remainder of this resolution, but such unconstitutional or invalid portion shall be elided, and the City Council declares that it would have passed this resolution with such unconstitutional or invalid portions elided.

**BE IT FURTHER RESOLVED**, that this resolution take effect from and after the date it shall have been passed by the Council, signed by the Chairperson of the Council, certified and delivered to the office of the Mayor in writing by the Comptroller, and become effective as otherwise provided by the law.

\_\_\_\_\_  
Frank Colvett, Chairperson of Memphis City Council

ATTEST:

\_\_\_\_\_  
Dywuana Morris, Comptroller, City of Memphis

I hereby certify that the foregoing is a true copy and document was adopted, approved by the Council of the City of Memphis in regular session on

Date         JUN 15 2021        

        Valerie C. Sripes          
Deputy Comptroller-Council Records

<b>FY2022 CIP Resolution</b> <b>APPENDIX A</b>
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Division	Project Number	Project Name	Funding/Allocation
City Council	TBD	Council District Improvements	\$154,000
	<b>City Council Subtotal</b>		<b>\$154,000</b>
Convention Center	GS22300	Convention Center Coverline	\$400,000
	<b>Convention Center Subtotal</b>		<b>\$400,000</b>
Engineering	EN01036	STP Pedestrian Routes	\$80,000
	EN01060	Ball Road Sidewalk	\$168,000
	EN01061	Dunbar Elem School Safety	\$168,000
	EN01062	Mississippi Blvd Pedestrian	\$264,000
	EN01064	Range Line Road Sidewalk	\$78,000
	EN01065	Hanley Elem School Safety	\$168,000
	EN01067	HSIP Coverline	\$150,000
	EN01-TBD	Shelby Farms Midtown Greenline Connector	\$40,000
	EN01-TBD	Traffic Safety Development - N. Watkins and Corning Ave.	\$8,000
	EN01-TBD	Traffic Safety Development - Mill Ave. and N. Third St.	\$8,000
	EN01-TBD	Traffic Safety Development - Dellwood Ave. and St. Charles Dr.	\$30,000
	EN01096	LED Traffic Signal Replacement	\$1,000,000
	EN22100	Traffic Signals FY22	\$1,000,000
	EN22200	Traffic Calming Devices FY22	\$1,700,000
	EN22300	Urban Art FY22	\$350,000
	EN22400	Traffic Safety Development FY22	\$500,000
<b>Engineering Subtotal</b>		<b>\$5,712,000</b>	
Fire Services	FS02031	Fire Station 1	\$6,000,000
	FS02032	EMA Sirens	\$126,400
	FS02033	Drill Tower Improvements	\$300,000
	FS04012	Personal Protective Equipment	\$600,000
	FS22100	Fire Station Repair Coverline	\$1,500,000
<b>Fire Services Subtotal</b>		<b>\$8,526,400</b>	
General Services	GS22100	Major Modifications (Property Maint) Coverline	\$8,500,000
	GS22200	FY22 City Hall Improvements	\$4,900,000
	GS0222A-1	City-wide Fleet Acquisitions	\$11,000,000
	GS01049	Coke Facility	\$1,000,000
<b>General Services Subtotal</b>		<b>\$25,400,000</b>	
HCD	CD01030	MHA-Foote Homes Future HOPE VI (South City)	\$2,000,000
<b>HCD Subtotal</b>		<b>\$2,000,000</b>	



<b>FY2022 CIP Resolution</b> <b>APPENDIX A</b>
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Division	Project Number	Project Name	Funding/Allocation
<b>Information Technology</b>	IT0001	Desktop & Application Infrastructure	\$500,000
	IT0002	Cyber Security Infrastructure Upgrade	\$1,000,000
	IT0003	Operational Infrastructure Enhancements	\$1,000,000
	IT0004	Implementation Modernization	\$1,000,000
	<b>Information Technology Subtotal</b>		
<b>Library Services</b>	LI01030	New Frayser Library	\$2,420,000
	<b>Library Services Subtotal</b>		
<b>MATA</b>	GA03028	Innovation Corridor Bus Rapid Transit	\$4,500,000
	GA03029	Transit Vision Project	\$1,000,000
	<b>MATA Subtotal</b>		
<b>Memphis River Parks</b>	PK13003	Mud Island North Gate Renovation	\$323,000
	<b>Memphis River Parks Subtotal</b>		
<b>Parks</b>	PK01032	Ed Rice Community Center	\$4,800,000
	PK03004	Tennis Major Maintenance	\$600,000
	PK06017	Audubon Cart Paths	\$500,000
	PK08037	Lichterman Nature Center Major Maintenance	\$200,000
	PK09002	Zoo Major Maintenance & Others	\$250,000
	PK22100	Parks and Neighborhoods Coverline	\$2,000,000
	PK-TBD	Levitt Shell	\$300,000
<b>Parks Subtotal</b>			<b>\$8,650,000</b>
<b>Police Services</b>	PD02013	Police Academy Renovation	\$575,000
	PD02016	New Mt. Moriah Station	\$500,000
	PD02018	Violent Crimes Unit Renovation	\$382,500
	PD03-TBD	Take Home Car Program	\$1,000,000
	PD04022	In-Car Video - GPS	\$300,000
	PD04025	Radio System Upgrade	\$6,000,000
	PD04029	Radio Maintenance Rehab Project	\$230,000
<b>Police Services Subtotal</b>			<b>\$8,987,500</b>
<b>Public Works</b>	PW22100	Asphalt Paving Coverline	\$16,900,000
	PW22200	Replace Various Sidewalks	\$500,000
	PW22300	ADA Curb Ramp Coverline	\$1,000,000
	PW22400	Bridge Repair Coverline	\$800,000
	PW-TBD	Channel Avenue Repaving	\$40,000
<b>Public Works Subtotal</b>			<b>\$19,240,000</b>
<b>GRAND TOTAL - G.O. BONDS</b>			<b>\$90,812,900</b>

# CIP SUMMARY

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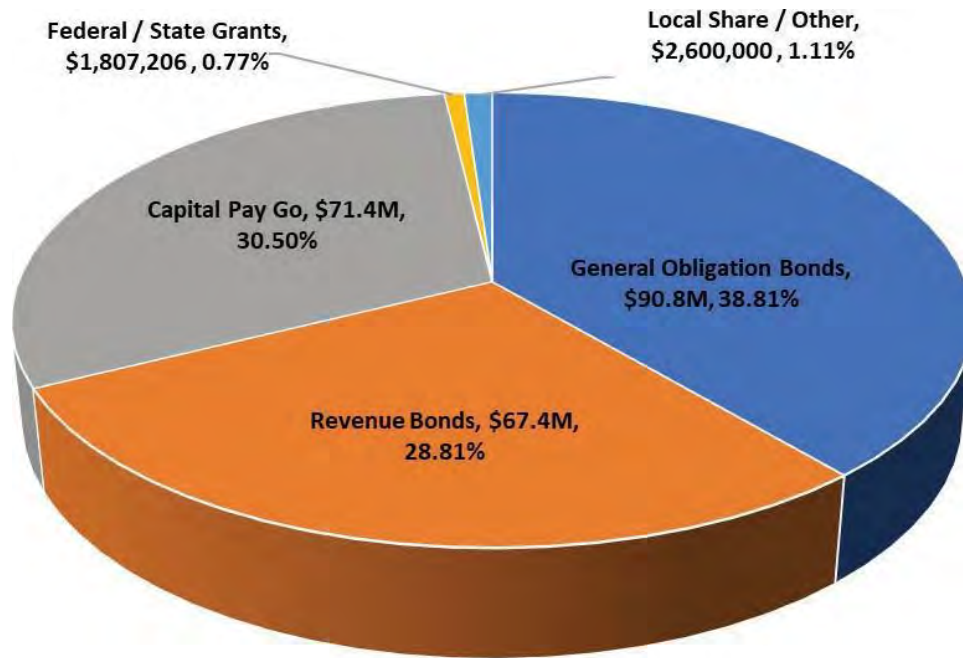
## City Wide Summary

This section presents a summary of all active Capital Improvement Program projects throughout the City of Memphis.

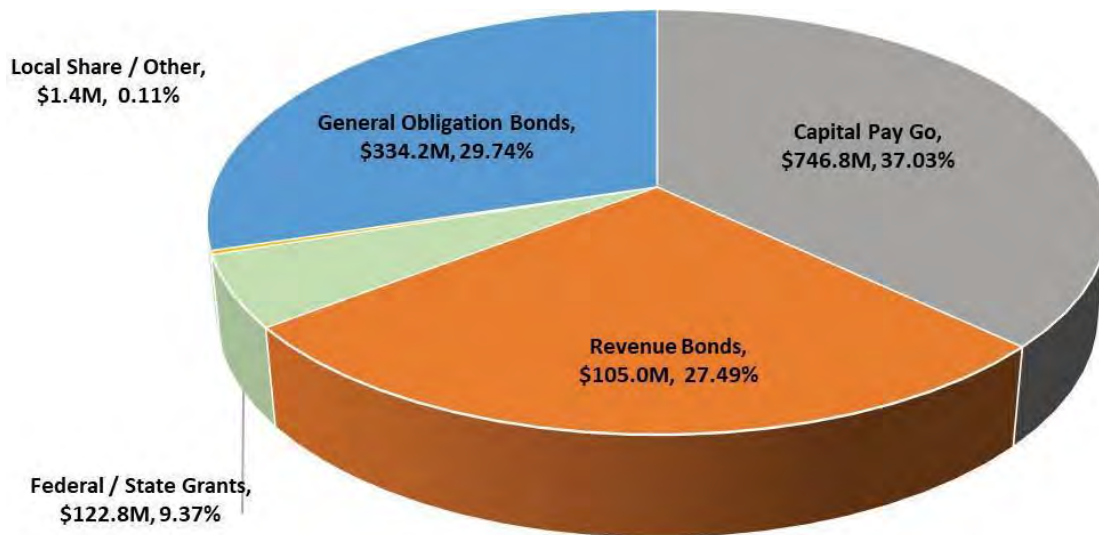
## City Wide Summary by Category

	Carryforward	FY2022	FY2023	FY2024	FY2025	FY2026	Total
<b>REVENUE SOURCES</b>							
Capital Pay-Go	\$171,745,349	\$71,350,000	\$51,850,000	\$43,850,000	\$40,850,000	\$40,850,000	\$420,495,349
Federal Grants CIP	54,461,142	1,807,206	5,600,000	0	0	0	61,868,348
General Obligation Bonds	17,010,419	90,812,900	76,783,643	58,127,099	49,655,220	45,279,162	337,668,443
Local Other CIP	763,450	2,600,000	0	0	0	0	3,363,450
Sewer Revenue Bonds	20,000,000	50,000,000	50,000,000	50,000,000	30,000,000	30,000,000	230,000,000
Storm Water Bonds	0	17,400,000	15,300,000	16,000,100	16,700,000	16,700,000	82,100,100
State Grants All	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$263,980,360</b>	<b>\$233,970,106</b>	<b>\$199,533,643</b>	<b>\$167,977,199</b>	<b>\$137,205,220</b>	<b>\$132,829,162</b>	<b>\$1,135,495,690</b>
<b>EXPENDITURE TYPES</b>							
Architecture and Engineering	82,691,912	77,610,650	69,150,000	70,860,700	49,350,000	54,400,000	404,063,260
Contract Construction	171,562,453	129,434,456	113,732,991	87,348,150	79,146,681	69,256,080	650,480,810
Equipment CAP	0	84,174	0	0	0	0	84,170
Furniture Fixtures Equipment	1,746,750	1,020,000	1,040,000	1,536,162	680,000	700,000	6,722,910
Information Technology	1,618,311	10,290,000	12,812,092	4,702,123	3,976,687	3,976,687	37,375,900
Land Acquisition	6,056,934	1,460,000	310,000	310,000	310,000	310,000	8,756,930
Land Development	0	250,000	0	0	0	0	250,000
Other Cost	304,000	1,700,000	2,488,560	3,220,064	3,741,852	4,186,395	15,640,870
Vehicles CAP	0	12,120,826	0	0	0	0	12,120,820
<b>Total Expenditures</b>	<b>\$263,980,360</b>	<b>\$233,970,106</b>	<b>\$199,533,643</b>	<b>\$167,977,199</b>	<b>\$137,205,220</b>	<b>\$132,829,162</b>	<b>\$1,135,495,690</b>

### CAPITAL IMPROVEMENT PROGRAM WHERE THE MONEY COMES FROM



FY 2022 Budget \$233,970,106



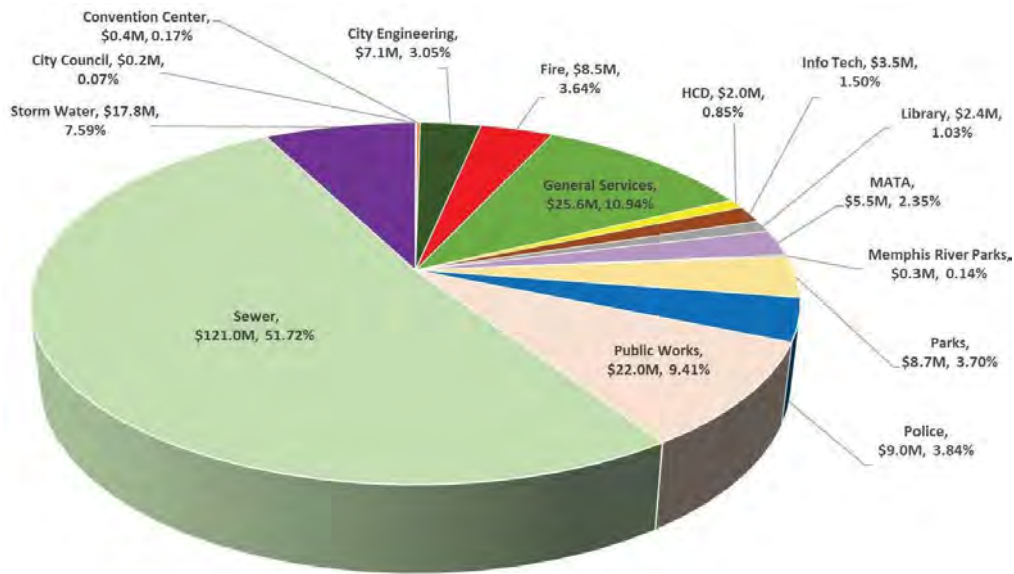
FY 2022 - 2026 Programs \$1,135,495,690

Includes Carryforward Allocation

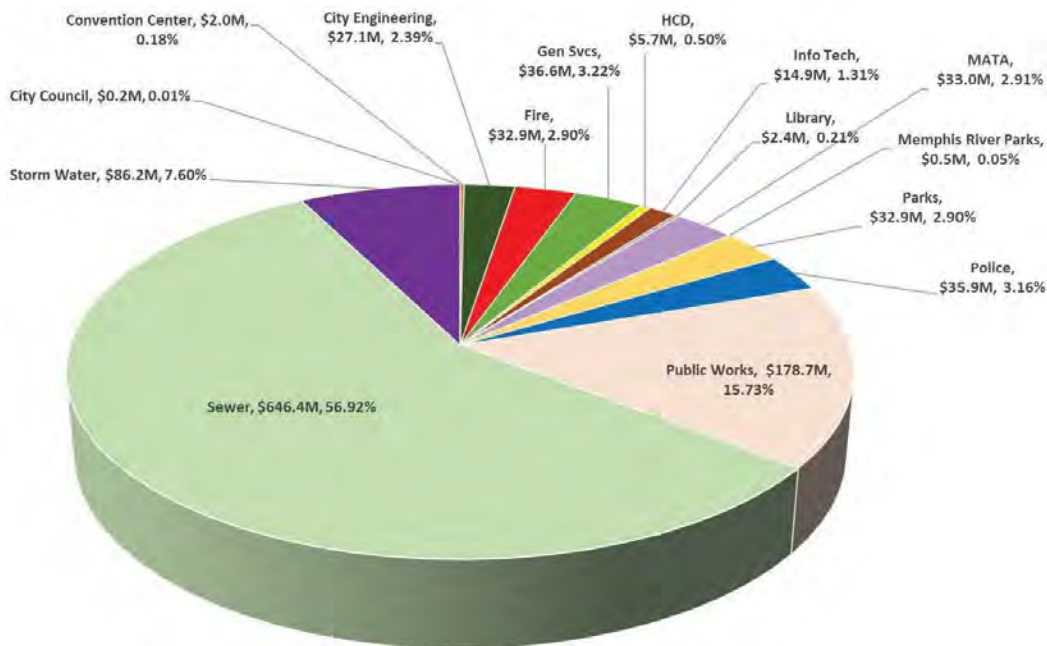
## City Wide Summary by Division

Division	Carryforward	FY2022	FY2023	FY2024	FY2025	FY2026	Total
City Council	\$0	\$154,000	\$0	\$0	\$0	\$0	\$154,000
Engineering	680,014	7,142,206	5,010,000	4,760,000	4,760,000	4,760,000	27,112,220
Conv. Ctr.	0	400,000	400,000	400,000	400,000	400,000	2,000,000
Executive	75,000	0	0	0	0	0	75,000
Fire Services	1,913,311	8,526,400	7,940,760	5,096,064	4,502,092	4,957,475	32,936,102
General Services	0	25,605,000	5,000,000	6,000,000	0	0	36,605,000
Housing and Community Development	1,725,000	2,000,000	2,000,000	0	0	0	5,725,000
Information Technology	0	3,500,000	5,775,000	1,875,000	1,875,000	1,875,000	14,900,000
Library Services	0	2,420,000	0	0	0	0	2,420,000
MATA	2,291,750	5,500,000	6,897,809	7,170,750	8,486,441	2,655,000	33,001,750
Memphis River Parks	200,000	323,000	0	0	0	0	523,000
Parks and Neighborhoods	416,034	8,650,000	5,500,000	5,850,000	5,750,000	6,750,000	32,916,034
Police Services	2,511,260	8,987,500	15,060,074	5,175,285	2,081,687	2,081,687	35,897,493
Public Works	62,422,642	22,012,000	28,800,000	21,800,000	21,800,000	21,800,000	178,634,642
Sewer Fund	189,357,667	121,000,000	101,500,000	93,500,000	70,500,000	70,500,000	646,357,667
Storm Water Fund	2,387,682	17,750,000	15,650,000	16,350,100	17,050,000	17,050,000	86,237,782
<b>Total</b>	<b>\$263,980,360</b>	<b>\$233,970,106</b>	<b>\$199,533,643</b>	<b>\$167,977,199</b>	<b>\$137,205,220</b>	<b>\$132,829,162</b>	<b>\$1,135,495,690</b>

### CAPITAL IMPROVEMENT PROGRAM USE OF FUNDS



**FY 2022 Budget \$233,970,106**



**FY 2022 - 2026 Programs \$1,135,495,690**

Includes Carryforward Allocation

## FY2022 Capital Improvement Budget Summary

Project Number	Project Name	Carryforward	Current Year	Total
<b>CITY COUNCIL</b>				
CC22100	Council District Improvements	\$0	\$154,000	\$154,000
	<b>Total City Council</b>	<b>\$0</b>	<b>\$154,000</b>	<b>\$154,000</b>
<b>CITY ENGINEERING</b>				
EN22100	Traffic Signals Coverline	\$0	\$1,000,000	\$1,000,000
EN22200	Traffic Calming Devices Coverline	\$0	\$1,700,000	\$1,700,000
EN22300	Urban Art Coverline	\$0	\$350,000	\$350,000
EN22400	Traffic Safety Development Coverline	\$0	\$500,000	\$500,000
EN01036	STP Pedestrian Routes	\$155,062	\$207,344	\$362,406
EN01060	Ball Road Sidewalk	\$331,181	\$499,181	\$830,362
EN01061	Dunbar Elem School Safety	\$0	\$168,000	\$168,000
EN01062	Mississippi Blvd Pedestrian	\$0	\$264,000	\$264,000
EN01064	Range Line Road Sidewalk	\$0	\$369,980	\$369,980
EN01065	Hanley Elem School Safety	\$0	\$647,701	\$647,701
EN01067	HSIP Coverline	\$193,771	\$150,000	\$343,771
EN01096	LED Traffic Sig Replacement	\$0	\$1,000,000	\$1,000,000
EN01108	Shelby Farms/Midtown Greenline	\$0	\$240,000	\$240,000
EN01110	Traffic Safety Dvlpmt-District 7	\$0	\$46,000	\$46,000
	<b>Total City Engineering</b>	<b>\$680,014</b>	<b>\$7,142,206</b>	<b>\$7,822,220</b>
<b>CONVENTION CENTER</b>				
GS22300	Convention Center Coverline	\$0	\$400,000	\$400,000
	<b>Total Convention Center</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>
<b>EXECUTIVE</b>				
GA01031	Play Yard Renov-Animal Services	\$75,000	\$0	\$75,000
	<b>Total Executive</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$75,000</b>
<b>FIRE SERVICES</b>				
FS02008	Fire Station 11 Construction	\$1,740,000	\$0	\$1,740,000
FS02011	Replace Fire Station #43	\$173,311	\$0	\$173,311
FS02031	Fire Station 1 Construction	\$0	\$6,000,000	\$6,000,000
FS02032	EMA Sirens	\$0	\$126,400	\$126,400
FS02033	Drill Tower Improvements	\$0	\$300,000	\$300,000
FS04012	Personal Protective Equipment	\$0	\$600,000	\$600,000
FS18102	Avery Renovations	\$0	\$0	\$0
FS22100	Fire Station Improvs Coverline	\$0	\$1,500,000	\$1,500,000
	<b>Total Fire Services</b>	<b>\$1,913,311</b>	<b>\$8,526,400</b>	<b>\$10,439,711</b>



FY2022 Capital Improvement Budget Summary *(Continued)*

Project Number	Project Name	Carryforward	Current Year	Total
<b>GENERAL SERVICES</b>				
GS01049	Coke Facility - Adaptive Use	\$0	\$1,000,000	\$1,000,000
GS22100	Major Modification Coverline	\$0	\$8,500,000	\$8,500,000
GS22200	City Hall Improvements	\$0	\$4,900,000	\$4,900,000
GS0222A	FY22 CAQ Police	\$0	\$3,349,000	\$3,349,000
GS0222B	FY22 CAQ Engineering	\$0	\$325,000	\$325,000
GS0222C	FY22 CAQ Public Works	\$0	\$191,000	\$191,000
GS0222D	FY22 CAQ PW-Street Maintenance	\$0	\$451,000	\$451,000
GS0222E	FY22 CAQ Executive (Animal Services)	\$0	\$66,970	\$66,970
GS0222F	FY22 CAQ Fire	\$0	\$5,729,030	\$5,729,030
GS0222G	FY22 CAQ General Services	\$0	\$420,540	\$420,540
GS0222H	FY22 CAQ Parks	\$0	\$603,460	\$603,460
GS0222I	FY22 CAQ Library	\$0	\$69,000	\$69,000
<b>Total General Services</b>		<b>\$0</b>	<b>\$25,605,000</b>	<b>\$25,605,000</b>
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>				
CD01030	MHA-Foote Homes Future HOPE VI	\$0	\$2,000,000	\$2,000,000
CD01092	Raleigh Mall Redevelopment	\$225,000	\$0	\$225,000
CD01097	Klondike/Smokey City Initiative	\$1,500,000	\$0	\$1,500,000
<b>Total Housing and Community Development</b>		<b>\$1,725,000</b>	<b>\$2,000,000</b>	<b>\$3,725,000</b>
<b>INFORMATION TECHNOLOGY</b>				
IT01001	Desktop & Application Infrastructure	\$0	\$500,000	\$500,000
IT01002	Cyber Security Infrastructure Upgrade	\$0	\$1,000,000	\$1,000,000
IT01003	Operational Infrastructure Enhancements	\$0	\$1,000,000	\$1,000,000
IT01004	Implementation Modernization	\$0	\$1,000,000	\$1,000,000
<b>Total Information Technology</b>		<b>\$0</b>	<b>\$3,500,000</b>	<b>\$3,500,000</b>
<b>LIBRARY SERVICES</b>				
IT01004	Implementation Modernization	\$0	\$2,420,000	\$2,420,000
<b>Total Library Services</b>		<b>\$0</b>	<b>\$2,420,000</b>	<b>\$2,420,000</b>
<b>MATA</b>				
GA03011	Paratransit In-Service Vehicles	\$841,750	\$0	\$841,750
GA03023	Operations/Maintenance Facility	\$1,450,000	\$0	\$1,450,000
GA03028	Innovation Corridor Bus Rapid Transit	\$0	\$4,500,000	\$4,500,000
GA03029	Transit Vision Project	\$0	\$1,000,000	\$1,000,000
<b>Total MATA</b>		<b>\$2,291,750</b>	<b>\$5,500,000</b>	<b>\$7,791,750</b>



## FY2022 Capital Improvement Budget Summary (Continued)

Project Number	Project Name	Carryforward	Current Year	Total
<b>MEMPHIS RIVER PARKS</b>				
GA01028	Mud Island Amphitheater Upgrade	\$200,000	\$0	\$200,000
PK13003	Mud Island North Gate Renovation	\$0	\$323,000	\$323,000
<b>Total Memphis River Parks</b>		<b>\$200,000</b>	<b>\$323,000</b>	<b>\$523,000</b>
<b>PARK SERVICES</b>				
PK01032	Ed Rice Community Center	\$0	\$4,800,000	\$4,800,000
PK03004	Tennis Major Maintenance	\$0	\$600,000	\$600,000
PK06017	Audubon Golf Course Cart Paths	\$0	\$500,000	\$500,000
PK07012	Greenway Improvements	\$116,034	\$0	\$116,034
PK07110	Levitt Shell	\$0	\$300,000	\$300,000
PK08037	Lichterman Major Maintenance	\$0	\$200,000	\$200,000
PK09002	Zoo Major Maintenance	\$300,000	\$250,000	\$550,000
PK22100	Park Services Coverline	\$0	\$2,000,000	\$2,000,000
<b>Total Park Services</b>		<b>\$416,034</b>	<b>\$8,650,000</b>	<b>\$9,066,034</b>
<b>POLICE SERVICES</b>				
PD02013	Police Academy Renovation	\$499,200	\$575,000	\$1,074,200
PD02016	Mount Moriah Station	\$0	\$500,000	\$500,000
PD02018	Violent Crimes Unit Renovation	\$0	\$382,500	\$382,500
PD03010	Take-Home Car Program	\$0	\$1,000,000	\$1,000,000
PD04022	In-Car Video - GPS	\$600,000	\$300,000	\$900,000
PD04025	Radio System Upgrade	\$0	\$6,000,000	\$6,000,000
PD04029	Radio Maintenance Rehab Project	\$1,412,060	\$230,000	\$1,642,060
<b>Total Police Services</b>		<b>\$2,511,260</b>	<b>\$8,987,500</b>	<b>\$11,498,760</b>
<b>PUBLIC WORKS</b>				
PW22100	Asphalt Paving Coverline	\$0	\$19,500,000	\$19,500,000
PW22200	Replace Various Sidewalks	\$0	\$500,000	\$500,000
PW22300	ADA Curb Ramp Coverline	\$0	\$1,000,000	\$1,000,000
PW22400	Bridge Repair Coverline	\$0	\$800,000	\$800,000
PW01023	Second/I-40/Cedar	\$20,822,450	\$0	\$20,822,450
PW01025	Winchester/Perkins	\$1,265,000	\$0	\$1,265,000
PW01056	Holmes-Millbranch to East of Tchulahoma	\$14,834,363	\$0	\$14,834,363
PW01064	Elvis Presley/Shelby/Winchester	\$6,691,492	\$0	\$6,691,492
PW01179	Holmes-East Malone/Lamar	\$14,612,760	\$0	\$14,612,760
PW01277	Poplar-Front to Bellevue	\$4,196,577	\$0	\$4,196,577
PW01290	Channel Avenue Repaving	\$0	\$212,000	\$212,000
<b>Total Public Works</b>		<b>\$62,422,642</b>	<b>\$22,012,000</b>	<b>\$84,434,642</b>

**FY2022 Capital Improvement Budget Summary** *(Continued)*

Project Number	Project Name	Carryforward	Current Year	Total
<b>SEWER</b>				
SW22100	Misc. Subdivisions Outfalls Coverline	\$0	\$5,000,000	\$5,000,000
SW22200	Rehab Existing Systems Coverline	\$0	\$10,000,000	\$10,000,000
SW22300	Service Unsewered Coverline	\$0	\$1,000,000	\$1,000,000
SW02006	Sludge Disposal/Earth Complex	\$20,700,000	\$2,000,000	\$22,700,000
SW02011	Covered Anaerobic Lagoon	\$35,800,000	\$5,000,000	\$40,800,000
SW02033	South Plant Expansion	\$38,010,800	\$8,000,000	\$46,010,800
SW04007	Environmental Maintenance Relocation	\$1,839,811	\$0	\$1,839,811
SW04009	Stiles Plant Modification	\$22,673,905	\$15,000,000	\$37,673,905
SW04011	Stiles WWTF Biosolids Upgrades	\$39,000,000	\$25,000,000	\$64,000,000
SW05001	Sewer Assessment & Rehab	\$31,333,151	\$50,000,000	\$81,333,151
	<b>Total Sewer</b>	<b>\$189,357,667</b>	<b>\$121,000,000</b>	<b>\$310,357,667</b>
<b>STORM WATER</b>				
ST02001	Design Coverline	\$0	\$5,200,000	\$5,200,000
ST03205	Drainage Coverline	\$838,795	\$9,000,000	\$9,838,795
ST03207	Flood Control Coverline	\$948,887	\$2,200,000	\$3,148,887
ST03211	Curb & Gutter-Misc. Locations	\$0	\$500,000	\$500,000
ST03214	Flood Mitigation-Land Acquisition Coverline	\$0	\$350,000	\$350,000
ST03216	Bridge Repair Coverline	\$0	\$500,000	\$500,000
ST03217	Bartlett Rd/Fletcher - Storm	\$600,000	\$0	\$600,000
	<b>Total Storm Water</b>	<b>\$2,387,682</b>	<b>\$17,750,000</b>	<b>\$20,137,682</b>
	<b>GRAND TOTAL FY2022</b>	<b>\$263,980,360</b>	<b>\$233,970,106</b>	<b>\$497,950,466</b>



# GENERAL FUND REVENUES

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The financial data presented in this section represents the revenues for the City of Memphis General Fund. In general, many of the revenues sources will show a decline in forecasted revenues and the FY22 adopted revenues due to COVID-19.

## Revenue Forecasting Methodology

Revenue forecasting is the process of calculating the estimated projection of the amount of revenue generated by the City's operations over a specific period of time. To balance the budget, both expenditures and revenues must be determined. This requires the projection of revenues to understand the level of funding available for services and capital spending. Preparing revenue projections also helps to understand trends, the sensitivity of different assumptions, and what effect those factors a local government can control and the impact those controls can have on the calculation. Certain revenue sources have uncertainty that cannot be controlled and can depend on outside forces over which there is little municipal regulation. There are also added complexities due to the many different revenue sources and different estimation techniques. The ultimate objective is for revenue forecasts to be as consistent and as accurate as possible which ensures stability in the budgeting process.

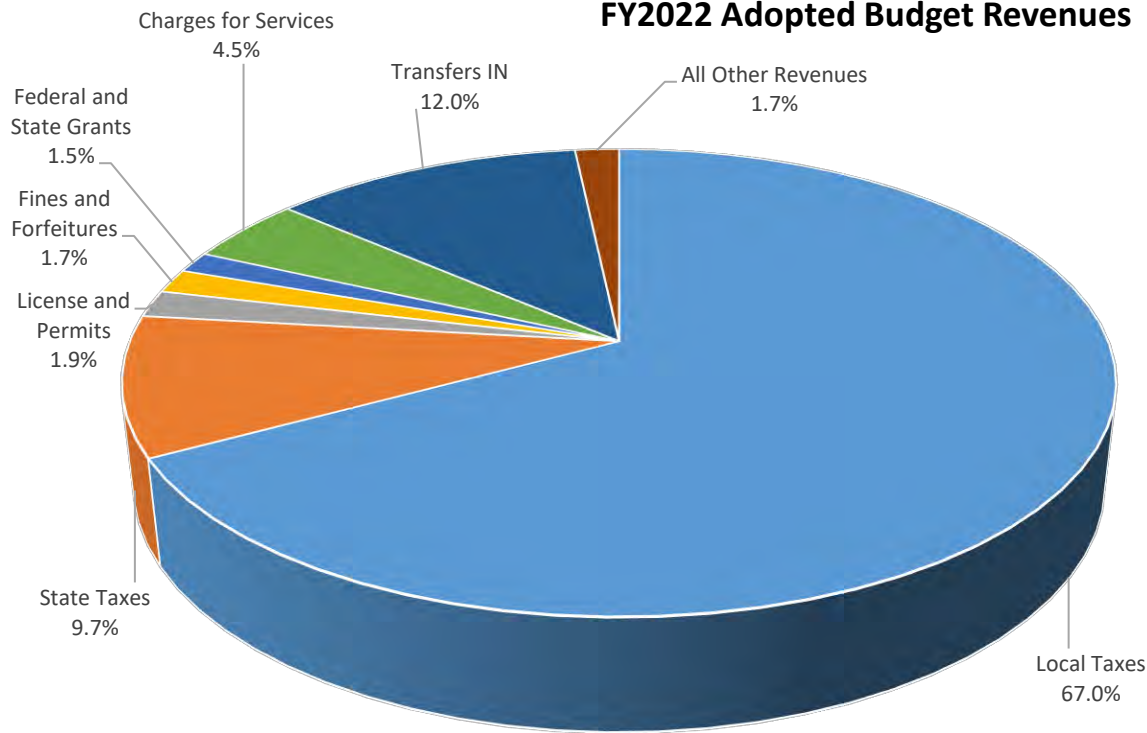
By statute, local governments must make reasonable estimates of expected revenues. The experience of revenue realizations in past years is a good benchmark for "reasonable". Developing a basic understanding of what drives revenues for local governments is an important part of understanding the basis and sources of revenues. The goal of the City revenue estimation methods is accuracy (manageable effort with time and resources), transparency (understood by others), and proof of qualitative and quantitative method utilization.

Quantitative methods depend on using numbers to estimate revenues. The City utilizes several years of data and multiple techniques of varying complexity and resource requirements, including trend models of historical data, and casual models based on historical patterns with identified economic factors which may result in revenue forecast that result in slight or significant variances from the historical data. Estimation of large revenue sources can be determined on the tax base or the collected revenue amounts. The fiscal year 2022 included a property reappraisal cycle, and as such parameters of determining the new tax rate base was taken into consideration for the calculation of projected property tax revenues. Sales Tax for fiscal year 2022 also proved to be significantly higher than the most recent historical years resulting in higher revenue estimates which were more in alignment with an incremental model forecast. Economist almost universally expected that states and local governments would suffer revenue shortfalls as a result of the pandemic. Congress approved megabillion-dollar aid packages to provide relief from a pandemic recession that no one had ever experienced. However, the federal relief sent directly to households provided for spending that supported sales tax, and as a result escalated sales tax revenue.

Estimation of smaller revenue sources (i.e. fees and fines) are based on historical data, but also took into consideration key economic drivers (i.e. temporary closure of courts, population, demographics, collection rates, administrative variables) and other impacts of the pandemic.

To ensure systematic flow and stability to the revenue projections, annual projections are compared monthly to actual results to determine accuracy of the forecast. As a result, knowledge about the precision of estimates for different revenues sources and different methods can be used to increase accuracy and transparency. To provide understanding of future revenues, revenue estimation is extended for multiple years into the future. When combined with projection of expenses for the future, examining the balance can indicate future capability to fund services and capital expenditures along with the possible need for changes or adjustments to maintain a balanced budget and healthy financial and fiscal condition.

**FY2022 Adopted Budget Revenues**



<b>Category: Revenues</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Local Taxes	\$461,926,634	\$425,471,058	\$480,962,382	\$464,995,000
State Taxes	67,369,483	50,835,000	73,385,000	67,135,000
Licenses and Permits	12,278,028	13,795,550	14,381,750	12,952,750
Fines and Forfeitures	11,750,599	11,763,000	9,690,154	11,547,200
Charges for Services	34,004,244	33,950,400	34,187,724	31,451,900
Use of Money and Property	3,716,788	1,505,000	390,000	510,000
Federal Grants	29,906,884	5,250,000	81,100,000	5,073,006
State Grants	0	14,000,000	10,000,000	5,000,000
Intergovernmental Revenues	10,760,231	10,965,973	10,700,000	4,119,982
Other Revenues	17,236,012	5,976,376	14,538,581	7,127,875
Transfers In	85,673,413	81,738,000	85,545,677	82,904,000
Proceeds from Loan Contributed from Fund Balance	302,447 0 0	0 53,444,169 0	0 0 0	0 23,175,211 0
<b>Total Revenues</b>	<b>\$734,924,763</b>	<b>\$708,694,526</b>	<b>\$814,881,268</b>	<b>\$715,991,924</b>

## General Fund Revenue Detail

<i>Revenue</i>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Local Taxes</b>				
Ad Valorem Tax - Current	\$253,333,806	\$254,500,000	\$256,500,000	\$255,000,000
Ad Valorem Tax - Current Sale of Receivables	8,300,962	7,500,000	6,000,000	6,000,000
Ad Valorem Tax Prior	2,231,231	2,200,000	3,500,000	3,500,000
Ad Valorem Tax - Prior One Time Assessment	12,757	11,000	40,000	0
Special Assessment Tax	752,021	650,000	750,100	725,000
Property Taxes Interest & Penalty	5,464,523	5,600,000	5,400,000	5,600,000
Bankruptcy Interest & Penalty	94,634	98,000	98,000	100,000
Interest & Penalty - Sale of Tax Rec PILOT's	1,320,793	1,200,000	1,200,000	1,000,000
State Apportionment TVA	4,890,494	5,000,000	5,000,000	5,000,000
Local Sales Tax	8,413,015	7,800,000	7,800,000	7,800,000
Tourism Development Zone Local Sales	118,197,374	92,250,000	140,000,000	130,000,000
Beer Sales Tax	2,919,818	0	10,000	0
Alcoholic Beverage Inspection Fee	15,010,546	13,995,000	14,000,000	15,000,000
Mixed Drink Tax	6,704,747	5,404,058	6,500,000	6,600,000
Gross Rec Business Tax	7,248,478	6,375,000	4,800,000	5,000,000
Excise Tax	14,823,131	11,700,000	16,000,000	12,000,000
Franchise Tax - Telephone	2,033,742	1,500,000	2,752,000	2,000,000
Cable TV Franchise Fees	1,242,686	1,300,000	1,000,000	1,000,000
Fiber Optic Franchise Fees	4,137,307	4,200,000	4,200,000	4,200,000
Misc. Franchise Tax	1,582,394	1,250,000	2,282,282	1,400,000
Interest, Penalties & Commission	795,238	850,000	850,000	850,000
Business Tax Fees	294,709	298,000	410,000	350,000
Misc. Tax Recoveries	1,510,464	1,170,000	1,300,000	1,300,000
MLGW Pipeline	341,494	350,000	300,000	300,000
	270,270	270,000	270,000	270,000
<b>Total Local Taxes</b>	<b>\$461,926,634</b>	<b>\$425,471,058</b>	<b>\$480,962,382</b>	<b>\$464,995,000</b>
<b>State Taxes</b>				
State Professional Privilege Tax - Athletes	\$35,000	\$0	\$0	\$0
Sports Betting	0	0	400,000	100,000
State Sales Tax	58,587,469	45,525,000	67,500,000	64,000,000
Telecommunication Sales Tax	1,161,398	1,000,000	1,000,000	1,000,000
State Income Tax	5,577,577	2,500,000	2,500,000	0
State Shared Beer Tax	303,023	225,000	250,000	300,000

General Fund Revenue Detail *(continued)*

<b><i>Revenue</i></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Alcoholic Beverage Tax	\$420,742	\$300,000	\$450,000	\$450,000
Spec Petroleum Product Tax	1,284,274	1,285,000	1,285,000	1,285,000
<b>Total State Taxes</b>	<b>\$67,369,483</b>	<b>\$50,835,000</b>	<b>\$73,385,000</b>	<b>\$67,135,000</b>
<b>Licenses and Permits</b>				
Auto Registration Fee	\$11,421,686	\$13,000,000	\$13,500,000	\$12,000,000
Dog License	189,435	225,000	225,000	225,000
County Dog License Fee	80,848	60,000	88,000	88,000
Liquor by Ounce License	241,510	196,500	225,000	240,000
Taxi Drivers License	8,620	6,000	6,000	6,000
Gaming Pub Amus Permit Fee	6,758	3,750	3,750	3,750
Wrecker Permit Fee	29,710	20,500	15,000	20,000
Misc. Permits	70,561	66,000	125,000	170,000
Beer Application	54,905	54,000	25,000	30,000
Beer Permit Privilege Tax	141,253	127,800	133,000	135,000
Sidewalk Permit Fees	32,742	36,000	36,000	35,000
<b>Total Licenses and Permits</b>	<b>\$12,278,028</b>	<b>\$13,795,550</b>	<b>\$14,381,750</b>	<b>\$12,952,750</b>
<b>Fines and Forfeitures</b>				
Court Fees	\$4,249,259	\$4,300,000	\$3,500,000	\$4,200,000
Court Costs	3,962,389	4,200,000	3,500,000	4,000,000
Fines & Forfeitures	3,066,140	3,000,000	2,300,000	3,000,000
Seizures	27,950	27,000	20,750	20,000
Beer Board Fines	18,800	30,000	0	0
Arrest Fees	78,212	57,000	70,000	70,000
DUI BAC Fees	1,833	2,000	2,654	2,000
Sex Offender Registry Fees	101,060	112,000	171,750	100,000
Library Fines & Fees	209,756	0	90,000	120,000
Vacant Property Registration Fee	35,200	35,000	35,000	35,200
<b>Total Fines and Forfeitures</b>	<b>\$11,750,599</b>	<b>\$11,763,000</b>	<b>\$9,690,154</b>	<b>\$11,547,200</b>
<b>Charges for Services</b>				
Subdivision Plan Inspection Fee	\$172,079	\$150,000	\$259,584	\$250,000
Parking	492,489	500,000	100,000	150,000
Senior Citizen's Meals	76,434	75,000	61,219	50,000
Concessions	2,200,609	2,250,000	624,941	2,000,000



General Fund Revenue Detail *(continued)*

<b>Revenue</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Golf Car Fees	\$796,525	\$750,000	\$1,067,927	\$1,000,000
Pro Shop Sales	127,502	110,000	164,322	125,000
Green Fees	1,140,442	900,000	1,475,800	1,300,000
Softball	25,880	26,000	20,350	25,000
Basketball	4,100	0	0	0
Ball field Permit	21,073	15,000	18,505	15,000
Class Fees	46,511	45,000	2,000	500
Day Camp Fees	33	0	0	0
Parking Meters	1,017,569	1,100,000	650,000	800,000
Ambulance Service	21,912,573	22,500,000	24,000,000	20,400,000
Rental Fees	1,730,539	1,700,000	1,337,007	1,400,000
MLG&W Rent	2,402	2,400	2,400	2,400
Rent of Land	206,448	180,000	221,622	210,000
Parking Lots	403,650	387,000	387,000	400,000
Easements & Encroachments	75,213	65,000	65,000	65,000
Tax Sales Attorney Fees	640,942	425,000	575,000	600,000
Street Cut Inspection Fee	93,552	100,000	113,856	50,000
Traffic Signals	203,596	165,000	180,000	175,000
Signs-Loading Zones	42,943	45,000	40,000	30,000
Arc Lights	3,624	4,000	4,000	4,000
Wrecker & Storage Charges	702,865	650,000	855,912	800,000
Shelter Fees	211,693	200,000	300,000	300,000
Police Special Events	436,440	500,000	225,000	350,000
Outside Revenue	309,223	156,000	806,279	300,000
Tow Fees	609,290	600,000	600,000	600,000
HCD - Docking Fees	298,005	350,000	30,000	50,000
<b>Total Charges for Services</b>	<b>\$34,004,244</b>	<b>\$33,950,400</b>	<b>\$34,187,724</b>	<b>\$31,451,900</b>
<b>Use of Money and Property</b>				
Interest on Investments	\$2,547,144	\$1,000,000	\$300,000	\$400,000
Net Income/Investors	1,091,674	445,000	25,000	50,000
State Litigation Tax Commission	77,970	60,000	65,000	60,000
<b>Total Use of Money and Property</b>	<b>\$3,716,788</b>	<b>\$1,505,000</b>	<b>\$390,000</b>	<b>\$510,000</b>

General Fund Revenue Detail *(continued)*

<b><u>Revenue</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Federal Grants</b>				
Federal Grants	\$23,539,195	\$0	\$75,000,000	\$2,650,000
Federal Grants - Others	326,793	250,000	600,000	400,000
FEMA Reimbursement	6,040,896	5,000,000	5,500,000	2,023,006
<b>Total Federal Grants</b>	<b>\$29,906,884</b>	<b>\$5,250,000</b>	<b>\$81,100,000</b>	<b>\$5,073,006</b>
<b>State Grants</b>				
State Grants	\$0	\$14,000,000	\$10,000,000	\$5,000,000
<b>Total State Grants</b>	<b>\$0</b>	<b>\$14,000,000</b>	<b>\$10,000,000</b>	<b>\$5,000,000</b>
<b>Intergovernmental Revenues</b>				
International Airport	\$4,060,231	\$4,265,973	\$4,000,000	\$4,119,982
MATA	6,700,000	6,700,000	6,700,000	0
<b>Total Intergovernmental Revenues</b>	<b>\$10,760,231</b>	<b>\$10,965,973</b>	<b>\$10,700,000</b>	<b>\$4,119,982</b>
<b>Other Revenues</b>				
Miscellaneous Auctions	\$2,050,255	\$1,700,000	\$4,000,000	\$2,500,000
Sale of Capital Assets	18,602	0	34,000	0
Local Shared Revenue	717,582	650,000	697,615	675,000
Anti-Neglect Enforcement Program	185,547	160,000	2,000	3,000
Property Insurance Recoveries	135,964	65,000	400,000	135,000
Rezoning Ordinance Publication Fees	2,995	3,000	5,000	5,000
Sale of Reports	434,187	425,000	412,928	435,000
Center City Commission_048208	39,046	0	0	0
City of Bartlett	1,200,476	1,034,000	1,034,000	1,034,000
Utility Warranty Program	161,092	75,000	135,000	135,000
Miscellaneous Income	844,785	0	328,973	300,000
Subdivision Sidewalk Fees	8,127	6,500	46,461	25,000
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Unclaimed Property	764,411	32,000	0	0
Fire - Misc. Collections	80,250	55,000	45,000	45,000
Cash Overage/Shortage	4,271	0	2,883	0

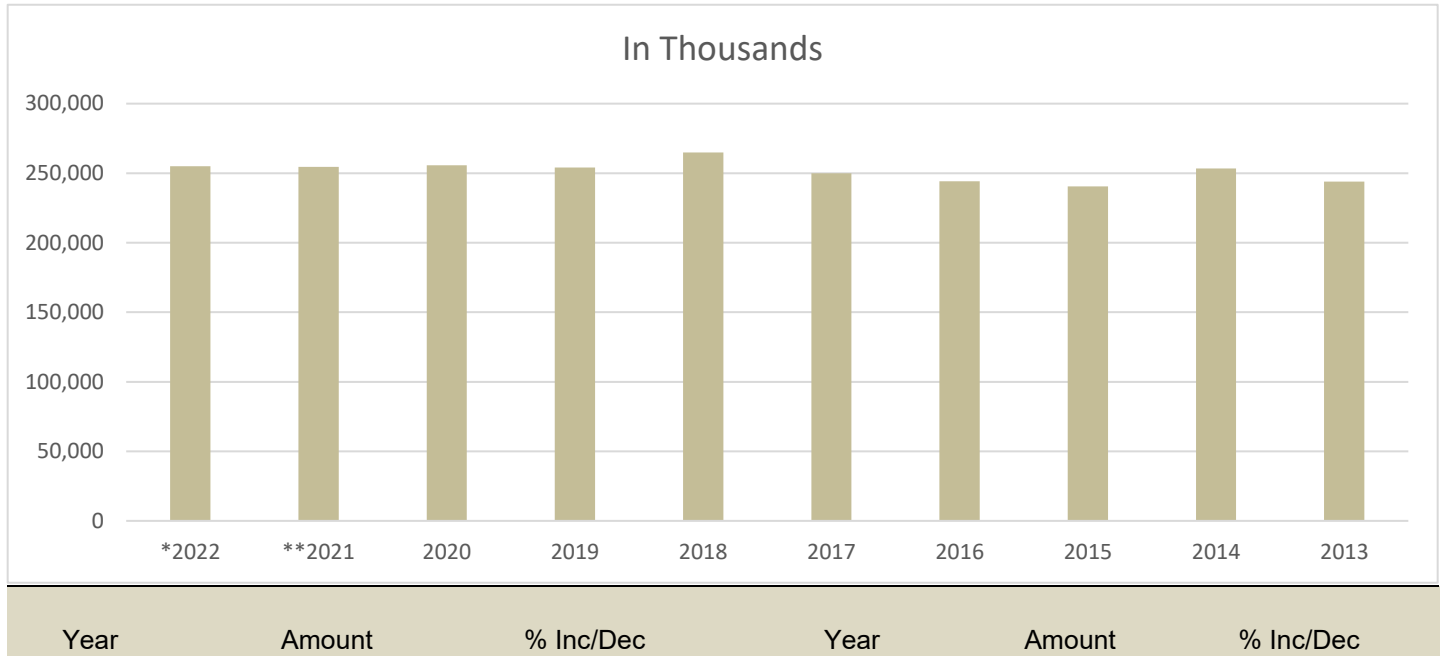
General Fund Revenue Detail *(continued)*

<b><i>Revenue</i></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Donated Revenue	\$618,334	\$500,001	\$608,500	\$600,000
Coca - Cola Sponsorship	95,000	95,000	108,337	100,000
Vendor Rebates	0	0	13,000	10,000
Grant Revenue - Library	100	0	0	0
FNMA Service Fees	1,042	875	875	875
Subrogation Claims	127,627	100,000	35,000	50,000
Class Action Litigation Revenue	19,978	0	0	0
Miscellaneous Revenue	1,512,995	0	53,929	0
Misc. Library Revenue	2,766	0	80	0
Recovery of Prior Year Expense	7,135,580	0	5,500,000	0
<b>Total Other Revenues</b>	<b>\$17,236,012</b>	<b>\$5,976,376</b>	<b>\$14,538,581</b>	<b>\$7,127,875</b>
<b>Transfers In</b>				
In Lieu Of Taxes-MLGW	\$56,410,955	\$56,411,000	\$59,000,000	\$56,411,000
In Lieu Of Taxes-Sewer	9,133,828	9,134,000	10,317,677	10,300,000
Oper Tfr In - State Street Aid	2,500,000	0	0	0
Oper Tfr In - Solid Waste	1,065,177	750,000	750,000	750,000
Oper Tfr In - Hotel/Motel	89,771	0	35,000	0
Oper Tfr In - Sewer Operating/CIP	1,737,164	1,737,000	1,737,000	1,737,000
Oper Tfr In - Metro Alarm	1,730,000	1,600,000	1,600,000	1,600,000
Oper Tfr In - Storm Water	106,518	106,000	106,000	106,000
Oper Tfr In - Unemployment	900,000	0	0	0
Oper Tfr In - Fleet Management	3,000,000	0	0	0
Oper Tfr in - Sales Tax Referendum 2019	9,000,000	12,000,000	12,000,000	12,000,000
<b>Total Transfers In</b>	<b>\$85,673,413</b>	<b>\$81,738,000</b>	<b>\$85,545,677</b>	<b>\$82,904,000</b>
<b>Proceeds from Loan</b>				
Proceeds from Loan	\$302,447	\$0	\$0	\$0
<b>Total Proceeds from Loan</b>	<b>\$302,447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

General Fund Revenue Detail *(continued)*

<b><i>Revenue</i></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Contributed from Fund Balance</b>				
Contributed from Unassigned Fund Balance	\$0	\$17,944,169	\$0	\$23,175,211
Contribution from Assigned Fund Balance	0	20,000,000	0	0
Contribution from Restricted Fund Balance	0	15,500,000	0	0
<b>Total Contributed from Fund Balance</b>	<b>0</b>	<b>53,444,169</b>	<b>0</b>	<b>23,175,211</b>
<b>Total Revenues</b>	<b>\$734,924,763</b>	<b>\$708,694,526</b>	<b>\$814,881,268</b>	<b>\$715,991,924</b>

Current Property Tax



\* FY 2022 Adopted  
 \*\* FY 2021 Forecast

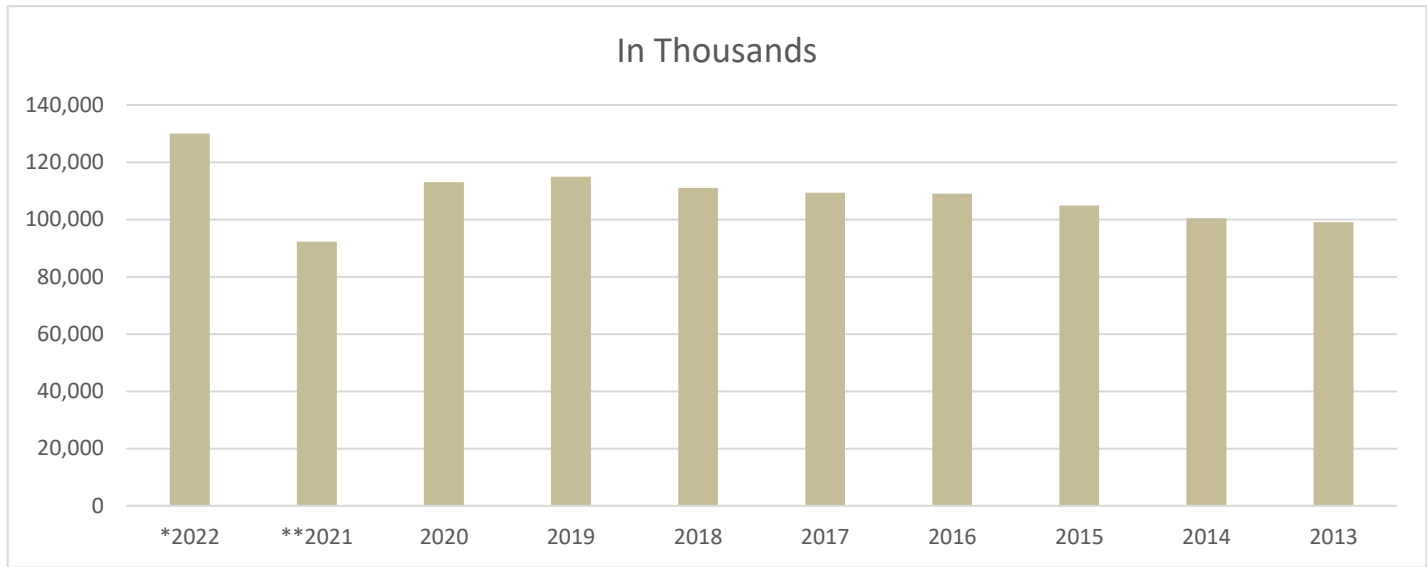
Property Tax is the largest source of revenue for the City. Property assessments are made by the Shelby County Tax Assessor based on the estimated appraised value and the following property classifications:

- Residential and Farm Real Property = 25% of Appraised Value Personal Property = 30% of Appraised Value
- Commercial and Industrial Real Property= 40% of Appraised Value
- Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority (TRA).

Tax bills originate from, and collections are made by, the City Treasurer's Office, based on the tax rate set by the City Council and applied to the assessment rolls provided by the County Assessor and the TRA. Taxes are due and payable when the tax bills are mailed, normally July 1, and become delinquent sixty days thereafter, normally September 1. About 95% of the taxes are collected in the first four months of tax mailings. Through fiscal year 2014 City Schools and the Debt Service Fund shared proceeds of this tax. Beginning in fiscal year 2013, City Schools merged with County Schools and was not allocated City property tax. The Debt Service Fund still receives a portion of this tax, as do other funds to a much lesser degree. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: De-annexations, Appraisals, Development and Population changes

Local Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	130,000	40.92%	2017	109,400	0.37%
2021	142,846	-18.44%	2016	109,000	3.94%
2020	113,100	-1.62%	2015	104,869	4.39%
2019	114,962	3.57%	2014	100,455	1.37%
2018	111,000	1.46%	2013	99,100	0.10%

\* FY 2022 Adopted

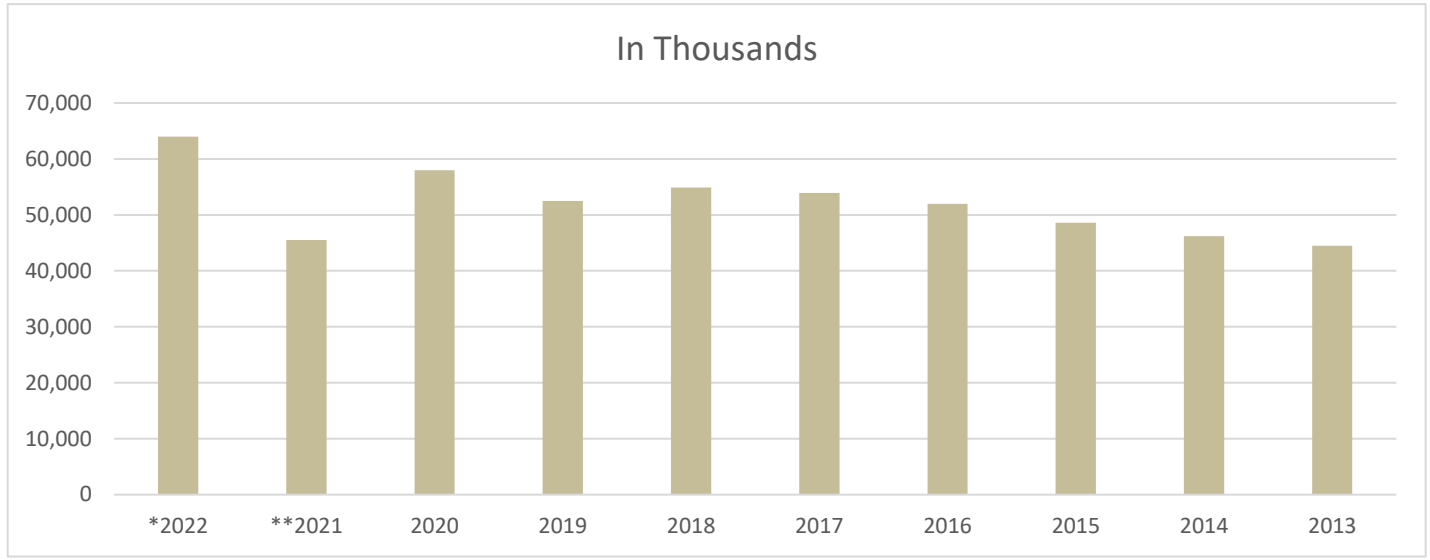
\*\*FY 2021 Forecast

Local Sales Tax is the second largest revenue source for the City; and is charged on gross proceeds derived from retail sales or use of tangible personal property and certain specific services. It is computed at 2.25% of the amount of each transaction with one-half of the proceeds allocated to education. Prior to the change discussed below, the rate was last changed in 1984 from 1.5% to 2.25%.

By referendum passed by voting citizens of Memphis in October 2019, the local sales tax rate was increased by 0.5% to 2.75%, but local sales tax increased significantly Y.O.Y. due to the pandemic. The new tax rate went into effect January 1, 2020. The revenues generated from the 0.5% increase are recorded in the 2019 Sales Tax Referendum Fund (see "Special Revenue Funds" section),

Major Influences: Population changes, and Taxable sales

State Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	64,000	40.58%	2017	53,900	3.65%
2021	67,531	-21.51%	2016	52,000	7.03%
2020	58,000	10.48%	2015	48,584	5.12%
2019	52,496	-4.38%	2014	46,218	3.86%
2018	54,900	1.86%	2013	44,500	1.44%

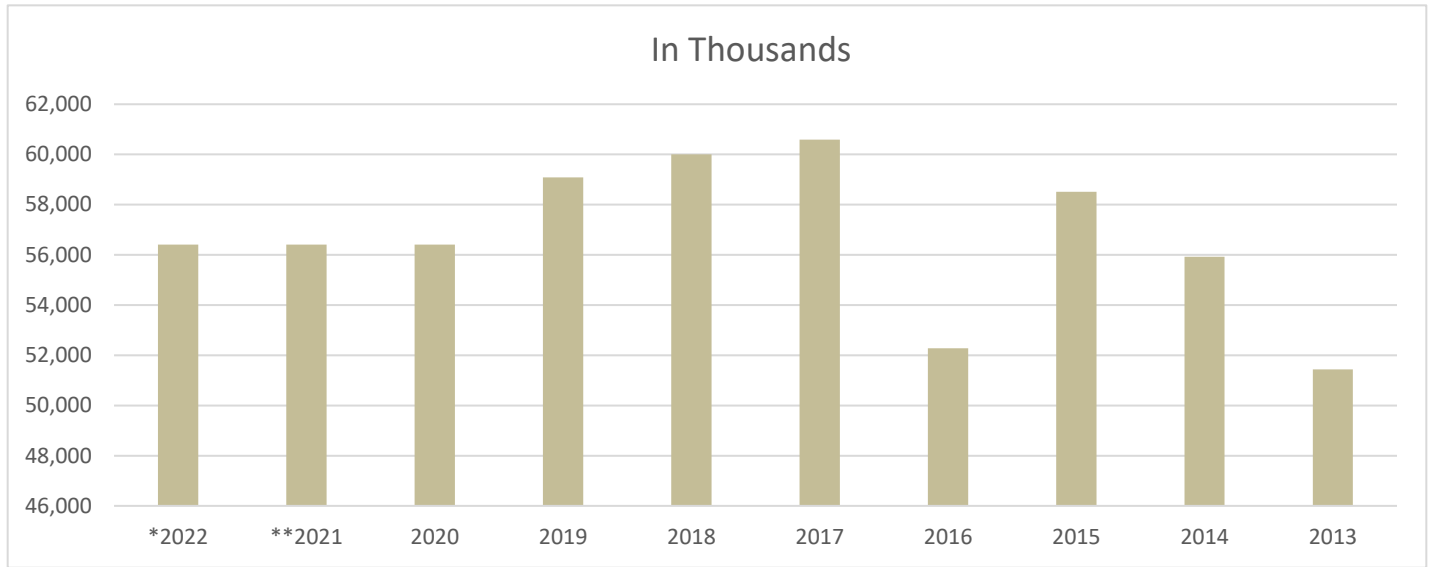
\* FY 2022 Adopted

\*\* FY 2021 Forecast

This is the largest state shared revenue the City receives. The current rate is 7.0% and is charged on each transaction described in the Local Sales Tax. One percent (1.0%) goes to the State's General Fund. The 6.0% remaining is allocated among the municipalities on a per capita basis. Changes in fees require General Assembly vote - T.C.A. 67-6-103.

Major Influences: Population (relative to State) and Taxable sales

In lieu of Tax – MLGW



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	56,411	0.00%	2017	60,595	15.90%
2021	56,411	0.00%	2016	52,282	-10.65%
2020	56,411	-4.53%	2015	58,515	4.63%
2019	59,085	-1.53%	2014	55,923	8.72%
2018	60,006	-0.97%	2013	51,439	-6.65%

\*FY 2022 Adopted

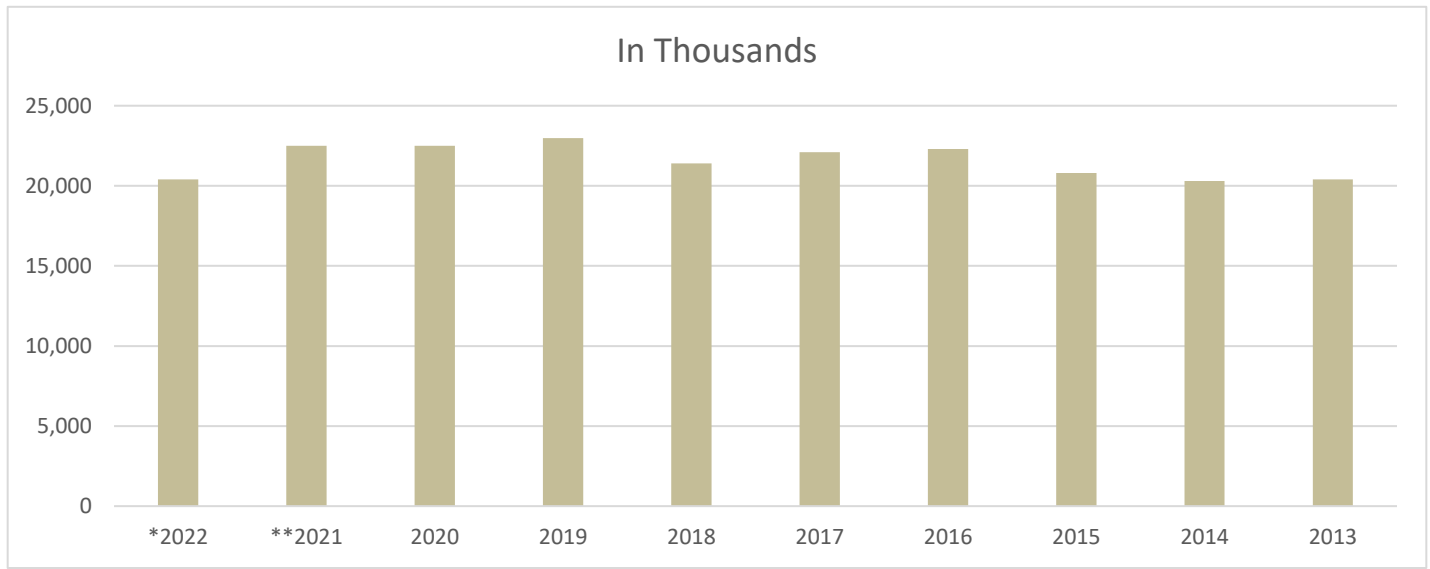
\*\*FY 2021 Forecast

The Memphis Light Gas and Water Division makes in-lieu-of property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This payment is shared with Shelby County according to State law. This revenue is limited to the calculation defined in the State law - T.C.A. 7-52-307 and T.C.A. 7-39-404.

Major Influences: Municipal Electric/Gas System Tax Equivalent Laws



Ambulance Service Fees



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	20,400	-9.33%	2017	22,100	-0.90%
2021	24,030	0.00%	2016	22,300	7.21%
2020	22,500	-2.07%	2015	20,800	2.46%
2019	22,976	7.36%	2014	20,300	-0.49%
2018	21,400	-3.17%	2013	20,400	0.10%

\* FY 2022 Adopted

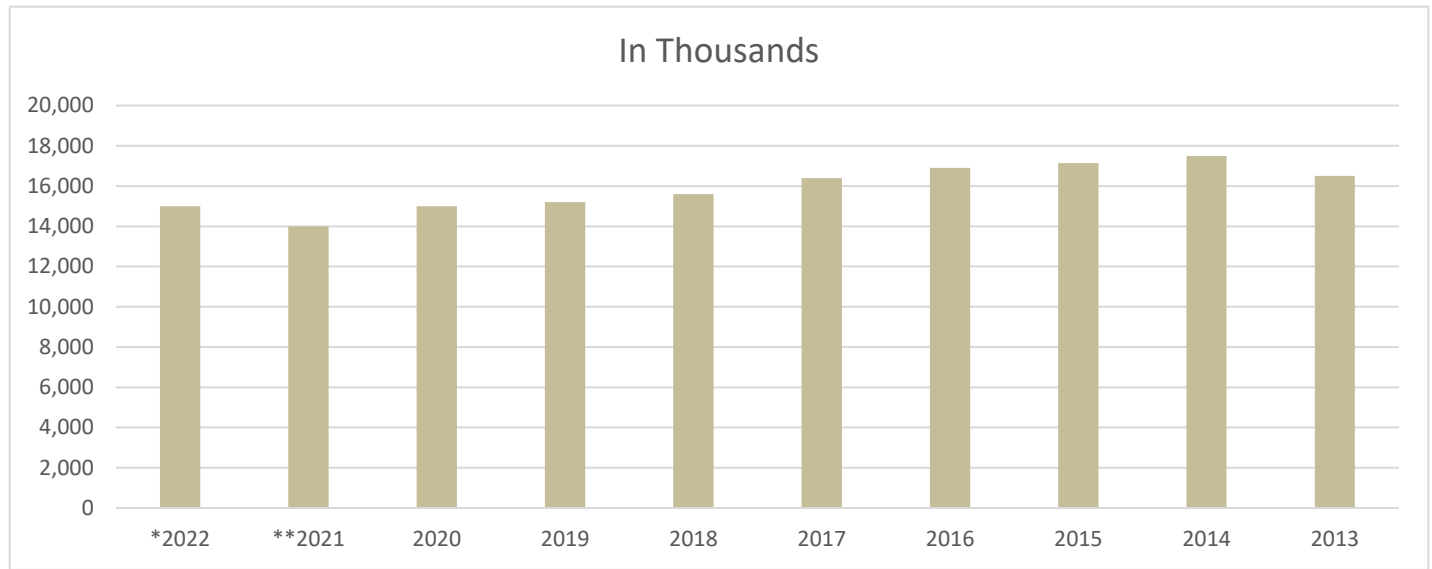
\*\*FY 2021 Forecast

The Memphis Fire Department (MFD) operates one of the most progressive Emergency Medical Services (EMS) systems in the U.S. and is the largest EMS system in Tennessee and the Mid-South. The MFD runs 35 ambulances daily that respond to 9-1-1 calls to get quality care to critical scenes quickly.

Ambulance Service Fees have two parts: 1) fee for initial pick-up; and 2) per-mile charge.

Major Influences: Population (demographics), Health Climate of Mid-South Area

Beer Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	15,000	7.18%	2017	16,400	-2.96%
2021	14,082	-6.70%	2016	16,900	-1.38%
2020	15,000	-1.36%	2015	17,137	-2.05%
2019	15,207	-2.52%	2014	17,496	6.04%
2018	15,600	-4.88%	2013	16,500	9.27%

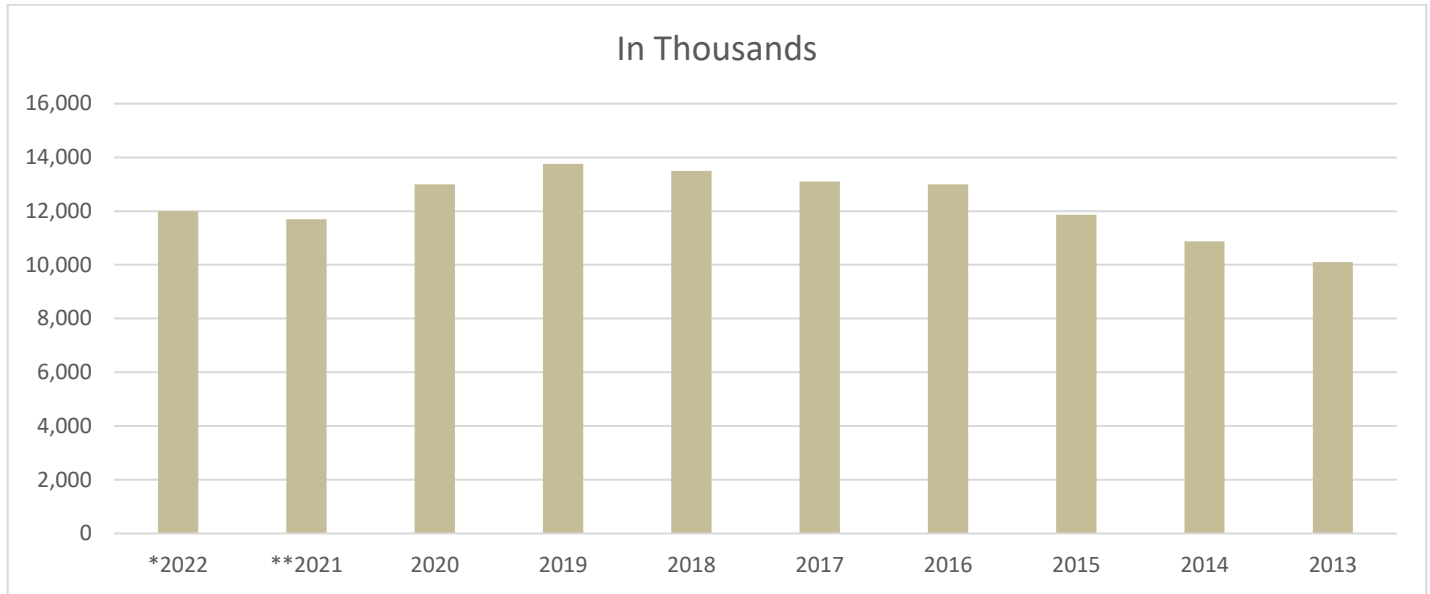
\* FY 2022 Adopted

\*\* FY 2021 Forecast

Beginning in 2014, this beer tax is imposed at \$35.60 per barrel of retail purchased from licensed wholesalers. Prior to fiscal year 2014, this tax was levied at 17% on the sale of beer to wholesalers. Fees are remitted to the City by wholesalers monthly - T.C.A. 57-6-103 (FY2014) and T.C.A. 57-5-103 (prior to FY2014).

Major Influences: Wholesaler quantities and Consumption rates

Gross Receipts Business Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	12,000	2.56%	2017	13,100	0.77%
2021	16,287	-10.00%	2016	13,000	9.59%
2020	13,000	-5.52%	2015	11,862	9.12%
2019	13,759	1.92%	2014	10,871	7.63%
2018	13,500	3.05%	2013	10,100	1.00%

\* FY 2022 Adopted  
 \*\*FY 2021 Forecast

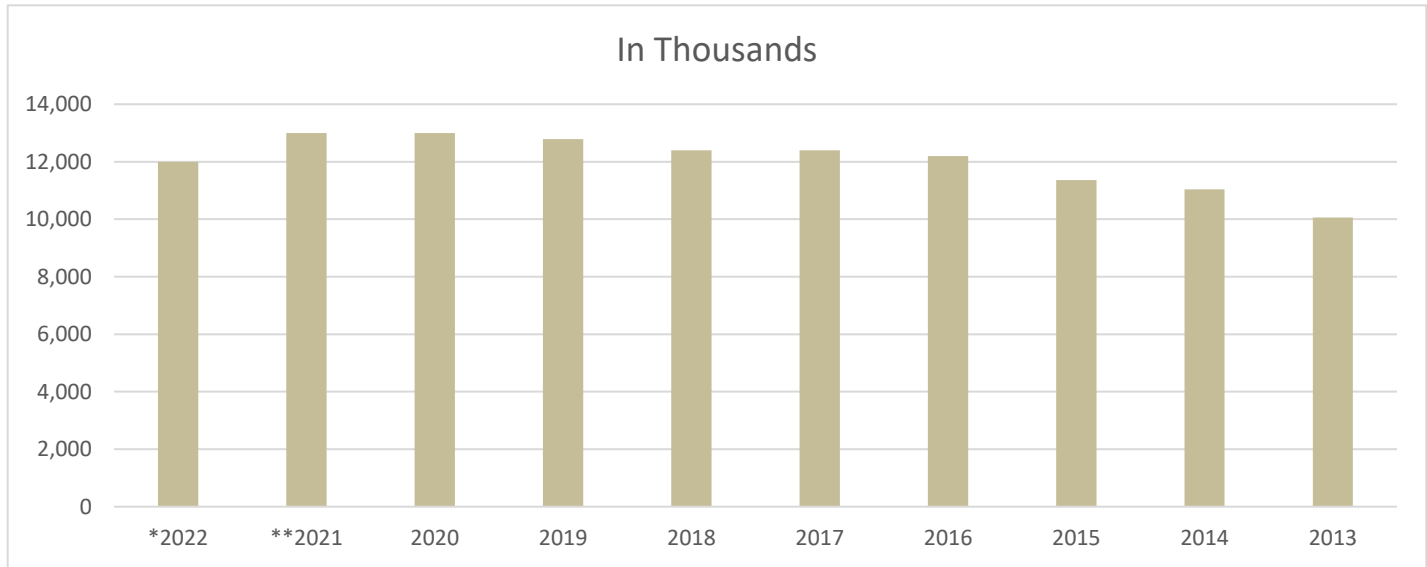
This is a privilege tax on the excise of most business sales, consisting of two parts:

- \$15 minimum annual license fee
- Tax on gross receipts (wholesale and retail) of the covered business activities, for businesses with annual sales of \$10,000 or more.

Business activities are divided into five classifications, with each classification having different tax rates. (Beginning January 1, 2014, businesses' tax periods coincide with their fiscal years. Prior to this date, each business classification had its own taxable period). Furthermore, each county and/or incorporated municipality in which a qualifying business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law - T.C.A. 67-4-704 and the 2013 Uniformity and Small Business Relief Act.

Major Influence: Economy

Auto/Vehicle Registration



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	12,000	-7.69%	2017	12,400	1.64%
2021	13,785	0.00%	2016	12,200	7.37%
2020	13,000	1.67%	2015	11,363	2.93%
2019	12,786	3.11%	2014	11,040	9.77%
2018	12,400	0.00%	2013	10,057	5.86%

\* FY 2022 Adopted

\*\*FY 2021 Forecast

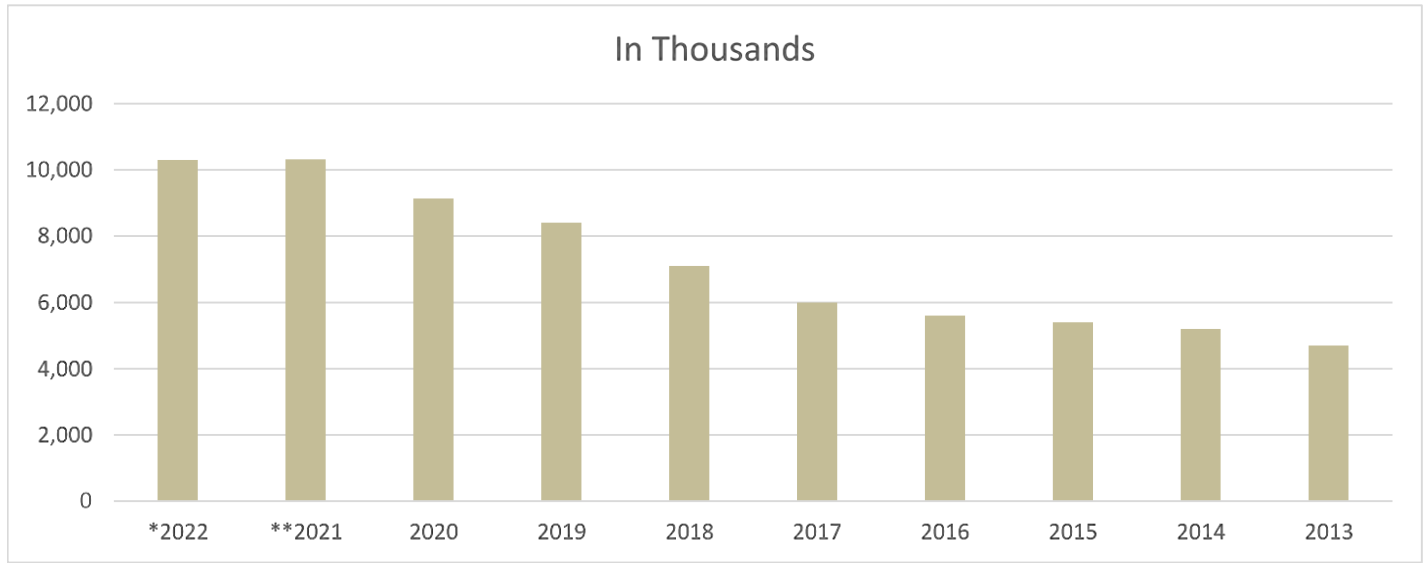
All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City’s registration agent and pay an annual registration fee as follows:

Motorcycle (Private)	<b>\$10.00</b>
Motorcycle (Commercial)	<b>\$21.00</b>
Passenger motor vehicle	<b>\$30.00</b>
Dealers, manufacturers, transporters	<b>\$21 .00 to \$325.00</b>
Freight vehicles, depending on weight	<b>\$14.00 to \$452.00</b>
Combined farm and private truck	<b>\$30 .00 to \$376 .00</b>

The County Court Clerk remits collections to the City after deducting a collection fee.

Major Influences: Auto sales and Vehicle Registrations

In Lieu of Taxes – Sewer



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	10,300	-0.16%	2017	6,000	7.14%
2021	10,317	12.95%	2016	5,600	3.70%
2020	9,134	8.65%	2015	5,400	3.85%
2019	8,407	18.41%	2014	5,200	10.64%
2018	7,100	18.33%	2013	4,700	2.17%

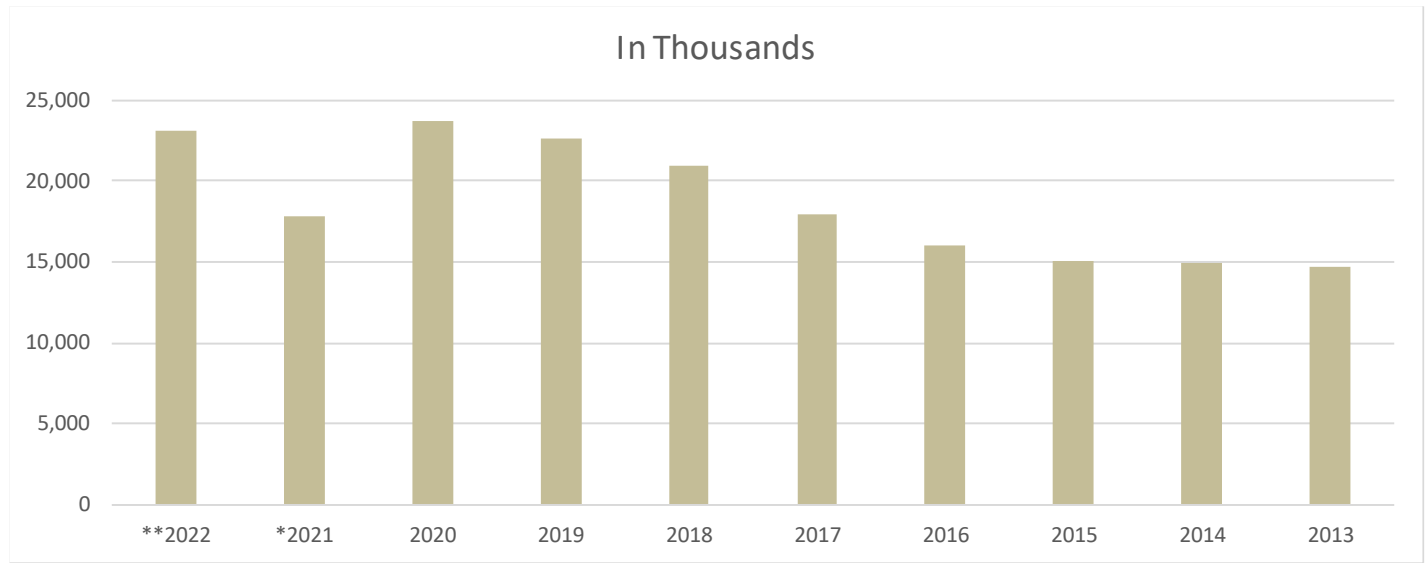
\* FY 2022 Adopted

\*\* FY 2021 Forecast

As provided for in T.C.A. 7-34-IIS(a)(1), the City Council, by resolution, assesses the City's Sewer Fund a payment in lieu of ad valorem tax that represents a tax-equivalent payment on the net property and equipment of the Sewer system within City limits. The payments are calculated as if the Sewer Fund were a private utility and may not exceed the amount of taxes that would have been paid by a private property of similar nature.

Major Influences: Appraisals, Development, and Tax Rates

Municipal State Street Aid



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2022	23,110	29.81%	2017	18,000	12.50%
2021	17,803	-25.05%	2016	16,000	6.67%
2020	23,753	5.10%	2015	15,000	0.25%
2019	22,600	7.62%	2014	14,962	1.78%
2018	21,000	16.67%	2013	14,700	-8.13%

\* FY 2022 Adopted  
 \*\* FY 2021 Forecast

Local share of state gasoline and other motor fuel taxes comprised of the following: Gasoline Tax, Diesel Tax, Liquefied Gas Tax on vehicles, Compressed Natural Gas Tax, Prepaid User Diesel Tax, and IMPROVE Tax Distribution is based upon population. Revenue is distributed monthly by the State-T.C.A. 67-3-202, and T.C.A. 67-3-1309.

Major Influences: Population and Gasoline Sales

Note: As of FY2017 Municipal State Street Aid tax revenues are not in the General Fund revenues and are therefore not included in the FY22 General Fund Adopted Budget as such. These revenues are instead recorded in the State Street Aid Fund (see “Special Revenue Funds” section), then transferred out to the General Fund as Expense Recovery. Because gas tax remains a significant source of revenue for the City and the change in accounting has a zero effect on the General Fund, we will continue to report these revenues here.



# GENERAL FUND EXPENDITURES

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



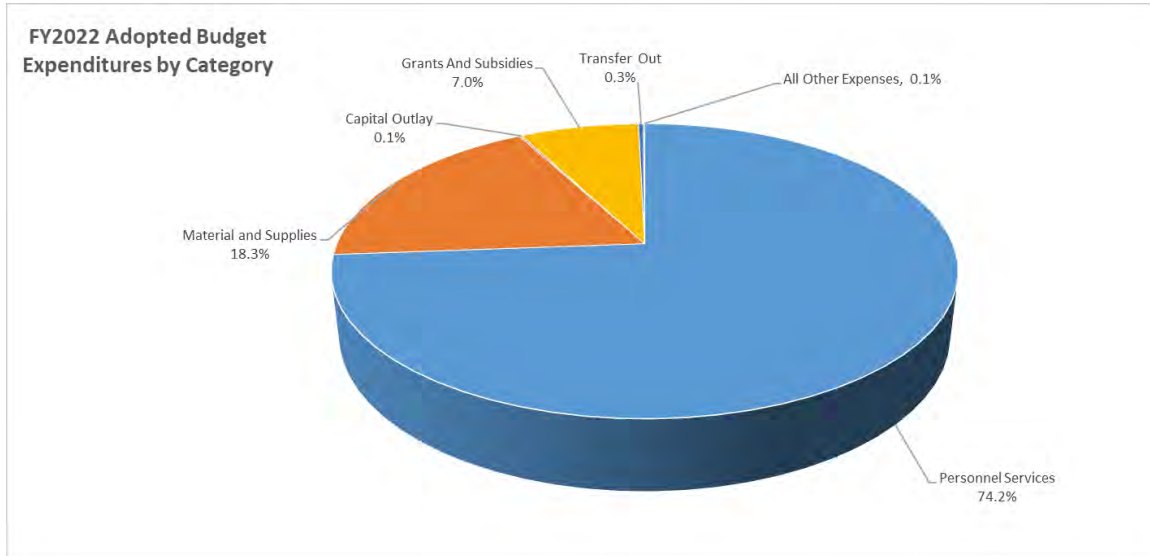
## Expense Forecasting and Budgeting Methodology

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.

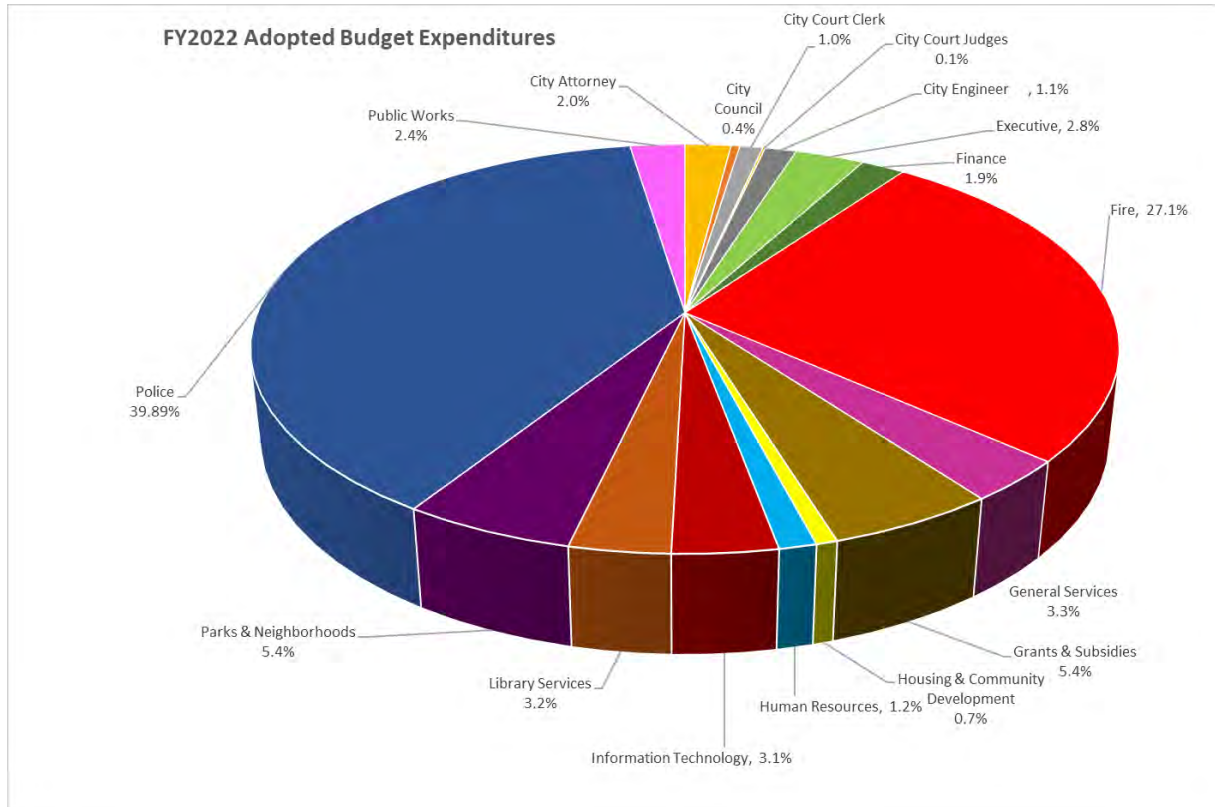
Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective Division, by line item. Each line-item budget is created based on history, the trends of the current operations, and planned priorities or future 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 the methodologies - prior year experience, future trends, and stakeholder's 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.



<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$530,140,701	\$535,093,590	\$542,611,516	\$528,471,747
Materials and Supplies	142,786,070	135,785,143	150,959,559	147,281,905
Capital Outlay	1,690,302	1,111,414	1,126,493	1,050,414
Grants and Subsidies	78,058,840	50,001,396	84,830,972	52,472,555
Inventory	319,748	453,599	429,763	313,867
Expense Recovery	(18,707,610)	(16,035,300)	(21,000,000)	(16,035,300)
Investment Fees	0	0	112,461	149,652
Project Costs	1,410	0	0	0
Service Charges	184,716	198,200	208,222	200,600
Transfers Out	7,864,783	2,086,484	4,949,848	2,086,484
Misc. Expense	485,140	0	2,510,193	0
<b>Total Expenditures</b>	<b>\$742,824,100</b>	<b>\$708,694,526</b>	<b>\$766,739,027</b>	<b>\$715,991,924</b>



<i><b>Division:</b></i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
City Attorney	\$13,279,986	\$14,349,689	\$13,625,786	\$14,505,327
City Council	2,595,328	2,668,418	2,759,863	2,764,497
City Court Clerk	5,899,015	6,729,313	5,215,485	7,249,726
City Courts Judges	796,670	818,952	784,807	809,764
City Engineer	7,792,407	7,494,495	6,759,295	9,901,091
Executive	17,802,273	19,978,129	27,502,194	21,899,915
Finance	25,365,874	13,709,616	26,885,666	13,799,733
Fire Services	191,007,636	191,618,701	199,797,612	190,678,937
General Services	24,849,015	23,319,375	23,088,012	23,833,070
Grants & Subsidies	67,895,674	35,725,373	73,227,791	38,304,904
HCD	5,048,605	4,865,789	4,207,999	4,832,736
Human Resources	8,069,990	8,363,049	9,833,620	8,530,927
Information Services	20,879,268	21,804,248	22,018,702	23,827,759
Library Services	21,621,385	22,640,477	22,495,188	22,919,401
Parks	36,678,720	36,114,148	36,471,981	38,949,776
Police Services	279,713,082	281,479,500	276,148,530	275,723,594
Public Works	13,075,655	17,015,256	15,024,134	17,311,115
Unallocated	453,517	0	892,362	149,652
<b>Total Expenditures</b>	<b>\$742,824,100</b>	<b>\$708,694,528</b>	<b>\$766,739,027</b>	<b>\$715,991,924</b>

## General Fund Expenditure Detail

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$281,438,006	\$343,493,195	\$325,864,649	\$340,445,628
Holiday Salary Full Time	5,133,291	0	0	0
Vacation Leave	19,061,585	0	0	0
Bonus Leave	3,899,426	0	0	0
Sick Leave	19,931,302	0	0	0
FFCRA Regular	82,114	0	365,356	0
FFCRA Part Time	18,775	0	78,267	0
COVID-19 Hazard	4,044,860	0	9,827,020	0
COVID-19 OJI	0	0	2,189,752	0
Vacation Day Paid	4,701,807	0	153,720	0
OT Straight Retro	0	0	4,127	0
Overtime	38,703,450	37,591,090	43,348,443	37,229,112
Holiday Fire/Police	11,154,066	11,171,667	11,381,579	11,353,000
Out of Rank Pay	2,715,195	2,658,829	2,811,029	2,683,169
Hazardous Duty Pay	468,288	484,948	474,703	480,363
College Incentive Pay	6,716,054	6,683,380	6,701,227	6,976,572
Longevity Pay	2,091,041	2,227,765	2,055,194	2,234,328
Shift Differential	734,876	711,572	758,754	716,958
Bonus Days	2,525,762	1,772,200	2,499,600	2,000,000
PTO Final Pay	6,541,599	6,069,762	8,330,925	5,182,107
Job Incentive	1,024,899	1,276,500	1,006,277	1,379,389
Required Special License Pay	2,632	4,950	7,282	4,950
Cert Pay Testing	48,396	0	112,989	0
Pension	20,921,779	20,387,477	21,351,211	20,598,561
Supplemental Pension	129,573	133,189	134,692	117,335
Social Security	1,103,954	316,313	1,193,754	316,313
Pension ADC Funding	30,770,580	36,630,667	36,634,185	28,156,837
Group Life Insurance	747,384	856,924	797,647	960,080
Unemployment	456,080	468,160	469,231	456,320
Pension 401a Match	69,081	69,678	72,936	69,678
Medicare	5,847,865	5,146,264	5,985,159	5,151,739
Long Term Disability	1,182,884	1,002,202	1,273,190	1,002,383
Health Insurance - Choice Plan	31,258,258	30,890,424	31,364,675	28,470,204
Health Insurance - Select Plan	21,333,103	17,689,752	23,376,381	21,525,343
Medicare Part B Penalty	0	0	2,000	0
Salaries - Part Time/Temporary	12,112,090	11,248,540	10,750,008	15,155,935

General Fund Expenditure Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
On the Job Injury	\$4,218,202	\$4,394,359	\$4,508,307	\$4,448,252
Tuition Reimbursement – New	318,789	201,500	497,988	201,500
Book Reimbursement – New	2,344	6,500	2,212	6,500
Student Loan Repayment	307,927	360,000	316,624	360,000
Benefits Adjustments	0	7,377,019	2,428,371	7,846,543
Payroll Reserve	0	100	100	100
Federal Grant Match – Personnel	1,640,815	0	2,650	0
Bonus Pay	106,542	71,000	1,402,378	62,710
Expense Recovery – Personnel	(13,423,975)	(16,302,334)	(17,923,076)	(17,120,162)
<b>Total Personnel Services</b>	<b>\$530,140,701</b>	<b>\$535,093,592</b>	<b>\$542,611,516</b>	<b>\$528,471,747</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$92,954	\$233,600	\$162,858	\$158,000
City Hall Postage	0	8,500	2,744	8,500
Document Reproduction – City	0	2,000	1,250	4,750
City Storeroom Supplies	44,707	17,290	22,653	37,290
Facility Repair & Carpentry	387,152	234,269	176,516	252,306
City Shop Charges	14,612,652	13,451,964	14,571,272	13,393,996
Info Sys Computer/Off Mach	0	55,000	0	0
Info Sys Phone/Communication	0	16,824	192	16,824
City Shop Fuel	5,218,322	6,232,625	5,060,064	6,162,601
Outside Computer Services	5,177,413	4,641,625	3,924,824	4,956,331
City Computer Svc Equipment	1,818,282	2,627,123	3,711,983	2,911,840
Data/Word Processing Equipment	134,913	200,000	115,215	135,000
Data/Word Process Software	673,321	494,196	1,151,573	825,396
Pers Computer Software	2,128,368	5,345,592	5,502,669	5,380,687
City Telephone/Communications	(300)	0	5,000	4,452
Printing – Outside	337,396	238,068	238,979	261,178
Supplies – Outside	1,655,369	1,592,732	1,333,593	1,526,522
Food Expense	102,666	117,200	114,222	108,000
Word/Processing/Duplicate	47,363	0	1,637	0
Hand Tools	99,252	101,200	102,285	94,200
Document Reproduction – Outside	0	28,500	7,746	28,500
Clothing	1,968,922	1,749,107	2,053,460	1,991,102
Library Copier – Public Use	28	0	0	0
Household Supplies	965,257	802,117	731,222	787,179
Ammunition & Explosives	309,021	500,500	530,743	500,500
Safety Equipment	918,838	980,915	921,401	1,091,116

General Fund Expenditure Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Drafting/Photo Supplies	\$20,553	\$33,450	\$27,946	\$36,950
Medical Supplies	3,091,149	2,630,252	2,669,356	2,630,252
Athletic/Recreational Supplies	194,132	196,300	196,300	196,300
Outside Postage	683,636	778,375	818,686	776,595
Asphalt Products	4,735,539	5,063,250	4,100,000	5,116,250
Lumber & Wood Products	10,617	26,500	27,209	29,500
Paints Oils & Glass	373,330	434,000	421,845	433,000
Steel & Iron Products	132,416	174,000	177,963	174,000
Pipe Fittings & Castings	75,264	149,000	132,000	117,000
Lime Cement & Gravel	38,474	29,400	69,719	65,643
Chemicals	217,792	203,539	261,089	319,348
Materials and Supplies	6,994,687	3,742,123	5,894,658	3,762,954
Miscellaneous Expense	319,079	115,024	117,591	116,398
Library Books	1,365,246	790,501	1,290,501	790,501
Operation Police Canine	54,049	40,800	60,359	60,000
Operation Police DUI Unit	65,745	78,000	65,745	78,000
Operation Police Traffic Unit	143,992	90,000	104,378	90,000
Operation Police Mounted	67,058	75,000	65,589	68,000
Operation Police TACT	283,859	195,000	200,456	275,000
Maintenance Traffic Signal System	325,674	250,995	322,347	262,347
Repair/Oper Air Raid System	0	0	63	0
Operation Police Aircraft	609,390	600,000	527,921	375,000
Outside Vehicle Repair	236,061	288,828	339,965	258,218
Outside Equipment Repair/Maintenance	2,244,634	2,358,429	2,530,528	2,298,671
Facilities Structure Repair – Outside	523,888	643,043	789,123	743,043
Horticulture	8,878	10,000	10,000	10,000
Internal Repairs and Maintenance	500,052	389,313	388,456	389,313
Special Investigations	16,360	50,000	25,000	50,000
Legal Services/Court Cost	4,734,948	4,853,234	4,800,000	4,855,000
Medical/Dental/Veterinary	548,054	552,700	601,770	564,000
Legal Contingency	126,667	150,000	150,000	150,000
Accounting/Auditing/Cons	329,375	316,299	328,956	316,299
Advertising/Publication	1,092,660	994,611	1,387,116	1,000,761
Outside Phone/Communications	5,247,037	4,211,375	5,780,072	5,549,252
Janitorial Services	1,269,179	1,492,289	1,390,224	1,656,388
Security	1,976,172	2,361,286	2,669,186	2,835,894

General Fund Expenditure Detail *(continued)*

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Weed Control/Chemical Service	\$93,518	\$278,300	\$124,269	\$278,300
Seminars/Training/Education	440,797	761,719	529,360	865,744
Fixed Charges	1,354,107	1,501,100	1,508,820	1,501,100
Misc. Professional Services	43,785,546	38,704,536	47,982,362	44,163,918
Employee Activities	1,077	5,000	4,000	4,000
Rewards and Recognition	52,061	88,500	61,488	92,700
Staff Development	654	1,000	606	1,000
Textbooks	63,500	198,000	125,000	210,800
Travel Expense	468,217	648,702	146,423	568,974
Unreported Travel	(928)	1,350	400	1,350
Relocation Expense	82,058	0	10,000	20,000
Auto Allowance	0	2,300	0	2,300
Outside Fuel	31,645	40,394	40,938	41,930
Mileage	194,188	294,144	281,167	295,633
Utilities	10,404,498	10,804,798	10,897,735	11,251,086
Sewer Fees	1,529,005	1,331,580	1,500,000	1,331,580
Tower Lease Expense - Library	45,169	25,285	33,724	25,285
WYPL Arkansas Tower Expense – Library	25,871	30,000	34,946	30,000
Total Quality Management	0	0	397	0
Compliance Monitoring	955,122	1,093,220	500,000	1,000,000
Hazardous Materials Clean-up	104,087	0	209,920	0
Demolitions	1,427,215	1,167,661	1,716,504	1,167,661
Insurance	5,340,417	6,062,132	6,485,961	8,485,320
Claims	761,572	980,130	1,034,573	1,130,252
Lawsuits	4,574,282	2,316,187	1,994,663	2,464,640
Hospitality	1,049	5,301	2,500	4,000
Dues/Memberships/Periodicals	252,828	324,353	327,582	420,051
Rent	2,233,390	2,262,444	2,278,250	2,623,621
Radio Trucking Lease	0	2,000	2,000	2,000
Misc. Services and Charges	3,612,361	3,807,894	3,500,000	4,306,452
Urban Art Maintenance	57,377	35,000	35,247	35,000
Orientation Program Development	550	0	0	0
Minor Equipment	60,760	100,000	86,844	87,500
Equipment Rental	2,052,512	2,005,243	2,201,115	2,232,410
We Mean Business	(56,420)	0	0	0
Federal Grant Match - M & S	217,809	0	30,202	0

General Fund Expenditure Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Catering	\$56,542	\$92,000	\$49,851	\$87,900
Expense Recovery - Telephones	(1,041,914)	(804,149)	(810,410)	(805,000)
Expense Recovery - M & S	(11,741,993)	(12,418,844)	(11,153,096)	(13,731,749)
<b>Total Materials and Supplies</b>	<b>\$142,786,069</b>	<b>\$135,785,143</b>	<b>\$150,959,559</b>	<b>\$147,281,905</b>
<b>Capital Outlay</b>				
Furniture/Furnishings	\$150,489	\$414,900	\$401,264	\$353,900
Office Machines	1,277	0	0	0
Computers	6,036	0	0	0
Prod/Constr/Maint Equipment	13,142	44,000	81,706	44,000
Equipment	1,503,693	652,514	643,523	652,514
Capital Outlay - Expense	15,665	0	0	0
<b>Total Capital Outlay</b>	<b>\$1,690,302</b>	<b>\$1,111,414</b>	<b>\$1,126,493</b>	<b>\$1,050,414</b>
<b>Grants and Subsidies</b>				
Expense Recovery - Grants	\$0	\$0	\$0	(\$100,000)
Payment to Sub grantees	1,098,269	25,000	32,829,116	125,000
Aging Commission of the Mid-South	143,906	143,906	143,906	144,000
Elections	1,169,842	0	2,821	0
MIFA General Assistance	669,218	669,218	669,218	669,218
Community Initiatives Grants for Non-Profits	3,031,815	150,000	2,163,165	2,750,000
Community Development Grants	310,067	330,976	330,976	330,976
Start Co.	75,000	0	0	0
Blight Authority of Memphis	0	75,000	75,000	400,000
Memphis & Shelby County Film and Television Commission	218,000	0	0	225,000
Homeless Initiative	243,657	282,500	282,500	282,500
Pensioners Insurance	8,517,548	8,373,569	10,696,847	8,373,569
Down Payment Assistance / City	137,655	100,000	100,000	200,000
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
Death Benefits	86,504	0	90,666	0
Memphis River Parks Partnership	2,974,000	3,024,003	3,024,000	3,024,000
Memphis Area Transit Authority	38,370,000	19,170,000	19,170,000	19,170,000



## General Fund Expenditure Detail (continued)

<i>Category:</i>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
MLGW Citizen's Assistance – Grants	\$833,817	\$1,000,000	\$1,221,224	\$1,000,000
Family Safety Center of Memphis and Shelby County	250,000	0	0	350,000
RBC Training/Certification Program	4,000	4,650	4,749	4,650
EDGE	3,908,590	0	0	0
Social Services Administration	67,318	109,537	89,537	109,537
Tax Receivable Sale Vendor	1,196,751	1,800,000	1,800,000	1,800,000
MHA/HCD Community Development Projects	223,969	57,000	57,000	57,000
Urban Art	150,000	0	0	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000	0	0	250,000
Middle Income Housing	470,756	400,000	400,000	500,000
Contr Assist Prog/Bonding	742	4,650	7,142	4,650
Black Business Association	300,000	300,000	300,000	300,000
A More Excellent Way	10,000	0	10,000	0
Convention Center	2,659,509	2,425,060	2,425,060	2,425,000
Professional Services	506,246	540,872	824,890	537,500
WIN Operational	650	0	500,000	0
Ambassador's Fellowship Pay	2,309,125	3,001,620	1,779,820	2,896,620
Innovate Memphis	330,500	330,500	100,000	300,000
Exchange Club	75,000	0	0	110,000
Lifeline to Success	75,000	0	0	0
Shelby County School Mixed Drink Proceeds	3,443,336	4,000,000	2,400,000	2,500,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
The 800 Initiative	500,000	500,000	500,000	500,000
River Parks Docking	614,715	350,000	0	250,000
<b>Total Grants and Subsidies</b>	<b>\$78,058,840</b>	<b>\$50,001,396</b>	<b>\$84,830,972</b>	<b>\$52,472,555</b>
<b>Inventory</b>				
Inventory Purchases	\$132,783	\$169,101	\$200,000	\$118,854
Food Inventory	186,965	284,498	229,763	195,013
<b>Total Inventory</b>	<b>\$319,748</b>	<b>\$453,599</b>	<b>\$429,763</b>	<b>\$313,867</b>

## General Fund Expenditure Detail (continued)

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expense Recovery</b>				
Expense Recovery - State Street Aid	(\$18,707,610)	(\$16,035,300)	(\$21,000,000)	(\$16,035,300)
<b>Total Expense Recovery</b>	<b>(\$18,707,610)</b>	<b>(\$16,035,300)</b>	<b>(\$21,000,000)</b>	<b>(\$16,035,300)</b>
<b>Investment Fees</b>				
Investment Fee	\$0	\$0	\$112,461	\$149,652
<b>Total Investment Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,461</b>	<b>\$149,652</b>
<b>Project Costs</b>				
Project Costs	\$1,410	\$0	\$0	\$0
<b>Total Project Costs</b>	<b>\$1,410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Service Charges</b>				
Credit Card Fees - Expense	\$184,716	\$198,200	\$208,222	\$200,600
<b>Total Service Charges</b>	<b>\$184,716</b>	<b>\$198,200</b>	<b>\$208,222</b>	<b>\$200,600</b>
<b>Transfers Out</b>				
Oper Tfr Out - New Memphis Arena Fund	\$0	\$0	\$2,863,364	\$0
Oper Tfr Out - HUB Community Impact Fund	275,000	550,000	550,000	550,000
Oper Tfr Out - Healthcare Fund	3,000,000	0	0	0
Tfr Out Library Retirement Fund	1,089,783	1,536,484	1,536,484	1,536,484
Oper Tfr Out - OPEB Fund	3,500,000	0	0	0
<b>Total Transfers Out</b>	<b>\$7,864,783</b>	<b>\$2,086,484</b>	<b>\$4,949,848</b>	<b>\$2,086,484</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$485,140	\$0	\$2,510,193	\$0
<b>Total Misc. Expense</b>	<b>\$485,140</b>	<b>\$0</b>	<b>\$2,510,193</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$742,824,100</b>	<b>\$708,694,528</b>	<b>\$766,739,027</b>	<b>\$715,991,924</b>

## Top 10 Expenditures

<b><u>Account</u></b>	<b><u>FY22 Year Total Request</u></b>
Full - Time Salaries	\$340,445,628
Healthcare	49,995,547
Pension and Pension ADC Funding	48,755,398
Misc. Professional Services	44,163,918
Overtime	37,229,112
Memphis Area Transit Authority	19,170,000
Salaries Part Time/Temporary	15,155,935
City Shop Charges	13,393,996
Holiday Fire/Police	11,353,000
Utilities	11,251,086

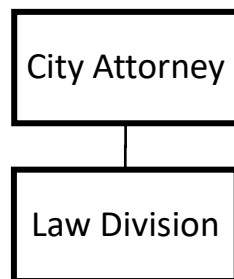
# CITY ATTORNEY

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## Mission Statement

The Law Division and the Office of the City Attorney's mission is to provide the City of Memphis with high quality legal services for the City of Memphis Administration, City Council, various Divisions, agencies, boards, commissions, and employees, and to service the residents of the City through its Claims, Permits, City Prosecutor, Ethics, and Metro Alarms departments.

## Organization Structure



## Services

The Law Division consists of seven (7) service areas: City Attorney's Office, Claims, Permits, Risk Management, City Prosecutor, Ethics, and Metro Alarms offices. The City Attorney defends and prosecutes litigation on behalf of the City, by providing advice and counsel to all Divisions of City government on municipal processes, contracts, City Ordinances, and State and Federal laws. The Claims Office receives, investigates, processes, and resolves third-party claims filed against the City of Memphis. The Permits Office issues permits as mandated by controlling ordinances; monitors permit holder compliance with city ordinances and state law; and serves as the administrative office for both the Alcohol Commission and the Transportation Commission. Risk Management identifies, implements, and monitors exposures to losses to preserve and protect the City's financial assets. The City Prosecutor represents the City in City Court proceedings and prosecutes misdemeanors, traffic tickets, and citations issued for violation of the City Code of Ordinances, including blight and nuisance. The Ethics Office functions in accordance with Chapter 2-10 Code of Ethics for City Officials and any Executive Order from the Mayor. The Metro Alarms Office issues permits for commercial and residential alarm systems and enforces the Metro Alarm ordinances with a focus on false alarm reduction.

### Operating Budget

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$5,015,289	\$5,384,359	\$5,186,285	\$5,380,601
Materials and Supplies	8,024,141	8,483,958	8,126,251	8,646,730
Grants and Subsidies	205,354	478,372	281,000	475,000
Service Charges	2,440	3,000	2,000	3,000
Misc. Expense	238	0	30,250	0
<b>Total Expenditures</b>	<b>\$13,247,462</b>	<b>\$14,349,689</b>	<b>\$13,625,786</b>	<b>\$14,505,331</b>
<b>Total Revenues</b>	<b>\$105,414</b>	<b>\$25,000</b>	<b>\$46,885</b>	<b>\$25,000</b>
<b>Net Expenditures</b>	<b>\$13,142,048</b>	<b>\$14,324,689</b>	<b>\$13,578,901</b>	<b>\$14,480,331</b>
<b>Authorized Complement</b>				<b>57</b>

### Performance Highlights

- Provided legal counsel and strategic advice on numerous COVID-19 issues, including enforcement efforts, vaccine distribution, use of federal CARES funds and the development of a program to distribute CARES grant money
- Drafted contracts for COVID-19 testing and vaccine operators; provided legal guidance and assistance to develop necessary consent and HIPAA release forms for City to provide COVID-19 testing
- Participated in the creation of the MPD Dashboard, providing transparency and access into officer investigations
- Represented and defended the City in over 600 legal matters, including union negotiations
- Assisted with City-Wide DocuSign process implementation, allowing for quicker contracting process
- Updated Claims website to provide more information and clarity to our citizens, including explanation of the law and an interactive map to pinpoint the location of the accident or pothole, to confirm it is within City limits
- Reviewed and/or drafted thousands of contracts for the City
- Drafted or assisted in drafting ordinances for multiple Divisions

**Performance Highlights** *(continued)*

- Continued audit of Municode for codification purposes
- Conducted City-wide training for City employees on multiple issues, including risk management, contract and purchasing requirements, privacy laws, and ethics
- Investigated and closed over 700 claims (90% of property damage claims within 30 days) for personal injury and property damage
- Issued over 3,800 permits to the public and businesses
- Prosecuted 179 blight/NPA cases and 10 nuisance closure cases
- Prosecuted hundreds of matters in City Court, including 99 trials
- Partnered with University of Memphis to remedy blight, resulting in eliminating over 45 blighted properties in FY20
- Provided counsel and support for the implementation and execution of Accelerate Memphis

**Issues & Trends**

The City Attorney's Office navigated uncharted legal territory in the wake of the pandemic, including the drafting of the "Safer at Home" Executive Order by the Mayor, developing a process for the enforcement of COVID-19 related restrictions and mask ordinance, and drafting policies effecting daily operations of the City and its employees. All service areas developed new processes to continue serving our citizens, such as implementation of online payment options by the Permits Office.

The City Attorney's Office provides support for numerous City-wide projects, including Accelerate Memphis, and continues to monitor and provide legal and strategic counsel on changes in the law, both statutory changes and court opinions, as well as the changing political climate in State and Federal government. The City Attorney's Office supports the Executive Division before City Council and the public in a myriad of issues, which most recently includes the response to the COVID-19 pandemic and vaccine distribution. The Office has increased its presence and communications within the Divisions concerning various issues such as economic development, contract drafting, procurement, the City's On-The-Job Injury Program, and proactive approaches to lessen employee injury and employment litigation.

**Key Performance Indicators**

Performance Indicator	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL	FY22 GOAL	CATEGORY
Complete contract review within 3 days of receipt	2 days	3 days	2 days	3 days	Government
Review and close property damage claims within 30 days	65 days	30 days	80 days	30 days	Government
Close public records requests within average of 21 days	15 days	21 days	15 days	21 days	Government

## City Attorney - Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$3,416,930	\$4,127,534	\$3,913,003	\$4,177,451
Holiday Salary Full Time	194,670	0	0	0
Vacation Leave	124,848	0	0	0
Bonus Leave	37,493	0	0	0
Sick Leave	107,811	0	0	0
Overtime	0	1,500	0	0
PTO Final Pay	21,115	0	7,518	0
Pension	207,182	247,526	225,001	247,888
Social Security	3,143	0	3,982	0
Pension ADC Funding	399,912	434,939	434,939	330,195
Group Life Insurance	8,286	10,562	10,201	11,692
Unemployment	4,480	4,240	4,240	4,320
Medicare	55,876	59,406	56,751	59,493
Long Term Disability	20,278	11,458	27,200	11,476
Health Insurance - Choice Plan	291,220	291,396	330,000	296,784
Health Insurance - Select Plan	126,686	126,504	164,000	170,496
Salaries - Part Time/Temporary	50,693	117,520	64,000	117,520
On the Job Injury	1,018	1,000	700	1,000
Benefits Adjustments	0	7,345	0	7,286
Bonus Pay	1,000	5,000	2,750	5,000
Expense Recovery - Personnel	(57,352)	(61,571)	(58,000)	(60,000)
<b>Total Personnel Services</b>	<b>\$5,015,289</b>	<b>\$5,384,359</b>	<b>\$5,186,285</b>	<b>\$5,380,601</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$402	\$0	\$750	\$0
City Storeroom Supplies	163	0	0	0
City Shop Charges	323	1,490	0	1,490
City Shop Fuel	91	1,195	0	1,195
City Computer Svc Equipment	0	8,500	7,400	8,500
Supplies - Outside	39,497	52,700	26,000	42,700
Outside Postage	670	3,600	4,000	2,600
Materials and Supplies	11,477	1,250	78,000	1,250

## City Attorney - Division Detail (continued)

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Legal Services/Court Cost	\$4,734,948	\$4,848,234	\$4,798,000	\$4,850,000
Advertising/Publication	749	500	400	1,200
Outside				
Phone/Communications	10,084	9,050	14,000	14,950
Seminars/Training/Education	8,444	20,000	9,000	20,000
Misc. Professional Services	1,754,661	1,685,593	1,750,001	1,875,250
Employee Activities	1,077	5,000	4,000	4,000
Rewards and Recognition	264	500	0	500
Travel Expense	7,712	30,000	0	23,700
Unreported Travel	238	950	0	950
Mileage	84	3,000	0	1,500
Compliance Monitoring	955,122	1,093,220	500,000	1,000,000
Insurance	3,287,133	3,744,154	4,045,000	5,196,452
Claims	0	25,000	2,000	15,000
Lawsuits	112,210	195,000	75,000	150,000
Hospitality	1,049	5,301	2,500	4,000
Dues/Memberships/Periodicals	15,078	20,130	35,000	20,200
Rent	54,325	78,000	75,000	78,000
Misc. Services and Charges	245	200	200	200
Expense Recovery - M & S	(2,938,905)	(3,348,609)	(3,300,000)	(4,666,907)
<b>Total Materials and Supplies</b>	<b>\$8,024,141</b>	<b>\$8,483,958</b>	<b>\$8,126,251</b>	<b>\$8,646,730</b>
<b>Grants and Subsidies</b>				
Professional Services	\$205,354	\$478,372	\$281,000	\$475,000
<b>Total Grants and Subsidies</b>	<b>\$205,354</b>	<b>\$478,372</b>	<b>\$281,000</b>	<b>\$475,000</b>
<b>Service Charges</b>				
Credit Card Fees - Expense	\$2,440	\$3,000	\$2,000	\$3,000
<b>Total Service Charges</b>	<b>\$2,440</b>	<b>\$3,000</b>	<b>\$2,000</b>	<b>\$3,000</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$238	\$0	\$30,250	\$0
<b>Total Misc. Expense</b>	<b>\$238</b>	<b>\$0</b>	<b>\$30,250</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$13,247,462</b>	<b>\$14,349,689</b>	<b>\$13,625,786</b>	<b>\$14,505,331</b>



City Attorney - Division Detail *(continued)*

<u>Category:</u>	FY20	FY21	FY21	FY22
<u>Revenue</u>	<u>Actual</u>	<u>Adopted</u>	<u>Forecast</u>	<u>Adopted</u>
<b>Other Revenues</b>				
Property Insurance Recoveries	\$80,414	\$0	\$0	\$0
Recovery of Prior Year Expense	0	0	21,885	0
<b>Total Other Revenues</b>	<b>\$80,414</b>	<b>\$0</b>	<b>\$21,885</b>	<b>\$0</b>
<b>Transfers In</b>				
Oper Tfr In - Metro Alarm	\$25,000	\$25,000	\$25,000	\$25,000
<b>Total Transfers In</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenues</b>	<b>\$105,414</b>	<b>\$25,000</b>	<b>\$46,885</b>	<b>\$25,000</b>
<b>Net Expenditures</b>	<b>\$13,142,048</b>	<b>\$14,324,689</b>	<b>\$13,578,901</b>	<b>\$14,480,331</b>

## City Attorney: Legal Level Summary

The City Attorney's Office is committed to providing advisory services, opinions, claims services, and legal representation on behalf of the City of Memphis Administration, City Council, various divisions, agencies, boards, commissions, and employees of the City of Memphis government.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$5,015,289	\$5,384,362	\$5,186,285	\$5,380,601
Materials and Supplies	8,024,141	8,483,958	8,126,251	8,646,730
Grants and Subsidies	205,354	478,372	281,000	475,000
Service Charges	2,440	3,000	2,000	3,000
Misc. Expense	238	0	30,250	0
<b>Total Expenditures</b>	<b>\$13,247,462</b>	<b>\$14,349,692</b>	<b>\$13,625,786</b>	<b>\$14,505,331</b>
<b>Total Revenues</b>	<b>\$105,414</b>	<b>\$25,000</b>	<b>\$46,885</b>	<b>\$25,000</b>
<b>Net Expenditures</b>	<b>\$13,142,048</b>	<b>\$14,324,692</b>	<b>\$13,578,901</b>	<b>\$14,480,331</b>
<b>Authorized Complement</b>				<b>57</b>



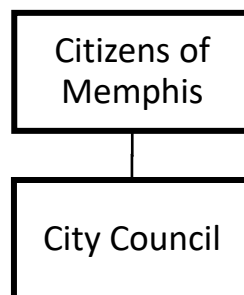
# CITY COUNCIL

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## Mission Statement

The City Council Division's mission is to promote sustainability and growth for the City of Memphis through disciplined budgeting, strategic planning, and thoughtful decision making.

## Organization Structure



## Services

The Council is charged with providing fiscally responsible leadership and services that are sensitive to the diverse community it serves. Council members encourage citizen involvement in policy formulation, decision-making by holding town hall meetings, listening tours, attending local community organization meetings and civic events.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<u>Expenditures</u>	Actual	Adopted	Forecast	Adopted
Personnel Services	\$1,847,643	\$1,955,118	\$2,067,342	\$1,939,697
Materials and Supplies	497,685	713,300	677,521	824,800
Grants and Subsidies	0	0	15,000	0
Transfers Out	250,000	0	0	0
<b>Total Expenditures</b>	<b>\$2,595,328</b>	<b>\$2,668,418</b>	<b>\$2,759,863</b>	<b>\$2,764,497</b>
<b>Net Expenditures</b>	<b>\$2,595,328</b>	<b>\$2,668,418</b>	<b>\$2,759,863</b>	<b>\$2,764,497</b>
<b>Authorized Complement</b>				<b>27</b>

## City Council - Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$1,307,128	\$1,434,306	\$1,434,306	\$1,431,476
Holiday Salary Full Time	45,601	0	0	0
Vacation Leave	35,837	0	0	0
Bonus Leave	5,293	0	0	0
Sick Leave	10,888	0	0	0
PTO Final Pay	1,692	60,000	83,613	15,000
Pension	65,122	78,456	78,456	85,531
Social Security	2,878	0	3,522	0
Pension ADC Funding	135,780	147,376	147,376	111,809
Group Life Insurance	3,516	3,874	3,874	3,245
Unemployment	2,160	1,680	1,680	1,760
Medicare	20,019	21,515	21,515	21,472
Long Term Disability	4,890	3,270	5,000	3,434
Health Insurance - Choice Plan	93,321	88,932	140,000	134,424
Health Insurance - Select Plan	93,142	105,084	135,000	105,216
Salaries - Part Time/Temporary	17,126	10,000	0	10,000
Benefits Adjustments	0	625	0	16,330
Bonus Pay	3,250	0	13,000	0
<b>Total Personnel Services</b>	<b>\$1,847,643</b>	<b>\$1,955,118</b>	<b>\$2,067,342</b>	<b>\$1,939,697</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$0	\$0	\$1,572	\$0
City Computer Svc Equipment	1,599	6,000	6,758	8,000
Pers Computer Software	0	0	0	1,000
Supplies - Outside	3,510	5,000	5,000	17,000
Outside Postage	328	500	500	500
Materials and Supplies	8,469	11,000	11,000	12,000
Legal Contingency	126,667	150,000	150,000	150,000
Outside				
Phone/Communications	10,585	2,800	10,000	2,800
Seminars/Training/Education	15,237	13,000	13,000	13,000
Misc. Professional Services	274,333	455,000	450,611	550,000
Travel Expense	42,714	50,000	5,000	50,000

City Council - Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Mileage	\$2,117	\$2,000	\$2,000	\$2,000
Misc. Services and Charges	4,976	8,000	12,080	8,500
Catering	7,150	10,000	10,000	10,000
<b>Total Materials and Supplies</b>	<b>\$497,685</b>	<b>\$713,300</b>	<b>\$677,521</b>	<b>\$824,800</b>
<b>Grants and Subsidies</b>				
Payment to Sub grantees	\$0	\$0	\$15,000	\$0
<b>Total Grants and Subsidies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>
<b>Transfers Out</b>				
Oper Tfr Out - HUB				
Community Impact Fund	\$250,000	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$2,595,328</b>	<b>\$2,668,418</b>	<b>\$2,759,863</b>	<b>\$2,764,497</b>
<b>Net Expenditures</b>	<b>\$2,595,328</b>	<b>\$2,668,418</b>	<b>\$2,759,863</b>	<b>\$2,764,497</b>

## City Council: Legal Level Summary

The powers and duties of the City Council are prescribed by State Law, the Charter, and Ordinances of the City of Memphis. In carrying out the duties of their office, the City's council members adopt legislation which promotes the health, safety, and welfare of the citizens of this community and works to support the City's economic vitality.

## Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$1,847,643	\$1,955,117	\$2,067,342	\$1,939,697
Materials and Supplies	497,685	713,300	677,521	824,800
Grants and Subsidies	0	0	15,000	0
Transfers Out	250,000	0	0	0
<b>Total Expenditures</b>	<b>\$2,595,328</b>	<b>\$2,668,417</b>	<b>\$2,759,863</b>	<b>\$2,764,497</b>
<b>Net Expenditures</b>	<b>\$2,595,328</b>	<b>\$2,668,417</b>	<b>\$2,759,863</b>	<b>\$2,764,497</b>
<b>Authorized Complement</b>				<b>27</b>





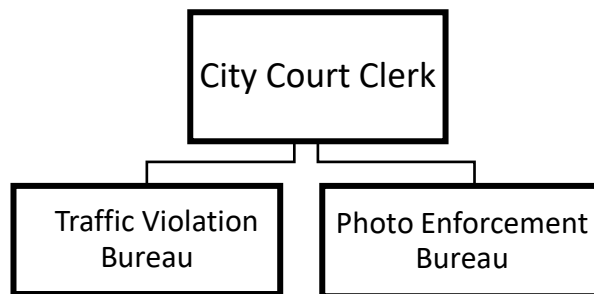
# CITY COURT CLERK

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## Mission Statement

The City Court Clerk Division's mission is to collect 100% of the traffic summons, ordinance summons, and citation monies owed to the City of Memphis.

## Organization Structure



## Services

The City Court Clerk's Office is responsible for the collection of all fines, costs, and fees assessed against tickets issued by Memphis Police Department. The Office is the keeper of the court records and is responsible for accurately reflecting all court records from tickets and court appearances.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$3,316,111	\$3,777,548	\$2,995,934	\$3,601,426
Materials and Supplies	2,550,412	2,876,751	2,179,800	3,573,286
Capital Outlay	3,313	36,514	8,751	36,514
Grants and Subsidies	0	0	5,000	0
Service Charges	29,179	38,500	26,000	38,500
<b>Total Expenditures</b>	<b>\$5,899,015</b>	<b>\$6,729,313</b>	<b>\$5,215,485</b>	<b>\$7,249,726</b>
<b>Total Revenues</b>	<b>\$2,961,776</b>	<b>\$3,000,000</b>	<b>\$2,286,616</b>	<b>\$3,000,000</b>
<b>Net Expenditures</b>	<b>\$2,937,239</b>	<b>\$3,729,313</b>	<b>\$2,928,869</b>	<b>\$4,249,726</b>
<b>Authorized Complement</b>				<b>58</b>

## Performance Highlights

- Improved the Drive While You Pay (DWYP) process to allow customers to make monthly installment payments online twenty-four hours a day
- Added a New DWYP Payment Reminder email which allows customers time to prepare for payment reduce default

## Issues & Trends

The City Court Clerk's Office is implementing new Photo Enforcement efforts in conjunction with Traffic Engineering to ensure we are maximizing the public safety and school safety opportunities. This office continues to evaluate opportunities to enhance customer service and restore license privileges.

## City Court Clerk - Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$1,776,725	\$2,571,612	\$2,036,419	\$2,459,070
Holiday Salary Full Time	106,650	0	0	0
Vacation Leave	87,794	0	0	0
Bonus Leave	19,307	0	0	0
Sick Leave	185,252	0	0	0
FFCRA Regular	1,256	0	6,651	0
FFCRA Part Time	2,371	0	1,872	0
Overtime	0	0	3,891	7,463
Out of Rank Pay	18,695	19,147	11,843	19,147
Longevity Pay	1,955	1,955	1,869	1,955
Shift Differential	884	0	9,498	0
PTO Final Pay	39,705	11,954	78,206	11,954
Pension	127,123	139,789	68,695	142,942
Social Security	13,724	2,346	6,425	2,346
Pension ADC Funding	248,592	269,747	269,747	196,263
Group Life Insurance	4,711	5,619	2,370	5,681
Unemployment	3,840	3,920	3,920	4,240
Medicare	34,209	35,840	18,887	34,306
Long Term Disability	7,323	6,538	4,074	6,689
Health Insurance - Choice Plan	120,825	109,452	58,242	102,756
Health Insurance - Select Plan	288,063	275,220	159,524	284,700
Salaries - Part Time/Temporary	220,008	298,946	245,502	298,946
On the Job Injury	7,099	6,779	8,299	6,779
Benefits Adjustments	0	18,684	0	16,189
<b>Total Personnel Services</b>	<b>\$3,316,111</b>	<b>\$3,777,548</b>	<b>\$2,995,934</b>	<b>\$3,601,426</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$1,209	\$0	\$0	\$0
City Shop Charges	4,020	567	701	567
Info Sys				
Phone/Communication	0	824	0	824
City Shop Fuel	25	228	28	228
City Computer Svc Equipment	9,090	14,669	16,905	90,936
Printing - Outside	38,578	30,140	37,288	50,400

## City Court Clerk- Division Detail (continued)

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Supplies - Outside	\$15,922	\$23,116	\$134	\$25,996
Document Reproduction - Outside	0	1,000	0	1,000
Household Supplies	304	82	160	240
Outside Postage	251	20,000	2,286	23,670
Materials and Supplies	1,688	2,744	780	2,744
Miscellaneous Expense	175,510	0	3,041	0
Outside Equipment Repair/Maintenance	4,522	9,000	996	9,000
Outside Phone/Communications	6,560	7,752	9,324	12,000
Security	37,130	25,334	41,678	38,512
Seminars/Training/Education	1,709	4,750	2,195	4,750
Misc Professional Services	1,893,150	2,528,295	1,600,001	2,528,295
Travel Expense	0	5,250	3,000	8,000
Mileage	0	1,000	1,002	1,000
Rent	0	0	10,281	41,124
Misc Services and Charges	360,744	202,000	450,000	734,000
<b>Total Materials and Supplies</b>	<b>\$2,550,412</b>	<b>\$2,876,751</b>	<b>\$2,179,800</b>	<b>\$3,573,286</b>
<b>Capital Outlay</b>				
Equipment	\$3,313	\$36,514	\$8,751	\$36,514
<b>Total Capital Outlay</b>	<b>\$3,313</b>	<b>\$36,514</b>	<b>\$8,751</b>	<b>\$36,514</b>
<b>Grants and Subsidies</b>				
Death Benefits	\$0	\$0	\$5,000	\$0
<b>Total Grants and Subsidies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Service Charges</b>				
Credit Card Fees - Expense	\$29,179	\$38,500	\$26,000	\$38,500
<b>Total Service Charges</b>	<b>\$29,179</b>	<b>\$38,500</b>	<b>\$26,000</b>	<b>\$38,500</b>
<b>Total Expenditures</b>	<b>\$5,899,015</b>	<b>\$6,729,313</b>	<b>\$5,215,485</b>	<b>\$7,249,726</b>

## City Court Clerk- Division Detail (continued)

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Revenue</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>445 Fines and Forfeitures</b>				
Court Fees	(\$212)	\$0	(\$1,049)	\$0
Court Costs	0	0	(135)	0
Fines & Forfeitures	2,960,002	3,000,000	2,285,320	3,000,000
<b>445 Fines and Forfeitures</b>	<b>\$2,959,790</b>	<b>\$3,000,000</b>	<b>\$2,284,136</b>	<b>\$3,000,000</b>
<b>475 Other Revenues</b>				
Sale Of Reports	\$1,986	\$0	\$2,480	\$0
<b>475 Other Revenues</b>	<b>\$1,986</b>	<b>\$0</b>	<b>\$2,480</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$2,961,776</b>	<b>\$3,000,000</b>	<b>\$2,286,616</b>	<b>\$3,000,000</b>
<b>Net Expenditures</b>	<b>\$2,937,239</b>	<b>\$3,729,313</b>	<b>\$2,928,869</b>	<b>\$4,249,726</b>

## City Court Clerk and Traffic Violations Bureau

The City Court Clerk's Division maintains all records pertaining to the city courts and manages the operations of the Traffic Violations Bureau. The Clerk's Office collects fees and fines owed for traffic violations, parking violations, and city ordinances processed within our court system. The office also provides outstanding ticket information to the State and other departments. The Clerk is responsible for providing the three divisions of City Courts with dockets for citizens' hearings in open court.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$3,142,015	\$3,605,447	\$2,903,472	\$3,436,354
Materials and Supplies	363,521	184,691	495,084	349,226
Grants and Subsidies	0	0	5,000	0
Service Charges	29,179	38,500	26,000	38,500
<b>Total Expenditures</b>	<b>\$3,534,715</b>	<b>\$3,828,638</b>	<b>\$3,429,556</b>	<b>\$3,824,080</b>
<b>Total Revenues</b>	<b>\$35,730</b>	<b>\$0</b>	<b>\$885,449</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$3,498,985</b>	<b>\$3,828,638</b>	<b>\$2,544,107</b>	<b>\$3,824,080</b>
<b>Authorized Complement</b>				<b>55</b>

## Automated Photo Enforcement

Automated Photo Enforcement was implemented to increase Public Safety in Memphis. Red Light Cameras are set in place to encourage individuals to comply with traffic signals and Speed Cameras have been set in place to increase safety in school zones and dangerous S-Curves. Both violations are known to cause serious crashes and significant injuries.

## Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$174,096	\$172,101	\$92,462	\$165,072
Materials and Supplies	2,186,891	2,692,060	1,684,716	3,224,060
Capital Outlay	3,313	36,514	8,751	36,514
<b>Total Expenditures</b>	<b>\$2,364,300</b>	<b>\$2,900,675</b>	<b>\$1,785,929</b>	<b>\$3,425,646</b>
<b>Total Revenues</b>	<b>\$2,926,046</b>	<b>\$3,000,000</b>	<b>\$1,401,167</b>	<b>\$3,000,000</b>
<b>Net Expenditures</b>	<b>\$561,746</b>	<b>\$99,325</b>	<b>\$384,762</b>	<b>\$425,646</b>
<b>Authorized Complement</b>				<b>3</b>





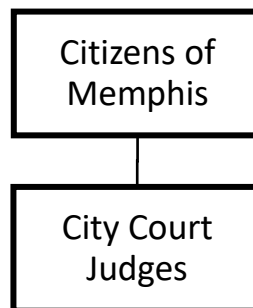
# CITY COURT JUDGES

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## Mission Statement

The City Court Judge Division's mission is to adjudicate all traffic violations, various disputes, and violations of City ordinances.

## Organization Structure



## Services

The City Court Judges fairly and impartially hear and decide all cases that are presented concerning Municipal Code Violations. The Judges strive to decide all cases in a timely manner. The City Court Judges maintain their professional credentials through continual development activities, such as professional conferences and continuing education.

Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$761,162	\$765,452	\$758,292	\$756,264
Materials and Supplies	35,508	53,500	24,015	53,500
Grants and Subsidies	0	0	2,500	0
<b>Total Expenditures</b>	<b>\$796,670</b>	<b>\$818,952</b>	<b>\$784,807</b>	<b>\$809,764</b>
<b>Net Expenditures</b>	<b>\$796,670</b>	<b>\$818,952</b>	<b>\$784,807</b>	<b>\$809,764</b>
<b>Authorized Complement</b>				<b>5</b>

## City Court Judges - Division Detail

<u>Category:</u>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
Full-Time Salaries	\$573,747	\$605,630	\$605,630	\$635,386
Holiday Salary Full Time	27,952	0	0	0
Vacation Leave	3,937	0	0	0
Bonus Leave	976	0	0	0
PTO Final Pay	0	0	3,363	0
Pension	36,805	37,852	32,424	24,962
Pension ADC Funding	54,492	62,229	62,229	49,629
Group Life Insurance	1,140	1,652	855	826
Unemployment	400	400	400	240
Medicare	8,565	9,084	9,084	8,851
Long Term Disability	2,256	1,817	2,070	1,198
Health Insurance - Choice Plan	44,964	41,424	36,371	29,592
Health Insurance - Select Plan	5,928	5,364	5,866	5,580
<b>Total Personnel Services</b>	<b>\$761,162</b>	<b>\$765,452</b>	<b>\$758,292</b>	<b>\$756,264</b>
<b>Materials &amp; Supplies</b>				
City Computer Svc Equipment	\$1,085	\$1,000	\$0	\$1,000
Pers Computer Software	0	600	0	600
Supplies - Outside	4,767	7,500	3,085	7,500
Outside	0	500	0	500
Clothing	0	500	0	500
Outside Postage	0	300	0	300
Materials and Supplies	0	0	230	0
Miscellaneous Expense	120	300	600	300
Phone/Communications	4,364	6,000	4,070	6,000
Seminars/Training/Education	3,575	4,800	85	4,800
Misc Professional Services	6,034	8,000	8,000	8,000
Travel Expense	11,829	16,000	560	16,000
Dues/Memberships/Periodicals	3,734	8,000	7,385	8,000
<b>Total Materials and Supplies</b>	<b>\$35,508</b>	<b>\$53,500</b>	<b>\$24,015</b>	<b>\$53,500</b>
<b>Grants and Subsidies</b>				
Death Benefits	\$0	\$0	\$2,500	\$0
<b>Total Grants and Subsidies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$796,670</b>	<b>\$818,952</b>	<b>\$784,807</b>	<b>\$809,764</b>
<b>Net Expenditures</b>	<b>\$796,670</b>	<b>\$818,952</b>	<b>\$784,807</b>	<b>\$809,764</b>

## City Court Judges: Legal Level Summary

The City Court Judges hear and decide all cases that are presented concerning Municipal violations.

### Operating Budget

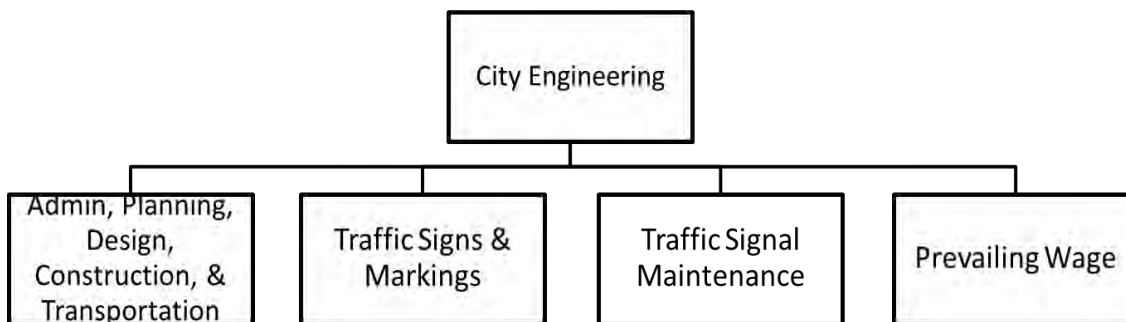
<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$761,162	\$765,452	\$758,292	\$756,264
Materials and Supplies	35,508	53,500	24,015	53,500
Grants and Subsidies	0	0	2,500	0
<b>Total Expenditures</b>	<b>\$796,670</b>	<b>\$818,952</b>	<b>\$784,807</b>	<b>\$809,764</b>
<b>Net Expenditures</b>	<b>\$796,670</b>	<b>\$818,952</b>	<b>\$784,807</b>	<b>\$809,764</b>
<b>Authorized Complement</b>				<b>5</b>

# CITY ENGINEERING

## Mission Statement

The City Engineering Division's mission is to improve the quality of life and safety for the citizens of the City of Memphis, by providing exceptional engineering services through civil design, land development, and traffic operations.

## Organization Structure



## Services

The City Engineering Division is a key aspect of improving the quality of life for all citizens of Memphis. Engineering is responsible for ensuring that projects are properly planned, designed, and constructed for Memphians in a timely cost-efficient manner. The division has a variety of departments that work to improve and expand the City's infrastructure, manage the design and construction of the City's capital projects, and review private development proposals; all to ensure the required standards, codes, and safety procedures are being followed for public safety. This year Engineering has continued its service to Memphis through public outreach initiatives that concentrate on the youth, public safety, government, jobs, and neighborhoods.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$8,745,838	\$8,434,851	\$8,433,097	\$8,779,484
Materials and Supplies	4,464,680	3,084,944	4,832,606	5,146,907
Capital Outlay	33,646	85,000	85,000	85,000
Expense Recovery	(5,526,149)	(4,185,300)	(6,667,650)	(4,185,300)
Service Charges	74,392	75,000	75,000	75,000
Misc. Expense	0	0	1,242	0
<b>Total Expenditures</b>	<b>\$7,792,407</b>	<b>\$7,494,495</b>	<b>\$6,759,295</b>	<b>\$9,901,091</b>
<b>Total Revenues</b>	<b>\$2,238,377</b>	<b>\$1,570,307</b>	<b>\$2,725,727</b>	<b>\$1,570,307</b>
<b>Net Expenditures</b>	<b>\$5,554,030</b>	<b>\$5,924,188</b>	<b>\$4,033,568</b>	<b>\$8,330,784</b>
<b>Authorized Complement</b>				<b>124</b>

## Performance Highlights

### Traffic Engineering

Traffic Engineering is a key element in the safety and quality of life within the Memphis city limits. The department designs, operates and provides maintenance supervision services for all permanent and temporary traffic control devices within the public rights-of-way. This year Traffic Engineering continued its service by completing the following:

### Signs and Markings

The Signs and Markings department installs and maintains proper signage and pavement markings for both vehicular traffic and pedestrians. They aid in providing safety measures and requirements that are necessary for Memphians to operate safely within city limits. This year the department completed the following:

Lane Miles Restriped – 1,326.8

Traffic Signs Replaced – 13,782

Design and Fabricate ADA signs for City Buildings

### Traffic Signal Maintenance

Traffic Signal Maintenance is responsible for Maintaining the following which makes up the City of Memphis

Traffic Signal System.

Signalized intersections: 787

Flashers (Intersections, Crosswalks, Fire Stations): 84

School Flashers: 167

Hawk Pedestrian Crossing Signals: 3

## Performance Highlights *(continued)*

RRFB Controlled Crosswalks: 23 (46 Units)

Bluetooth Detection Units: 78

These safety measures aid in keeping the pedestrians, motorists, and goods moving by maintaining existing traffic signals and installing new signals at intersections throughout the City of Memphis. Through the first eleven months of the year, they completed the following:

Planned maintenance Actions: 650

Count Down Pedestrian Signal Installations: 15

Total Maintenance Actions (Maintenance Ticket Generated): 8,257

Underground Locate Actions Performed (Maintenance Ticket Generated): 2,441

Installed Speed Humps at 76 locations.

Worked with the City Court Clerk's Office to establish an Automated Speed Enforcement Program to improve safety adjacent to various School Zones and Roadway Curves.

### **Bike-Ped Highlights**

The Hampline: The City finished construction on the Hampline, a Federal grant-funded project that was the first of its kind in Memphis. The nearly two-mile bicycle and pedestrian high-comfort corridor connect Overton Park with the Shelby Farms Greenline and passes through Binghampton and the Broad Avenue Historic Arts District. The project includes the first bicycle traffic signals in the city. The Hampline was recognized as one of "America's Best New Bikeways in 2020" by PeopleForBikes.

300 Miles: The City reached a milestone at the end of 2020 when the 300th mile of bikeway was completed in the city. As recently as 2010, Memphis offered less than two miles of bike lanes citywide.

User Count Data: In March and April of 2020 staff completed a study of bicyclist and pedestrian count data utilizing automatic counters located around the city. The results verified that residents were walking, jogging, and bicycling at higher-than-normal rates during the first months of the COVID-19 pandemic. At many locations, counters were up to three times higher than expected from previous years' data. The study proved a useful resource for community partners as they adapted programs and budgets to reflect the increased number of pedestrians and cyclists, i.e., Overton Park Conservancy, Shelby Farms Park Conservancy, etc.

Dr. Martin L. King, Jr. Avenue: Together with the Memphis Medical District Collaborative, we placed the finishing touches on the streetscape and safety improvements along Dr. MLK Jr. Avenue. The project was another successful collaboration that leveraged public and private funding to enhance the safety and aesthetics of a public street beyond Engineering's typical capacity.

### **Sewer**

The Sewer Department provides quality and timely sewer design services, plan review, capacity analysis, and maintains accurate sewer plan records, so that sanitary sewer services can be provided to new developments.

These duties provide an important base for the growth and development of new neighborhoods and businesses.

One sewer extension project has been bid this calendar year and it is constructed.

One project is designed in-house while waiting for easements to be bid.



## Performance Highlights *(continued)*

Two sewer relocation projects due to conflict with the Tennessee Department of Transportation (TDOT) projects have been designed and submitted to the Tennessee Department of Transportation, those projects will be bid by TDOT (Move- into TDOT project) one of them is designed in-house and the other one is designed by an Engineering Firm.

The department prepared a plan and profile (in-house) for a "20" Nonconnah Force Main Relocation at Cherry Road" that is under construction by the City's environmental maintenance.

Reviewed 10 sanitary sewer easement projects for SARP10 and Administrator of Environmental Construction. Eight of them are approved by City Engineering which sends it to the real state department for acquisition.

Reviewed 18 TDOT projects during this year for a conflict with the existing sewer.

### Land Development

The Land Development Department (LDD) is responsible for ensuring that all private development within the City of Memphis integrates properly with the City's infrastructure including roads, sewer, and stormwater drainage.

This effort results in numerous plan reviews being performed by the LDD. Even though FY21 has been under the shadow of COVID-19, plan reviews have increased nearly 40% compared to FY20 with 1,900 reviews expected to be performed by the end of FY21 compared to 1378 reviews conducted in FY20.

The Land Development Department is also leading the efforts in establishing a Small Cell 5G network throughout the City of Memphis. This effort involves reviewing and approving hundreds of permits to install 5G Nodes throughout the City. By the end of FY21, the LDD will have approved permits for over 550 5G nodes throughout the City.

### Building Design and Construction

Building Design and Construction (BD&C) is responsible for providing quality engineering and architectural services in support of City facilities building projects. Notable projects under construction in FY21 being managed by BD&C include improvements to L.E. Brown, McFarland, and May Parks, Frayser & Raleigh Tennis Court improvements, Wolf River Greenway, Whitehaven Community Center improvements, Public Works Drain Maintenance Facility, Stiles Treatment Plant Laboratory renovations, Police Academy Gym renovations, and the new Fleet Maintenance Facility for General Services.

### Construction Inspections

Construction Inspections work on the City's behalf to protect the public's safety interest by inspecting all construction activities within public rights-of-way and easements. This year the department completed the following objectives:

Resurfacing: Hollywood, Walnut Grove, Raleigh Millington, Raleigh LaGrange, National, Grahman, Goodlett, Grove Road, Autumn Creek, Evergreen, Belvedere, Mt. Moriah, Ridgeway Road, Winchester, Briarcrest, Perkins Road Semmes.

Speed Cushions: Autumn Grove, Emerald, Powers, Princeton, Harvard, Twin Woods, Hester, Stage Coach, Brightwood, Kenosha, Josephine, Stage Park, McKellar, Cotton Plant, Henry, N. McNeil, Gauge, Rich, Sea Isle, Shady Grove, Thistle Brook, Burwood, Frayser School, Evelyn, Kimball, burrow, Benten, Graham, Baskin, Firestone, Suggs, Windsor, Galloway, Monroe, Given, May, Cloudett, Kimberwood, Creston, Claybrook, Gray Oak, Belle Forrest, Manassas, Wagon Gap, Ronnie, Oakwood, Brownlee, Dunn, Tully, Pearce.

## Performance Highlights *(continued)*

ADA Curb Ramps: Constructed 532 ramps throughout the city.

Poplar Widen Phase III: Completed widening Poplar from I40 to Yates westbound.

Patterson Realignment: Completed the realignment of Patterson on the U of M campus.

Mansfield Improvement: Completed the improvement at Mansfield and Jackson Ave.

### Survey

The Survey Service Center this year has completed over 75 survey projects including drainage studies, design surveys, sewer as-built plans, drainage as-built plans, and construction staking projects. We have a Benchmark GIS System that has over 250 benchmarks currently, that when completed will be available online.

### Civil Engineering

Civil Engineering is responsible for providing Memphis with timely and quality engineering services in the design of the Capital Improvement Program for roadway, drain, and bridge construction projects and the review of private developments to protect the safety of the public. This year civil engineering has focused on several aspects of service.

### Mapping Department

The Mapping Department has over a million Engineering related infrastructure records – which are maintained and researched by the department. The Mapping Department's FY21 highlights for projects; charity work; internships; and public outreach efforts include the following this year:

Special Projects Research with GIS Analysis, Support, and Maps: The Mapping Department provided GIS analysis and mapping support for several high-profile projects (e.g., De-Annexations; Updated Memphis City Limits; Updated City Council Districts; Truck Routes; Railroad Bridge Overpasses; Storm Water Drainage; ADA Curb Ramps; Speed Humps; Fairgrounds TDZ; Street Closures; Fire Station Address Maps; etc.).

Customer Service Information Requests: During FY21, the Mapping staff has researched and answered more than a thousand "External & Internal" infrastructure-related Information Requests (e.g., Sanitary Sewers; Street Plan & Profiles; Grading & Drainage; Off-Street Drainage; ROW; SAC; Easements; Unrecorded Plats; etc.).

Community Involvement / Charity Work: Mapping staff members actively participate in each of the various City of Memphis fund-raising initiatives (e.g., Operation Feed; United Way; Angel Tree Program; Junior Achievement; etc.).

Summer Youth Interns: For nearly 15 years, the Mapping Department has represented the Engineering Division by taking the leadership role of working with the MAPS Summer Youth Internship Program. leadership role with the MAPS Summer Youth Internship Program as soon as the pandemic subsides. The Mapping Department also provides support to the Urban Fellows within Civil.

## Issues & Trends

The Division of Engineering's current Traffic Signal and Signs and Markings Maintenance program, funding, and staffing are not adequate to address deferred maintenance. The combination of decreased staffing and increase initiatives/programs/projects remains a challenge for the division project managers and staff.

The division is anticipating a substantial increase in construction activities related to bridge projects which require CEI services (construction inspection), surveying work to be performed during and/or after construction, and an increase in unfunded mandate related to small cellular networks.

Drainage Masterplans reports are being finalized with design projects and construction activities to follow.

## Key Performance Indicators

ADMINISTRATION	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL*	FY22 GOAL	CATEGORY
Review and return land development plan submittals to developers within 10 working days of submission	90%	92%	97%	95%	Government
Number of plan reviews performed monthly	115	100	152	125	Government
Approved private development projects with 3 review cycles or less	72%	80%	67.90%	75%	Government
Cumulative average time to execute all construction contracts after the bid opening	126	120	122	120	Government
Review private development sewer drawings within 7 calendar days	97%	95%	98%	95%	Government
Cumulative number of drainage design projects initiated annually	11	10	7	10	Government
Cumulative number of drainage design projects completed annually	6	5	4	5	Government
Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	20.6	12	13	12	Government
Cumulative number of months between approval of a speed hump request and installation	12.6	10	12.9	10	Government
SIGNS AND MARKINGS	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL*	FY22 GOAL	CATEGORY
% of curb ramps in the city that are ADA compliant	69%	71%	71%	73%	Public Safety
Number of traffic signs repaired/installed annually	13,782	13,000	14,164	13,500	Public Safety
% of city streets re-striped annually	58%	55%	40%	55%	Public Safety
SIGNAL MAINTENANCE	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL*	FY22 GOAL	CATEGORY
Complete preventative maintenance on 100% of traffic signals (998) annually	61%	60%	79%	65%	Public Safety
% of down/malfunctioning traffic signals responded to within 24 hours	100%	100%	100%	100%	Public Safety
% of minor traffic signal improvement projects completed within 2 months of assignment	111%	100%	52%	60%	Public Safety
Reduce backlog of "shovel ready" traffic signal modernization projects	0%	10%	0%	10%	Public Safety
% of intersections with pedestrian countdown signals	24%	25%	25%	27%	Public Safety

\* FY21 Actual numbers as of 5/31/2021

## City Engineering • Division Detail

<u>Category:</u>	FY20	FY21	FY21	FY22
<u>Expenditures</u>	Actual	Adopted	Forecast	Adopted
<b>Personnel Services</b>				
Full-Time Salaries	\$5,233,252	\$6,607,138	\$6,291,729	\$6,888,401
Holiday Salary Full Time	306,328	0	0	0
Vacation Leave	305,907	0	0	0
Bonus Leave	97,406	0	0	0
Sick Leave	371,552	0	0	0
FFCRA Regular	23,423	0	28,645	0
OT Straight Retro	0	0	708	0
Overtime	393,759	141,200	353,920	141,200
Out of Rank Pay	8,701	35,757	35,757	35,757
Longevity Pay	6,453	3,400	6,959	6,959
Shift Differential	11,224	12,360	12,360	12,360
PTO Final Pay	51,460	101,000	133,567	121,000
Pension	349,917	401,386	401,385	394,179
Social Security	9,992	0	11,357	0
Pension ADC Funding	592,920	690,016	690,016	546,498
Group Life Insurance	14,589	16,489	16,489	16,758
Unemployment	8,720	8,960	8,960	8,640
Medicare	96,619	95,801	97,089	95,570
Long Term Disability	22,980	19,267	22,127	18,614
Health Insurance - Choice Plan	502,107	510,648	522,960	478,584
Health Insurance - Select Plan	501,382	439,704	447,420	445,584
Salaries - Part Time/Temporary	163,203	444,550	444,550	659,730
On the Job Injury	14,709	30,000	31,283	30,000
Benefits Adjustments	0	18,925	18,926	21,400
Bonus Pay	250	0	0	0
Expense Recovery - Personnel	(341,015)	(1,141,750)	(1,143,110)	(1,141,750)
<b>Total Personnel Services</b>	<b>\$8,745,838</b>	<b>\$8,434,851</b>	<b>\$8,433,097</b>	<b>\$8,779,484</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$235	\$0	\$456	\$0
City Storeroom Supplies	3,043	5,140	5,140	5,140
Facility Repair & Carpentry	0	1,500	1,500	1,500
City Shop Charges	288,558	280,440	293,915	271,840
City Shop Fuel	94,651	121,974	121,974	121,974
City Computer Svc Equipment	18,423	38,530	47,355	37,530

City Engineering • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
City				
Telephone/Communications	\$0	\$0	\$0	\$4,452
Printing - Outside	0	820	820	820
Supplies - Outside	18,668	38,958	38,958	39,458
Hand Tools	11,302	11,000	11,000	11,000
Clothing	26,003	30,633	30,633	29,833
Safety Equipment	10,595	12,500	12,500	12,500
Outside Postage	391	6,475	6,783	4,625
Paints Oils & Glass	363,157	425,000	412,845	425,000
Steel & Iron Products	119,371	172,000	175,963	172,000
Pipe Fittings & Castings	4,208	7,000	7,000	7,000
Lime Cement & Gravel	249	1,000	1,000	1,000
Materials and Supplies	266,335	300,000	301,675	300,462
Maintenance Traffic Signal System	325,674	250,995	322,347	262,347
Outside Vehicle Repair	1,249	5,040	5,040	4,740
Outside Equipment Repair/Maintenance	55,781	63,029	63,529	68,729
Internal Repairs and Maintenance	200,400	215,000	215,000	215,000
Advertising/Publication	0	1,000	1,000	1,000
Outside				
Phone/Communications	35,688	35,000	35,000	38,016
Janitorial Services	7,190	12,879	14,000	18,379
Seminars/Training/Education	12,416	30,000	30,000	36,118
Misc. Professional Services	1,746,577	30,150	1,860,198	1,830,150
Travel Expense	4,883	4,750	750	4,750
Unreported Travel	0	400	400	400
Mileage	133,502	170,384	171,855	179,903
Utilities	194,901	195,608	196,248	196,208
Insurance	55,778	54,761	54,761	76,376
Claims	2,172	250,000	103,126	300,000
Lawsuits	0	23,630	0	23,630
Dues/Memberships/Periodicals	6,671	13,348	13,588	109,711
Radio Trucking Lease	0	2,000	2,000	2,000
Misc Services and Charges	498,931	550,000	550,000	609,316
Urban Art Maintenance	57,377	35,000	35,247	35,000
Expense Recovery - M & S	(99,699)	(311,000)	(311,000)	(311,000)
<b>Total Materials and Supplies</b>	<b>\$4,464,680</b>	<b>\$3,084,944</b>	<b>\$4,832,606</b>	<b>\$5,146,907</b>

City Engineering • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Capital Outlay</b>				
Prod/Constr/Maint Equipment	\$2,753	\$44,000	\$44,000	\$44,000
Equipment	30,893	41,000	41,000	41,000
<b>Total Capital Outlay</b>	<b>\$33,646</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Expense Recovery</b>				
Expense Recovery – State Street Aid	(\$5,526,149)	(\$4,185,300)	(\$6,667,650)	(\$4,185,300)
<b>Total Expense Recovery</b>	<b>(\$5,526,149)</b>	<b>(\$4,185,300)</b>	<b>(\$6,667,650)</b>	<b>(\$4,185,300)</b>
<b>Service Charges</b>				
Credit Card Fees – Expense	\$74,392	\$75,000	\$75,000	\$75,000
<b>Total Service Charges</b>	<b>\$74,392</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Misc Expense</b>				
Prior Year Expense	\$0	\$0	\$1,242	\$0
<b>Total Misc Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,242</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>7,792,407</b>	<b>7,494,495</b>	<b>6,759,295</b>	<b>9,901,091</b>
<b><u>Revenue</u></b>				
<b>Local Taxes</b>				
Fiber Optic Franchise Fees	\$1,172,272	\$592,407	\$1,592,925	\$592,407
<b>Total Local Taxes</b>	<b>\$1,172,272</b>	<b>\$592,407</b>	<b>\$1,592,925</b>	<b>\$592,407</b>
<b>Licenses and Permits</b>				
Sidewalk Permit Fees	\$32,742	\$36,000	\$36,000	\$36,000
<b>Total Licenses and Permits</b>	<b>\$32,742</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>
<b>Charges for Services</b>				
Subdivision Plan Inspection Fee	\$172,079	\$150,000	\$259,585	\$150,000
Rental Fees	499,670	450,000	450,000	450,000
MLG&W Rent	2,400	2,400	2,400	2,400
Street Cut Inspection Fee	93,552	100,000	113,856	100,000
Traffic Signals	203,596	165,000	180,000	165,000
Signs-Loading Zones	42,943	45,000	40,000	45,000

City Engineering • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Arc Lights	\$3,624	\$4,000	\$4,000	\$4,000
<b>Total Charges for Services</b>	<b>\$1,017,864</b>	<b>\$916,400</b>	<b>\$1,049,841</b>	<b>\$916,400</b>
<b>Other Revenues</b>				
Sale of Reports	\$7,373	\$19,000	\$19,000	\$19,000
Subdivision Sidewalk Fees	8,126	6,500	27,961	6,500
<b>Total Other Revenues</b>	<b>\$15,499</b>	<b>\$25,500</b>	<b>\$46,961</b>	<b>\$25,500</b>
<b>Total Revenues</b>	<b>\$2,238,377</b>	<b>\$1,570,307</b>	<b>\$2,725,727</b>	<b>\$1,570,307</b>
<b>Net Expenditures</b>	<b>\$5,554,030</b>	<b>\$5,924,188</b>	<b>\$4,033,568</b>	<b>\$8,330,784</b>



## Administration

Engineering Administration provides engineering services in the design of civil works/building projects and the review of private developments to protect the safety of the public.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$4,155,292	\$3,905,643	\$3,880,168	\$4,249,481
Materials and Supplies	2,526,348	1,052,171	2,732,112	3,065,207
Capital Outlay	30,893	41,000	41,000	41,000
Expense Recovery	(1,296,772)	(4,185,300)	(6,667,650)	(4,185,300)
Service Charges	74,392	75,000	75,000	75,000
Misc Expense	0	0	1,242	0
<b>Total Expenditures</b>	<b>\$5,490,153</b>	<b>\$888,514</b>	<b>\$61,872</b>	<b>\$3,245,388</b>
<b>Total Revenues</b>	<b>\$2,237,061</b>	<b>\$1,570,307</b>	<b>\$2,725,727</b>	<b>\$1,570,307</b>
<b>Net Expenditures</b>	<b>\$3,253,092</b>	<b>\$681,793</b>	<b>\$2,663,855</b>	<b>\$1,675,081</b>
<b>Authorized Complement</b>				<b>66</b>

## Signs & Markings

Signs and Markings improve safety and quality of life within the city of Memphis by installing and maintaining proper signage and pavement markings for pedestrian and vehicular traffic.

## Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><i>Expenditures</i></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$2,132,407	\$2,217,364	\$2,013,382	\$2,162,281
Materials and Supplies	867,749	1,037,697	1,044,228	1,047,148
Capital Outlay	2,753	22,000	22,000	22,000
Expense Recovery	(1,924,712)	0	0	0
<b>Total Expenditures</b>	<b>\$1,078,197</b>	<b>\$3,277,061</b>	<b>\$3,079,610</b>	<b>\$3,231,429</b>
<b>Net Expenditures</b>	<b>\$1,078,197</b>	<b>\$3,277,061</b>	<b>\$3,079,610</b>	<b>\$3,231,429</b>
<b>Authorized Complement</b>				<b>28</b>

## Signal Maintenance

Traffic Signal Maintenance works to increase the safety of pedestrians, motorists, and goods movement by maintaining existing traffic signals and installation of new signals at intersections throughout the City of Memphis.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$2,458,139	\$2,311,844	\$2,539,547	\$2,249,296
Materials and Supplies	1,070,583	995,076	1,056,266	1,034,552
Capital Outlay	0	22,000	22,000	22,000
Expense Recovery	(2,304,665)	0	0	0
<b>Total Expenditures</b>	<b>\$1,224,057</b>	<b>\$3,328,920</b>	<b>\$3,617,813</b>	<b>\$3,305,848</b>
<b>Total Revenues</b>	<b>\$1,316</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$1,222,741</b>	<b>\$3,328,920</b>	<b>\$3,617,813</b>	<b>\$3,305,848</b>
<b>Authorized Complement</b>				<b>28</b>

## Prevailing Wage

The Prevailing Wage Office monitors the City of Memphis Prevailing Wage Policy in accordance with City of Memphis Ordinance to ensure that all contractors and workers employed on City of Memphis qualified projects will be treated equitably, fairly, and compensated in conformity with the State of Tennessee Department of Labor. The Prevailing Wage Office monitors the proper reporting of Prevailing Wages and the resolution of employee wage violations.

## Operating Budget

<i>Category:</i>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Expenditures</b>				
Personnel Services	\$0	\$0	\$0	\$118,426
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,426</b>
<b>Net Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,426</b>
<b>Authorized Complement</b>				<b>2</b>

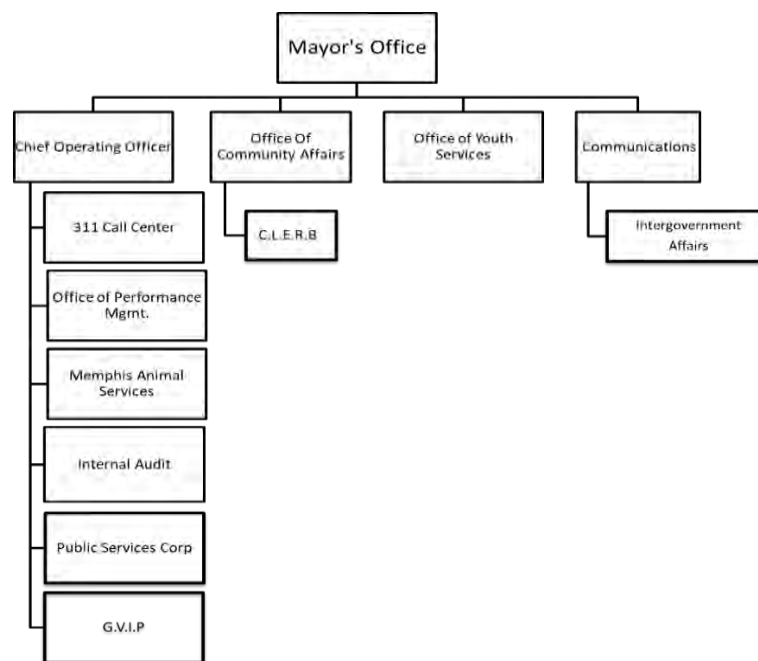


# EXECUTIVE

## Mission Statement

The Executive Division's mission is to provide direction, expectations, and the resources necessary to make life better for all Memphians.

## Organization Structure



## Services

The Executive Division is responsible for providing effective leadership and operational guidelines to all Divisions within City government. The Division also provides direct management support for key functional areas through the following service centers: Mayor's Office, the Chief Operating Officer's Office, the Office of Community Affairs, the Office of Youth Services, and the Office of Communications. The Chief Operating Office provides direction and managerial support to the 311 Call Center, the Office of Performance Management, Memphis Animal Services, Internal Audit, the Memphis Public Service Corp, and the Group Violence Intervention Program (GVIP). The Office of Community Affairs provides direction and managerial support to the Civilian Law Enforcement Review Board (C.L.E.R.B.), and The Office of Communications leads and guides the activities of the Intergovernmental Affairs Office. All the services offered through the Executive Division, function together to ensure responsive and cost-effective services are delivered to citizens.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$10,074,036	\$12,005,908	\$11,031,876	\$12,278,364
Materials and Supplies	4,735,110	4,301,383	11,965,261	6,055,713
Capital Outlay	10,389	0	37,706	0
Grants and Subsidies	2,978,343	3,670,838	4,463,883	3,565,838
Service Charges	0	0	3,468	0
Misc. Expense	4,395	0	0	0
<b>Total expenditures</b>	<b>\$17,802,273</b>	<b>\$19,978,129</b>	<b>\$27,502,194</b>	<b>\$21,899,915</b>
<b>Total Revenues</b>	<b>\$708,144</b>	<b>\$718,751</b>	<b>\$839,134</b>	<b>\$718,751</b>
<b>Net Expenditures</b>	<b>\$17,094,129</b>	<b>\$19,259,378</b>	<b>\$26,663,060</b>	<b>\$21,181,164</b>
<b>Authorized Complement</b>				<b>129</b>

## Performance Highlights

The Memphis Data Hub, the City's open data portal, saw an average of almost 2,400 users a month in FY21. Additionally, the Office of Performance Management (OPM) worked with leadership from Memphis Police Department, Communications, and Legal to publish the Police ISB Dashboard on the Reimagine Policing website to report statistics on alleged violations, response to resistance, and firearm discharges. OPM also participated in the COVID-19 Joint Task Force, providing data, visualizations, and coordinating data sharing efforts across municipalities, hospitals, and schools.

Office of Community Affairs (OCA) conducted 7 Manhood University and Women Offering Women Support sessions this year, graduating 146 men and women. Eligible program participants may receive assistance; with expungements, driver license reinstatements (fees/fines) and job placement. (This year, 34 program participants were approved for driver license reinstatement funding, 136 participants were submitted for non-conviction expungements resulting in 1499 such expungements to date). Additionally, 147 participants have been placed in jobs.

Supported over 5,000 eligible Memphians with emergency utility rental or mortgage assistance through MIFA emergency services.

### Performance Highlights (*continued*)

The Communications Department provided support for the Memphis and Shelby County Joint Task Force, updating citizens on COVID-19, testing for the virus, and vaccination. A \$500,000 matching grant through the Blue Cross Blue Shield Foundation of Tennessee allowed the city to create the “Our Best Shot” marketing campaign. Other notable marketing campaigns include the award winning "Don't Count Me Out" for the local 2020 Census, the ISB Dashboard to create greater transparency regarding citizen complaints against officers, and the “Slow Down Memphis” campaign to encourage safe driving in the city.

Memphis Animal Services (MAS) achieved its goal of ending euthanasia for space at its facility in March of 2020 and has maintained this achievement since then by focusing on keeping pets with their families in our city. The creation of a Pet Resource Center and a shift in animal-control operations to be resource-focused has allowed MAS to reserve the taxpayer funded shelter for animals that truly need shelter housing, while providing care and assistance for other pets outside of the shelter in partnership with the community.

The Memphis Public Service Corps (MPSC), whose members receive guidance on diploma, GED, trade, or degree programs while gaining meaningful work experience through service to the community through various blight remediation efforts around Memphis, collected 10,738 tires and 15,396 bags of litter.

### Issues & Trends

The citizens of Memphis expect city government to provide basic services in an efficient and effective manner with crime, blight, litter, and good government identified as key priorities. While the delivery of government services is paramount, youth development and economic growth opportunities continue to be very important to our citizens as well. As a result, the Executive Division's time and resources are directed towards these priorities with a data-driven outcome focus.



### Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual	FY22 Goal	Category
<b>CHIEF ADMINISTRATIVE OFFICE</b>					
Average turnaround time for contracts	68.89 hours	48 hours	61.47 hours*	48 hours	Government
<b>OFFICE OF PERFORMANCE MANAGEMENT</b>					
Achieve What Works Cities Certification	Silver Certification	Gold Certification	Gold Certification	Gold Certification	Government
<b>AUDITING</b>					
# of audit projects completed	8	7	8	8	Government
% of recommendations implemented	Not Measurable**	100%	Not Measurable**	100%	Government
# of fraud deterrent activities	6	6	5	8	Government
<b>311 CALL CENTER</b>					
Average time to answer 311 calls (seconds)	154 seconds	Measuring	Unknown***	Measuring	Government
Call abandonment rate(%)	26.4%	Measuring	Unknown***	Measuring	Government
<b>ANIMAL SERVICES</b>					
Save Rate as calculated by Best Friends NMHP report	87.92%	90.00%	91.04%****	90.00%	Government

\*The response time for approving contracts, which includes weekends and holidays, was significantly impacted by the COVID-19 pandemic.

\*\*Corrective action monitoring was temporarily placed on hold to allow management to focus time and efforts on operational concerns - and conditions due to COVID-19.

\*\*\*City of Memphis 311 transitioned to a new system in FY21, which created a disruption in tracking. We continue to work to answer all calls as quickly as possible and will have measurable performance information for FY22.

\*\*\*\*COVID-19 necessitated greatly reducing our intake and for several months only taking in pets that were A) public safety threats and B) injured/sick. These pets are less likely to be candidates for placement.

## Executive - Division Detail

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$5,775,927	\$7,237,774	\$7,158,464	\$7,421,998
Holiday Salary Full Time	294,655	0	0	0
Vacation Leave	211,091	0	0	0
Bonus Leave	72,508	0	0	0
Sick Leave	159,866	0	0	0
FFCRA Regular	10,216	0	0	0
FFCRA Part Time	3,263	0	0	0
Overtime	171,360	150,000	152,012	150,000
Out of Rank Pay	2,624	3,000	223	3,000
Hazardous Duty Pay	58,146	60,000	60,000	60,000
College Incentive Pay	5,624	1,281	3,200	1,281
Shift Differential	3,186	3,000	3,000	3,000
PTO Final Pay	103,323	46,680	58,072	46,680
Required Special License Pay	832	1,000	1,268	1,000
Pension	331,043	440,687	415,841	459,949
Supplemental Pension	958	949	949	949
Social Security	74,727	0	83,539	0
Pension ADC Funding	597,252	749,222	749,222	601,671
Group Life Insurance	11,022	14,173	14,814	19,166
Unemployment	8,960	9,280	9,280	9,360
Medicare	115,045	109,048	108,429	113,537
Long Term Disability	22,944	20,365	24,389	20,653
Health Insurance - Choice Plan	430,874	484,860	474,471	503,256
Health Insurance - Select Plan	377,308	354,240	422,605	454,147
Salaries - Part Time/Temporary	1,225,211	2,152,467	1,291,368	2,275,955
On the Job Injury	92,471	88,250	90,480	88,250
Benefits Adjustments	0	169,632	0	134,512
Bonus Pay	13,600	0	250	0
Expense Recovery - Personnel	(100,000)	(90,000)	(90,000)	(90,000)
<b>Total Personnel Services</b>	<b>\$10,074,036</b>	<b>\$12,005,908</b>	<b>\$11,031,876</b>	<b>\$12,278,364</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$610	\$0	\$1,992	\$0
City Hall Postage	0	500	0	500
City Storeroom Supplies	2,125	0	0	0

Executive - Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
City Shop Charges	\$52,875	\$49,805	\$45,622	\$39,438
Info Sys				
Phone/Communication	0	1,000	0	1,000
City Shop Fuel	41,375	54,828	36,507	22,179
Outside Computer Services	6,267	6,580	6,580	6,580
City Computer Svc Equipment	46,804	76,641	951,200	91,641
Printing - Outside	0	60,044	10,000	60,044
Supplies - Outside	46,041	66,368	46,239	66,368
Food Expense	2,659	0	187	0
Hand Tools	353	500	129	500
Clothing	19,366	53,250	33,750	53,250
Household Supplies	51,295	55,000	55,000	55,000
Safety Equipment	1,297	1,000	89	1,000
Medical Supplies	255,480	210,000	250,218	210,000
Outside Postage	3,549	5,000	5,129	5,000
Materials and Supplies	135,858	175,933	960,722	255,933
Miscellaneous Expense	65,679	60,396	56,836	60,396
Outside Equipment				
Repair/Maintenance	26,676	5,500	2,500	5,500
Medical/Dental/Veterinary	45,272	50,000	70,000	50,000
Accounting/Auditing/Cons	329,375	316,299	328,956	316,299
Advertising/Publication	689,370	612,060	763,700	612,060
Outside				
Phone/Communications	47,318	56,409	51,158	58,909
Janitorial Services	79,872	65,400	92,272	65,400
Security	21,495	26,700	26,700	26,700
Seminars/Training/Education	15,186	45,000	18,000	52,000
Misc. Professional Services	2,438,643	1,833,525	7,679,708	3,496,095
Rewards and Recognition	0	43,500	35,000	43,500
Staff Development	654	1,000	606	1,000
Travel Expense	45,699	46,702	13,613	61,702
Mileage	11,993	19,950	15,549	19,950
Utilities	139,679	221,215	221,215	221,215
Total Quality Management	0	0	330	0
Insurance	38,458	42,258	42,258	57,264
Claims	2,093	2,000	2,000	2,000
Lawsuits	15,253	15,010	0	15,010
Dues/Memberships/Periodicals	117,796	110,010	108,001	110,010

Executive - Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Rent	\$0	\$0	\$125,000	\$0
Misc. Services and Charges	30,585	50,000	49,995	50,000
Catering	7,582	12,000	8,500	12,000
Expense Recovery - M & S	(99,522)	(150,000)	(150,000)	(150,000)
<b>Total Materials and Supplies</b>	<b>\$4,735,110</b>	<b>\$4,301,383</b>	<b>\$11,965,261</b>	<b>\$6,055,713</b>
<b>Capital Outlay</b>				
Prod/Constr/Maint Equipment	\$10,389	\$0	\$37,706	\$0
<b>Total Capital Outlay</b>	<b>\$10,389</b>	<b>\$0</b>	<b>\$37,706</b>	<b>\$0</b>
<b>Grants and Subsidies</b>				
Payment to Sub grantees	\$0	\$0	\$1,968,205	\$0
MIFA General Assistance	669,218	669,218	669,218	669,218
Death Benefits	0	0	5,000	0
Professional Services	0	0	41,640	0
Ambassador's Fellowship Pay	2,309,125	3,001,620	1,779,820	2,896,620
<b>Total Grants and Subsidies</b>	<b>\$2,978,343</b>	<b>\$3,670,838</b>	<b>\$4,463,883</b>	<b>\$3,565,838</b>
<b>Service Charges</b>				
Credit Card Fees - Expense	\$0	\$0	\$3,468	\$0
<b>Total Service Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,468</b>	<b>\$0</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$4,395	\$0	\$0	\$0
<b>Total Misc. Expense</b>	<b>\$4,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$17,802,273</b>	<b>\$19,978,129</b>	<b>\$27,502,194</b>	<b>\$21,899,915</b>
<b><u>Revenue</u></b>				
<b>Licenses and Permits</b>				
Dog License	\$189,435	\$225,000	\$250,000	\$225,000
County Dog License Fee	80,848	60,000	100,000	60,000
<b>Total Licenses and Permits</b>	<b>\$270,283</b>	<b>\$285,000</b>	<b>\$350,000</b>	<b>\$285,000</b>
<b>Charges for Services</b>				
Shelter Fees	\$211,693	\$200,000	\$300,000	\$200,000
Outside Revenue	0	15,000	0	15,000

Executive - Division Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Total Charges for Services</b>	<b>\$211,693</b>	<b>\$215,000</b>	<b>\$300,000</b>	<b>\$215,000</b>
<b>Other Revenues</b>				
Local Shared Revenue	\$71	\$0	\$126	\$0
Donated Revenue	226,097	218,751	170,376	218,751
Recovery of Prior Year Expense	0	0	18,632	0
<b>Total Other Revenues</b>	<b>\$226,168</b>	<b>\$218,751</b>	<b>\$189,134</b>	<b>\$218,751</b>
<b>Total Revenues</b>	<b>\$708,144</b>	<b>\$718,751</b>	<b>\$839,134</b>	<b>\$718,751</b>
<b>Net Expenditures</b>	<b>\$17,094,129</b>	<b>\$19,259,378</b>	<b>\$26,663,060</b>	<b>\$21,181,164</b>

## Mayor's Office

The Mayor's Office duties include ensuring that the City Charter and Ordinances are observed to enhance the health, safety, and well-being of the citizens of the City of Memphis. The Office also promotes economic and industrial development through a partnership of businesses, government, and the community at large.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$896,592	\$881,166	\$782,179	\$872,830
Materials and Supplies	178,583	159,305	149,298	159,305
<b>Total Expenditures</b>	<b>\$1,075,175</b>	<b>\$1,040,471</b>	<b>\$931,477</b>	<b>\$1,032,135</b>
<b>Net Expenditures</b>	<b>\$1,075,175</b>	<b>\$1,040,471</b>	<b>\$931,477</b>	<b>\$1,032,135</b>
<b>Authorized Complement</b>				<b>7</b>

## Chief Administrative Office

The Chief Administrative Office directs the operations of City Divisions to execute the policies of the Mayor, perform authorized services efficiently, protect and maintain City assets, and conduct the planning and coordination of functions necessary to achieve stated goals and objectives.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$734,306	\$749,148	\$716,641	\$738,256
Materials and Supplies	1,001,087	423,920	8,098,456	433,753
Capital Outlay	10,389	0	37,706	0
Grants and Subsidies	0	0	2,009,845	0
<b>Total Expenditures</b>	<b>\$1,745,782</b>	<b>\$1,173,068</b>	<b>\$10,862,648</b>	<b>\$1,172,009</b>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$1,745,782</b>	<b>\$1,173,068</b>	<b>\$10,787,648</b>	<b>\$1,172,009</b>
<b>Authorized Complement</b>				<b>6</b>

## Auditing

Auditing provides the Mayor, City Council, and all levels of management with objective analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed. Auditing also assists all members of the organization in being more effective and efficient in the discharge of their job responsibilities.

## Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$493,367	\$586,329	\$547,420	\$558,234
Materials and Supplies	361,789	378,636	370,476	378,603
<b>Total Expenditures</b>	<b>\$855,156</b>	<b>\$964,965</b>	<b>\$917,896</b>	<b>\$936,837</b>
<b>Net Expenditures</b>	<b>\$855,156</b>	<b>\$964,965</b>	<b>\$917,896</b>	<b>\$936,837</b>
<b>Authorized Complement</b>				<b>6</b>



## 311 Call Center

The 311 Call Center provides the citizens of the City of Memphis with a means to make requests for non-emergency services. Some examples of non-emergencies are pothole repairs, abandoned vehicles, vacant houses, and vacant lots. Our online support system (Click Fix) and the "311" mobile app make it easy to submit service requests and track their progress. Suggestions and opinions can also be submitted via the system.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$495,705	\$542,929	\$499,002	\$529,919
Materials and Supplies	12,303	29,111	15,123	29,111
<b>Total Expenditures</b>	<b>\$508,008</b>	<b>\$572,040</b>	<b>\$514,125</b>	<b>\$559,030</b>
<b>Net Expenditures</b>	<b>\$508,008</b>	<b>\$572,040</b>	<b>\$514,125</b>	<b>\$559,030</b>
<b>Authorized Complement</b>				<b>10</b>

## Office of Youth Services

The Memphis Office of Youth Services provides positive opportunities for Memphis Youth through two unique programs. The MPLOY Program is a six-week summer experience giving 2000 Memphis youth the opportunity to work with various businesses and organizations throughout Memphis. The Memphis Ambassadors Program, known as MAP, is a year-round program giving 440 Memphis Youth hard and soft skill training and internships in City government. This program also provides a leadership camp during the summer. The Memphis Office of Youth Services has implemented a program for exceptional youth called “I AM INCLUDED”, which provides the same opportunities as our typical students. “Empowering Our Youth for Positive Results” is the mission of the Memphis Office of Youth Services.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$1,160,082	\$1,486,369	\$1,260,339	\$1,657,483
Materials and Supplies	548,971	449,473	420,080	485,166
Grants and Subsidies	2,309,125	3,001,620	1,779,820	2,896,620
<b>Total Expenditures</b>	<b>\$4,018,178</b>	<b>\$4,937,462</b>	<b>\$3,460,239</b>	<b>\$5,039,269</b>
<b>Total Revenues</b>	<b>\$38,957</b>	<b>\$0</b>	<b>\$30,376</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$3,979,221</b>	<b>\$4,937,462</b>	<b>\$3,429,863</b>	<b>\$5,039,269</b>
<b>Authorized Complement</b>				<b>11</b>

## Intergovernmental Affairs

The Intergovernmental Affairs Office coordinates the City's legislative efforts in Washington, D.C. and Nashville, and acts as the liaison between the Administration and the City Council as it relates to the City's legislative efforts. In coordination with our federal and state lobbyists, we identify legislation that will impact Memphis. We also pursue legislation in the interest of the city as it aligns with the administration's agenda to improve the quality of life for all Memphians. This office also facilitates board and commission appointments on behalf of the Mayor.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b><u>Expenditures</u></b>				
Personnel Services	\$218,471	\$261,220	\$161,480	\$212,991
Materials and Supplies	486,428	423,633	422,606	423,633
<b>Total Expenditures</b>	<b>\$704,899</b>	<b>\$684,853</b>	<b>\$584,086</b>	<b>\$636,624</b>
<b>Net Expenditures</b>	<b>\$704,899</b>	<b>\$684,853</b>	<b>\$584,086</b>	<b>\$636,624</b>
<b>Authorized Complement</b>				<b>2</b>

## C.L.E.R.B.

The Civilian Law Enforcement Review Board (CLERB) of the City of Memphis investigates allegations of misconduct filed by citizens against the Memphis Police Department (MPD).

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$217,085	\$216,323	\$215,917	\$279,453
Materials and Supplies	15,544	19,700	17,797	19,700
<b>Total Expenditures</b>	<b>\$232,629</b>	<b>\$236,023</b>	<b>\$233,714</b>	<b>\$299,153</b>
<b>Net Expenditures</b>	<b>\$232,629</b>	<b>\$236,023</b>	<b>\$233,714</b>	<b>\$299,153</b>
<b>Authorized Complement</b>				<b>2</b>

## Memphis Animal Services

The Memphis Animal Services (MAS) Department was created by City Ordinance to enforce animal control laws for the City. MAS also provides a safe and caring environment for animals in need at its facility on Appling City Cove. MAS added to its mission a focus on helping citizens through its innovative Pet Resource Center, serving thousands of Memphis pet owners each year.

### Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b><u>Expenditures</u></b>				
Personnel Services	\$3,684,818	\$3,647,402	\$4,074,886	\$3,663,999
Materials and Supplies	822,613	802,957	857,320	808,298
Grants and Subsidies	0	0	5,000	0
Service Charges	0	0	3,468	0
Misc. Expense	4,395	0	0	0
<b>Total Expenditures</b>	<b>\$4,511,826</b>	<b>\$4,450,359</b>	<b>\$4,940,674</b>	<b>\$4,472,297</b>
<b>Total Revenues</b>	<b>\$664,187</b>	<b>\$703,751</b>	<b>\$733,758</b>	<b>\$703,751</b>
<b>Net Expenditures</b>	<b>\$3,847,639</b>	<b>\$3,746,608</b>	<b>\$4,206,916</b>	<b>\$3,768,546</b>
<b>Authorized Complement</b>				<b>54</b>

## Community Affairs

Community Affairs, in partnership with City government, focuses on capacity building for individuals, community projects, and faith-based initiatives, as well as furthering cultural organizations.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$721,729	\$754,696	\$706,152	\$781,648
Materials and Supplies	121,860	198,952	183,086	198,952
Grants and Subsidies	669,218	669,218	669,218	669,218
<b>Total Expenditures</b>	<b>\$1,512,807</b>	<b>\$1,622,866</b>	<b>\$1,558,456</b>	<b>\$1,649,818</b>
<b>Total Revenues</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$1,507,807</b>	<b>\$1,622,866</b>	<b>\$1,558,456</b>	<b>\$1,649,818</b>
<b>Authorized Complement</b>				<b>10</b>

## Communications

The Communications Department's mission is to share timely information with the public, City of Memphis employees, and the media. We manage public relations and marketing for every city division and in partnership with our police and fire divisions. The department also has oversight of all our social media platforms, is responsible for the content of City of Memphis owned websites, and shares oversight for the city's open records requests from both the public and media with our legal division.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$941,644	\$1,389,088	\$1,268,572	\$1,231,266
Materials and Supplies	943,681	966,665	902,250	966,665
<b>Total Expenditures</b>	<b>\$1,885,325</b>	<b>\$2,355,753</b>	<b>\$2,170,822</b>	<b>\$2,197,931</b>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>
<b>Net Expenditures</b>	<b>\$1,885,325</b>	<b>\$2,340,753</b>	<b>\$2,170,822</b>	<b>\$2,182,931</b>
<b>Authorized Complement</b>				<b>13</b>

## Office of Performance Management

The Office of Performance Management works to make the City of Memphis more productive, transparent, and accountable for its performance by supporting the use of data to improve City services.

### Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$272,205	\$285,226	\$221,107	\$303,978
Materials and Supplies	244,319	344,387	456,409	344,387
<b>Total Expenditures</b>	<b>\$516,524</b>	<b>\$629,613</b>	<b>\$677,516</b>	<b>\$648,365</b>
<b>Net Expenditures</b>	<b>\$516,524</b>	<b>\$629,613</b>	<b>\$677,516</b>	<b>\$648,365</b>
<b>Authorized Complement</b>				<b>3</b>



## Memphis Public Service Corp (MPSC)

The Memphis Public Service Corps (MPSC) offers part time employment opportunities to serve the community through various cleanup efforts around Memphis. The MPSC targets opportunity youth and those with certain criminal backgrounds but is open to the public. All participants are required to pursue educational opportunities to enhance their skills. As such, Corps members receive guidance on diploma, GED, trade, or degree programs while gaining meaningful work experience.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$238,032	\$1,206,012	\$578,181	\$1,192,647
Materials and Supplies	(2,068)	104,644	72,360	63,800
<b>Total Expenditures</b>	<b>\$235,964</b>	<b>\$1,310,656</b>	<b>\$650,541</b>	<b>\$1,256,447</b>
<b>Net Expenditures</b>	<b>\$235,964</b>	<b>\$1,310,656</b>	<b>\$650,541</b>	<b>\$1,256,447</b>
<b>Authorized Complement</b>				<b>3</b>

## Group Violence Intervention Program (GVIP)

GVIP is a proactive, holistic plan to reduce violence in our city. This program activates current strategies developed and tracked by the Memphis-Shelby County Crime Commission’s Safe Community Plan, as well as additional complementary elements that combine proven best practice models.

### Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$0	\$0	\$0	\$255,660
Materials and Supplies	0	0	0	1,744,340
Capital Outlay	0	0	0	0
Grants and Subsidies	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>
<b>Authorized Complement</b>				<b>2</b>



# FINANCE

## Mission Statement

The Finance Division's mission is to provide fiscal leadership, integrity, and superior financial services through prudent and efficient management of the City's financial affairs.

## Organization Structure



## Services

The City's Financial Division is committed to the preparation and maintenance of timely, accurate, and cost-effective accounting records and financial reports. Our core responsibilities include disbursement of payments to employees/retirees, vendors, contractors, and others, procurement of materials, products, and construction services. We emphasize a service-oriented, team approach to providing financial information, systems, and policies to develop, manage, and defend the operating and capital budgets. Our fiduciary expertise supports the City's performance-based budgeting and accountability initiative; investment of the City's cash and pension funds; debt management; and effective management of tax and other revenue collections.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$15,617,931	\$8,268,154	\$19,882,885	\$8,265,788
Materials and Supplies	2,433,741	2,132,162	2,523,297	2,214,645
Capital Outlay	5,107	0	5,106	10,000
Grants and Subsidies	7,309,095	3,309,300	3,514,611	3,309,300
Misc. Expense	0	0	959,767	0
<b>Total Expenditures</b>	<b>\$25,365,874</b>	<b>\$13,709,616</b>	<b>\$26,885,666</b>	<b>\$13,799,733</b>
<b>Total Revenues</b>	<b>\$3,352,360</b>	<b>\$48,000</b>	<b>\$79,723</b>	<b>\$48,000</b>
<b>Net Expenditures</b>	<b>\$22,013,514</b>	<b>\$13,661,616</b>	<b>\$26,805,943</b>	<b>\$13,751,733</b>
<b>Authorized Complement</b>				<b>113</b>

### Performance Highlights

Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 43rd straight year

Earned the GFOA Distinguished Budget Presentation Award for the 22nd consecutive year

Maintained ratings of Aa2, AA and AA from Moody's Investors Service, Inc., S&P Global Ratings and Fitch Ratings, Inc., respectively

### Issues & Trends

The Finance Division continues to encourage a culture of excellence by refining the internal division processes that will lead to effective, efficient, and responsive services. In this time of COVID-19 the Finance Division is adapting its service delivery model to reflect the new normal caused by the pandemic.

### Issues & Trends *(continued)*

The Finance Division funding for FY22 provides for continued progress toward the implementation of a new treasury system in calendar year 2022. In the areas of Accounts Payable, Payroll, and Council Record: the timely payment to vendors, payroll service to the almost 15,000 customers (active and retired employees), and the continued transitioning to move archived data to the website are priorities.

Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual*	FY22 Goal	Category
<b>FINANCIAL MANAGEMENT</b>					
Unassigned fund balance is at least 10% of General Fund Expenditures	100%	100%	100%	100%	Government
% of time monthly financial reporting Completed by the 10th day of the following month	100%	100%	100%	100%	Government
% of all accurately submitted vendor payments processed within 5 business days	65%	95%	75%	100%	Government
<b>PURCHASING</b>					
% of regular purchase orders completed within 30 days	95%	95%	95%	95%	Government
% of construction requisitions completed within 120 days	95%	95%	95%	95%	Government
<b>BUDGET OFFICE</b>					
% of budget to actual variance reports completed within 10 business days after period closing	91%	95%	75%	90%	Government
Complete 1st and 2nd quarter Actuals within 45 days of quarterly closing	100%	95%	100%	100%	Government
<b>DEBT MANAGEMENT</b>					
Maintain the City's Bond rating at or above Moody: Aa2, S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Moody: Aa2 S&P: AA	Government
Annual rate of return on investments (comparable to 3-month treasury bill rate)	100%	100%	100%	100%	Government
<b>EQUAL BUSINESS OPPORTUNITY AND DEVELOPMENT</b>					
% of contracts monitored for compliance	1,500	1,500	1,500	1,500	Government
% of City of Memphis spending with MWBE vendors	21.00%	21.00%	23.92%	24.00%	Government
<b>BUSINESS DEVELOPMENT CENTER</b>					
# of outreach events for MWBE vendors completed annually	50	50	72	50	Economy
# of certified MWBE vendors registered with the City of Memphis	600	500	574	500	Economy

Finance • Division Detail

<u>Category:</u>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<u>Expenditures</u>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$5,058,835	\$6,890,510	\$6,358,707	\$7,075,003
Holiday Salary Full Time	247,679	0	0	0
Vacation Leave	228,715	0	0	0
Bonus Leave	68,528	0	0	0
Sick Leave	192,215	0	0	0
FFCRA Regular	0	0	329,930	0
FFCRA Part Time	660	0	76,017	0
COVID-19 Hazard	4,044,460	0	9,444,598	0
COVID-19 OJI	0	0	2,095,748	0
OT Straight Retro	0	0	518	0
Vacation Day Paid	4,701,807	0	47,449	0
Overtime	7,078	5,000	2,576	5,000
Out of Rank Pay	17,235	0	10,457	0
Longevity Pay	59	0	0	0
PTO Final Pay	84,623	15,000	307,116	15,000
Pension	303,801	412,569	309,145	349,178
Social Security	18,131	0	17,295	0
Pension ADC Funding	554,208	713,860	713,860	564,094
Group Life Insurance	13,432	19,551	20,631	16,792
Unemployment	7,440	8,240	8,240	6,800
Medicare	87,164	99,861	99,861	90,922
Long Term Disability	20,271	19,803	19,803	16,266
Health Insurance - Choice Plan	385,210	408,468	408,468	392,100
Health Insurance - Select Plan	237,727	286,416	291,253	236,760
Salaries - Part Time/Temporary	286,399	345,088	266,735	454,877
On the Job Injury	921	4,260	2,445	4,260
Benefits Adjustments	0	21,568	0	20,776
Bonus Pay	750	1,000	1,450	1,000
Expense Recovery - Personnel	(949,417)	(983,040)	(949,417)	(983,040)
<b>Total Personnel Services</b>	<b>\$15,617,931</b>	<b>\$8,268,154</b>	<b>\$19,882,885</b>	<b>\$8,265,788</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$1,586	\$0	\$5,178	\$0
City Storeroom Supplies	415	0	0	0



Finance • Division Detail *(continued)*

<u>Category:</u>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
City Shop Charges	\$0	\$0	\$2,070	\$0
City Shop Fuel	0	676	0	0
Outside Computer Services	0	1,000	0	1,000
City Computer Svc Equipment	81,685	28,900	35,053	28,900
Pers Computer Software	0	12,200	8,802	12,200
Printing - Outside	43,981	49,200	82,829	49,200
Supplies - Outside	120,358	150,000	87,752	150,000
Food Expense	2,980	0	0	0
Document Reproduction - Outside	0	2,000	507	2,000
Clothing	155	0	0	0
Drafting/Photo Supplies	0	250	255	250
Outside Postage	116,253	109,400	142,839	109,400
Materials and Supplies	28,744	39,000	57,145	39,000
Miscellaneous Expense	3,868	7,850	9,607	7,850
Internal Repairs and Maintenance	0	1,000	1,143	1,000
Legal Services/Court Cost	0	5,000	2,000	5,000
Advertising/Publication Outside	150,777	209,782	173,134	209,782
Phone/Communications	14,788	15,450	28,851	15,450
Security	23,660	33,500	22,822	33,500
Weed Control/Chemical Service	348	0	0	0
Seminars/Training/Education	42,863	60,000	34,368	60,000
Misc. Professional Services	1,515,881	1,152,247	1,500,000	1,225,747
Travel Expense	29,629	60,000	12,190	60,000
Unreported Travel	-200	0	0	0
Relocation Expense	4,589	0	0	0
Mileage	592	1,500	342	1,500
Utilities	18,295	10,000	381	10,000
Insurance	28,985	29,574	29,574	39,233
Claims	3,135	0	0	0
Lawsuits	0	1,000	1,038	1,000
Dues/Memberships/Periodicals	5,325	18,933	14,874	18,933
Rent	166,305	169,000	171,695	169,000
Misc. Services and Charges	85,604	64,700	98,948	64,700
We Mean Business	-56,420	0	0	0
Expense Recovery - M & S	(440)	(100,000)	(100)	(100,000)
<b>Total Materials and Supplies</b>	<b>\$2,433,741</b>	<b>\$2,132,162</b>	<b>\$2,523,297</b>	<b>\$2,214,645</b>

Finance Division Detail *(continued)*

<u>Category:</u>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Capital Outlay</b>				
Office Machines	\$1,277	\$0	\$0	\$0
Equipment	3,830	0	5,106	10,000
<b>Total Capital Outlay</b>	<b>\$5,107</b>	<b>\$0</b>	<b>\$5,106</b>	<b>\$10,000</b>
<b>Grants and Subsidies</b>				
Payment to Sub grantees	\$1,049,012	\$0	\$202,720	\$0
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
RBC Training/Certification Program	4,000	4,650	4,749	4,650
EDGE	3,558,590	0	0	0
Tax Receivable Sale Vendor	1,196,751	1,800,000	1,800,000	1,800,000
Contr Assist Prog/Bonding	742	4,650	7,142	4,650
<b>Total Grants and Subsidies</b>	<b>\$7,309,095</b>	<b>\$3,309,300</b>	<b>\$3,514,611</b>	<b>\$3,309,300</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$0	\$0	\$959,767	\$0
<b>Total Misc. Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$959,767</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$25,365,874</b>	<b>\$13,709,616</b>	<b>\$26,885,666</b>	<b>\$13,799,733</b>
<b><u>Revenue</u></b>				
<b>Local Taxes</b>				
Tourism Development Zone Local Sales	\$2,919,818	\$0	\$14,236	\$0
<b>Total Local Taxes</b>	<b>\$2,919,818</b>	<b>\$0</b>	<b>\$14,236</b>	<b>\$0</b>
<b>Other Revenues</b>				
Rezoning Ordinance				
Publication Fees	\$2,995	\$3,000	\$6,667	\$3,000
Miscellaneous Income	16,575	0	13,820	0
Donated Revenue	373,863	45,000	45,000	45,000
Recovery of Prior Year Expense	39,109	0	0	0
<b>Total Other Revenues</b>	<b>\$432,542</b>	<b>\$48,000</b>	<b>\$65,487</b>	<b>\$48,000</b>
<b>Total Revenues</b>	<b>\$3,352,360</b>	<b>\$48,000</b>	<b>\$79,723</b>	<b>\$48,000</b>
<b>Net Expenditures</b>	<b>\$22,013,514</b>	<b>\$13,661,616</b>	<b>\$26,805,943</b>	<b>\$13,751,733</b>

## Administration

The Finance Administration provides leadership and direction to all Finance Division service centers and coordinates all financial functions of the City. Finance also ensures that all contracts and/ or subcontractors, that are awarded City-funded projects, are following, and adhering to the Prevailing Wage Ordinance adopted by the City, which is now a part of City Engineering.

## Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$9,391,156	\$636,684	\$12,722,625	\$439,286
Materials and Supplies	157,631	170,850	300,226	178,169
Payment to Sub grantees	1,049,012	0	0	0
Capital Outlay	0	0	0	10,000
<b>Total Expenditures</b>	<b>\$10,597,799</b>	<b>\$807,534</b>	<b>\$13,022,851</b>	<b>\$627,455</b>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$10,597,799</b>	<b>\$807,534</b>	<b>\$12,977,851</b>	<b>\$627,455</b>
<b>Authorized Complement</b>				<b>4</b>

### Financial Management

This legal level includes Financial Accounting - Governmental Activities, Financial Accounting-Operational Activities, Accounts Payable, Payroll, Records Management, and the Office of Grants Compliance service centers. The overall goal of the Financial Management legal level is to ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions, management and staff, and preparing the Comprehensive Annual Comprehensive Financial Report (ACFR) following Generally Accepted Accounting Principles (GAAP) and legal requirements. Additional responsibilities include ensuring that agendas and minutes of City Council meetings are prepared and retained, and ordinances are published by following legal requirements (Records Management), and examining grant program and funding compliance with federal, state, and private requirements (Office of Grants Compliance).

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$2,252,045	\$2,824,220	\$2,433,524	\$2,905,583
Materials and Supplies	363,877	255,047	328,760	256,947
Capital Outlay	5,107	0	5,106	0
<b>Total Expenditures</b>	<b>\$2,621,029</b>	<b>\$3,079,267</b>	<b>\$2,767,390</b>	<b>\$3,162,530</b>
<b>Total Revenues</b>	<b>\$2,995</b>	<b>\$3,000</b>	<b>\$6,667</b>	<b>\$3,000</b>
<b>Net Expenditures</b>	<b>\$2,618,034</b>	<b>\$3,076,267</b>	<b>\$2,760,723</b>	<b>\$3,159,530</b>
<b>Authorized Complement</b>				<b>40</b>

## Procurement

The Procurement Department serves the public by delivering reliable, responsive, and high-quality procurement and contracting services to the Citizens of the City of Memphis. The Procurement Department at adhere to the procurement laws of the State of Tennessee and the City Charter by implementing a fair and transparent procurement process while engaging local businesses and maximizing purchasing value by applying the best procurement practices.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b><u>Expenditures</u></b>				
Personnel Services	\$691,434	\$924,964	\$938,611	\$1,018,969
Materials and Supplies	493,764	366,082	249,546	366,082
<b>Total Expenditures</b>	<b>\$1,185,198</b>	<b>\$1,291,046</b>	<b>\$1,188,157</b>	<b>\$1,385,051</b>
<b>Net Expenditures</b>	<b>\$1,185,198</b>	<b>\$1,291,046</b>	<b>\$1,188,157</b>	<b>\$1,385,051</b>
<b>Authorized Complement</b>				<b>13</b>

## Budget Office

The Budget Office seeks to maximize city resources by identifying cost-saving measures, monitoring financial trends, assisting divisions in developing their budgets, and evaluating budget performance throughout the year. In addition, the Budget Office publishes the City's Annual Operating Budget, which play a vital role in communicating to the citizens of Memphis the uses of their tax dollars.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$504,078	\$478,676	\$473,570	\$489,522
Materials and Supplies	49,388	77,036	118,969	76,800
<b>Total Expenditures</b>	<b>\$553,466</b>	<b>\$555,712</b>	<b>\$592,539</b>	<b>\$566,322</b>
<b>Net Expenditures</b>	<b>\$553,466</b>	<b>\$555,712</b>	<b>\$592,539</b>	<b>\$566,322</b>
<b>Authorized Complement</b>				<b>6</b>

## Debt Management

Debt Management operates under three major functions: (1) Market Management includes maintaining communications with bond rating agencies, developing, and managing relationships with other municipal bond market participants, and monitoring the municipal bond market to ensure the City is kept abreast of events that may impact the City's debt or its access to capital markets. (2) Debt Issuance involves managing the issuance of the bonds, notes, and leases. (3) Debt Administration manages the timely payment of principal and interest on the City's outstanding debt and ensures the City's disclosure obligations are filed timely.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$153,219	\$204,651	(\$39,396)	\$192,805
Materials and Supplies	23,698	31,650	19,682	31,650
<b>Total Expenditures</b>	<b>\$176,917</b>	<b>\$236,301</b>	<b>(19,714)</b>	<b>\$224,455</b>
<b>Net Expenditures</b>	<b>\$176,917</b>	<b>\$236,301</b>	<b>\$19,714</b>	<b>\$224,455</b>
<b>Authorized Complement</b>				<b>5</b>

### City Treasurer

The City Treasurer maximizes tax and other miscellaneous revenue collections while providing effective and responsive customer service to the citizens of Memphis in all Treasury-related operations with optimal use of resources.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$1,087,247	\$1,222,710	\$1,483,299	\$1,203,512
Materials and Supplies	333,929	373,100	360,279	446,600
Grants and Subsidies	4,755,341	1,800,000	1,802,272	1,800,000
Misc. Expense	0	0	959,767	0
<b>Total Expenditures</b>	<b>\$6,176,517</b>	<b>\$3,395,810</b>	<b>\$4,605,617</b>	<b>\$3,450,112</b>
<b>Total Revenues</b>	<b>\$2,958,927</b>	<b>\$0</b>	<b>\$14,236</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$3,217,590</b>	<b>\$3,395,810</b>	<b>\$4,591,381</b>	<b>\$3,450,112</b>
<b>Authorized Complement</b>				<b>18</b>



## Office of Financial & Strategic Planning

The Office of Financial and Strategic Planning monitors and evaluates existing revenue trends and the development of new revenue enhancement opportunities while supporting the development of strategic financial goals. This office also prepares and monitors the Capital Improvement Budget (CIP).

### Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$132,377	\$223,302	\$246,988	\$219,011
Materials and Supplies	80,791	100,500	37,737	100,500
<b>Total Expenditures</b>	<b>\$213,168</b>	<b>\$323,802</b>	<b>\$284,725</b>	<b>\$319,511</b>
<b>Net Expenditures</b>	<b>\$213,168</b>	<b>\$323,802</b>	<b>\$284,725</b>	<b>\$319,511</b>
<b>Authorized Complement</b>				<b>2</b>

### Equal Business Opportunity & Development Program

The Office of Equal Business Opportunity & Development Program (EBODP) serves as the administrator for contract compliance activities for the City of Memphis additionally EBODP is the facilitator for programs like the Equal Business Opportunity Program, Small Business Enterprise Programs, and services rendered through the Business Development Center. The EBODP also serves as the facilitator for Title VI compliance and training activities and opportunities. This office functions as the catalyst through which small M/WBE can fully participate in the Minority and Women Business Enterprises (M/WBE) program and ensures that M/ WBES are included in all procurement in the economic expansion of the Memphis business community. This office also facilitates the participation of public and private sector business entities in local M/WBE business development opportunities through the execution of inclusive economic development strategies.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$979,021	\$1,240,716	\$1,072,350	\$1,162,905
Materials and Supplies	924,834	746,347	735,428	746,347
Grants and Subsidies	4,742	9,300	9,900	9,300
<b>Total Expenditures</b>	<b>\$1,908,597</b>	<b>\$1,996,363</b>	<b>\$1,817,678</b>	<b>\$1,918,552</b>
<b>Total Revenues</b>	<b>\$373,863</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>
<b>Net Expenditures</b>	<b>\$1,534,734</b>	<b>\$1,951,363</b>	<b>\$1,817,678</b>	<b>\$1,873,552</b>
<b>Authorized Complement</b>				<b>14</b>

## Office of Comprehensive Planning

The Office of Comprehensive Planning actively engages with the citizens of Memphis to develop strategies and implement programs that will enhance the quality of life for all Memphians.

### Operating Budget

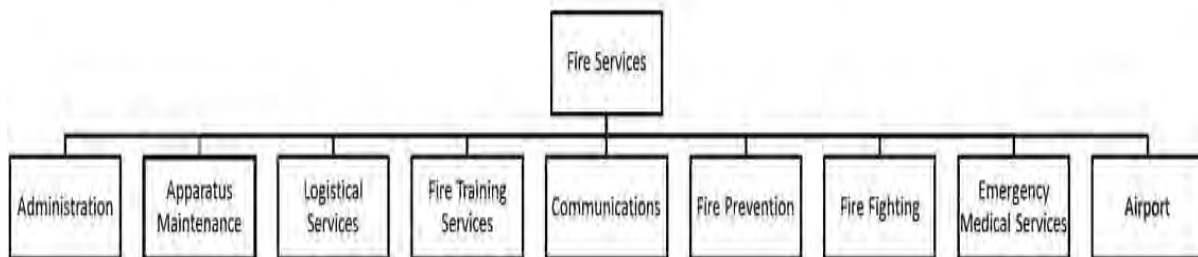
<i>Category:</i>	FY20	FY21	FY21	FY22
<u>Expenditures</u>	Actual	Adopted	Forecast	Adopted
Personnel Services	\$427,354	\$512,231	\$551,314	\$634,195
Materials and Supplies	5,829	11,550	372,670	11,550
Grants and Subsidies	1,500,000	1,500,000	1,702,439	1,500,000
<b>Total Expenditures</b>	<b>\$1,933,183</b>	<b>\$2,023,781</b>	<b>\$2,626,423</b>	<b>\$2,145,745</b>
<b>Total Revenues</b>	<b>\$16,375</b>	<b>\$0</b>	<b>\$13,820</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$1,916,808</b>	<b>\$2,023,781</b>	<b>\$2,612,603</b>	<b>\$2,145,745</b>
<b>Authorized Complement</b>				<b>11</b>

# FIRE SERVICES

## Mission Statement

The Fire Division’s mission is to provide immediate community protection, with compassion, and a commitment to excellence.

## Organization Structure



## Services

The Fire Services Division plays a key role in addressing a critical public safety function for the City of Memphis. Fire Services pursues excellence through quality geographical coverage, equipment, and staffing levels. The main priorities of the Division are to provide fire suppression, rescue services, environmental and hazardous materials response, emergency medical response, emergency pre-hospital services, emergency management, fire code enforcement, fire investigation, disaster preparedness training, and fire safety education. The Division meets and exceeds the national standards of excellence in fire safety and response.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$168,626,871	\$171,355,078	\$176,761,907	\$169,170,722
Materials and Supplies	21,278,044	20,177,623	22,917,705	21,422,215
Capital Outlay	1,066,224	86,000	89,500	86,000
Grants and Subsidies	36,502	0	28,500	0
Transfers Out	0	0	0	0
Misc. Expense	16	0	0	0
<b>Total Expenditures</b>	<b>\$191,007,657</b>	<b>\$191,618,701</b>	<b>\$199,797,612</b>	<b>\$190,678,937</b>
<b>Total Revenues</b>	<b>\$37,288,708</b>	<b>\$38,319,473</b>	<b>\$40,974,628</b>	<b>\$33,126,725</b>
<b>Net Expenditures</b>	<b>\$153,718,949</b>	<b>\$153,299,228</b>	<b>\$158,822,984</b>	<b>\$157,552,212</b>
<b>Authorized Complement</b>				<b>1,773</b>

## Performance Highlights

- Memphis Fire Department has an Insurance Services Offices Public Protection Class 1 rating. Class 1 is the best rating available which is held by less than 1% of fire departments nationally and brings potential insurance savings to residents and commercial businesses.
- Memphis Fire Department Emergency Medical Service (EMS) was selected as a pilot provider to implement the Emergency Triage, Treat, and Transport (ET3) Model through the Centers for Medicare and Medicaid Services (CMS). This will support innovation through our Healthcare Navigator Program to reduce the impact of non-emergent medical calls with a focus on high utilizers, behavioral health patients, low-acuity medical patients, and vulnerable populations.
- Emergency Medical Services implemented a new electronic patient care reporting (EPCR) for the field to use when documenting patient care in the City of Memphis. The Rapid Assessment Decision and Redirection (RADAR) program was relaunched to help mitigate low acuity calls. The CARE (Crisis Assessment and Response to Emergencies) Team continued with a multi-disciplinary approach to complex behavioral health emergencies in our community. A quality manager was hired for the newly developed Quality Assurance team.
- The Department received the Staffing for Adequate Fire & Emergency Response Grant offered by FEMA to hire 36 firefighter-paramedics. The 36 paramedic positions will address NFPA 1710's standard on the organization and deployment for Emergency Medical Operations. All fire stations now have an Advanced Life Support staffed apparatus that delivers a higher level of care to the citizens sooner.

## Performance Highlights *(continued)*

- The Memphis Fire Department was awarded a Federal Emergency Management Agency Assistance to Firefighters Grant to train 50 chief officers to the level of National Fire Protection Association, 1033 Fire Investigator I. The training provided by this grant will help increase the accuracy and efficiency of fire origin and cause determinations and strengthen the associated prevention efforts.

## Issues & Trends

The Memphis Fire Department continues to provide exceptional Fire and Emergency Medical Services (EMS) that promote our core values: Focus, Integrity, Respect, and Excellence.

Emergency Medical Services (EMS) has been working on several initiatives to reduce the impact of non-emergency calls on our system. The Healthcare Navigator Program is tasked with developing strategies that re-direct non-emergency callers to a more appropriate resource for their needs, thereby freeing up our ambulances for higher-level emergency calls.

The Memphis Fire Department Training Academy has updated the Professional Development program to include all levels of management to improve knowledge of leadership, workplace diversity, and day-to-day operations. Fire Training has partnered with the State Fire Commission to update the qualification packets for new fire equipment operators to ensure compliance with National Fire Protection Association, 1002.

Data-driven decisions continue to shape how the Memphis Fire Department delivers services to the citizens of Memphis.

The Fire Prevention Bureau partnered with the City's Office of Planning and Development, City and County Engineering, City and County Fire, Memphis Light Gas and Water, and Office of Construction Code Enforcement to implement a new integrated software solution to achieve the vision of greater convenience, clarity, transparency, and service of the development process and process steps to customers.

For the fourth consecutive year, the Fire Prevention Bureau published a Fire Prevention and Public Fire Education Planning Guide. The guide provides a framework for the focused delivery of Fire Prevention messaging in the ongoing efforts of fire and life safety educational outreach programs. It correlates with the Tennessee State Fire Marshal's plan to enhance clarity and consistency in reaching target audiences within the City of Memphis for maximum impact.

### Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual	FY22 Goal	Category
<b>ADMINISTRATION</b>					
Citizen Complaints - Field Oper. - Make initial contact within 1 business day; resolve the complaint within 10 business days	100%	100%	100%	100%	Government
Citizen Complaints - Fire Prevention - Complete safety investigations of life-threatening conditions on the same business day; non-threatening conditions within two business days	100%	100%	100%	100%	Public Safety
<b>SUPPORT SERVICES</b>					
Fire Hydrant - Critical service, maintenance, or repair complete within 1 business day	99%	100%	99%	100%	Public Safety
Fire Hydrant - Non-critical service, maintenance, or repair complete within 1 business day	95%	90%	96%	90%	Public Safety
<b>COMMUNICATIONS</b>					
Answer all fire and emergency medical service calls within 20 seconds of receipt	91%	95%	91%	95%	Public Safety
Process all applicable Fire calls within 106 seconds of receipt.	75%	85%	78%	85%	Public Safety
<b>FIRE PREVENTION</b>					
Complete annual fire and life-safety code inspections for occupancies that require fire department approval for state licensing	100%	100%	100%	100%	Public Safety
Determine the cause and origin of all fires	93%	90%	91%	90%	Public Safety
(#)Improve fire and life-safety through citizens attending public education and outreach programs	431,554	500,000	193,830	250,000	Public Safety
<b>FIRE FIGHTING</b>					
Turnout for fire incidents within 80 seconds	56%	68%	66%	68%	Public Safety
Respond to structure fire incidents within 320 seconds from the time of dispatch for first arriving the company on the scene	70%	70%	70%	70%	Public Safety
(#)Perform smoke alarm outreach in at-risk residences	9,383	5,000	734	7,500	Public Safety
<b>EMERGENCY MEDICAL SERVICES</b>					
Staff 40 Advanced Life Support (ALS) companies daily	93%	90%	80%	90%	Public Safety
Respond to emergent incidents within 540 seconds from the time an ambulance is dispatched to arrival on the scene	64%	80%	78%	80%	Public Safety
Realize return of spontaneous circulation (ROSC) the score for all non-traumatic adult patient arrests measures cardiac arrest outcomes	18%	35%	18%	25%	Public Safety
<b>AIRPORT</b>					
(#)Achieve zero runway incursions or surface incidents	0	0	0	0	Public Safety

## Fire Services • Division Detail

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$88,031,480	\$108,490,565	\$103,976,608	\$106,742,147
Holiday Salary Full Time	552,021	0	0	0
Vacation Leave	7,790,727	0	0	0
Bonus Leave	380,206	0	0	0
Sick Leave	8,151,109	0	0	0
FFCRA Regular	2,871	0	(662)	0
COVID-19 Hazard	0	0	382,422	0
COVID-19 OJI	0	0	94,004	0
Vacation Day Paid	0	0	106,271	0
Overtime	11,355,269	9,962,160	16,310,961	11,017,700
Holiday Fire/Police	4,714,948	4,769,500	4,859,017	4,853,000
Out of Rank Pay	1,545,828	1,571,900	1,624,515	1,592,500
Hazardous Duty Pay	114,637	125,600	112,567	121,000
College Incentive Pay	2,365,223	2,375,052	2,406,587	2,472,547
Longevity Pay	820,244	842,100	823,629	845,180
Shift Differential	45,721	39,800	47,536	46,900
Bonus Days	2,525,762	1,772,200	2,499,600	2,000,000
PTO Final Pay	2,069,944	1,414,910	2,985,898	1,375,596
Job Incentive	1,002,882	1,008,500	980,440	998,400
Pension	6,825,550	6,583,763	6,839,372	6,701,396
Supplemental Pension	3,824	3,295	4,177	4,943
Social Security	25,857	14,161	3,100	14,161
Pension ADC Funding	9,418,920	11,147,461	11,147,461	8,211,049
Group Life Insurance	248,925	280,448	249,179	317,649
Unemployment	137,600	142,800	142,800	139,040
Pension 401a Match	1,830	1,833	1,823	1,833
Medicare	1,852,600	1,604,042	1,969,187	1,608,906
Long Term Disability	364,835	322,914	388,274	323,646
Health Insurance - Choice Plan	10,062,907	9,921,300	9,954,409	8,876,280
Health Insurance - Select Plan	6,834,037	6,183,864	7,546,678	7,670,220
Salaries - Part Time/Temporary	237,098	247,200	50,000	384,640
On the Job Injury	1,568,252	1,053,500	1,409,289	1,053,500
Tuition Reimbursement - New	0	0	75,875	0
Benefits Adjustments	0	1,576,210	0	1,848,488
Bonus Pay	1,000	0	1,500	0
Expense Recovery - Personnel	(425,236)	(100,000)	(230,610)	(50,000)
<b>Total Personnel Services</b>	<b>\$168,626,871</b>	<b>\$171,355,078</b>	<b>\$176,761,907</b>	<b>\$169,170,721</b>



Fire Services • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$188	\$0	\$1,039	\$0
City Storeroom Supplies	7,705	0	473	0
Facility Repair & Carpentry	19,020	12,500	12,000	15,000
City Shop Charges	5,961,148	5,400,000	6,229,089	5,400,000
City Shop Fuel	1,244,002	1,419,959	1,120,733	1,419,959
City Computer Svc Equipment	35,407	66,500	66,480	62,500
Data/Word Process Software	0	10,000	0	0
Pers Computer Software	0	0	0	2,100
City Telephone/Communications	0	0	0	0
Printing - Outside	0	500	500	500
Supplies - Outside	273,498	223,800	319,908	246,000
Hand Tools	38,871	27,500	27,500	22,500
Clothing	736,514	706,440	753,460	710,000
Household Supplies	547,199	380,600	380,600	380,600
Ammunition & Explosives	480	500	500	500
Safety Equipment	248,005	166,000	192,265	172,500
Drafting/Photo Supplies	6,378	8,500	8,500	8,500
Medical Supplies	2,815,194	2,400,566	2,404,066	2,400,566
Athletic/Recreational Supplies	77	1,000	1,000	1,000
Outside Postage	1,958	1,700	2,125	1,600
Lumber & Wood Products	1,640	10,000	10,000	13,000
Paints Oils & Glass	6,808	8,000	8,000	7,000
Steel & Iron Products	903	2,000	2,000	2,000
Pipe Fittings & Castings	54,862	102,000	85,000	70,000
Lime Cement & Gravel	4,930	6,000	6,000	6,000
Materials and Supplies	151,699	118,275	917,792	115,975
Repair/Oper Air Raid System	0	0	63	0
Outside Vehicle Repair	126,803	120,310	123,664	90,000
Outside Equipment				
Repair/Maintenance	1,206,311	1,299,000	1,518,690	1,300,000
Internal Repairs and				
Maintenance	299,653	173,313	172,313	173,313
Medical/Dental/Veterinary	2,804	4,000	4,000	15,300
Advertising/Publication	1,680	0	0	0
Outside Phone/Communications	220,866	195,000	250,000	225,000
Security	0	1,200	1,200	600
Seminars/Training/Education	104,536	150,000	70,490	253,120
Misc. Professional Services	4,014,993	4,221,281	5,185,000	5,000,000
Textbooks	63,500	198,000	125,000	195,800

Fire Services • Division Detail *(continued)*

<u>Category:</u>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Materials &amp; Supplies</b>				
Travel Expense	63,532	100,000	25,800	92,500
Relocation Expense	77,469	0	10,000	20,000
Outside Fuel	27,218	29,130	30,630	30,630
Mileage	29,407	32,530	37,920	42,500
Utilities	1,771,369	1,680,545	1,847,801	1,800,000
Insurance	347,403	410,677	410,677	591,355
Claims	131,585	13,832	76,332	13,832
Lawsuits	491,000	400,000	400,000	400,000
Dues/Memberships/Periodicals	31,805	37,165	37,165	40,165
Rent	203,993	100,800	100,800	100,800
Misc. Services and Charges	42,824	20,000	17,768	70,500
Minor Equipment	22,570	45,000	49,862	35,500
Expense Recovery - M & S	(160,033)	(126,500)	(126,500)	(126,500)
<b>Total Materials and Supplies</b>	<b>\$21,277,774</b>	<b>\$20,177,623</b>	<b>\$22,917,705</b>	<b>\$21,422,215</b>
<b>Capital Outlay</b>				
Furniture/Furnishings	\$48,714	\$56,000	\$59,500	\$56,000
Equipment	1,017,510	30,000	30,000	30,000
<b>Total Capital Outlay</b>	<b>\$1,066,224</b>	<b>\$86,000</b>	<b>\$89,500</b>	<b>\$86,000</b>
<b>Grants and Subsidies</b>				
Death Benefits	\$36,502	\$0	\$28,500	\$0
<b>Total Grants and Subsidies</b>	<b>\$36,502</b>	<b>\$0</b>	<b>\$28,500</b>	<b>\$0</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$16	\$0	\$0	\$0
<b>Total Misc. Expense</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$191,007,387</b>	<b>191,618,701</b>	<b>199,797,612</b>	<b>190,678,936</b>
<b>Revenue</b>				
<b>Licenses and Permits</b>				
Misc. Permits	\$0	\$0	\$145,000	\$170,000
<b>Total Licenses and Permits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,000</b>	<b>\$170,000</b>
<b>Charges for Services</b>				
Ambulance Service	\$21,912,573	\$22,500,000	\$24,000,000	\$20,400,000
<b>Total Charges for Services</b>	<b>\$21,912,573</b>	<b>\$22,500,000</b>	<b>\$24,000,000</b>	<b>\$20,400,000</b>

Fire Services • Division Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Federal Grants</b>				
Federal Grants - Others	\$0	\$26,000	\$276,642	\$0
FEMA Reimbursement	6,040,896	5,000,000	5,554,311	2,023,006
<b>Total Federal Grants</b>	<b>\$6,040,896</b>	<b>\$5,026,000</b>	<b>\$5,830,953</b>	<b>\$2,023,006</b>
<b>Intergovernmental Revenues</b>				
International Airport	\$4,060,231	\$4,265,973	\$4,000,000	\$4,138,719
<b>Total Intergovernmental Revenues</b>	<b>\$4,060,231</b>	<b>\$4,265,973</b>	<b>\$4,000,000</b>	<b>\$4,138,719</b>
<b>Other Revenues</b>				
Local Shared Revenue	\$95,956	\$0	\$7,841	\$0
Anti-Neglect Enforcement Program	20	0	0	0
Fire - Misc. Collections	80,250	55,000	83,934	15,000
Donated Revenue	0	0	434,400	0
Recovery of Prior Year Expense	41,335	0	0	0
<b>Total Other Revenues</b>	<b>\$217,561</b>	<b>\$55,000</b>	<b>\$526,175</b>	<b>\$15,000</b>
<b>Transfers In</b>				
Oper Tfr In - Metro Alarm	\$255,000	\$472,500	\$472,500	\$380,000
OperTfr in - Sales Tax Referendum 2019	4,500,000	6,000,000	6,000,000	6,000,000
<b>Total Transfers In</b>	<b>\$4,755,000</b>	<b>\$6,472,500</b>	<b>\$6,472,500</b>	<b>\$6,380,000</b>
<b>Loan Proceeds</b>				
Loan Proceeds	\$302,447	\$0	\$0	\$0
<b>Total Loan Proceeds</b>	<b>\$302,447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$37,288,708</b>	<b>\$38,319,473</b>	<b>\$40,974,628</b>	<b>\$33,126,725)</b>
<b>Net Expenditures</b>	<b>\$153,718,679</b>	<b>\$153,299,228</b>	<b>\$158,822,984</b>	<b>\$157,552,211</b>

## Administration

Fire Administration provides leadership with responsible financial management, strategic planning, and customer service for employees and citizens. The Administration focuses its priorities on strong financial management, employee services, labor relations, and customer service. This service center handles human resources, finance, legislative affairs, legal services, disciplinary actions, capital improvements, and strategic long-range planning using critical data analysis.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$2,555,485	\$2,424,309	\$2,644,768	\$2,202,846
Materials and Supplies	1,584,076	1,905,863	3,488,592	2,001,653
<b>Total Expenditures</b>	<b>\$4,139,561</b>	<b>\$4,330,172</b>	<b>\$6,133,360</b>	<b>\$4,204,499</b>
<b>Total Revenues</b>	<b>\$4,506,352</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>
<b>Net Expenditures</b>	<b>\$366,791</b>	<b>\$1,669,828</b>	<b>\$133,360</b>	<b>\$1,795,501</b>
<b>Authorized Complement</b>				<b>22</b>

## Fire Apparatus Maintenance

Apparatus Maintenance interfaces with the Division of General Services Fleet Management for preventive maintenance, repair, and readiness of 24-hour emergency response equipment. This service center also handles contracts, specifications, Mayor's Action Center complaints, and work orders for areas such as Air Mask services, Hydrant repair, and Logistical supplies.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$1,165,116	\$1,227,277	\$1,070,116	\$1,160,341
Materials and Supplies	7,611,072	7,275,769	7,027,253	7,185,959
<b>Total Expenditures</b>	<b>\$8,776,188</b>	<b>\$8,503,046</b>	<b>\$8,097,369</b>	<b>\$8,346,300</b>
<b>Total Revenues</b>	<b>\$629</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$8,775,559</b>	<b>\$8,503,046</b>	<b>\$8,097,369</b>	<b>\$8,346,300</b>
<b>Authorized Complement</b>				<b>13</b>

## Logistical Services

Logistical Services provides inventory and support of all service center needs. This service center furnishes medical supplies, office supplies, furniture, and household supplies to the firefighting and support bureaus. This center also maintains all fire hoses, turnout clothing, and equipment covers for firefighting.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$941,680	\$1,019,848	\$908,970	\$979,621
Materials and Supplies	1,528,167	1,149,512	1,248,788	1,149,512
Capital Outlay	47,854	50,000	50,000	39,100
Misc. Expense	16	0	0	0
<b>Total Expenditures</b>	<b>\$2,517,717</b>	<b>\$2,219,360</b>	<b>\$2,207,758</b>	<b>\$2,168,233</b>
<b>Net Expenditures</b>	<b>\$2,517,717</b>	<b>\$2,219,360</b>	<b>\$2,207,758</b>	<b>\$2,168,233</b>
<b>Authorized Complement</b>				<b>16</b>

## Fire - Training Services

The Fire Training Center trains and educates employees in the most advanced fire-fighting skills training available and provides opportunities for personal and professional development. The training staff adheres to the most stringent methods developed by the National Fire Academy to ensure each employee receives instructions in emergency medical care and fire suppression.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$2,429,076	\$2,542,385	\$2,441,288	\$2,437,331
Materials and Supplies	632,309	525,658	526,385	651,176
Capital Outlay	0	5,000	5,000	2,900
<b>Total Expenditures</b>	<b>\$3,061,385</b>	<b>\$3,073,043</b>	<b>\$2,972,673</b>	<b>\$3,091,407</b>
<b>Total Revenues</b>	<b>\$2,670</b>	<b>\$0</b>	<b>\$4,410</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$3,058,715</b>	<b>\$3,073,043</b>	<b>\$2,968,263</b>	<b>\$3,091,407</b>
<b>Authorized Complement</b>				<b>21</b>

## Communications

Communications provide receipt and transmission of all emergency calls. This service center receives all calls for fire and emergency medical services and dispatches the closest available fire company or emergency unit to be on the scene in the shortest possible time.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$5,836,231	\$6,123,416	\$5,953,525	\$6,136,689
Materials and Supplies	1,312,403	1,561,600	1,863,167	1,641,700
<b>Total Expenditures</b>	<b>\$7,148,634</b>	<b>\$7,685,016</b>	<b>\$7,816,692</b>	<b>\$7,778,389</b>
<b>Total Revenues</b>	<b>\$303,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$6,845,221</b>	<b>\$7,685,016</b>	<b>\$7,816,692</b>	<b>\$7,778,389</b>
<b>Authorized Complement</b>				<b>64</b>



## Fire Prevention

The Fire Prevention Service Center focuses on arson investigations, fire and life safety occupancy and special event inspections, construction and fire and life safety system plan reviews, and public fire and life safety educational outreach programs. Fire Prevention provides state-certified inspectors who ensure a response to perform plan reviews and fire code enforcement inspections within two workdays of receipt.

## Operating Budget

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$5,214,782	\$5,292,331	\$5,348,989	\$5,216,027
Materials and Supplies	169,428	211,835	203,828	211,835
<b>Total Expenditures</b>	<b>\$5,384,210</b>	<b>\$5,504,166</b>	<b>\$5,552,817</b>	<b>\$5,427,862</b>
<b>Total Revenues</b>	<b>\$45,336</b>	<b>\$25,000</b>	<b>\$145,000</b>	<b>\$170,000</b>
<b>Net Expenditures</b>	<b>\$5,338,874</b>	<b>\$5,479,166</b>	<b>\$5,407,817</b>	<b>\$5,257,862</b>
<b>Authorized Complement</b>				<b>53</b>

## Fire Fighting

Fire Fighting provides an emergency response through community-based fire and emergency medical service, with an emphasis on pre-hospital care and disaster preparedness. The mission statement of the Fire Fighting Service Center identifies all aspects of fire suppression and fire-based EMS services that are provided to the citizens of Memphis. This service center is charged with reducing the risk of life, health, and property, from fire, trauma, acute illness, hazardous environmental conditions, and any other type of disaster.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$111,976,543	\$113,887,218	\$117,947,293	\$111,005,357
Materials and Supplies	3,032,257	2,411,103	3,283,785	2,707,715
Grants and Subsidies	31,502	0	28,500	0
Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$115,040,302</b>	<b>\$116,298,321</b>	<b>\$121,259,578</b>	<b>\$113,713,072</b>
<b>Total Revenues</b>	<b>\$2,985,569</b>	<b>\$3,982,505</b>	<b>\$4,535,641</b>	<b>\$2,108,767</b>
<b>Net Expenditures</b>	<b>\$112,054,733</b>	<b>\$112,315,816</b>	<b>\$116,723,937</b>	<b>\$111,604,305</b>
<b>Authorized Complement</b>				<b>1,185</b>

## Emergency Medical Services

Emergency Medical Services provides an emergency pre-hospital medical response to the sick and injured citizens and visitors in the City of Memphis. The Memphis Fire Department has developed an Emergency Medical Services System which integrates three main components for the delivery of emergency medical care. The Office of Emergency Management provides support to area and incident Commanders through pre-planning community partnerships, and resource allocation outside of City government.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$34,609,398	\$34,854,530	\$36,560,694	\$36,095,389
Materials and Supplies	5,130,700	4,884,074	5,064,743	5,620,456
Capital Outlay	1,018,370	1,000	4,500	14,000
Grants and Subsidies	5,000	0	0	0
<b>Total Expenditures</b>	<b>\$40,763,468</b>	<b>\$39,739,604</b>	<b>\$41,629,937</b>	<b>\$41,729,845</b>
<b>Total Revenues</b>	<b>\$25,384,508</b>	<b>\$24,045,995</b>	<b>\$26,162,149</b>	<b>\$20,709,329</b>
<b>Net Expenditures</b>	<b>\$15,378,960</b>	<b>\$15,693,609</b>	<b>\$15,467,788</b>	<b>\$21,020,516</b>
<b>Authorized Complement</b>				<b>361</b>

## Airport

The Airport emergency initiatives provides quality customer service through emergency fire response, emergency medical services, and special operations with emphasis on disaster preparedness involving airport emergencies.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$3,898,560	\$3,983,764	\$3,886,264	\$3,937,120
Materials and Supplies	277,632	252,209	211,164	252,209
Capital Outlay	0	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>\$4,176,192</b>	<b>\$4,265,973</b>	<b>\$4,127,428</b>	<b>\$4,219,329</b>
<b>Total Revenues</b>	<b>\$4,060,231</b>	<b>\$4,265,973</b>	<b>\$4,127,428</b>	<b>\$4,138,719</b>
<b>Net Expenditures</b>	<b>\$115,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,610</b>
<b>Authorized Complement</b>				<b>38</b>



# GENERAL SERVICES

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## Mission Statement

The General Services Division's mission is to provide quality maintenance and repair for buildings, vehicles, and other crucial support services, for the City's Divisions, in a cost-effective and efficient manner.

## Organization Structure



## Services

The General Services Division works in various ways to support the other Divisions that make up the City's service and administrative system. General Services ensures that the 350+ city-owned facilities and 500+ structures function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for the City's 5,000+ pieces of rolling stock, handles the sale and acquisition of real property, maintains 16 libraries, all police precincts, the Fire and Police training academy, and 80+ city-owned vacant lots.

### Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$12,723,547	\$13,958,370	\$12,800,075	\$13,770,837
Materials and Supplies	12,083,262	9,276,005	10,207,292	9,977,233
Capital Outlay	42,125	85,000	80,645	85,000
Misc. Expense	81	0	0	0
<b>Total Expenditures</b>	<b>\$24,849,015</b>	<b>\$23,319,375</b>	<b>\$23,088,012</b>	<b>\$23,833,070</b>
<b>Total Revenues</b>	<b>\$741,650</b>	<b>\$1,363,338</b>	<b>\$964,388</b>	<b>\$1,501,238</b>
<b>Net Expenditures</b>	<b>\$24,107,365</b>	<b>\$21,956,037</b>	<b>\$22,123,624</b>	<b>\$22,331,832</b>
<b>Authorized Complement</b>				<b>286</b>

### Performance Highlights

*Completion of vital Real Estate projects such as:*

- Identification and selling of 35 parcels to the CRA for community redevelopment
- Implementation of a new Lease Management Software
- Implementation of a revised (PROW) Public Right of Way agreement to capture incoming permits in the City’s right-of-way
- City parcels mapped into (GIS) Geographic Information System and added to the City of Memphis Website for Public use
- The Request for Quote (RFQ) for the former Union Avenue Police precinct released

*Operations of City Hall (OCH):*

- Completed City Council Chambers Renovation Project which included several upgrades to the area including installed new Led lighting, abated asbestos plaster ceiling and reinstalled non-asbestos ceiling, modified skylights, painted walls, as well as installed new doors and new flooring
- Completed deferred projects, tasks, and annual mechanical equipment maintenance, such as chiller, cooling towers, and boiler maintenance
- Completed re-roofing of the City Council Chambers areas to prevent water infiltration

## Performance Highlights *(continued)*

### *Property Maintenance*

Added over 300 ornamental pole light decorations along various City streets for the Christmas/Winter holiday season

Added concrete flooring to the Police Mounted Horse Patrol barn

### COVID-19:

Administration: served as the payment hub of the Division, paying, and tracking spending of testing and vaccination expenditures

### Fleet Management-Storeroom:

- served as the Command Center and supplier of COVID-19 PPEs.

- procured refrigerated trucks for the Memphis Food bank for food distribution during the pandemic

- assisted Memphis Fire Department in securing ten (10) SUVs for the City of Memphis COVID 19 vaccination project

Property Maintenance: prepared remote and pop-up sites with tents, generators and propane/fuel for drive-thru testing and vaccination sites.

Operations of City Hall/Public Safety Building: prepared both buildings with plexiglass; installed additional Hand Sanitizer stations in the elevator, halls and restrooms; ordered and supplied departments with PPEs, disinfectant bottles, spray and wipes; taped social distancing markings for elevators and entrance doors; began the process installing touchless/automatic doors for City Hall main entrances, touchless activated hand soap and new sanitizer machines, and upgrading the air filtration system.

Real Estate: Performed searches for potential remote sites. Coordinated the cleaning of the 1720 RKS Commercial Cove COVID testing site. Assists with the operation and lease management of the Applying COVID testing and vaccination site.

## Issues & Trends

The General Services Division provides internal support functions that contribute to the overall appearance and functionality of City-owned facilities, property, vehicles, and equipment. To that end, General Services will be engaged in continuing the Facility Conditions Assessment (FCA) of other City facilities to determine the deferred maintenance needs, building systems that have reached end of life. It should be noted, a FCA of Libraries, City Hall and the Parks properties has been completed. Finalizing the implementation of a new Facility work order system. Continuing data collection and work to gain Energy Star Certification of our facilities.



Key Performance Indicators

Performance Indicator	FY20 Goal	FY20 Actual	FY21 Actual	FY22 Goal	Category
<b>PROPERTY MAINTENANCE</b>					
Property Maintenance: Total number of jobs completed annually	12,000	10,583	11,389	12,000	Government
Property Maintenance: The # of preventative maintenance work orders completed annually	1,200	621	925	1,200	Government
Property Maintenance: The percentage of priority 1 jobs completed in 24 hours	90%	73%	90%	90%	Government
<b>REAL ESTATE</b>					
# of surplus properties sold annually	27	13	20	30	Government
# of easement and encroachment agreements completed annually	75	80	80	100	Government
Revenue generated annually*	\$775,000	\$554,087	\$300,000	\$300,000	Government
<b>OPERATION CITY HALL</b>					
# of Work Order for Preventive	920	900	875	900	Government
# of Work Order for Routine	870	800	725	850	Government
# of City Hall work orders completed annually (total of Prevent and Routine)	1,800	1,730	1,700	1,700	Government
% of 168-180 boiler and chiller system checks performed on time	100%	100%	100%	100%	Government
% of repairs completed at or under 3 days monthly	100%	100%	100%	100%	Government
% of emergency work orders completed within 1 day	100%	100%	100%	100%	Government
# of maintenance work orders completed	Tracking	1,700	1,685	1,700	Government
<b>PRINTING/MAIL SERVICES</b>					
# of certified mailings processed	30,000	19,047	11,092	15,000	Government
# of pieces of regular and presorted mail processed	550,000	607,395	610,817	700,000	Government
<b>FLEET MANAGEMENT</b>					
Average vehicle repair time (in days)	2	2.67	2.61	2.67	Government
% of fleet available	96%	97%	96.55	97%	Government
% of stock parts available	75%	80%	81.45	80%	Government

\*Large fiber optic licensee filed bankruptcy while another one is currently in litigation regarding new fees

## General Services • Division Detail

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$12,922,372	\$16,318,586	\$15,000,000	\$16,265,024
Holiday Salary Full Time	771,218	0	0	0
Vacation Leave	731,929	0	0	0
Bonus Leave	224,443	0	0	0
Sick Leave	810,221	0	0	0
FFCRA Regular	3,845	0	0	0
OT Straight Retro	0	0	1,449	0
Overtime	598,040	570,410	940,743	570,410
Out of Rank Pay	2,337	2,144	8,465	2,144
Hazardous Duty Pay	2,644	0	4,676	0
Longevity Pay	11,943	3,303	12,435	3,303
Shift Differential	13,567	13,014	17,228	13,014
PTO Final Pay	108,339	210,363	175,821	210,363
Job Incentive	0	268,000	0	380,989
Required Special License Pay	0	0	2,025	0
Cert Pay Testing	48,396	0	112,989	0
Pension	822,880	916,856	863,993	875,145
Supplemental Pension	18,436	18,790	19,271	16,466
Social Security	79,508	8,089	72,454	8,089
Pension ADC Funding	1,480,848	1,707,569	1,707,569	1,317,289
Group Life Insurance	38,763	45,533	43,285	48,158
Unemployment	20,800	21,600	21,600	20,160
Pension 401a Match	8,581	8,732	11,237	8,732
Medicare	234,959	238,644	245,521	228,640
Long Term Disability	55,479	46,878	64,200	43,999
Health Insurance - Choice Plan	1,351,761	1,334,448	1,487,821	1,331,304
Health Insurance - Select Plan	882,260	823,824	792,162	828,180
Salaries - Part Time/Temporary	501,652	518,292	364,286	518,292
On the Job Injury	102,571	171,500	68,881	171,500
Benefits Adjustments	0	46,445	0	32,134
Bonus Pay	0	0	2,750	0
Expense Recovery - Personnel	(9,124,245)	(9,334,650)	(9,240,786)	(9,122,498)
<b>Total Personnel Services</b>	<b>\$12,723,547</b>	<b>\$13,958,370</b>	<b>\$12,800,075</b>	<b>\$13,770,837</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$85,067	\$225,600	\$150,000	\$150,000
Document Reproduction - City	0	1,000	250	250

General Services • Division Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
City Storeroom Supplies	\$1,400	\$3,000	\$3,000	\$23,000
City Shop Charges	535,953	571,928	459,818	542,999
City Shop Fuel	148,814	172,186	104,690	172,186
Outside Computer Services	0	80,000	86,500	86,500
City Computer Svc Equipment	7,159	16,450	5,855	14,950
Data/Word Process Software	882	2,000	0	1,000
Pers Computer Software	733	0	0	0
Printing - Outside	57,011	0	211	0
Supplies - Outside	22,023	38,907	40,000	34,107
Hand Tools	35,150	52,000	53,457	50,000
Clothing	47,562	56,939	58,603	52,439
Household Supplies	46,379	54,000	54,000	54,000
Safety Equipment	14,431	18,000	18,000	20,500
Outside Postage	520,884	526,100	529,586	530,600
Asphalt Products	8,165	7,000	38,500	60,000
Lime Cement & Gravel	0	4,000	1,000	4,000
Chemicals	47,108	20,000	20,000	45,000
Materials and Supplies	5,228,266	1,818,217	1,910,570	1,818,217
Outside Vehicle Repair	0	2,500	0	2,500
Outside Equipment Repair/Maintenance	248,715	265,120	285,000	270,120
Facilities Structure Repair - Outside	137,890	400,000	454,501	500,000
Advertising/Publication Outside	3,692	3,000	5,985	6,000
Phone/Communications	84,878	77,600	85,888	78,100
Janitorial Services	500,916	465,000	499,875	507,000
Security	389,339	504,000	900,635	904,000
Seminars/Training/Education	15,170	38,350	13,134	29,650
Misc. Professional Services	1,563,348	1,279,938	1,623,950	1,279,938
Travel Expense	1,389	6,500	0	6,500
Utilities	1,099,763	1,271,000	1,448,000	1,385,000
Insurance	188,692	193,911	242,857	241,918
Claims	7,896	52,759	43,110	52,759
Lawsuits	0	50,000	156,049	50,000
Dues/Memberships/Periodicals	3,742	7,000	2,045	7,000
Rent	56,972	0	36,159	60,000
Misc. Services and Charges	93,978	162,000	186,580	162,000
Equipment Rental	1,008,971	930,000	1,018,420	1,000,000
Expense Recovery - M & S	(129,076)	(100,000)	(328,936)	(225,000)
<b>Total Materials and Supplies</b>	<b>\$12,083,262</b>	<b>\$9,276,005</b>	<b>\$10,207,292</b>	<b>\$9,977,233</b>

General Services • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Capital Outlay</b>				
Equipment	\$42,125	\$85,000	\$80,645	\$85,000
<b>Total Capital Outlay</b>	<b>\$42,125</b>	<b>\$85,000</b>	<b>\$80,645</b>	<b>\$85,000</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$81	\$0	\$0	\$0
<b>Total Misc. Expense</b>	<b>\$81</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$24,849,015</b>	<b>\$23,319,375</b>	<b>\$23,088,012</b>	<b>\$23,833,070</b>
<b><u>Revenue</u></b>				
-				
<b>Local Taxes</b>				
Fiber Optic Franchise Fees	\$410,122	\$657,593	\$195,000	\$350,000
<b>Total Local Taxes</b>	<b>\$410,122</b>	<b>\$657,593</b>	<b>\$195,000</b>	<b>\$350,000</b>
<b>Charges for Services</b>				
Rental Fees	\$166,666	\$591,745	\$591,745	\$1,000,000
Rent of Land	67,098	49,000	101,577	76,238
Easements & Encroachments	75,213	65,000	76,904	75,000
Outside Revenue	8,281	0	0	0
<b>Total Charges for Services</b>	<b>\$317,258</b>	<b>\$705,745</b>	<b>\$770,226</b>	<b>\$1,151,238</b>
<b>Other Revenues</b>				
Miscellaneous Income	\$1,705	\$0	\$0	\$0
Recovery of Prior Year Expense	12,565	0	-838	0
<b>Total Other Revenues</b>	<b>\$14,270</b>	<b>\$0</b>	<b>-\$838</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$741,650</b>	<b>\$1,363,338</b>	<b>\$964,388</b>	<b>\$1,501,238</b>
<b>Net Expenditures</b>	<b>\$24,107,365</b>	<b>\$21,956,037</b>	<b>\$22,123,624</b>	<b>\$22,331,832</b>

## Administration

General Services Administration provides management, direction, and administrative support to General Services' various service centers by monitoring, coordinating, and evaluating budget expenditures, capital equipment purchases, and capital improvement projects to help them achieve their goals and objectives in the most efficient and cost-effective manner.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$1,540,795	\$1,870,621	\$1,768,534	\$1,919,689
Materials and Supplies	211,198	459,004	581,499	421,648
<b>Total Expenditures</b>	<b>\$1,751,993</b>	<b>\$2,329,625</b>	<b>\$2,350,033</b>	<b>\$2,341,337</b>
<b>Net Expenditures</b>	<b>\$1,751,993</b>	<b>\$2,329,625</b>	<b>\$2,350,033</b>	<b>\$2,341,337</b>
<b>Authorized Complement</b>				<b>21</b>

## Property Maintenance

Property Maintenance provides customers with cost-effective maintenance and repair, administers warranties for City facilities, makes recommendations on all plans regarding construction and major repairs, and provides a preventive maintenance program focusing on our customers' service delivery expectations.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$8,097,203	\$8,487,624	\$7,941,085	\$8,451,612
Materials and Supplies	7,628,978	4,367,873	4,771,079	4,668,171
Capital Outlay	42,125	85,000	80,645	85,000
Misc. Expense	68	0	0	0
<b>Total Expenditures</b>	<b>\$15,768,374</b>	<b>\$12,940,497</b>	<b>\$12,792,809</b>	<b>\$13,204,783</b>
<b>Total Revenues</b>	<b>\$178,097</b>	<b>\$591,745</b>	<b>\$591,745</b>	<b>\$1,000,000</b>
<b>Net Expenditures</b>	<b>\$15,590,277</b>	<b>\$12,348,752</b>	<b>\$12,201,064</b>	<b>\$12,204,783</b>
<b>Authorized Complement</b>				<b>102</b>

## Real Estate

Real Estate assists the Administration, other divisions, agencies and/or service centers in providing analyses involving feasibility studies, preparation of land valuations, and direction in accomplishing possible projects. Real Estate also assists in acquiring real property, or interests in real property, including in-leasing and out-leasing of land improvements, management of real property, and the sale of excess, or tax delinquent City parcels.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$446,987	\$495,454	\$418,643	\$497,711
Materials and Supplies	144,166	257,260	272,515	247,332
<b>Total Expenditures</b>	<b>\$591,153</b>	<b>\$752,714</b>	<b>\$691,158</b>	<b>\$745,043</b>
<b>Total Revenues</b>	<b>\$555,271</b>	<b>\$771,593</b>	<b>\$372,642</b>	<b>\$501,238</b>
<b>Net Expenditures</b>	<b>\$35,882</b>	<b>\$18,879</b>	<b>\$318,516</b>	<b>\$243,805</b>
<b>Authorized Complement</b>				<b>6</b>

## Operation City Hall

The Operation City Hall service center provide for a safe, clean, and comfortable environment for employees and visitors. Operation City Hall also provides timely, efficient, and quality service to employees inside City Hall and for the Public 's safety inside City Hall. The Mail Services department provides services to all City Government centers and is responsible for inter-office and postal delivery of mail, the administration of the copier contracts, and handling of the purchasing of all paper for the City of Memphis.

## Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$1,894,935	\$1,900,448	\$1,826,155	\$1,877,794
Materials and Supplies	4,098,267	4,191,868	4,582,199	4,640,082
Misc. Expense	4	0	0	0
<b>Total Expenditures</b>	<b>\$5,993,206</b>	<b>\$6,092,316</b>	<b>\$6,408,354</b>	<b>\$6,517,876</b>
<b>Total Revenues</b>	<b>\$8,281</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$5,984,925</b>	<b>\$6,092,316</b>	<b>\$6,408,354</b>	<b>\$6,517,876</b>
<b>Authorized Complement</b>				<b>24</b>



## Fleet Management

This legal level contains the Fleet's Personnel cost which are funded by recoveries from the General Fund users of fleet services.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$743,627	1,204,223	845,658	1,024,031
Materials and Supplies	653	0	0	0
Misc. Expense	9	0	0	0
<b>Total Expenditures</b>	<b>\$744,289</b>	<b>\$1,204,223</b>	<b>\$845,658</b>	<b>\$1,024,031</b>
<b>Net Expenditures</b>	<b>\$744,289</b>	<b>\$1,204,223</b>	<b>\$845,658</b>	<b>\$1,024,031</b>
<b>Authorized Complement</b>				<b>133</b>

# GRANTS & AGENCIES

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The funding in this Division represents the City of Memphis' support to community agencies that deliver key services to citizens in need.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Materials and Supplies	\$2,400,000	\$0	\$598,089	\$100,000
Grants and Subsidies	64,993,193	40,675,373	74,715,293	43,154,904
Expense Recovery	(6,025,814)	(5,500,000)	(5,500,000)	(5,500,000)
Transfers Out	6,525,000	550,000	3,413,364	550,000
Misc. Expense	3,295	0	1,045	0
<b>Total Expenditures</b>	<b>\$67,895,674</b>	<b>\$35,725,373</b>	<b>\$73,227,791</b>	<b>\$38,304,904</b>
<b>Total Revenues</b>	<b>\$6,289,239</b>	<b>\$4,000,000</b>	<b>\$2,400,085</b>	<b>\$2,500,000</b>
<b>Net Expenditures</b>	<b>\$61,606,435</b>	<b>\$31,725,373</b>	<b>\$70,827,706</b>	<b>\$35,804,904</b>
<b>Authorized Complement</b>				<b>0</b>

## Grants &amp; Agencies • Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Materials &amp; Supplies</b>				
Materials and Supplies	\$0	\$0	\$14,687	\$0
Misc. Professional Services	0	0	583,402	100,000
Lawsuits	2,400,000	0	0	0
<b>Total Materials and Supplies</b>	<b>\$2,400,000</b>	<b>\$0</b>	<b>\$598,089</b>	<b>\$100,000</b>
<b>Grants and Subsidies</b>				
Payment to Sub grantees	\$0	\$0	\$30,593,000	\$0
Aging Commission of the Mid-South	143,906	143,906	143,906	144,000
Elections	1,169,842	0	2,821	0
Community Initiatives Grants for Non-Profits	2,973,750	0	2,105,100	2,600,000
Start Co.	75,000	0	0	0
Blight Authority of Memphis	0	75,000	75,000	400,000
Memphis & Shelby County Film and Television Commission	218,000	0	0	225,000
Pensioners Insurance	8,517,548	8,373,569	10,696,847	8,373,569
Memphis River Parks Development	2,974,000	3,024,003	3,024,000	3,024,000
Memphis Area Transit Authority	38,370,000	19,170,000	19,170,000	19,170,000
MLGW Citizen's Assistance - Grants	833,817	1,000,000	1,221,224	1,000,000
Family Safety Center of Memphis and Shelby County	250,000	0	0	350,000
EDGE	350,000	0	0	0
Urban Art	150,000	0	0	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000	0	0	250,000
Black Business Association	300,000	300,000	300,000	300,000
Convention Center	2,659,509	2,425,060	2,425,060	2,425,000
Professional Services	0	0	125,000	0
WIN Operational	650	0	500,000	0
Innovate Memphis	330,500	330,500	100,000	300,000
Exchange Club	75,000	0	0	110,000
Lifeline to Success	75,000	0	0	0
Shelby County School Mixed Drink Proceeds	3,443,336	4,000,000	2,400,000	2,500,000

Grants & Agencies • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
2015 Shelby County School Settlement	\$1,333,335	\$1,333,335	\$1,333,335	\$1,333,335
The 800 Initiative	500,000	500,000	500,000	500,000
<b>Total Grants and Subsidies</b>	<b>\$64,993,193</b>	<b>\$40,675,373</b>	<b>\$74,715,293</b>	<b>\$43,154,904</b>
<b>Expense Recovery</b>				
Expense Recovery - State Street Aid	(\$6,025,814)	(\$5,500,000)	(\$5,500,000)	(\$5,500,000)
<b>Total Expense Recovery</b>	<b>(\$6,025,814)</b>	<b>(\$5,500,000)</b>	<b>(\$5,500,000)</b>	<b>(\$5,500,000)</b>
<b>Transfers Out</b>				
Oper Tfr Out - New Memphis Arena Fund	\$0	\$0	\$2,863,364	\$0
Oper Tfr Out - HUB Community Impact Fund	25,000	550,000	550,000	550,000
Oper Tfr Out - Healthcare Fund	3,000,000	0	0	0
Oper Tfr Out - OPEB Fund	3,500,000	0	0	0
<b>Total Transfers Out</b>	<b>6,525,000</b>	<b>550,000</b>	<b>3,413,364</b>	<b>550,000</b>
<b>Misc. Expense</b>				
Prior Year Expense	\$3,295	\$0	\$1,045	\$0
<b>Total Misc. Expense</b>	<b>\$3,295</b>	<b>\$0</b>	<b>\$1,045</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$67,895,674</b>	<b>\$35,725,373</b>	<b>\$73,227,791</b>	<b>\$38,304,904</b>
<b><u>Revenue</u></b>				
<b>Local Taxes</b>				
Mixed Drink Tax_040710	\$3,624,239	\$4,000,000	\$2,400,000	\$2,500,000
<b>Total Local Taxes</b>	<b>\$3,624,239</b>	<b>\$4,000,000</b>	<b>\$2,400,000</b>	<b>\$2,500,000</b>
<b>State Taxes</b>				
State Professional Privilege Tax - Athletes	\$35,000	\$0	\$0	\$0
<b>Total State Taxes</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>				
Miscellaneous Revenue	\$130,000	\$0	\$0	\$0
Recovery of Prior Year Expense	0	0	85	0
<b>Total Other Revenues</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$85</b>	<b>\$0</b>

Grants & Agencies • Division Detail *(continued)*

<u>Category:</u>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Transfers In</b>				
Oper Tfr In - State Street Aid	\$2,500,000	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$6,289,239</b>	<b>\$4,000,000</b>	<b>\$2,400,085</b>	<b>\$2,500,000</b>
<b>Net Expenditures</b>	<b>\$61,606,435</b>	<b>\$31,725,373</b>	<b>\$70,827,706</b>	<b>\$35,804,904</b>

## Grants and Subsidies: Legal Level Summary

## Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><i>Expenditures</i></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Materials and Supplies	\$2,400,000	\$0	\$598,089	\$100,000
Grants and Subsidies	64,993,193	40,675,373	74,715,293	43,154,904
Expense Recovery	(6,025,814)	(5,500,000)	(5,500,000)	(5,500,000)
Transfers Out	6,525,000	550,000	3,413,364	550,000
Misc. Expense	3,295	0	1,045	0
<b>Total Expenditures</b>	<b>\$67,895,674</b>	<b>\$35,725,373</b>	<b>\$73,227,791</b>	<b>\$38,304,904</b>
<b>Total Revenues</b>	<b>\$6,289,239</b>	<b>\$4,000,000</b>	<b>\$2,400,085</b>	<b>\$2,500,000</b>
<b>Net Expenditures</b>	<b>\$61,606,435</b>	<b>\$31,725,373</b>	<b>\$70,827,706</b>	<b>\$35,804,904</b>
<b>Authorized Complement</b>				<b>0</b>

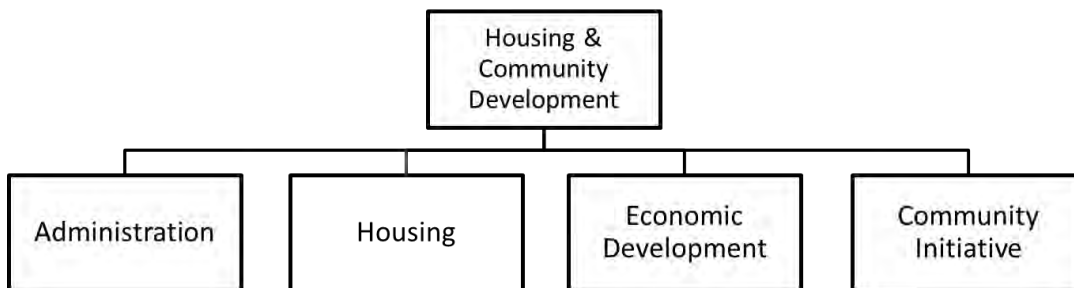
# HOUSING & COMMUNITY DEVELOPMENT

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## Mission Statement

The Housing and Community Development Division's mission is to make our City and our neighborhoods strong, by improving the quality of life for every neighbor and neighborhood, by providing loans, grants, education, and expert advice, and direct and indirect services to our entire community.

## Organization Structure



## Services

The Housing and Community Development (HCD) Division works every day to improve Memphis and the lives of Memphians. Its broad range of services includes fighting homelessness, giving children safer homes, providing affordable housing, strengthening neighborhoods, and growing the economy with major projects.



## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$2,554,122	\$2,626,239	\$2,368,070	\$2,469,066
Materials and Supplies	367,090	584,537	503,725	608,657
Grants and Subsidies	2,127,393	1,655,013	1,336,204	1,755,013
<b>Total expenditures</b>	<b>\$5,048,605</b>	<b>\$4,865,789</b>	<b>\$4,207,999</b>	<b>\$4,832,736</b>
<b>Total Revenues</b>	<b>\$546,794</b>	<b>\$434,875</b>	<b>\$117,877</b>	<b>\$250,875</b>
<b>Net Expenditures</b>	<b>\$4,501,811</b>	<b>\$4,430,914</b>	<b>\$4,090,122</b>	<b>\$4,581,861</b>
<b>Authorized Complement</b>				<b>66</b>

## Performance Highlights

Provided down payment assistance to 30 low-to-moderate income families buying homes within the City limits

Provided financial assistance to 11 teachers, 10 public safety workers, and 32 middle-income homebuyers who purchased a home within the City limits through the Down Payment Assistance Program

Weatherization Assistance Program- The WAP program partnered with the Shelby County Office of Sustainability to receive a grant from the Southeast Sustainability Community Fund grants to provide incentives, training, and workforce development to Memphis contractors working and desiring to work in the weatherization program. These funds were instrumental in providing emergency HVAC repair during COVID-19 when WAP funds were unavailable due to program constraints

The Weatherization program is working through 368 applications. Several other units are in process and substantially completed. (Please note: Activities have been delayed because of COVID- 19)

Community Housing Development Organizations Program – During fiscal year 2021, the Housing and Community Development Division partnered with Community Housing Development Organizations to provide 29 safe, quality, and affordable homes for low-moderate income families within the City of Memphis

NSP1-Phase II - HCD, partnered with a nonprofit housing developer to rehab homes for homeless families along with providing wrap-around services

**Performance Highlights** *(continued)*

Housing Services program completed 134 multi-family housing units under the South City Project and has completed 146 affordable single-family units (10 HOME federal funds assisted and 6 new construction single-family units).

Lead Program – During fiscal Year 2020, lead abatement funding was allocated for 42 months to address over 75 units that housed low-income families with children having elevated blood levels residing or visiting for a significant amount of time throughout the year.

**Key Performance Indicators**

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual	FY22 Goal	Category
<b>HOUSING</b>					
Households supported through rental assistance	306	98	165	165	Neighborhoods
New units produced	35	26	16	26	Neighborhoods
Existing units rehabilitated	31	38	54	38	Neighborhoods
Down payment assistance (federal and city-funded)	83	100	73	100	Neighborhoods
Units weatherized	20**	76	0	76	Neighborhoods
Lead Hazard Units Remediated	N/A***	100	26	100	Neighborhoods
Lead Hazard Units Repaired with Supplemental Funding	N/A***	40	0	60	Neighborhoods
<b>HOPWA</b>					
Short-term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	261	275	245	250	Neighborhoods
Tenant-based rental assistance	95	165	165	165	Neighborhoods
Units provided in permanent housing facilities developed, leased, or operated with HOPWA funds	21	16	16	16	Neighborhoods
Units provided in transitional short-term housing facilities developed, leased, or operated with HOPWA funds	55	65	28	60	Neighborhoods

\*FY20 numbers included units from The Citizen

\*\*FY21 weatherization program was disrupted by the COVID-19 pandemic.

\*\*\*The grant implementation was scheduled to begin in the second half of FY20 but was disrupted by the COVID-19 pandemic.

## Housing &amp; Community Development • Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$660,665	\$3,439,656	\$3,106,412	\$3,313,918
Holiday Salary Full Time	38,255	0	0	0
Vacation Leave	7,487	0	0	0
Bonus Leave	10,180	0	0	0
Sick Leave	7,589	0	0	0
Holiday Fire/Police	0	0	2,839	0
Out of Rank Pay	0	0	1,716	0
College Incentive Pay	0	0	421	3,648
PTO Final Pay	18,671	0	20,947	0
Pension	34,984	186,652	173,475	203,596
Social Security	1,427	0	2,025	0
Pension ADC Funding	12,204	374,684	374,683	266,269
Group Life Insurance	1,628	8,240	7,399	8,898
Unemployment	80	4,400	4,400	3,840
Medicare	8,857	46,155	47,276	48,863
Long Term Disability	1,958	9,088	11,981	8,052
Health Insurance - Choice Plan	50,799	180,816	215,932	208,128
Health Insurance - Select Plan	35,120	243,180	298,068	270,516
Salaries - Part Time/Temporary	23,403	58,968	33,448	58,968
Tuition Reimbursement - New	0	8,000	1,684	8,000
Benefits Adjustments	0	3,686	0	3,656
Federal Grant Match - Personnel	1,640,815	0	2,650	0
Expense Recovery - Personnel	0	(1,937,286)	(1,937,286)	(1,937,286)
<b>Total Personnel Services</b>	<b>\$2,554,122</b>	<b>\$2,626,239</b>	<b>\$2,368,070</b>	<b>\$2,469,066</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$0	\$8,000	\$0	\$8,000
City Hall Postage	0	8,000	2,744	8,000
City Storeroom Supplies	958	0	0	0
City Shop Charges	224	2,106	2,106	2,106
Info Sys Comput/Off Mach	0	55,000	0	0
Info Sys				
Phone/Communication	0	15,000	192	15,000
City Shop Fuel	285	5,000	0	5,000
City Computer Svc Equipment	0	5,000	93,557	60,000

Housing & Community Development • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
City				
Telephone/Communications	\$0	\$0	\$5,000	\$0
Printing - Outside	0	2,500	0	2,500
Supplies - Outside	432	55,895	10,082	55,895
Document Reproduction - Outside	0	25,000	7,239	25,000
Drafting/Photo Supplies	0	1,200	0	1,200
Medical Supplies	0	3,500	0	3,500
Outside Postage	0	0	3,154	0
Materials and Supplies	0	0	13,798	0
Advertising/Publication Outside	0	5,169	3,000	5,169
Phone/Communications	0	0	4,000	0
Seminars/Training/Education	0	12,325	600	12,325
Misc. Professional Services	0	126,505	126,505	126,505
Travel Expense	6,346	12,000	332	12,000
Auto Allowance	0	2,300	0	2,300
Mileage	275	1,400	784	1,400
Utilities	10,461	0	13,439	0
Insurance	119,975	141,785	141,785	165,905
Claims	0	3,539	0	3,539
Lawsuits	0	34,523	0	34,523
Dues/Memberships/Periodicals	217	5,738	5,738	5,738
Misc Services and Charges	10,108	53,052	39,468	53,052
Federal Grant Match - M & S	217,809	0	30,202	0
<b>Total Materials and Supplies</b>	<b>\$367,090</b>	<b>\$584,537</b>	<b>\$503,725</b>	<b>\$608,657</b>
<b>Grants and Subsidies</b>				
Expense Recovery - Grants	\$0	\$0	\$0	(\$100,000)
Payment To Sub grantees	49,256	25,000	50,191	125,000
Community Development Grants	310,067	330,976	330,976	330,976
Homeless Initiative	243,657	282,500	282,500	282,500
Down Payment Assistance / City	137,655	100,000	100,000	200,000
Social Services Administration	67,318	109,537	89,537	109,537
HA/HCD Community Development Projects	223,969	57,000	57,000	57,000
Middle Income Housing	470,756	400,000	400,000	500,000
A More Excellent Way	10,000	0	10,000	0
Professional Services	0	0	16,000	0

Housing & Community Development • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
River Parks Docking	\$614,715	\$350,000	\$0	\$250,000
<b>Total Grants and Subsidies</b>	<b>\$2,127,393</b>	<b>\$1,655,013</b>	<b>\$1,336,204</b>	<b>\$1,755,013</b>
<b>Total Expenditures</b>	<b>\$5,048,605</b>	<b>\$4,865,789</b>	<b>\$4,207,999</b>	<b>\$4,832,736</b>
<b><u>Revenue</u></b>				
<b>Local Taxes</b>				
Bankruptcy Interest & Penalty	\$5,029	\$0	\$2,215	\$0
<b>Total Local Taxes</b>	<b>\$5,029</b>	<b>\$0</b>	<b>\$2,215</b>	<b>\$0</b>
<b>Charges for Services</b>				
Parking Lots	\$88,650	\$84,000	\$33,638	\$0
Outside Revenue	21,283	0	343	0
HCD - Docking Fees	298,005	350,000	27,285	250,000
<b>Total Charges for Services</b>	<b>\$407,938</b>	<b>\$434,000</b>	<b>\$61,266</b>	<b>\$250,000</b>
<b>Other Revenues</b>				
Miscellaneous Income	\$132,785	\$0	\$54,000	\$0
FNMA Service Fees	1,042	875	396	875
<b>Total Other Revenues</b>	<b>\$133,827</b>	<b>\$875</b>	<b>\$54,396</b>	<b>\$875</b>
<b>Total Revenues</b>	<b>\$546,794</b>	<b>\$434,875</b>	<b>\$117,877</b>	<b>\$250,875</b>
<b>Net Expenditures</b>	<b>\$4,501,811</b>	<b>\$4,430,914</b>	<b>\$4,090,122</b>	<b>\$4,581,861</b>

## Administration - HCD

## Operating Budget

<i>Category:</i>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Expenditures</b>				
Personnel Services	\$0	\$1,680,416	\$1,457,042	\$1,465,280
Materials and Supplies	432	433,632	317,857	432,687
<b>Total Expenditures</b>	<b>\$432</b>	<b>\$2,114,048</b>	<b>\$1,774,899</b>	<b>\$1,897,967</b>
<b>Net Expenditures</b>	<b>\$432</b>	<b>\$2,114,048</b>	<b>\$1,774,899</b>	<b>\$1,897,967</b>
<b>Authorized Complement</b>				<b>37</b>

## Housing

Housing creates homeownership opportunities for families buying real estate within the corporate limits of Memphis by assisting with down payment and closing costs.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$2,554,122	\$260,936	\$275,578	\$245,453
Materials and Supplies	244,699	0	34,749	0
Grants and Subsidies	667,279	525,000	576,072	725,000
<b>Total Expenditures</b>	<b>\$3,466,100</b>	<b>\$785,936</b>	<b>\$886,399</b>	<b>\$970,453</b>
<b>Total Revenues</b>	<b>\$106,070</b>	<b>\$84,875</b>	<b>\$56,611</b>	<b>\$875</b>
<b>Net Expenditures</b>	<b>\$3,360,030</b>	<b>\$701,061</b>	<b>\$829,788</b>	<b>\$969,578</b>
<b>Authorized Complement</b>				<b>9</b>

## Economic Development

Economic Development provides financing opportunities for emerging and existing small businesses for job creation and retention through public-private partnerships.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$0	\$180,969	\$121,903	\$85,836
Materials and Supplies	716	0	0	0
Grants and Subsidies	614,715	350,000	0	250,000
<b>Total Expenditures</b>	<b>\$615,431</b>	<b>\$530,969</b>	<b>\$121,903</b>	<b>\$335,836</b>
<b>Total Revenues</b>	<b>\$415,174</b>	<b>\$350,000</b>	<b>\$61,266</b>	<b>\$250,000</b>
<b>Net Expenditures</b>	<b>\$200,257</b>	<b>\$180,969</b>	<b>\$60,637</b>	<b>\$85,836</b>
<b>Authorized Complement</b>				<b>5</b>



## Community Initiatives

Community Initiatives utilize local funding to address community-based needs through grants and sponsorships for outreach activities.

## Operating Budget

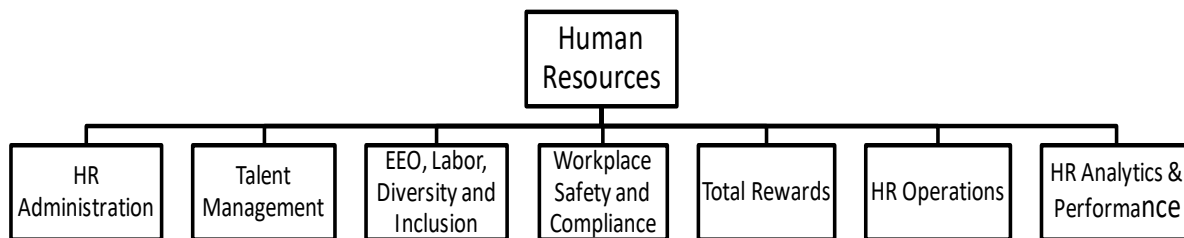
<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$0	\$503,918	\$513,546	\$672,497
Materials and Supplies	121,243	150,905	151,119	175,970
Grants and Subsidies	845,399	780,013	760,133	780,013
<b>Total Expenditures</b>	<b>\$966,642</b>	<b>\$1,434,836</b>	<b>\$1,424,798</b>	<b>\$1,628,480</b>
<b>Total Revenues</b>	<b>\$25,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$941,092</b>	<b>\$1,434,836</b>	<b>\$1,424,798</b>	<b>\$1,628,480</b>
<b>Authorized Complement</b>				<b>15</b>

# HUMAN RESOURCES

## Mission Statement

The Human Resources Division's mission is to establish a values-driven culture and build a brilliant workforce.

## Organization Structure



## Services

The Human Resources Division consists of seven (7) strategic service areas: HR Administrative Services, Talent Management, Equity, Labor & Diversity & Inclusion, Workplace Safety and Compliance, Total Rewards, HR Operations, HR Analytics and Performance.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$5,229,838	\$5,436,403	\$5,736,604	\$5,435,898
Materials and Supplies	2,808,642	2,896,646	4,066,902	3,065,029
Capital Outlay	31,510	30,000	30,114	30,000
<b>Total Expenditures</b>	<b>\$8,069,990</b>	<b>\$8,363,049</b>	<b>\$9,833,620</b>	<b>\$8,530,927</b>
<b>Total Revenues</b>	<b>\$54,333</b>	<b>\$41,500</b>	<b>\$11,750</b>	<b>\$39,500</b>
<b>Net Expenditures</b>	<b>\$8,015,657</b>	<b>\$8,321,549</b>	<b>\$9,821,870</b>	<b>\$8,491,427</b>
<b>Authorized Complement</b>				<b>49</b>

## Performance Highlights

### Innovation

- Support Payroll/IT Kronos project to automate time and attendance processes
- Implement additional Oracle Cloud HCM Functionality
- Leveraged innovative technology to deliver key outcomes:
  - Implemented new systems and platforms to gather and track HR data. This technology provided operational insight for making strategic decisions and predicting future needs
  - Processed a daily average of 950 HR system-specific data transactions
  - Fully implemented social sourcing with Oracle Taleo for public safety

### Equity, Labor, Diversity & Inclusion

- Managed labor relations for 20 different MOUs and 7 Employee Associations
- Managed over 500 unemployment claims to date
- Revised Diversity & Inclusion program to increase employee recognition

### Talent Management

- Launched internal contact tracing team, providing information and protocol for all COM employees impacted by COVID-19
- Launched the first ever Fire Cadet Program for the Memphis Fire Department
- Launched New Fire Recruiting Website: [www.joinmemphisfire.com](http://www.joinmemphisfire.com)
- Held 1st City of Memphis Virtual Job Fair via Whova mobile app with over 440 attendees
- Launched Choose Blue Social Media Campaign in March 2021

## Performance Highlights *(continued)*

- Completed Police promotional testing for all ranks
- Hosted virtual MLK Day of Service
- Recruited nearly 20 partners for AmeriCorps VISTA
- 2020 Chief Learning Officer Innovation Award-Escape Room

### Workplace Safety & Compliance

- Held 3rd Annual Safety Conference with more than 400 employees in attendance
- Hosted the COM1st Virtual Safety Fair in June 2020 with more than 700 employees participating
- Held Quarterly Safety Round Table – Safety OSHA Training & Defensive Drivers Course with
- 100% Division Participation
- Implemented the COM Back to Business Process and Re-Entry Team to ensure employees COVID-19 safety
- Completed 101 internal audits for BTB compliance
- Delivered 230 COVID care packets to City employees
- Celebrated 0% Team Exposures since the March implementation, due to prevention and safety measures in place
- 100% success rate closing all OSHA/TOSHA related complaints with zero citations
- Completed the DOT clearing house implementation; 100% compliant

### Total Rewards

- Launched COM's first-ever flexible work arrangement program
- Offered first-time ever contact-less open enrollment
- Maintained free Diabetic Supplies for plan participants
- Launched Livongo Advanced Coaching Technology for Diabetes management
- Launched Digital Case Management to facilitate and support compliance with medical management programs
- Provided \$25 Flu shot incentive
- Provided free COVID-19 vaccinations
- Provided a \$50 incentive for getting COVID-19 vaccinations
- Provided free COVID-19 Testing
- 2,823 Actives and Retirees spent \$2,378,302

Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual	FY22 Goal	Category
<b>ADMINISTRATION</b>					
Turnover: Resignation rate of Full Time employees (%)	3.6%	5.0%	4.1%	5.0%	Government
Police: Resignation rate of commissioned personnel (%)	2.4%	4.0%	2.5%	4.0%	Government
Fire: Resignation rate of commissioned personnel (%)	3.8%	4.0%	3.6%	4.0%	Government
<b>TALENT MANAGEMENT</b>					
Average time to fill active open positions (days)	69	75	72	75	Government

## Human Resources • Division Detail

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$2,839,996	\$3,356,841	\$3,663,622	\$3,463,089
Holiday Salary Full Time	134,211	0	0	0
Vacation Leave	116,010	0	0	0
Bonus Leave	34,498	0	0	0
Sick Leave	54,586	0	0	0
FFCRA Regular	0	0	0	0
FFCRA Part Time	0	0	0	0
Overtime	423	0	4,600	0
Out of Rank Pay	34,101	3,156	39,659	21,672
PTO Final Pay	68,621	35,880	52,390	0
Pension	161,531	217,098	227,579	211,865
Social Security	33,311	0	68,987	0
Pension ADC Funding	323,532	328,931	328,931	270,494
Group Life Insurance	7,671	9,915	10,562	9,521
Unemployment	3,840	3,760	3,760	3,760
Medicare	54,630	51,484	54,284	50,848
Long Term Disability	14,087	10,297	24,668	10,170
Health Insurance - Choice Plan	163,701	164,520	184,696	145,764
Health Insurance - Select Plan	148,921	127,440	159,069	177,252
Salaries - Part Time/Temporary	544,169	587,911	471,633	595,530
On the Job Injury	720	600	6,451	600
Tuition Reimbursement - New	318,789	193,500	358,781	193,500
Book Reimbursement - New	2,344	6,500	2,212	6,500
Student Loan Repayment	307,927	360,000	316,624	360,000
Benefits Adjustments	0	78,459	0	38,787
Bonus Pay	15,505	0	9,318	0
Expense Recovery - Personnel	(153,286)	(99,889)	(251,222)	(123,454)
<b>Total Personnel Services</b>	<b>\$5,229,838</b>	<b>\$5,436,403</b>	<b>\$5,736,604</b>	<b>\$5,435,898</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$1,227	\$0	\$1,497	\$0
City Storeroom Supplies	683	0	683	0
City Shop Charges	513	7,700	826	1,542

Human Resources • Division Detail *(continued)*

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
City Shop Fuel	203	1,381	3,638	381
Outside Computer Services	6,423	6,667	10,826	6,667
City Computer Svc Equipment	67,795	41,200	101,193	42,150
Supplies - Outside	40,192	55,165	26,821	44,365
Outside Postage	205	0	271	0
Materials and Supplies	19,276	21,550	57,168	21,550
Miscellaneous Expense	765	3,000	65	3,500
Medical/Dental/Veterinary	465,998	460,700	510,770	460,700
Advertising/Publication	189,765	115,100	177,257	115,100
Outside				
Phone/Communications	31,144	32,840	41,392	33,060
Seminars/Training/Education	31,976	62,394	72,719	60,894
Misc Professional Services	2,370,806	2,489,096	3,538,988	2,676,595
Rewards and Recognition	51,796	41,800	21,288	41,200
Travel Expense	63,991	51,000	38,000	50,500
Mileage	1,563	3,600	365	2,850
Insurance	27,732	28,131	28,215	38,918
Claims	0	3,000	0	3,000
Lawsuits	23,750	7,276	23,750	7,276
Dues/Memberships/Periodicals	12,020	18,566	11,538	18,066
Rent	63,829	64,515	69,048	64,515
Misc. Services and Charges	7,746	11,965	6,713	11,965
Catering	41,810	70,000	31,351	65,900
Expense Recovery - M & S	(712,566)	(700,000)	(707,480)	(705,665)
<b>Total Materials and Supplies</b>	<b>\$2,808,642</b>	<b>\$2,896,646</b>	<b>\$4,066,902</b>	<b>\$3,065,029</b>
<b>Capital Outlay</b>				
Furniture/Furnishings	\$31,517	\$30,000	\$30,114	\$30,000
Equipment	(7)	0	0	0
<b>Total Capital Outlay</b>	<b>\$31,510</b>	<b>\$30,000</b>	<b>\$30,114</b>	<b>\$30,000</b>

Human Resources • Division Detail *(continued)*

<i>Category:</i>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b>Total Expenditures</b>	<b>\$8,069,990</b>	<b>\$8,363,049</b>	<b>\$9,833,620</b>	<b>\$8,530,927</b>
<b><u>Revenue</u></b>				
<b>Federal Grants</b>				
Federal Grants - Others	\$25,000	\$24,000	\$10,000	\$22,000
<b>Total Federal Grants</b>	<b>\$25,000</b>	<b>\$24,000</b>	<b>\$10,000</b>	<b>\$22,000</b>
<b>Other Revenues</b>				
Donated Revenue	\$18,375	\$17,500	\$1,750	\$17,500
Recovery Of Prior Year Expense	10,958	0	0	0
<b>Total Other Revenues</b>	<b>\$29,333</b>	<b>\$17,500</b>	<b>\$1,750</b>	<b>\$17,500</b>
<b>Total Revenues</b>	<b>\$54,333</b>	<b>\$41,500</b>	<b>\$11,750</b>	<b>\$39,500</b>
<b>Net Expenditures</b>	<b>\$8,015,657</b>	<b>\$8,321,549</b>	<b>\$9,821,870</b>	<b>\$8,491,427</b>



## HR Administration Services

The Administration spearheads strategic human capital initiatives for the City with a focus on attracting, developing, equipping, and retaining an engaged workforce.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$229,162	\$242,508	\$218,565	\$248,829
Materials and Supplies	102,924	104,120	145,406	107,750
Capital Outlay	17,100	20,000	20,114	20,000
<b>Total Expenditures</b>	<b>\$349,186</b>	<b>\$366,628</b>	<b>\$384,085</b>	<b>\$376,579</b>
<b>Net Expenditures</b>	<b>\$349,186</b>	<b>\$366,628</b>	<b>\$384,085</b>	<b>\$376,579</b>
<b>Authorized Complement</b>				<b>2</b>

## Talent Management

Talent Management oversees the recruiting and retention of top talent to also include Public Safety for all, with an emphasis on talent acquisition, training & professional development, and promotional assessments.

## Operating Budget

<i><b>Category:</b></i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$2,528,208	\$2,863,760	\$2,855,363	\$2,714,871
Materials and Supplies	1,747,372	2,030,170	2,753,557	2,030,170
Capital Outlay	12,800	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>\$4,288,380</b>	<b>\$4,903,930</b>	<b>\$5,618,920</b>	<b>\$4,755,041</b>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$41,500</b>	<b>\$18,750</b>	<b>\$39,500</b>
<b>Net Expenditures</b>	<b>\$4,288,380</b>	<b>\$4,862,430</b>	<b>\$5,600,170</b>	<b>\$4,715,541</b>
<b>Authorized Complement</b>				<b>21</b>

## Total Rewards

Total Rewards develops and administers benefits programs including health care, wellness, retirement, leave administration and compensation strategies to support the City's focus on recruiting and retaining an engaged workforce.

## Operating Budget

<i><b>Category:</b></i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$545,115	\$614,626	\$584,919	\$618,304
Materials and Supplies	219,797	244,351	385,445	393,554
Capital Outlay	1,617	0	0	0
<b>Total Expenditures</b>	<b>\$766,529</b>	<b>\$858,977</b>	<b>\$970,364</b>	<b>\$1,011,858</b>
<b>Net Expenditures</b>	<b>\$766,529</b>	<b>\$858,977</b>	<b>\$970,364</b>	<b>\$1,011,858</b>
<b>Authorized Complement</b>				<b>6</b>

## EEO, Labor, Diversity & Inclusion

EEO, Labor, Diversity & Inclusion creates initiatives and programs to establish a fair and inclusive work environment to support Memphis' diverse workforce and community. This team develops internal employee resource group programming, maintains policies, facilitates labor discussions, and provides external outreach to best serve the City of Memphis.

### Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b><u>Expenditures</u></b>				
Personnel Services	\$893,483	\$625,000	\$944,276	\$872,682
Materials and Supplies	362,276	357,450	663,219	371,350
<b>Total Expenditures</b>	<b>\$1,255,759</b>	<b>\$982,450</b>	<b>\$1,607,495</b>	<b>\$1,244,032</b>
<b>Total Revenues</b>	<b>\$54,333</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$1,201,426</b>	<b>\$982,450</b>	<b>\$1,607,495</b>	<b>\$1,244,032</b>
<b>Authorized Complement</b>				<b>8</b>

## HR Operations

HR Operations partners with HR Business Partners and Other Division Partners by developing and integrating the best practices to increase the efficiency and effectiveness of the HR Division in managing their budgets and day to day operations.

## Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$841,373	\$300,834	\$276,432	\$288,134
Materials and Supplies	295,262	11,480	16,277	13,130
Capital Outlay	(7)	0	0	0
<b>Total Expenditures</b>	<b>\$1,136,628</b>	<b>\$312,314</b>	<b>\$292,709</b>	<b>\$301,264</b>
<b>Net Expenditures</b>	<b>\$1,136,628</b>	<b>\$312,314</b>	<b>\$292,709</b>	<b>\$301,264</b>
<b>Authorized Complement</b>				<b>4</b>

## HR Analytics and Performance

HR Analytics and Performance administers employee performance management programs, tracks HR metrics, and analyzes workforce utilization and trends to drive automation, and maximize efficiency. HR Analytics and Performance also includes HR Solutions, which administers HR-related technology and process improvements, and Data Management, which maintains accurate core HR data to support payroll and other essential operations.

## Workplace Safety & Compliance (WPS&C)

The WPS&C goal is to mitigate or eliminate hazards in the workplace. Its goal is to ensure all employees are safe by complying with the federal and state regulatory entities as well as the City of Memphis policies and procedures. The WPS&C Office of HR consist of Drug Testing, Safety & Compliance, and COVID-19 Care Assistance. WPS&C provides guidance through educational safety trainings, internal audits and safety awareness.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Expenditures</b>				
Personnel Services	\$192,497	\$789,675	\$857,049	\$693,078
Materials and Supplies	81,011	149,075	102,998	149,075
<b>Total Expenditures</b>	<b>\$273,508</b>	<b>\$938,750</b>	<b>\$960,047</b>	<b>\$842,153</b>
<b>Net Expenditures</b>	<b>\$273,508</b>	<b>\$938,750</b>	<b>\$960,047</b>	<b>\$842,153</b>
<b>Authorized Complement</b>				<b>8</b>



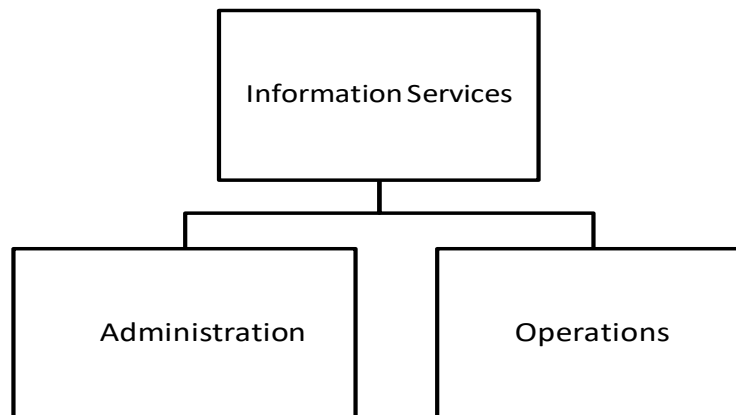
# INFORMATION TECHNOLOGY

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## Mission Statement

The Information Technology Division provides solutions that upgrade our technical infrastructure, promote progressive implementations, and expand our innovative path to benefit all City of Memphis employees and citizens.

## Organization Structure



## Services

Information Technology is committed to providing technology-based solutions that enable the city government to connect with and better serve the constituents of the City of Memphis in ways that improve the quality of every experience.



## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$1,865,861	\$2,598,391	\$2,783,221	\$3,123,345
Materials and Supplies	19,011,997	19,105,857	19,134,102	20,679,414
Capital Outlay	0	100,000	100,000	25,000
Project Costs	1,410	0	0	0
Misc Expense	0	0	1,379	0
<b>Total Expenditures</b>	<b>\$20,879,268</b>	<b>\$21,804,248</b>	<b>\$22,018,702</b>	<b>\$23,827,759</b>
<b>Total Revenues</b>	<b>\$53,779</b>	<b>\$60,000</b>	<b>\$78,109</b>	<b>\$60,000</b>
<b>Net Expenditures</b>	<b>\$20,825,489</b>	<b>\$21,744,248</b>	<b>\$21,940,593</b>	<b>\$23,767,759</b>
<b>Authorized Complement</b>				<b>37</b>

## Performance Highlights

- DocuSign – An easy-to-use digital transaction platform that allows users to send, sign, and manage legally binding documents securely in the cloud.
- Security Program – A SaaS solution hosted by InfosecIQ that consists of Phishing Simulation and Training Campaigns to help improve security readiness of all City of Memphis employees.
- Provenue – This system allows our museums and historic properties to streamline their daily operations by giving the option of purchasing tickets via smart devices and also allows the facilities to generate reports.
- Mitel – A comprehensive range of business phone systems that provide a targeted call center, unified communications, and cloud communications products to fit the needs of all City of Memphis users.
- Kronos Group – City of Memphis enterprise Time & Attendance tracking solution

## Issues & Trends

- Replacing employee issued desktops with laptops for more portability
- Single Sign-On
- Structure and Application Monitoring

## Key Performance Indicators

ADMINISTRATION	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL*	FY22 GOAL	CATEGORY
Submit accurate invoices to ensure payment within 30 days of receipt	New Measure	95%	90%	90%	Government
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for information technology spend	45%	40%	45%	40%	Government
Network availability	99%	99%	99%	99%	Government
Server availability	99%	98%	98%	98%	Government
Enterprise Oracle E-Business Suite Availability	99%	99%	99%	99%	Government
Critical Applications Availability	99%	98%	98%	98%	Government
Internet Circuit Availability	99%	99%	99%	99%	Government

\* Some figures are approximate. In these cases, the reporting for FY21 was not complete before production of the budget book. It currently uses FY19.

\*Planned downtimes/outages do not count against percentage.

## Information Technology – Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$1,246,316	\$1,877,923	\$1,993,017	\$2,029,083
Holiday Salary Full Time	62,734	0	76,242	0
Vacation Leave	47,607	0	44,328	0
Bonus Leave	15,332	0	20,902	0
Sick Leave	11,043	0	8,783	0
Out of Rank Pay	1,027	0	0	0
PTO Final Pay	60,996	0	8,915	92,000
Pension	67,578	105,218	129,074	114,538
Social Security	1,217	0	695	0
Pension ADC Funding	167,988	213,210	213,210	173,878
Group Life Insurance	1,485	2,312	5,019	4,017
Unemployment	1,360	1,680	2,751	1,840
Medicare	20,738	25,252	30,989	27,489
Long Term Disability	4,150	4,750	5,147	5,318
Health Insurance - Choice Plan	89,899	133,728	150,876	127,368
Health Insurance - Select Plan	50,912	43,308	67,523	70,860
Salaries - Part Time/Temporary	15,479	191,010	25,000	476,954
Bonus Pay	0	0	750	0
<b>Total Personnel Services</b>	<b>\$1,865,861</b>	<b>\$2,598,391</b>	<b>\$2,783,221</b>	<b>\$3,123,345</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$222	\$0	\$131	\$0
City Storeroom Supplies	178	0	0	0
City Shop Charges	1,270	1,671	1,671	1,671
City Shop Fuel	277	847	847	847
City Computer Svc Equipment	1,431,106	2,231,218	2,127,218	2,292,218
Pers Computer Software	2,127,208	5,332,792	5,466,202	5,333,792
Supplies - Outside	31,731	35,890	35,890	33,500
Food Expense	-431	0	0	0
Outside Postage	693	1,000	1,000	1,000
Materials and Supplies	0	0	51,538	0
Advertising/Publication Outside	0	1,000	1,000	1,000
Phone/Communications	3,316,293	2,507,662	3,553,313	3,525,050

Information Technology – Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Seminars/Training/Education	93,215	150,500	148,000	108,500
Misc Professional Services	13,357,603	9,850,079	8,777,855	10,250,079
Rewards and Recognition	0	2,700	5,200	7,500
Travel Expense	4,850	25,000	5,000	9,000
Mileage	0	43,600	43,600	28,600
Insurance	24,641	25,110	25,110	33,779
Lawsuits	0	0	0	150,000
Dues/Memberships/Periodicals	1,054	14,810	14,810	7,500
Rent	385,126	385,127	385,127	397,278
Misc Services and Charges	43,489	76,000	76,000	78,100
Expense Recovery - Telephones	(1,041,914)	(804,149)	(810,410)	(805,000)
Expense Recovery - M & S	(764,614)	(775,000)	(775,000)	(775,000)
<b>Total Materials and Supplies</b>	<b>\$19,011,997</b>	<b>\$19,105,857</b>	<b>\$19,134,102</b>	<b>\$20,679,414</b>
<b>Capital Outlay</b>				
Furniture/Furnishings	\$0	\$100,000	\$100,000	\$25,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$25,000</b>
<b>Project Costs</b>				
Project Costs	\$1,410	\$0	\$0	\$0
<b>Total Project Costs</b>	<b>\$1,410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Misc Expense</b>				
Prior Year Expense	\$0	\$0	\$1,379	\$0
<b>Total Misc Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,379</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$20,879,268</b>	<b>\$21,804,248</b>	<b>\$22,018,702</b>	<b>\$23,827,759</b>
<b><u>Revenue</u></b>				
<b>Other Revenues</b>				
Local Shared Revenue	\$53,779	\$60,000	\$78,109	\$60,000
<b>Total Other Revenues</b>	<b>\$53,779</b>	<b>\$60,000</b>	<b>\$78,109</b>	<b>\$60,000</b>
<b>Total Revenues</b>	<b>\$53,779</b>	<b>\$60,000</b>	<b>\$78,109</b>	<b>\$60,000</b>
<b>Net Expenditures</b>	<b>\$20,825,489</b>	<b>\$21,744,248</b>	<b>\$21,940,593</b>	<b>\$23,767,759</b>

## Information Technology

Information Technology Administration and governs the City's use of Technologies.

### Operating Budget

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$1,023,665	\$798,713	\$954,140	\$1,026,794
Materials and Supplies	12,139,956	9,340,030	9,370,503	10,555,681
Capital Outlay	0	100,000	100,000	25,000
Project Costs	1,410	0	0	0
Misc Expense	0	0	1,379	0
<b>Total expenditures</b>	<b>\$13,165,031</b>	<b>\$10,238,743</b>	<b>\$10,426,022</b>	<b>\$11,607,475</b>
<b>Total Revenues</b>	<b>\$53,779</b>	<b>\$60,000</b>	<b>\$78,109</b>	<b>\$60,000</b>
<b>Net Expenditures</b>	<b>\$13,111,252</b>	<b>\$10,178,743</b>	<b>\$10,347,913</b>	<b>\$11,547,475</b>
<b>Authorized Complement</b>				<b>15</b>

## IT – Operations

Information Technology Operations ensures proper functioning of the City’s technology through capable support.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$842,196	\$1,799,678	\$1,829,081	\$2,096,551
Materials and Supplies	6,872,041	9,765,827	9,763,599	10,123,733
<b>Total expenditures</b>	<b>\$7,714,237</b>	<b>\$11,565,505</b>	<b>\$11,592,680</b>	<b>\$12,220,284</b>
<b>Net Expenditures</b>	<b>\$7,714,237</b>	<b>\$11,565,505</b>	<b>\$11,592,680</b>	<b>\$12,220,284</b>
<b>Authorized Complement</b>				<b>22</b>

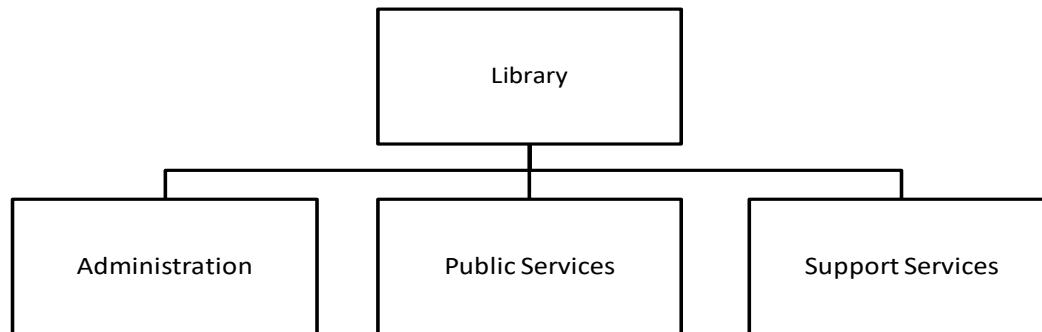


# LIBRARY SERVICES

## Mission Statement

The City of Memphis Public Libraries mission is to satisfy the need to know by helping customers connect, learn, and grow.

## Organization Structure



## Services

Since its inception in 1893, Memphis Public Libraries has worked tirelessly to improve equitable access to services, provide literacy and educational opportunities for all ages and learning levels, and to meet the diverse needs of customers. This rich legacy continues today in the form of innovative programming designed to ensure our community's most vulnerable citizens can utilize our vast resources, including traditional library services, targeted community outreach, and digital collections, programs, and resources. In addition, each of our libraries strives to offer programs and resources targeted to the unique needs of their service area. This robust continuum of programming is designed to bring people of all walks of life together for meaningful interactions and educational experiences.

Memphis Public Libraries' overarching goal is to create learning opportunities and service resources that meet the needs of all we serve regardless of age, race, socioeconomic status, gender identity, educational attainment, or sexual orientation.



## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$15,912,589	\$16,405,526	\$16,472,383	\$16,684,450
Materials and Supplies	4,583,046	4,685,967	4,466,518	4,685,967
Grants and Subsidies	28,425	0	5,000	0
Service Charges	7,542	12,500	12,500	12,500
Transfers Out	1,089,783	1,536,484	1,536,484	1,536,484
Misc Expense	0	0	2,303	0
<b>Total Expenditures</b>	<b>\$21,621,385</b>	<b>\$22,640,477</b>	<b>\$22,495,188</b>	<b>\$22,919,401</b>
<b>Total Revenues</b>	<b>\$1,968,098</b>	<b>\$1,589,000</b>	<b>\$1,709,000</b>	<b>\$1,709,000</b>
<b>Net Expenditures</b>	<b>\$19,653,287</b>	<b>\$21,051,477</b>	<b>\$20,786,188</b>	<b>\$21,210,401</b>
<b>Authorized Complement</b>				<b>286</b>

## Performance Highlights

- In light of the COVID-19 outbreak and the Mayor's Safer at Home Order, the Library quickly pivoted to ensure that many essential services continued to meet peoples' needs throughout the community. Library Information Call Center/211 remained in full operation and assisted hundreds of daily callers. From March 1-December 31, Library Information Call Center/211 took a total of 53,562 calls/contacts and made 78,920 referrals, a more than 50% increase in referrals from the same time frame in 2019. Many of the Library's popular programming opportunities were made available virtually on the Library website. An expansion of the Library's e-book collection led to a large increase in online library card registration.
- Throughout the pandemic during library closings, staff stepped up to help the community by Contact Tracing for the Shelby County Health Department, delivering meals for Metropolitan Inter-Faith Association Meals on Wheels, distributing meals with Shelby County Schools and Young Men's Christian Association at library branches, and assisting at the vaccination sites. The Library's TV station, WYPL, also produced the City of Memphis/Shelby County Joint COVID Task Force updates
- Memphis Public Libraries received the 2021 National Medal for Museum and Library Service, which is the nation's highest honor given to museums and libraries that make significant and exceptional contributions to their communities. Memphis Public Libraries was one of three libraries selected and is the first-ever two-time recipient of this prestigious award (2007 and 2021).

### Performance Highlights *(continued)*

- A new Raleigh Branch opened on December 14, 2020, as part of the Raleigh Springs Civic Center. The Library has a 75% increase in space, and includes a demo kitchen, Family Learning Lab for STEAM activities, Community Meeting Room that can be opened after-hours, and more programming for all ages.
- Teen Innovation Centers added to (3) Library branches to keep youth actively learning and engaged with their neighborhood library beyond childhood. An additional (5) Teen Innovation Centers are scheduled to launch in Fiscal Year 2022.

### Issues & Trends

Memphis Public Libraries serves more than 2 million people each year, and staff works continuously to improve the breadth of resources available to residents. As a trusted institution that strives to increase access to underserved populations, the Library offers an environment of diversity and inclusion that reaches and engages disenfranchised people across our city and in the highest poverty areas of north and south Memphis. Memphis Public Libraries presents thousands of programs focused on workforce development, STEAM (Science, Technology, Engineering, Arts, & Mathematics), and grade-level reading, especially through the summer with Explore Memphis.

The Library also ensures that all Memphians have access to technology to build 21st century skills and advance in lifelong learning. Because of the significant access barriers faced by many households, Memphis Public Libraries has made strategic community outreach a top organizational priority. Branch staff and the Connect Crew mobile program team conduct outreach to area schools, service providers, and residential facilities to offer programs onsite, as well as to market upcoming library offerings. Memphis Public Libraries has also expanded mobile circulation to take collection items to traditionally underserved communities and host library card sign-up events. Recent efforts have included partnering with local senior living facilities to provide technology and training to increase resource access for older adults. Staff is also working to increase bilingual programs and is translating critical portions of the website into Spanish.

Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual	FY22 Goal	Category
<b>LIBRARY SERVICES</b>					
# of customers who access library services in person and remotely*	1,982,604	2,500,000	1,121,125	2,500,000	Neighborhoods
# of customers who use LINC/211 to connect with information and services	61,718	65,000	54,337	65,000	Government
# of customers who attend programs that support job searching, career development, and entrepreneurship*	10,759	10,000	399	10,000	Economy
# of customers who attend other types of cultural and life-long learning programs*	44,234	50,000	6,024	50,000	Neighborhoods
# of community outreach events that support literacy, educational growth, and job/career/business development*	882	800	19	800	Economy
# of youth participating in programs that support literacy skill development*	31,278	20,000	3,965	20,000	Youth
# of youth participating in programs that support STEAM skill development*	20,223	25,000	3,622	25,000	Youth
# of youth participating in the summer Explore Memphis Program	33,385	30,000	6,673	30,000	Youth

\* Impacted by COVID-19 due the library closings, decreased attendance, and the elimination of in-person programming.

## Library Services • Division Detail

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$9,689,032	\$11,469,505	\$11,765,651	\$11,940,878
Holiday Salary Full Time	559,130	0	0	0
Vacation Leave	488,308	0	0	0
Bonus Leave	116,203	0	0	0
Sick Leave	371,171	0	0	0
FFCRA Regular	16,810	0	0	0
FFCRA Part Time	3,660	0	0	0
COVID-19 Hazard	400	0	0	0
COVID-19 OJI	0	0	0	0
OT Straight Retro	0	0	660	0
Overtime	103	0	138	0
Out of Rank Pay	17,443	0	3,637	0
Shift Differential	503	0	0	0
PTO Final Pay	97,413	150,000	92,385	150,000
Pension	490,969	710,918	515,257	676,158
Social Security	57,351	0	56,102	0
Pension ADC Funding	1,057,272	1,057,270	1,057,270	948,705
Group Life Insurance	20,782	24,827	22,091	26,351
Unemployment	21,680	22,000	22,000	20,560
Medicare	166,786	167,092	165,540	160,927
Long Term Disability	40,256	34,384	42,989	32,654
Health Insurance - Choice Plan	1,078,486	1,077,588	1,041,034	909,744
Health Insurance - Select Plan	728,872	683,388	795,555	807,288
Salaries - Part Time/Temporary	855,792	930,202	858,704	930,202
On the Job Injury	33,167	15,000	25,060	15,000
Benefits Adjustments	0	63,352	0	57,673
Bonus Pay	1,000	0	8,310	8,310
<b>Total Personnel Services</b>	<b>\$15,912,589</b>	<b>\$16,405,526</b>	<b>\$16,472,383</b>	<b>\$16,684,450</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$0	\$0	\$78	\$0
City Storeroom Supplies	1,010	0	0	0
City Shop Charges	25,606	20,000	25,606	20,000

Library Services • Division Detail *(continued)*

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
City Shop Fuel	15,910	18,653	18,653	18,653
City Computer Svc Equipment	6,344	4,900	5,199	4,900
Printing - Outside	0	2,270	2,270	2,270
Supplies - Outside	179,537	200,000	98,016	200,000
Household Supplies	47,499	42,410	20,009	42,410
Outside Postage	3,476	15,000	5,000	15,000
Materials and Supplies	43,936	50,000	43,936	50,000
Library Books	1,365,246	790,501	1,290,501	790,501
Outside Equipment Repair/Maintenance	51,239	72,828	51,239	72,828
Facilities Structure Repair - Outside	385,997	242,043	333,622	242,043
Outside Phone/Communications	27,691	15,000	32,980	15,000
Janitorial Services	479,108	700,010	479,108	700,010
Security	753,506	885,000	753,506	885,000
Seminars/Training/Education	460	2,500	2,500	2,500
Misc Professional Services	63,645	120,263	144,054	120,263
Travel Expense	1,353	5,000	1,000	5,000
Mileage	12,898	12,000	5,000	12,000
Utilities	891,437	1,305,792	891,437	1,305,792
Tower Lease Expense - Library	45,169	25,285	33,724	25,285
WYPL Arkansas Tower Expense - Library	25,871	30,000	34,946	30,000
Insurance	136,165	99,512	172,912	99,512
Dues/Memberships/Periodicals	16,600	14,500	17,652	14,500
Misc Services and Charges	3,343	12,500	3,570	12,500
<b>Total Materials and Supplies</b>	<b>\$4,583,046</b>	<b>\$4,685,967</b>	<b>\$4,466,518</b>	<b>\$4,685,967</b>
<b>Grants and Subsidies</b>				
Death Benefits	\$28,425	\$0	\$5,000	\$0
<b>Total Grants and Subsidies</b>	<b>\$28,425</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>

Library Services • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Service Charges</b>				
Credit Card Fees - Expense	\$7,542	\$12,500	\$12,500	\$12,500
<b>Total Service Charges</b>	<b>\$7,542</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$12,500</b>
<b>Transfers Out</b>				
Tfr Out Library Retirement Fund	\$1,089,783	\$1,536,484	\$1,536,484	\$1,536,484
<b>Total Transfers Out</b>	<b>\$1,089,783</b>	<b>\$1,536,484</b>	<b>\$1,536,484</b>	<b>\$1,536,484</b>
<b>Misc Expense</b>				
Prior Year Expense	\$0	\$0	\$2,303	\$0
<b>Total Misc Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,303</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$21,621,385</b>	<b>\$22,640,477</b>	<b>\$22,495,188</b>	<b>\$22,919,401</b>
<b><u>Revenue</u></b>				
<b>Fines and Forfeitures</b>				
Library Fines & Fees	\$209,756	\$0	\$120,000	\$120,000
<b>Total Fines and Forfeitures</b>	<b>\$209,756</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>Other Revenues</b>				
Local Shared Revenue	\$555,000	\$555,000	\$555,000	\$555,000
City of Bartlett	1,200,476	1,034,000	1,034,000	1,034,000
Grant Revenue - Library	100	0	0	0
Misc. Library Revenue	2,766	0	0	0
<b>Total Other Revenues</b>	<b>\$1,758,342</b>	<b>\$1,589,000</b>	<b>\$1,589,000</b>	<b>\$1,589,000</b>
<b>Total Revenues</b>	<b>\$1,968,098</b>	<b>\$1,589,000</b>	<b>\$1,709,000</b>	<b>\$1,709,000</b>
<b>Net Expenditures</b>	<b>\$19,653,287</b>	<b>\$21,051,477</b>	<b>\$20,786,188</b>	<b>\$21,210,401</b>

## Library Services: Legal Level Summary

Library Services provides general administrative support for all library agencies including regional branch management, adult services coordination, and youth services coordination. Services include computer training and services, story time programs, summer reading programs, and meeting places for the citizens of Memphis and Shelby County.

### Operating Budget

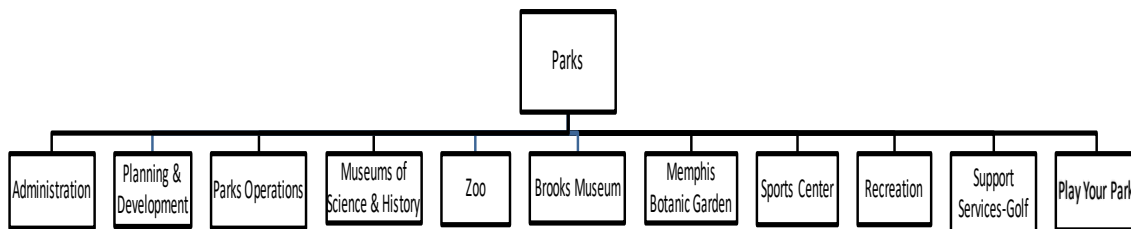
<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$15,912,589	\$16,405,526	\$16,472,383	\$16,684,450
Materials and Supplies	4,583,046	4,685,967	4,466,518	4,685,967
Grants and Subsidies	28,425	0	5,000	0
Service Charges	7,542	12,500	12,500	12,500
Transfers Out	1,089,783	1,536,484	1,536,484	1,536,484
Misc Expense	0	0	2,303	0
<b>Total Expenditures</b>	<b>\$21,621,385</b>	<b>\$22,640,477</b>	<b>\$22,495,188</b>	<b>\$22,919,401</b>
<b>Total Revenues</b>	<b>\$1,968,098</b>	<b>\$1,589,000</b>	<b>\$1,709,000</b>	<b>\$1,709,000</b>
<b>Net Expenditures</b>	<b>\$19,653,287</b>	<b>\$21,051,477</b>	<b>\$20,786,188</b>	<b>\$21,210,401</b>
<b>Authorized Complement</b>				<b>286</b>

# PARKS

## Mission Statement

The Parks Division's mission is to create positive and safe places to provide community-centered experiences that connect all Memphians, celebrate life, and strengthen mind and body.

## Organization Structure



## Services

The Parks Division inspires community pride through its system of parks, trails, programs, community and recreation centers, museums, entertainment venues, and sports facilities. The Division provides an array of services for people of all ages, supporting their engagement in health, wellness, lifelong learning, leisure, and recreational activities.



## Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$16,810,868	\$16,591,027	\$16,718,914	\$17,996,108
Materials and Supplies	19,486,710	18,988,322	19,232,419	20,566,201
Capital Outlay	0	12,000	12,000	2,000
Grants and Subsidies	5,000	0	4,946	0
Inventory	319,748	453,599	429,763	313,867
Service Charges	56,125	69,200	73,939	71,600
Misc Expense	269	0	0	0
<b>Total Expenditures</b>	<b>\$36,678,720</b>	<b>\$36,114,148</b>	<b>\$36,471,981</b>	<b>\$38,949,776</b>
<b>Total Revenues</b>	<b>\$7,158,723</b>	<b>\$5,704,199</b>	<b>\$5,510,986</b>	<b>\$5,813,511</b>
<b>Net Expenditures</b>	<b>\$29,519,997</b>	<b>\$30,409,949</b>	<b>\$30,960,995</b>	<b>\$33,136,265</b>
<b>Authorized Complement</b>				<b>224</b>

## Performance Highlights

- Developed the 2020 Parks Master Plan as a 10-year blueprint for providing quality parks and recreation facilities and services.
- Partnered with the Overton Park Conservancy to begin a \$1.8M construction update of the Links at Overton Park.
- Play Your Park pivoted from serving over 15,000 youth in just over 8 weeks during FY20 to ensuring social distancing and safe play in the parks.
- Started construction of the Ed Rice Frayser Community Center.
- In partnership with the Mid-South Young Men's Christian Association, served more than 2,000,000 meals to Shelby County Schools children and families.
- The Pink Palace Family of Museums provided virtual activities through its "Museum To Go" program, which included digital tours, guided nature walks, podcasts, and blogs.
- In partnership with Metropolitan Inter-Faith Association and Mid-South Food Bank, Parks Services served over 20,000 meals to senior citizens at the Orange Mound and Ruth Tate Senior Centers.

## Issues & Trends

The Division of Parks continues to focus on meeting citizens' expectations for service delivery, quality customer service, diverse programming, and well-managed facilities. The Division also continues to focus its efforts to expand quality programmatic opportunities for young people. Parks and Neighborhoods strive to be a place for all people to gather, celebrate, contemplate, and engage in activities that promote health, well-being, community, and the environment.

Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21* Actual	FY22 Goal	Category
<b>MUSEUMS</b>					
Ticketed museum experiences (#)	281,267	451,023	33,275	100,000	Neighborhoods
Youth who visit the museum through ticketed school groups (#)	103,906	180,409	5,093	50,000	Youth
<b>ZOO</b>					
Maintain accreditation from the American Zoo Association	Accreditation	Accreditation	Accreditation	Accreditation	Government
Visitors - total (#)	622,055	866,250	622,055	1,125,000	Neighborhoods
Visitors - complimentary (#)	66,960	101,945	66,960	132,396	Neighborhoods
Visitors - school groups	18,131	96,457	18,131	96,458	Neighborhoods
<b>BOTANIC GARDENS</b>					
Visitors - Total (#)	237,542	240,000	209,000	244,000	Neighborhoods
Visitors - school groups	41,874	44,000	2,000	38,000	Youth
<b>RECREATION</b>					
Community center attendance (#)	997,615	1,200,000	932,662	1,000,000	Neighborhoods
Youth participation in summer camp (#)	1,900	2,500	0	1,200	Youth
Skinner Center attendance (#)	189,000	0	640	10,400	Neighborhoods
Senior center attendance (#)	40,000	15,983	48,536	65,000	Neighborhoods
<b>GOLF</b>					
Starts with Memphians (#)	97,000	130,000	135,788	139,000	Neighborhoods
Complimentary starts (#)	3,265	5,000	4,100	5,000	Neighborhoods
<b>PARK OPERATIONS</b>					
% of the City's total parks (162) mowed in 18 days or less	25%	75%	75%	90%	Neighborhoods
% of safety repairs completed within 2 days	60%	90%	98%	90%	Neighborhoods
<b>PLAY YOUR PARK</b>					
Swim lessons provided (#)	750	1,550	0	1,550	Youth
Youth participation in athletics (#)	25,669	35,000	14,795	35,000	Youth

\*Due to COVID-19, community center, senior center, and recreational facilities were closed for approximately 75% of Fiscal Year 2021 and re-opened with limited capacity.

Parks • Division Detail

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
<b>Expenditures</b>				
Full-Time Salaries	\$7,040,062	\$8,979,963	\$8,272,273	\$9,408,271
Holiday Salary Full Time	402,202	0	0	0
Vacation Leave	358,780	0	0	0
Bonus Leave	87,298	0	0	0
Sick Leave	260,132	0	0	0
FFCRA Regular	8,447	0	792	0
FFCRA Part Time	6,229	0	378	0
OT Straight Retro	0	0	792	0
Overtime	92,043	95,710	98,523	95,700
Out of Rank Pay	21,069	34,300	13,216	20,000
Hazardous Duty Pay	2,581	5,000	5,000	5,000
Longevity Pay	3,120	2,512	2,790	2,436
Shift Differential	1,920	3,000	3,000	0
PTO Final Pay	153,247	65,200	213,534	70,009
Pension	334,459	382,953	388,903	414,139
Supplemental Pension	47,075	47,040	47,040	41,681
Social Security	441,742	67,514	491,399	67,514
Pension ADC Funding	836,940	1,015,171	1,018,689	805,155
Group Life Insurance	18,827	21,789	22,342	25,055
Unemployment	14,640	14,640	14,640	14,640
Pension 401a Match	26,669	26,509	26,509	26,509
Medicare	193,889	155,501	171,084	159,442
Long Term Disability	29,159	24,754	28,076	25,140
Health Insurance - Choice Plan	755,590	738,372	783,209	614,676
Health Insurance - Select Plan	537,627	484,776	613,006	573,840
Salaries - Part Time/Temporary	5,085,431	3,939,847	4,377,462	5,183,986
On the Job Injury	48,940	100,000	105,325	76,793
Benefits Adjustments	0	386,476	12,182	364,122
Bonus Pay	2,750	0	8,750	2,000
<b>Total Personnel Services</b>	<b>\$16,810,868</b>	<b>\$16,591,027</b>	<b>\$16,718,914</b>	<b>\$17,996,108</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$46	\$0	\$165	\$0
Document Reproduction - City	0	1,000	1,000	4,500
City Storeroom Supplies	11,218	7,150	7,738	7,150
Facility Repair & Carpentry	40,108	94,999	30,000	35,065
City Shop Charges	1,122,746	1,117,346	1,108,965	1,102,227

Parks • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
City Shop Fuel	315,033	350,000	215,298	314,660
City Computer Svc				
Equipment	-894	23,885	36,417	23,885
Pers Computer Software	0	0	0	495
Printing - Outside	113,772	36,730	37,007	38,230
Supplies - Outside	215,532	201,894	230,428	140,094
Food Expense	97,458	117,200	114,036	108,000
Word/Processing/Duplicate	47,363	0	1,637	0
Hand Tools	13,576	10,200	10,200	10,200
Clothing	48,405	47,130	49,213	54,050
Household Supplies	272,447	270,025	221,453	254,929
Safety Equipment	5,697	7,500	7,500	11,616
Drafting/Photo Supplies	284	5,500	5,000	9,000
Athletic/Recreational				
Supplies	194,055	195,300	195,300	195,300
Outside Postage	3,202	1,800	2,897	1,950
Asphalt Products	382	0	0	0
Lumber & Wood Products	8,906	11,500	12,209	11,500
Paints Oils & Glass	3,365	0	0	0
Steel & Iron Products	12,141	0	0	0
Lime Cement & Gravel	5,138	4,000	11,076	4,000
Chemicals	164,422	174,133	231,683	263,407
Materials and Supplies	236,589	192,955	198,313	193,175
Miscellaneous Expense	72,944	34,478	47,442	33,552
Operation Police Mounted	1,645	0	0	0
Outside Vehicle Repair	9,363	20,000	31,472	20,000
Outside Equipment				
Repair/Maintenance	340,621	408,952	366,107	377,235
Facilities Structure Repair -				
Outside	0	1,000	1,000	1,000
Horticulture	8,878	10,000	10,000	10,000
Advertising/Publication	1,500	5,000	5,000	9,450
Outside				
Phone/Communications	35,230	43,367	44,540	60,757
Security	487,620	573,132	646,181	626,082
Seminars/Training/Education	20,406	21,500	21,500	35,684
Misc Professional Services	6,359,251	5,733,445	5,577,147	6,613,594
Travel Expense	6,164	16,500	1,500	8,000
Mileage	1,116	2,000	2,000	2,000
Utilities	4,687,452	4,579,641	4,817,482	4,791,874
Sewer Fees	1,529,005	1,331,580	1,500,000	1,331,580

Parks • Division Detail *(continued)*

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Total Quality Management	0	0	67	0
Insurance	593,889	778,257	778,810	1,085,822
Claims	4,123	30,000	30,000	30,000
Lawsuits	0	75,000	75,000	118,453
Dues/Memberships/Periodicals	14,462	25,153	28,891	31,228
Rent	38,868	38,850	39,903	39,903
Misc Services and Charges	1,294,786	1,294,977	1,296,164	1,307,144
Minor Equipment	4,855	20,000	1,983	17,000
Equipment Rental	1,043,541	1,075,243	1,182,695	1,232,410
<b>Total Materials and Supplies</b>	<b>\$19,486,710</b>	<b>\$18,988,322</b>	<b>\$19,232,419</b>	<b>\$20,566,201</b>
<b>Capital Outlay</b>				
Equipment	\$0	\$12,000	\$12,000	\$2,000
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$2,000</b>
<b>Grants and Subsidies</b>				
Death Benefits	\$5,000	\$0	\$4,946	\$0
<b>Total Grants and Subsidies</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$4,946</b>	<b>\$0</b>
<b>Inventory</b>				
Inventory Purchases	\$132,783	\$169,101	\$200,000	\$118,854
Food Inventory	186,965	284,498	229,763	195,013
<b>Total Inventory</b>	<b>\$319,748</b>	<b>\$453,599</b>	<b>\$429,763</b>	<b>\$313,867</b>
<b>Service Charges</b>				
Credit Card Fees - Expense	\$56,125	\$69,200	\$73,939	\$71,600
<b>Total Service Charges</b>	<b>\$56,125</b>	<b>\$69,200</b>	<b>\$73,939</b>	<b>\$71,600</b>
<b>Misc Expense</b>				
Prior Year Expense	\$269	\$0	\$0	\$0
<b>Total Misc Expense</b>	<b>\$269</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$36,678,720</b>	<b>\$36,114,148</b>	<b>\$36,471,981</b>	<b>\$38,949,776</b>

Parks • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Revenue</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Charges for Services</b>				
Parking	\$492,489	\$500,000	\$77,371	\$399,364
Senior Citizen's Meals	76,434	75,000	75,000	73,000
Concessions	2,200,609	2,250,000	626,940	899,291
Golf Car Fees	796,525	750,000	1,155,710	1,142,445
Pro Shop Sales	127,502	110,000	147,513	160,868
Green Fees	1,140,442	900,000	1,383,021	1,415,309
Softball	25,880	26,000	19,800	26,000
Basketball	4,100	0	0	0
Ball field Permit	21,073	15,000	19,736	15,000
Class Fees	46,511	45,000	892	45,000
Day Camp Fees	33	0	0	0
Rental Fees	1,044,203	638,255	610,016	1,036,414
Rent Of Land	139,350	131,000	138,235	151,000
Outside Revenue	279,659	141,000	902,567	211,448
<b>Total Charges for Services</b>	<b>\$6,394,810</b>	<b>\$5,581,255</b>	<b>\$5,156,801</b>	<b>\$5,575,139</b>
<b>Other Revenues</b>				
Local Shared Revenue	\$12,777	\$27,944	\$11,850	\$15,722
Miscellaneous Income	541,621	0	162,253	122,650
Cash Overage/Shortage	4,199	0	3,082	0
Coca - Cola Sponsorship	95,000	95,000	102,000	100,000
Miscellaneous Revenue	75,000	0	75,000	0
Recovery Of Prior Year Expense	35,316	0	0	0
<b>Total Other Revenues</b>	<b>\$763,913</b>	<b>\$122,944</b>	<b>\$354,185</b>	<b>\$238,372</b>
<b>Total Revenues</b>	<b>\$7,158,723</b>	<b>\$5,704,199</b>	<b>\$5,510,986</b>	<b>\$5,813,511</b>
<b>Net Expenditures</b>	<b>\$29,519,997</b>	<b>\$30,409,949</b>	<b>\$30,960,995</b>	<b>\$33,136,265</b>

## Administration

Parks Administration provides leadership, strategic planning, financial management, and administrative support to enhance efficient and effective delivery of parks and recreation services.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$765,180	\$907,395	\$707,309	\$952,126
Materials and Supplies	590,395	816,923	955,103	1,045,596
<b>Total Expenditures</b>	<b>\$1,355,575</b>	<b>\$1,724,318</b>	<b>\$1,662,412</b>	<b>\$1,997,722</b>
<b>Total Revenues</b>	<b>\$74,487</b>	<b>\$28,000</b>	<b>\$22,350</b>	<b>\$23,999</b>
<b>Net Expenditures</b>	<b>\$1,281,088</b>	<b>\$1,696,318</b>	<b>\$1,640,062</b>	<b>\$1,973,723</b>
<b>Authorized Complement</b>				<b>11</b>



## Planning & Development

Planning and Development implements the Capital Improvement Program (CIP) for Memphis parks by designing, constructing, repurposing, and repairing park amenities and greenspaces.

### Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$251,470	\$278,664	\$307,707	\$402,041
Materials and Supplies	7,852	20,100	24,457	20,100
<b>Total Expenditures</b>	<b>\$259,322</b>	<b>\$298,764</b>	<b>\$332,164</b>	<b>\$422,141</b>
<b>Net Expenditures</b>	<b>\$259,322</b>	<b>\$298,764</b>	<b>\$332,164</b>	<b>\$422,141</b>
<b>Authorized Complement</b>				<b>5</b>

## Park Operations

Park Operations provides maintenance and operating support for Memphis parks and green spaces, including playgrounds, walking trails, and sports fields.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$3,421,257	\$3,196,402	\$3,604,359	\$3,506,059
Materials and Supplies	2,542,162	2,634,744	2,473,614	2,936,623
Misc Expense	125	0	0	0
<b>Total Expenditures</b>	<b>\$5,963,544</b>	<b>\$5,831,146</b>	<b>\$6,077,973</b>	<b>\$6,442,682</b>
<b>Total Revenues</b>	<b>\$139,829</b>	<b>\$131,000</b>	<b>\$142,708</b>	<b>\$133,800</b>
<b>Net Expenditures</b>	<b>\$5,823,715</b>	<b>\$5,700,146</b>	<b>\$5,935,265</b>	<b>\$6,308,882</b>
<b>Authorized Complement</b>				<b>54</b>

## Museums

Museums inspire visitors to discover human cultures, history, the humanities, the natural world, technology, and the universe through facilities such as the Pink Palace, Lichterman Nature Center, Mallory-Neely House, and Magevny House. Through rich collections, thought-provoking exhibits, and engaging programs, the museums encourage our diverse community to reflect on the past, understand the present, and influence the future. The Park Facilities are supported through a public/private partnership with the Memphis Museums, Inc. (MMI).

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$1,922,028	\$2,030,698	\$1,756,464	\$2,185,798
Materials and Supplies	1,372,892	1,465,084	1,526,436	1,731,362
Grants and Subsidies	5,000	0	0	0
Misc Expense	12	0	0	0
<b>Total Expenditures</b>	<b>\$3,299,932</b>	<b>\$3,495,782</b>	<b>\$3,282,900</b>	<b>\$3,917,160</b>
<b>Total Revenues</b>	<b>\$1,910</b>	<b>0</b>	<b>\$955</b>	<b>0</b>
<b>Net Expenditures</b>	<b>\$3,298,022</b>	<b>\$3,495,782</b>	<b>\$3,281,945</b>	<b>\$3,917,160</b>
<b>Authorized Complement</b>				<b>29</b>

## Memphis Zoo

The Memphis Zoo preserves wildlife through education, conservation, and research. The Zoo is operated through a public/private partnership between the City of Memphis and the Memphis Zoological Society.

### Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b><u>Expenditures</u></b>				
Materials and Supplies	\$3,891,873	\$3,658,242	\$3,933,239	\$3,658,242
<b>Total Expenditures</b>	<b>\$3,891,873</b>	<b>\$3,658,242</b>	<b>\$3,933,239</b>	<b>\$3,658,242</b>
<b>Total Revenues</b>	<b>\$103,346</b>	<b>0</b>	<b>\$75,000</b>	<b>0</b>
<b>Net Expenditures</b>	<b>\$3,788,527</b>	<b>\$3,658,242</b>	<b>\$3,858,239</b>	<b>\$3,658,242</b>
<b>Authorized Complement</b>				<b>0</b>

## Brooks Museum

The Memphis Brooks Museum of Art enriches the lives of our diverse community through the Museum's expanding collections, varied exhibitions, and dynamic programs that reflect the art of world cultures from antiquity to the present. The Museum is operated through a public/private partnership with the Memphis Brooks Museum of Art, Inc.

### Operating Budget

<i><b>Category:</b></i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b><u>Expenditures</u></b>				
Materials and Supplies	\$646,448	\$671,797	\$696,797	\$707,313
<b>Total Expenditures</b>	<b>\$646,448</b>	<b>\$671,797</b>	<b>\$696,797</b>	<b>\$707,313</b>
<b>Net Expenditures</b>	<b>\$646,448</b>	<b>\$671,797</b>	<b>\$696,797</b>	<b>\$707,313</b>
<b>Authorized Complement</b>				<b>0</b>

## Memphis Botanic Garden

The Memphis Botanic Garden is dedicated to being an exemplary regional center for horticultural and environmental enrichment. The Memphis Botanic Garden is operated through a public/private partnership with the Memphis Botanic Garden Foundation Inc.

### Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$171,368	\$178,201	\$185,629	\$180,006
Materials and Supplies	418,082	419,388	419,809	416,744
Misc Expense	11	0	0	0
<b>Total Expenditures</b>	<b>\$589,461</b>	<b>\$597,589</b>	<b>\$605,438</b>	<b>\$596,750</b>
<b>Net Expenditures</b>	<b>\$589,461</b>	<b>\$597,589</b>	<b>\$605,438</b>	<b>\$596,750</b>
<b>Authorized Complement</b>				<b>3</b>

## Sports Centers

Parks Sports Centers facilitate sports and entertainment events at the Liberty Bowl Memorial Stadium and The Fairgrounds for all citizens of the City of Memphis and the Mid-South.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Materials and Supplies	\$3,948,540	\$3,133,718	\$2,981,315	\$3,096,125
<b>Total Expenditures</b>	<b>\$3,948,540</b>	<b>\$3,133,718</b>	<b>\$2,981,315</b>	<b>\$3,096,125</b>
<b>Total Revenues</b>	<b>\$4,123,187</b>	<b>\$3,146,686</b>	<b>\$2,152,727</b>	<b>\$2,279,420</b>
<b>Net Expenditures</b>	<b>(\$174,647)</b>	<b>(\$12,968)</b>	<b>\$828,588</b>	<b>\$816,705</b>
<b>Authorized Complement</b>				<b>0</b>

## Recreation

Recreation provides recreational programs and leisure services to the citizens of Memphis through its community and senior center facilities.

### Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$6,885,778	\$6,737,460	\$6,798,285	\$6,209,917
Materials and Supplies	3,166,876	3,010,914	3,111,588	2,760,582
Capital Outlay	0	12,000	12,000	2,000
Grants and Subsidies	0	0	4,946	0
Misc Expense	108	0	0	0
<b>Total Expenditures</b>	<b>\$10,052,762</b>	<b>\$9,760,374</b>	<b>\$9,926,819</b>	<b>\$8,972,499</b>
<b>Total Revenues</b>	<b>\$266,728</b>	<b>\$241,716</b>	<b>\$102,435</b>	<b>\$239,716</b>
<b>Net Expenditures</b>	<b>\$9,786,034</b>	<b>\$9,518,658</b>	<b>\$9,824,384</b>	<b>\$8,732,783</b>
<b>Authorized Complement</b>				<b>92</b>



## Sports Services – Golf

Sports Services-Golf provides seven quality golf facilities throughout the City for golfers of all levels to enjoy the game.

### Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$2,574,705	\$2,166,871	\$2,696,562	\$2,597,428
Materials and Supplies	2,179,879	2,176,153	2,328,011	2,415,490
Inventory	319,748	453,599	429,763	313,867
Service Charges	56,125	69,200	73,939	71,600
Misc Expense	13	0	0	0
<b>Total Expenditures</b>	<b>\$5,130,470</b>	<b>\$4,865,823</b>	<b>\$5,528,275</b>	<b>\$5,398,385</b>
<b>Total Revenues</b>	<b>\$2,378,084</b>	<b>\$2,098,000</b>	<b>\$2,971,775</b>	<b>\$3,077,779</b>
<b>Net Expenditures</b>	<b>\$2,752,386</b>	<b>\$2,767,823</b>	<b>\$2,556,500</b>	<b>\$2,320,606</b>
<b>Authorized Complement</b>				<b>17</b>

## Play Your Park

Play your Park provides outdoor recreational activities, aquatics, organized sports, and special events that enhance the quality of life through exercise and involvement.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$819,082	\$1,095,336	\$662,599	\$1,962,733
Materials and Supplies	721,643	981,259	782,050	1,778,024
<b>Total Expenditures</b>	<b>\$1,540,725</b>	<b>\$2,076,595</b>	<b>\$1,444,649</b>	<b>\$3,740,757</b>
<b>Total Revenues</b>	<b>\$71,152</b>	<b>\$58,797</b>	<b>\$43,036</b>	<b>\$58,797</b>
<b>Net Expenditures</b>	<b>\$1,469,573</b>	<b>\$2,017,798</b>	<b>\$1,401,613</b>	<b>\$3,681,960</b>
<b>Authorized Complement</b>				<b>13</b>



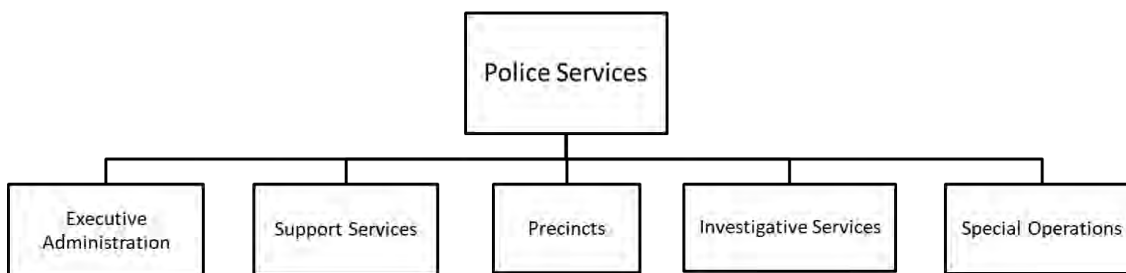
# POLICE SERVICES

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## Mission Statement

The Memphis Police Department's mission is to create and maintain an environment of public safety for the citizens of the City of Memphis. The Department is committed to accomplishing its mission by protecting the lives and property of all citizens of the City of Memphis, treating every citizen with compassion, courtesy, professionalism, and respect, while efficiently rendering police services and enforcing the laws.

## Organization Structure



## Services

The Police Division provides law enforcement services to the City of Memphis. The Division's role is to enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority, and the constitutional rights of all persons. The Division's responsibilities include preventing and reducing crime, addressing illegal drug activity, solving crimes against persons and property, and vigorously enforcing traffic laws.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$249,435,575	\$251,859,979	\$245,256,532	\$245,028,400
Materials and Supplies	29,700,791	28,992,621	30,289,755	30,054,294
Capital Outlay	487,074	476,900	466,387	490,900
Grants and Subsidies	70,534	150,000	92,785	150,000
Service Charges	15,038	0	15,315	0
Misc Expense	4,070	0	527,756	0
<b>Total Expenditures</b>	<b>\$279,713,082</b>	<b>\$281,479,500</b>	<b>\$276,648,530</b>	<b>\$275,723,594</b>
<b>Total Revenues</b>	<b>\$9,035,132</b>	<b>\$9,825,306</b>	<b>\$9,902,252</b>	<b>\$9,737,000</b>
<b>Net Expenditures</b>	<b>\$270,677,950</b>	<b>\$271,654,194</b>	<b>\$266,746,278</b>	<b>\$265,986,594</b>
<b>Authorized Complement</b>				<b>3,127</b>

## Performance Highlights

Police Training Academy reports the following highlights for the fiscal year:

- Graduated 44 MPD Police Officers from the 133rd Basic Recruit Session, and 1 MPD Police Officer from the 22nd Lateral Recruit Session. The 134th Basic Recruit Session started on February 1, 2021, and currently has 40 MPD Police Recruits.
- Completed 2 Police Service Technician Sessions (PST) graduating 5 PSTs. PSTs operate out of the Traffic Division and investigate motor vehicle crashes as well as assist with traffic control at special events. The Police Service Technician (PST) program is a vital program from the Memphis Police Department. This program is designed for individuals who do not meet the minimum requirements to apply as a Memphis Police Officer Recruit. Utilizing PSTs to handle minor incidents, allows patrol officers the ability to focus on other crime related issues.

Real Time Crime Center reports the following highlights for the fiscal year:

- Awarded \$250,000 from the Justice Administration Grant (JAG) which allowed for the purchase and placement of forty-two (42) License Plate Readers (LPRs) to be placed in areas of high crime concentration.

Grants Office reports the following accomplishments:

- MPD also received and managed over \$25M in grant funding, which provided the opportunity to hire additional officers, respond to the global pandemic, reduce violent crime, enhance gun crime investigations, increase Port security capabilities, deploy

## Performance Highlights *(continued)*

Innovative crime-fighting technologies, reduce traffic crashes and fatalities, protect children from internet predators, enhance investigation and prosecution of rape, sexual assault and domestic violence, impact officer wellness and safety, and to build community relations and services for victims.

Investigative Services reports the following accomplishments:

- Implemented On-Line Auction Sales. This allowed the Vehicle Impound Lot to conform with the new COVID guidelines for the public's protection as well as the city employees.
- Homicide - Homicide investigators have investigated 259 homicides, solving 143 during FY21, bringing the clearance rate to 55%.
- VCU - Violent Crimes Unit reports the following accomplishments: Violent Crimes Unit Investigators cleared 110 out of 207 Carjacking's, for a 53.14% clearance rate; 53 out of 124 Robbery/Individuals with Vehicles Taken for a 42.74% clearance rate, 7 out of 19 non-firearm related business robberies for a 36.84% clearance rate, and 8 out of 68 Interstate Shootings for a 11.76% clearance rate. Additionally, the Violent Crimes Unit submitted (34) Carjacking cases to the United States Attorney's Office which were approved for Federal Prosecution.
- Domestic Violence - DV investigated 9,937 cases with 3481 arrests achieving a clearance rate of 35%.
- Sex Crimes - The MPD ICAC handled 372 investigations (271 memos), 34 of these incidents were cleared by arrest. Thirty-three cases resulted in indictments and/or warrants. The Sex Offender's Registry office handled 276 cases regarding offender violations. The unit cleared 95% of these cases by arrest and the remaining 5% have been either issued a warrant or indictment.
- Economic Crimes - Economic Crimes Unit handled 2,612 reports with 357 arrests and 70 cleared from July 2020 to February 2021. The clearance rate for that period is 16.3%.

Organized Crime Unit reports the following accomplishments:

### Operations

- Operation Straight Flush: January 2020 – December 2020 – Heroin Overdose Response Team (HORT)

### MPD NARCAN PROGRAM

Operation Cool Down II: November 17, 2020 – December 19, 2020

### Crime Education

- Drug Abuse Resistance Education (D.A.R.E.) /Gang Resistance Education and Training (G.R.E.A.T.) September 2020 – Present 2021

### Operation LeGend

## Performance Highlights *(continued)*

MGU joined a federal joint-operation targeting the suppression of violent crimes with a focus on firearms related offenses. The operation took place from July 15, 2020 – October 15, 2020

### MGU NIBIN Team

Between July 1, 2020 and March 4, 2021, the Memphis Police Department NIBIN Acquisition labs evaluated 4559 firearms; 3994 of the evaluated firearms were determined to be eligible for further processing before being test-fired and entered into the NIBIN database.

### Emergency Communications Bureau, 9-1-1/Dispatch

In 2020 the Communications Bureau answered 656,924 9-1-1 calls, over 20% of all 9-1-1 calls placed in Tennessee.

The Emergency Communications Bureau went live with two new tools to help keep Memphis 9-1-1 on the cutting edge of technology to achieve better efficiency and situational awareness. ASAP to PSAP is an interface that allows alarm companies to connect directly to our Computer Aided Dispatch System through the National Law Enforcement Network (NLETS). Over 18 Companies can send alarm signal directly to Dispatch eliminating the need for a phone call.

Uniform Patrol Division District I and II reports the following accomplishments:

- Uniform Patrol purchased (24) sound meters and (12) sound meter calibrators to address the noisy muffler ordinance.
- (57) Uniform Patrol officers were trained to use the sound meter and the sound calibration device.

## Issues and Trends

It is the primary objective of the Memphis Police Department to work with the community to reduce crime.

The City of Memphis has experienced similar problems to those occurring in large urban areas. Fortunately, our community and civic leaders are working together to listen to the issues and find solutions that promote a more harmonious relationship within communities.

Key Performance Indicators

Performance Indicator	FY20 Actual	FY21 Goal	FY21 Actual	FY22 Goal	Category
<b>EXECUTIVE ADMINISTRATION</b>					
% of police recruits who completed academy training	65%	80%	80%	82%	Public Safety
Turnover (% of sworn officers who voluntarily left the force)	7%	5%	2%	5%	Public Safety
% of exit interviews completed	88%	90%	81%	90%	Public Safety
<b>SUPPORT SERVICES</b>					
% of incoming calls answered within 20 seconds	96%	96%	94%	96%	Public Safety
% of patrol officer trained as fingerprint technicians	64%	30%	69%	74%	Public Safety
Number of Crime Stoppers tips that result in arrests	279	300	141	305	Public Safety
<b>PRECINCTS</b>					
Part I violent crime rate (incidents per 100,000 population)	1,370	1% decrease	1,031	1% decrease	Public Safety
Part I violent crime incidents (#)	8,919	Tracking	6,711	1% decrease	Public Safety
Part I property crime rate (incidents per 100,000 population)	5,858	1 % decrease	3,655	3% decrease	Public Safety
Part I property crime incidents (#)	38,141	Tracking	23,799	3% decrease	Public Safety
Total Part I crime incidents (#)	47,060	Tracking	30,510	2% decrease	Public Safety
Number of arrests of youth gun offenders (age 16-24)	1,410	1,100	1,079	1,200	Public Safety
Number of city-wide gun recoveries	3,529	3,000	2,594	3,100	Public Safety
<b>INVESTIGATIVE SERVICES</b>					
Clearance rates for violent Blue Crush crimes	31%	33%	27%	33%	Public Safety
Clearance rates for property-related Blue Crush crimes	11%	12%	10%	12%	Public Safety
<b>SPECIAL OPERATIONS</b>					
Number of traffic and DUI saturations conducted	120	230	20	230	Public Safety
Number of community awareness/education programs conducted by C.O.P.	1,554	1,632	406	1,714	Public Safety



## Police Services • Division Detail

<u>Category:</u>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$128,122,666	\$149,419,504	\$139,626,763	\$146,313,086
Holiday Salary Full Time	934,892	0	0	0
Vacation Leave	8,105,685	0	0	0
Bonus Leave	2,608,465	0	0	0
Sick Leave	8,878,152	0	0	0
FFCRA Regular	649	0	0	0
FFCRA Part Time	1,872	0	0	0
Overtime	25,743,486	26,233,470	25,047,063	24,899,999
Holiday Fire/Police	6,439,118	6,402,167	6,519,723	6,500,000
Out of Rank Pay	1,018,291	954,025	1,004,732	954,049
Hazardous Duty Pay	290,038	293,648	291,749	293,663
College Incentive Pay	4,345,207	4,307,048	4,291,019	4,499,096
Longevity Pay	1,243,606	1,368,845	1,201,661	1,368,845
Shift Differential	655,406	635,551	660,059	636,837
PTO Final Pay	3,534,939	3,896,975	3,993,463	3,012,705
Job Incentive	22,018	0	25,837	0
Pension	10,365,809	9,041,385	10,227,626	9,179,457
Supplemental Pension	18,174	18,494	18,634	15,351
Social Security	173,938	49,043	140,418	49,043
Pension ADC Funding	13,943,304	16,478,185	16,478,185	12,791,780
Group Life Insurance	329,585	363,913	342,619	415,226
Unemployment	206,160	203,360	203,360	200,320
Pension 401a Match	8,143	8,493	6,723	8,493
Medicare	2,752,027	2,275,255	2,738,303	2,286,235
Long Term Disability	541,279	437,443	569,854	445,229
Health Insurance - Choice Plan	14,971,372	14,516,832	14,690,833	13,492,608
Health Insurance - Select Plan	9,878,459	6,892,524	10,778,812	8,664,264
Salaries - Part Time/Temporary	1,984,143	430,824	1,288,912	2,119,120
On the Job Injury	2,271,571	2,886,470	2,686,811	2,963,570
Tuition Reimbursement - New	0	0	61,648	0
Benefits Adjustments	0	4,861,425	2,397,263	5,212,297
Payroll Reserve	0	100	100	100
Bonus Pay	67,437	0	1,341,300	0
Expense Recovery - Personnel	(20,316)	(115,000)	(1,376,938)	(1,292,973)
<b>Total Personnel Services</b>	<b>\$249,435,575</b>	<b>\$251,859,979</b>	<b>\$245,256,532</b>	<b>\$245,028,400</b>

Police Services • Division Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$491	\$0	\$0	\$0
City Storeroom Supplies	13,886	2,000	5,618	2,000
Facility Repair & Carpentry	292,933	58,528	99,274	134,000
City Shop Charges	5,780,114	5,145,927	5,803,676	5,167,259
City Shop Fuel	3,071,482	3,685,698	3,064,121	3,685,698
Outside Computer Services	5,164,644	4,491,794	3,767,334	4,800,000
City Computer Svc Equipment	80,994	45,000	213,061	125,000
Data/Word Processing Equipment	134,913	200,000	115,215	135,000
Data/Word Process Software	672,439	482,196	1,151,573	824,396
Printing - Outside	80,814	47,500	59,690	49,200
Supplies - Outside	636,315	437,539	365,279	423,539
Clothing	1,053,977	765,934	1,046,247	999,999
Library Copier - Public Use	28	0	0	0
Household Supplies	134	0	0	0
Ammunition & Explosives	308,541	500,000	530,243	500,000
Safety Equipment	621,533	755,415	640,547	850,000
Drafting/Photo Supplies	13,892	18,000	14,191	18,000
Medical Supplies	20,475	16,186	15,072	16,186
Outside Postage	19,052	25,000	59,634	37,500
Materials and Supplies	550,518	644,514	765,457	650,000
Miscellaneous Expense	193	9,000	0	10,800
Operation Police Canine	54,049	40,800	60,359	60,000
Operation Police DUI Unit	65,745	78,000	65,745	78,000
Operation Police Traffic Unit	143,992	90,000	104,378	90,000
Operation Police Mounted	65,413	75,000	65,589	68,000
Operation Police TACT	283,859	195,000	200,456	275,000
Operation Police Aircraft	609,390	600,000	527,921	375,000
Outside Vehicle Repair	27,804	40,978	29,789	40,978
Outside Equipment Repair/Maintenance	55,051	75,000	41,342	28,000
Special Investigations	16,360	50,000	25,000	50,000
Medical/Dental/Veterinary	33,980	38,000	17,000	38,000
Advertising/Publication	51,128	22,000	236,640	25,000

Police Services • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Outside				
Phone/Communications	1,144,295	1,051,085	1,458,698	1,307,800
Janitorial Services	202,094	249,000	304,969	365,599
Security	262,158	310,920	274,989	320,000
Weed Control/Chemical Service	4,100	12,300	12,300	12,300
Seminars/Training/Education	15,499	71,600	34,000	92,403
Fixed Charges	1,354,107	1,501,100	1,508,820	1,501,100
Misc Professional Services	2,821,547	2,824,138	3,899,846	2,419,656
Travel Expense	167,656	200,000	37,168	156,322
Unreported Travel	(490)	0	0	0
Outside Fuel	0	1,264	308	1,300
Mileage	640	750	750	0
Utilities	1,238,982	1,087,064	1,092,448	1,087,064
Hazardous Materials Clean-up	104,087	0	209,920	0
Insurance	281,352	325,166	325,166	422,146
Claims	606,742	500,000	676,204	500,000
Lawsuits	1,141,054	1,250,000	1,000,000	1,250,000
Dues/Memberships/Periodicals	20,426	12,500	14,395	12,500
Rent	1,263,972	1,426,152	1,265,236	1,673,001
Misc Services and Charges	1,133,500	1,150,000	1,202,514	991,975
Orientation Program Development	550	0	0	0
Expense Recovery - M & S	(1,985,619)	(1,615,427)	(1,618,427)	(1,615,427)
<b>Total Materials and Supplies</b>	<b>\$29,700,791</b>	<b>\$28,992,621</b>	<b>\$30,789,755</b>	<b>\$30,054,294</b>
<b>Capital Outlay</b>				
Furniture/Furnishings	\$59,344	\$68,900	\$58,387	\$82,900
Computers	6,036	0	0	0
Equipment	406,029	408,000	408,000	408,000
Capital Outlay - Expense	15,665	0	0	0
<b>Total Capital Outlay</b>	<b>\$487,074</b>	<b>\$476,900</b>	<b>\$466,387</b>	<b>\$490,900</b>
<b>Grants and Subsidies</b>				
Community Initiatives Grants for Non-Profits	\$58,065.00	\$150,000.00	\$58,065.00	\$150,000.00
Death Benefits	11,577	0	34,720	0

Police Services • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Professional Services	892	0	0	0
<b>Total Grants and Subsidies</b>	<b>\$70,534</b>	<b>\$150,000</b>	<b>\$92,785</b>	<b>\$150,000</b>
<b>Total Service Charges</b>				
Credit Card Fees - Expense	\$15,038	\$0	\$15,315	\$0
<b>Service Charges</b>	<b>\$15,038</b>	<b>\$0</b>	<b>\$15,315</b>	<b>\$0</b>
<b>Misc Expense</b>				
Prior Year Expense	\$4,070	\$0	\$527,756	\$0
<b>Total Misc Expense</b>	<b>\$4,070</b>	<b>\$0</b>	<b>\$527,756</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$279,713,082</b>	<b>\$281,479,500</b>	<b>\$276,148,530</b>	<b>\$275,723,594</b>
<b><u>Revenue</u></b>				
<b>Fines and Forfeitures</b>				
Court Costs	\$4	\$0	\$0	\$0
Fines & Forfeitures	16,555	0	14,680	0
Seizures	27,950	27,000	15,725	25,000
Arrest Fees	(7,205)	0	0	0
DUI BAC Fees	1,833	2,000	1,898	2,000
Sex Offender Registry Fees	101,060	112,000	113,550	70,000
<b>Total Fines and Forfeitures</b>	<b>\$140,197</b>	<b>\$141,000</b>	<b>\$145,853</b>	<b>\$97,000</b>
<b>Charges for Services</b>				
Wrecker & Storage Charges	\$702,865	\$650,000	\$855,912	\$650,000
Police Special Events	436,440	500,000	300,000	400,000
Tow Fees	609,290	600,000	600,000	600,000
<b>Total Charges for Services</b>	<b>\$1,748,595</b>	<b>\$1,750,000</b>	<b>\$1,755,912</b>	<b>\$1,650,000</b>
<b>Federal Grants</b>				
Federal Grants - Others	\$301,793	\$200,000	\$244,445	\$250,000
<b>Total Federal Grants</b>	<b>\$301,793</b>	<b>\$200,000</b>	<b>\$244,445</b>	<b>\$250,000</b>
<b>Other Revenues</b>				
Local Shared Revenue	\$0	\$7,056	\$0	\$0
Sale Of Reports	424,828	406,000	436,123	550,000

Police Services • Division Detail *(continued)*

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Cash Overage/Shortage	0	0	10	0
Donated Revenue	0	218,750	0	25,000
Miscellaneous Revenue	205,923	0	127,405	25,000
Recovery Of Prior Year Expense	263,796	0	90,004	0
<b>Total Other Revenues</b>	<b>\$894,547</b>	<b>\$631,806</b>	<b>\$653,542</b>	<b>\$600,000</b>
<b>Transfers In</b>				
Oper Tfr In - Metro Alarm	\$1,450,000	\$1,102,500	\$1,102,500	\$1,140,000
Oper Tfr in - Sales Tax Referendum 2019	4,500,000	6,000,000	6,000,000	6,000,000
<b>Total Transfers In</b>	<b>\$5,950,000</b>	<b>\$7,102,500</b>	<b>\$7,102,500</b>	<b>\$7,140,000</b>
<b>Total Revenues</b>	<b>\$9,035,132</b>	<b>\$9,825,306</b>	<b>\$9,902,252</b>	<b>\$9,737,000</b>
<b>Net Expenditures</b>	<b>\$270,677,950</b>	<b>\$271,654,194</b>	<b>\$267,246,278</b>	<b>\$265,986,594</b>

## Executive Administration

Police Administration provides law enforcement leadership to meet the needs of the Memphis Police Department and the citizens of the City of Memphis. The administration also determines and administers the policies and procedures of the Police Services Division and ensures that the division is in compliance with the laws of the State of Tennessee and the City of Memphis.

## Operating Budget

<i><b>Category:</b></i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b><u>Expenditures</u></b>				
Personnel Services	\$33,709,890	\$32,477,312	\$33,087,740	\$29,247,494
Materials and Supplies	6,081,902	6,276,222	6,361,994	6,958,404
Misc Expense	30	0	0	0
<b>Total Expenditures</b>	<b>\$39,791,822</b>	<b>\$38,753,534</b>	<b>\$39,449,734</b>	<b>\$36,205,898</b>
<b>Total Revenues</b>	<b>\$5,001,337</b>	<b>\$6,425,806</b>	<b>\$6,586,600</b>	<b>\$6,300,000</b>
<b>Net Expenditures</b>	<b>\$34,790,485</b>	<b>\$32,327,728</b>	<b>\$32,863,134</b>	<b>\$29,905,898</b>
<b>Authorized Complement</b>				<b>521</b>

## Support Services

Support Services provides services to meet the fiscal and human resource needs of the Memphis Police Department.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Expenditures</b>				
Personnel Services	\$24,622,244	\$27,687,009	\$24,586,372	\$29,348,662
Materials and Supplies	11,616,151	10,721,791	12,529,593	11,228,431
Capital Outlay	462,663	436,900	436,900	436,900
Grants and Subsidies	892	0	15,000	0
Service Charges	15,038	0	15,315	0
Misc Expense	2,397	0	527,756	0
<b>Total Expenditures</b>	<b>\$36,719,385</b>	<b>\$38,845,700</b>	<b>\$38,110,936</b>	<b>\$41,013,993</b>
<b>Total Revenues</b>	<b>\$532,749</b>	<b>\$406,000</b>	<b>\$436,123</b>	<b>\$550,000</b>
<b>Net Expenditures</b>	<b>\$36,186,636</b>	<b>\$38,439,700</b>	<b>\$37,674,813</b>	<b>\$40,463,993</b>
<b>Authorized Complement</b>				<b>376</b>

## Precincts

The Uniform Patrol Division is the foundation of the Memphis Police Department. The men and women assigned to Uniform Patrol perform the most visible and recognizable functions for the Department. Uniform Patrol exists to protect and to serve the citizens of Memphis with valor and professionalism while working to improve public safety, strengthen community partnerships, and enhance the overall quality of life of the citizens of the City of Memphis.

## Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$142,958,838	\$138,103,758	\$143,674,258	\$133,518,543
Materials and Supplies	7,195,835	6,625,853	6,441,915	6,778,247
Capital Outlay	24,412	40,000	29,487	54,000
Grants and Subsidies	69,642	150,000	72,785	150,000
<b>Total Expenditures</b>	<b>\$150,248,727</b>	<b>\$144,919,611</b>	<b>\$150,218,445</b>	<b>\$140,500,790</b>
<b>Total Revenues</b>	<b>\$2,000,828</b>	<b>\$1,602,500</b>	<b>\$1,403,500</b>	<b>\$1,540,000</b>
<b>Net Expenditures</b>	<b>\$148,247,899</b>	<b>\$143,317,111</b>	<b>\$148,814,945</b>	<b>\$138,960,790</b>
<b>Authorized Complement</b>				<b>1,646</b>



## Investigative Services

Investigative Services investigates criminal activity, and follows up on reports generated by Uniform Patrol. Investigative Services fully embraces the Memphis Police Department's community policing philosophy and supports the Department's goal to reduce crime. Investigators and detectives assigned to Investigative Services attend neighborhood meetings, patrol briefings, and canvas neighborhoods to enhance internal and external collaboration.

## Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$25,096,664	\$26,923,119	\$23,893,517	\$27,167,160
Materials and Supplies	2,186,966	2,688,778	2,485,942	2,542,166
Misc Expense	84	0	0	0
<b>Total Expenditures</b>	<b>\$27,283,714</b>	<b>\$29,611,897</b>	<b>\$26,379,459</b>	<b>\$29,709,326</b>
<b>Total Revenues</b>	<b>\$1,465,290</b>	<b>\$1,389,000</b>	<b>\$1,474,785</b>	<b>\$1,345,000</b>
<b>Net Expenditures</b>	<b>\$25,818,424</b>	<b>\$28,222,897</b>	<b>\$24,904,674</b>	<b>\$28,364,326</b>
<b>Authorized Complement</b>				<b>279</b>

## Special Operations

Special Operations provides the Memphis Police Department with specialized support units of highly training officers to assist in enforcing State and City ordinances and assists in promoting a safe environment for the citizens of the City of Memphis. It includes the following squads: Air Support, Canine Unit, City Court Officers/ Warrant Squad, Crime Prevention Unit, Harbor Patrol, Homeland Security, Mounted Patrol, Organized Crime Unit, T.A.C.T. Unit, and Traffic Division.

## Operating Budget

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b><u>Expenditures</u></b>				
Personnel Services	\$23,047,939	\$26,668,781	\$20,014,645	\$25,746,541
Materials and Supplies	2,619,937	2,679,977	2,470,311	2,547,046
Grants and Subsidies	0	0	5,000	0
Misc Expense	1,558	0	0	0
<b>Total Expenditures</b>	<b>\$25,669,434</b>	<b>\$29,348,758</b>	<b>\$22,489,956</b>	<b>\$28,293,587</b>
<b>Total Revenues</b>	<b>\$34,928</b>	<b>\$2,000</b>	<b>\$1,244</b>	<b>\$2,000</b>
<b>Net Expenditures</b>	<b>\$25,634,506</b>	<b>\$29,346,758</b>	<b>\$22,488,712</b>	<b>\$28,291,587</b>
<b>Authorized Complement</b>				<b>305</b>



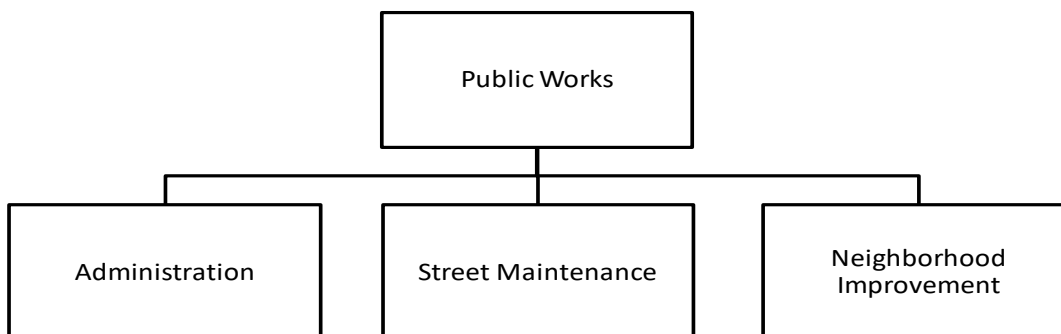
# PUBLIC WORKS

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## Mission Statement

The Public Works Division's mission is to provide excellent customer service to our community and its citizens, through innovative, efficient and sustainable best practices. The Public Works Division strives to be responsive and communicative to those we serve, to ensure and create a culture of safety, and to be recognized as an organization that represents the very best of our profession.

## Organization Structure



## Services

Services provided by the Public Works Division are instrumental in the City's system for addressing environmental, public health, and local transportation issues. Public Works manages the maintenance of streets with services including storm water infrastructure, asphalt paving, pothole and cut/patch repair, the removal of snow and ice from bridges and streets, as well as street sweeping. The Division operates and maintains the City's wastewater collection and treatment system, including two treatment plants. The systems are responsible for protecting the City of Memphis from flooding and ensuring reduction of pollution from urban runoff. The Division also works to promote cleaner and greener communities, while working to eliminate blight through education, and the enforcement of codes and ordinances.

## Operating Budget

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>	
<b>Expenditures</b>				
Personnel Services	\$11,602,562	\$13,671,188	\$13,564,651	\$13,791,303
Materials and Supplies	8,312,563	9,431,568	9,714,299	9,607,312
Capital Outlay	10,913	200,000	211,284	200,000
Grants and Subsidies	305,000	62,500	366,250	62,500
Expense Recovery	(7,155,647)	(6,350,000)	(8,832,350)	(6,350,000)
Misc. Expense	264	0	0	0
<b>Total Expenditures</b>	<b>\$13,075,655</b>	<b>\$17,015,256</b>	<b>\$15,024,134</b>	<b>\$17,311,115</b>
<b>Total Revenues</b>	<b>\$2,543,800</b>	<b>\$774,000</b>	<b>\$901,100</b>	<b>\$774,000</b>
<b>Net Expenditures</b>	<b>\$10,531,855</b>	<b>\$16,241,256</b>	<b>\$14,123,034</b>	<b>\$16,537,115</b>
<b>Authorized Complement</b>				<b>256</b>

## Performance Highlights

- Investigated 444 storm water pollution discharge sites
- Earned \$113,112 as a result of energy savings
- Continued sanitary sewer assessment in accordance with USEPA, DOJ and City of Memphis Consent Decree ahead of established schedule. Assessed approximately 285 miles of sanitary sewer
- Filled over 40,000 potholes
- Drain Maintenance implemented 4 additional preventative maintenance locations to proactively combat over 962 flooding concerns, which brings the current total to 45 preventative maintenance locations
- Treated 62 billion gallons of wastewater
- Inspected and cleaned 371 miles of sanitary sewer mainline
- 75 signs with clean city messaging such as Keep Memphis Beautiful, Keep 901 Clean, Grit Grind Don't Litter, and Talk Trash Just Don't Litter were placed citywide by Memphis City Beautiful with a special grant from TDOT
- The Adopt A Park Program expanded with a total of 51 city parks and 6 community centers adopted by individual families, neighborhoods, churches, schools and civic organizations. The program is designed to engage community volunteers to help keep parks clean, green and litter free
- Grounds Services removed 110,000 tires
- Environmental Enforcement has investigated over 1,000 cases related to illegal dumping
- Code Enforcement responded to more than 22,000 property code complaints

## Issues & Trends

Public Works faces the challenge of providing numerous services to a constituency with constantly changing expectations. The Division must also be responsive to the increased regulatory demands as well as new technology to improve productivity and quality. The Division is committed to ensuring quality core services are delivered efficiently and effectively while looking to improve customer service in all areas. The Division is also working to implement certification requirements to increase the knowledge, skills, and expertise of departmental staff responsible for enforcement efforts. Education and outreach are key strategies being used in the community to build partnerships that will create, improve, and promote the City's efforts to eradicate blight.

Public Works has implemented a new strategy for increased enforcement of litter and ordinances by creating a new service center to be housed under Neighborhood Improvement called, Environmental Enforcement. Operation cost is managed via program fines and fees plus reimbursement from Storm Water Funds. The International Property Maintenance Code (IPMC) was adopted by the City of Memphis in January 2019 and is currently being amended to include a Rental Property Registry that will require all residential rental units to be registered, inspected, and licensed to ensure that they meet basic safety and maintenance requirements. The IPMC creates the ability to better monitor property conditions and enforce property maintenance standards. It also established the authority to impose property maintenance inspection fees, chronic nuisance fees, demolition fees, and other property maintenance fees.

The Division is continuing upgrades at the TE Maxson (South) Waste Water Treatment Plant to provide sufficient capacity in order to serve future residential and industrial growth. All upgrades will take approximately 4 years to complete and will increase capacity to 90 MGD. The Division is under design to rehabilitate the biosolids processing area for MC Stiles (North). The Division is in year 8 of the Federal Consent Decree which requires the City to assess the entire sanitary sewer system and prioritize rehabilitation as needed in order to address overflows. The program is ahead of schedule and performing as expected. The City maintains one of the lowest sewer fees in the country which is advantageous to economic development as well as serving the community.

Key Performance Indicators

STREET MAINTENANCE	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL	FY22 GOAL	CATEGORY
Repaving cycle (years)	30	25	30	25	Neighborhoods
Street repairs performed annually (#)	11,778	10,500	6,800**	7,000	Neighborhoods
Quantity of litter removed from right of way (yards)	20,682	13,000	9,630	13,000	Neighborhoods
Average time to fill potholes in response to citizen request (days)	4.2	4.3	4.0	4.2	Neighborhoods
NEIGHBORHOOD IMPROVEMENT	FY20 ACTUAL	FY21 GOAL	FY21 ACTUAL	FY22 GOAL	CATEGORY
Average time to first notice of residential violation	4.93 days	5 days	5.79 days	5 days	Neighborhoods
Average time to bring grass/weeds violations into compliance for unoccupied properties	17.18 days	18 days	18.91 days	18 days	Neighborhoods

\* Litter on the interstate is collected by TDOT

\*\* Reduction based on increase in paving activities

\* Due to safety precautions related to COVID-19 the time to first notice of residential interior violations is averaging higher

## Public Works • Division Detail

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><u>Expenditures</u></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Personnel Services</b>				
Full-Time Salaries	\$7,742,006	\$10,666,147	\$10,511,790	\$10,881,437
Holiday Salary Full Time	455,093	0	0	0
Vacation Leave	416,922	0	0	0
Bonus Leave	121,290	0	0	0
Sick Leave	359,714	0	0	0
FFCRA Regular	14,597	0	0	0
FFCRA Part Time	720	0	0	0
Overtime	341,890	431,640	434,015	341,640
Out of Rank Pay	27,845	35,400	56,810	34,900
Hazardous Duty Pay	241	700	711	700
Longevity Pay	3,662	5,650	5,851	5,650
Shift Differential	2,465	4,847	6,073	4,847
PTO Final Pay	127,513	61,800	116,116	61,800
Required Special License Pay	1,800	3,950	3,988	3,950
Pension	397,027	484,369	454,984	517,639
Supplemental Pension	41,106	44,621	44,620	37,945
Social Security	167,006	175,160	232,453	175,160
Pension ADC Funding	946,416	1,240,797	1,240,797	971,969
Group Life Insurance	23,022	28,026	25,919	31,044
Unemployment	13,920	17,200	17,200	16,800
Pension 401a Match	23,859	24,111	26,643	24,111
Medicare	145,881	152,284	151,358	156,239
Long Term Disability	30,740	29,175	33,335	29,847
Health Insurance - Choice Plan	865,226	887,640	885,354	826,836
Health Insurance - Select Plan	606,662	614,916	701,841	760,440
Salaries - Part Time/Temporary	902,285	975,716	968,408	1,071,216
On the Job Injury	76,762	37,000	73,283	37,000
Benefits Adjustments	0	124,187	0	72,894
Bonus Pay	0	65,000	12,250	46,400
Expense Recovery - Personnel	(2,253,108)	(2,439,148)	(2,439,148)	(2,319,161)
<b>Total Personnel Services</b>	<b>\$11,602,562</b>	<b>\$13,671,188</b>	<b>\$13,564,651</b>	<b>\$13,791,303</b>
<b>Materials &amp; Supplies</b>				
City Hall Printing	\$1,673	\$0	\$0	\$0
City Storeroom Supplies	1,922	0	0	0
Facility Repair & Carpentry	35,091	66,742	33,742	66,742
City Shop Charges	839,029	852,985	597,207	842,857
City Shop Fuel	286,175	400,000	373,575	399,640



Public Works • Division Detail *(continued)*

<b>Category:</b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Outside Computer Services	79	55,584	53,584	55,584
City Computer Svc Equipment	31,685	18,730	25,997	19,730
Pers Computer Software	427	0	0	30,500
City				
Telephone/Communications	(300)	0	0	0
Printing - Outside	3,240	8,364	8,364	8,014
Supplies - Outside	7,345	0	0	0
Clothing	36,941	88,281	81,554	91,031
Safety Equipment	17,280	20,500	50,500	23,000
Outside Postage	12,725	62,500	53,483	42,850
Asphalt Products	4,726,993	5,056,250	4,061,500	5,056,250
Lumber & Wood Products	71	5,000	5,000	5,000
Paints Oils & Glass	0	1,000	1,000	1,000
Pipe Fittings & Castings	16,194	40,000	40,000	40,000
Lime Cement & Gravel	28,157	14,400	50,643	50,643
Chemicals	6,261	9,406	9,406	10,941
Materials and Supplies	311,833	366,685	511,847	302,647
Outside Vehicle Repair	70,843	100,000	150,000	100,000
Outside Equipment				
Repair/Maintenance	255,718	160,000	201,125	167,259
Advertising/Publication	4,000	20,000	20,000	15,000
Outside				
Phone/Communications	257,252	156,360	156,857	156,360
Security	1,264	1,500	1,475	1,500
Weed Control/Chemical				
Service	89,070	266,000	111,969	266,000
Seminars/Training/Education	60,104	75,000	59,770	80,000
Misc Professional Services	3,605,074	4,366,981	4,177,096	4,063,481
Travel Expense	10,470	20,000	2,510	20,000
Outside Fuel	4,427	10,000	10,000	10,000
Mileage	0	430	0	430
Utilities	352,159	453,933	369,283	453,933
Demolitions	1,427,215	1,167,661	1,716,504	1,167,661
Insurance	210,213	188,836	188,836	436,639
Claims	3,827	100,000	101,801	210,122
Lawsuits	391,016	264,748	263,826	264,748
Dues/Memberships/Periodicals	3,896	18,500	16,500	16,500
Misc Services and Charges	1,500	152,500	10,000	152,500
Minor Equipment	33,336	35,000	35,000	35,000
Expense Recovery - M & S	(4,831,642)	(5,192,308)	(3,835,655)	(5,056,250)
<b>Total Materials and Supplies</b>	<b>\$8,312,563</b>	<b>\$9,431,568</b>	<b>\$9,714,299</b>	<b>\$9,607,312</b>

Public Works • Division Detail *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b>Capital Outlay</b>				
Furniture/Furnishings	\$10,913	\$160,000	\$153,263	\$160,000
Equipment	0	40,000	58,021	40,000
<b>Total Capital Outlay</b>	<b>\$10,913</b>	<b>\$200,000</b>	<b>\$211,284</b>	<b>\$200,000</b>
<b>Grants and Subsidies</b>				
Death Benefits	\$5,000	\$0	\$5,000	\$0
Professional Services	300,000	62,500	361,250	62,500
<b>Total Grants and Subsidies</b>	<b>\$305,000</b>	<b>\$62,500</b>	<b>\$366,250</b>	<b>\$62,500</b>
<b>Expense Recovery</b>				
Expense Recovery - State Street Aid	(\$7,155,647)	(\$6,350,000)	(\$8,832,350)	(\$6,350,000)
<b>Total Expense Recovery</b>	<b>(\$7,155,647)</b>	<b>(\$6,350,000)</b>	<b>(8,832,350)</b>	<b>(\$6,350,000)</b>
<b>Misc Expense</b>				
Prior Year Expense	\$264	\$0	\$0	\$0
<b>Total Misc Expense</b>	<b>\$264</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$13,075,655</b>	<b>\$17,015,256</b>	<b>\$15,024,134</b>	<b>\$17,311,115</b>
<b><u>Revenue</u></b>				
<b>Local Taxes</b>				
Special Assessment Tax	\$530,148	\$398,000	\$596,420	\$398,000
<b>Total Local Taxes</b>	<b>\$530,148</b>	<b>\$398,000</b>	<b>\$596,420</b>	<b>\$398,000</b>
<b>Fines and Forfeitures</b>				
Vacant Property Registration Fee	\$35,200	\$35,000	\$27,000	\$35,000
<b>Total Fines and Forfeitures</b>	<b>\$35,200</b>	<b>\$35,000</b>	<b>\$27,000</b>	<b>\$35,000</b>
<b>Other Revenues</b>				
Anti-Neglect Enforcement Program	\$185,527	\$160,000	\$1,680	\$160,000
Utility Warranty Program	161,092	75,000	170,000	75,000
Recovery Of Prior Year Expense	460,138	0	0	0
<b>Total Other Revenues</b>	<b>\$806,757</b>	<b>\$235,000</b>	<b>\$171,680</b>	<b>\$235,000</b>

Public Works • Division Detail *(continued)*

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Transfers In</b>				
Oper Tfr In - Solid Waste Fund	\$1,065,177	\$0	\$0	\$0
Oper Tfr In - Storm Water	106,518	106,000	106,000	106,000
<b>Total Transfers In</b>	<b>\$1,171,695</b>	<b>\$106,000</b>	<b>\$106,000</b>	<b>\$106,000</b>
<b>Total Revenues</b>	<b>\$2,543,800</b>	<b>\$774,000</b>	<b>\$901,100</b>	<b>\$774,000</b>
<b>Net Expenditures</b>	<b>\$10,531,855</b>	<b>\$16,241,256</b>	<b>\$14,123,034</b>	<b>\$16,537,115</b>

## Administration

The Public Works Administration department provides support services to facilitate standardization, practical guidelines, and established procedures for conducting business, to ensure timely and accurate operational procedures for budget, purchasing, payroll/personnel, as well as technical and data support.

## Operating Budget

<i>Category:</i>	FY20 Actual	FY21 Adopted	FY21 Forecast	FY22 Adopted
<b><u>Expenditures</u></b>				
Personnel Services	\$138,768	\$215,357	\$296,555	\$318,537
Materials and Supplies	820,913	720,459	866,676	1,062,375
<b>Total Expenditures</b>	<b>\$959,681</b>	<b>\$935,816</b>	<b>\$1,163,231</b>	<b>\$1,380,912</b>
<b>Total Revenues</b>	<b>\$161,092</b>	<b>\$75,000</b>	<b>\$170,000</b>	<b>\$75,000</b>
<b>Net Expenditures</b>	<b>\$798,589</b>	<b>\$860,816</b>	<b>\$993,231</b>	<b>\$1,305,912</b>

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**Authorized Complement**

**13**

## Street Maintenance

Street Maintenance provides the Right of Way (R.O.W.) maintenance on city streets including asphalt paving, pothole repairs, cut and patch repairs, snow and ice removal, and other related services for the care of City of Memphis.

## Operating Budget

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Personnel Services	\$4,520,949	\$5,138,395	\$4,552,873	\$4,955,759
Materials and Supplies	3,613,085	4,097,777	4,206,629	4,251,509
Capital Outlay	0	0	28,511	0
Grants and Subsidies	5,000	62,500	191,250	19,875
Expense Recovery	(5,307,458)	(4,125,000)	(6,607,350)	(4,125,000)
Misc Expense	262	0	0	0
<b>Total Expenditures</b>	<b>\$2,831,838</b>	<b>\$5,173,672</b>	<b>\$2,371,913</b>	<b>\$5,102,143</b>
<b>Total Revenues</b>	<b>\$460,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$2,371,700</b>	<b>\$5,173,672</b>	<b>\$2,371,913</b>	<b>\$5,102,143</b>
<b>Authorized Complement</b>				<b>108</b>

## Neighborhood Improvements

Neighborhood Improvement focuses on improving the quality of life for the citizens of Memphis through constant efforts to beautify the city, promote education and engagement, and eradicate blight. The department provides grass mitigation services and enforcement of the city's housing/commercial codes of ordinance while maintaining the safety, health, and environmental standards for the community and the citizens of the City of Memphis.

### Operating Budget

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$6,942,845	\$8,317,436	\$8,715,223	\$8,517,007
Materials and Supplies	3,878,565	4,613,332	4,640,994	4,293,428
Capital Outlay	10,913	200,000	182,773	200,000
Grants and Subsidies	300,000	0	175,000	42,625
Expense Recovery	(1,848,189)	(2,225,000)	(2,225,000)	(2,225,000)
Misc Expense	3	0	0	0
<b>Total Expenditures</b>	<b>\$9,284,137</b>	<b>\$10,905,768</b>	<b>\$11,488,990</b>	<b>\$10,828,060</b>
<b>Total Revenues</b>	<b>\$1,922,570</b>	<b>\$699,000</b>	<b>\$731,100</b>	<b>\$699,000</b>
<b>Net Expenditures</b>	<b>\$7,361,567</b>	<b>\$10,206,768</b>	<b>\$10,757,890</b>	<b>\$10,129,060</b>
<b>Authorized Complement</b>				<b>135</b>



# DEBT SERVICE FUND

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The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of debt obligations and related costs.



## Introduction

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligations and related costs. Major sources of revenue for the fund include ad valorem taxes, local option sales taxes, loan repayments from other internal service centers, proceeds from the sale of delinquent ad valorem tax receivables, and Tourism Development Zone revenue.

General obligation bonds and notes are direct obligations of the City. The full faith, credit, and unlimited taxing power of the City as to all property subject to ad valorem taxation within the City are pledged to the payment of the principal of and interest on the City's general obligation debt.

Although there are no statutory limitations on the amount of general obligation debt the City can issue, the City conducts its finances so that the amount of general obligation debt outstanding does not exceed twelve percent (12%) of the City's taxable assessed valuation.

The City manages its general obligation debt conservatively as it does not have any outstanding variable rate debt or derivative agreements, although both are permitted in the City's Debt Management Policy. The City does, however, utilize commercial paper proceeds as a source of interim construction financing for projects contained in the City's CIP Budget. Commercial paper has proven to be a low-cost source of funds for the City.

The size of the City's Commercial Paper Program is \$150 million which, if fully utilized, would represent approximately 11% of outstanding general obligation debt. Such percentage falls within generally accepted guidelines for variable rate or short-term debt exposure.

Moody's Investors Service, Inc., S&P Global Ratings and Fitch Ratings, Inc. have assigned ratings of "Aa2", "AA" and "AA", respectively, to the City's general obligation bonds. The rating from Fitch Ratings, Inc. applies to outstanding general obligation bonds issued prior to June 2010. Such ratings express only the views of the rating agencies. An explanation of the significance of such ratings may be obtained from the rating agencies furnishing the ratings. There is no assurance that either or all such ratings will be maintained for any given period or that it will not be revised or withdrawn entirely by the rating agencies if, in the judgment of the respective rating agency, circumstances so warrant.

In addition to general obligation debt, the City has leases and other appropriation obligations outstanding whereby the City budgets and appropriates legally available funds each fiscal year for the payment of principal of and interest on such obligations.

## Debt Service Fund

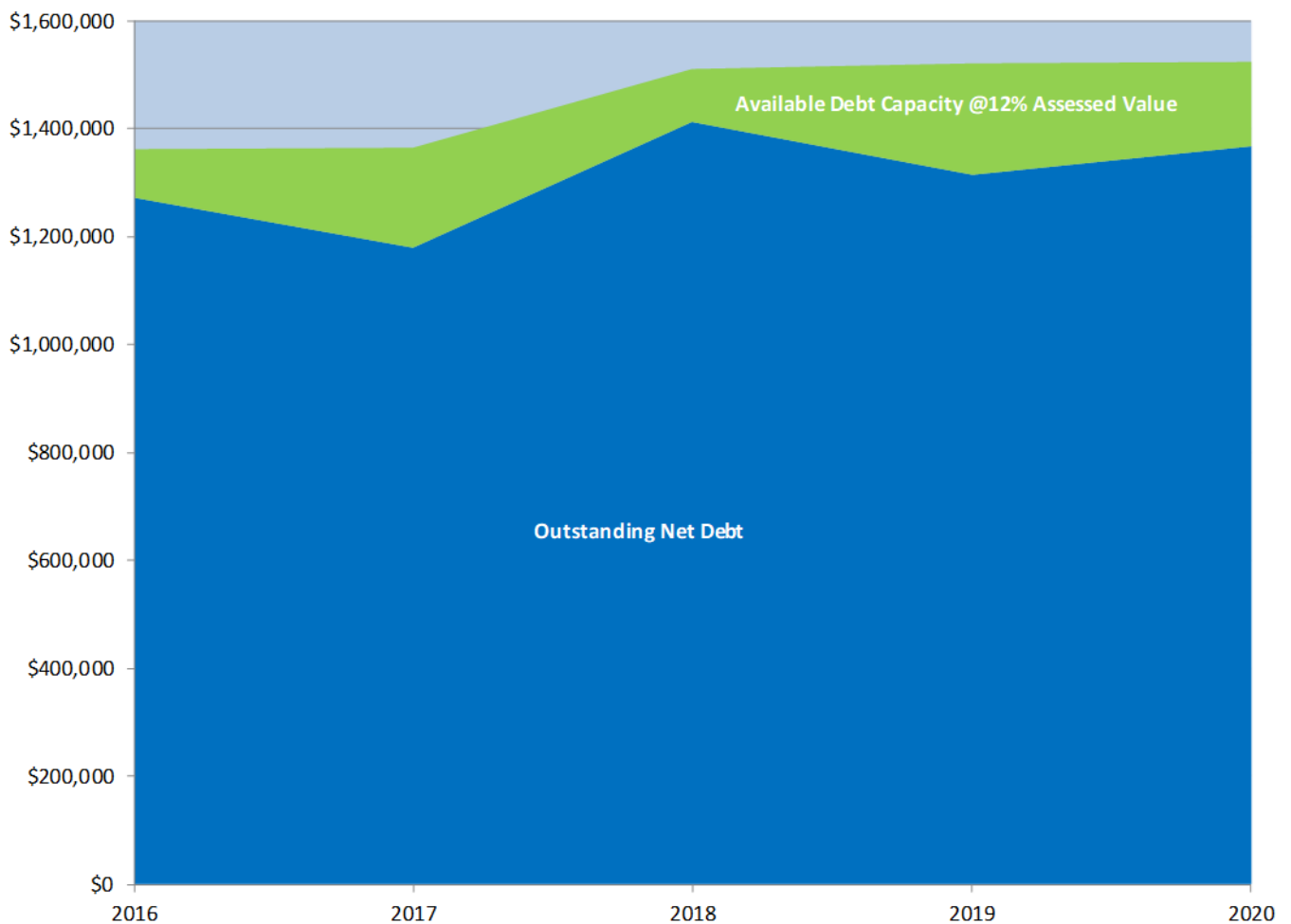
<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Local Taxes	\$136,880,879	\$136,077,197	\$137,537,789	\$136,201,839
State Taxes	16,789,512	14,800,000	14,267,588	9,000,000
Use of Money and Property	2,445,898	1,776,300	327,374	1,535,300
Federal Grants	2,969,768	2,321,358	1,550,000	13,561,864
Other Revenues	1,720,332	1,652,026	716,245	1,316,546
Transfers In	12,404,236	11,651,940	11,651,940	11,237,795
Other Revenues - Stadium				
Baseball	4,992	4,000	0	0
Proceeds from Refunded				
Debt	242,517,953	0	0	0
<b>Total Revenues</b>	<b>\$415,733,570</b>	<b>168,282,851</b>	<b>166,050,936</b>	<b>172,853,344</b>
<b>Expenditures</b>				
Materials and Supplies	\$1,041,377	\$1,125,000	\$1,120,000	\$1,120,000
Investment Fees	5,162	4,900	4,000	4,000
Bond Issue Costs	1,401,856	40,000	38,000	38,000
Redemption of Serial Bonds				
and Notes	104,034,821	102,681,233	102,678,525	106,201,062
Interest	65,078,193	66,571,867	66,536,449	71,395,075
Service Charges	63,153	64,500	46,500	57,000
Transfers Out	767,188	0	5,984,781	0
Retirement of Refunded				
Debt	143,523,387	0	97,605,375	0
Misc Expense	3,805,813	0	234,503	0
<b>Total Expenditures</b>	<b>\$319,720,950</b>	<b>\$170,487,500</b>	<b>\$274,248,133</b>	<b>\$178,815,137</b>
<b>Surplus (Deficit)</b>	<b>\$96,012,620</b>	<b>(\$2,204,649)</b>	<b>(\$108,197,197)</b>	<b>(\$5,961,793)</b>

Increase/(Decrease) in Nets	\$96,012,620	(\$2,204,649)	(\$108,197,197)	(\$5,961,793)
Assets				
Fund Balance Beginning of	\$77,929,220	\$173,941,840	\$173,941,840	\$65,744,643
Year				
Fund Balance End of Year	\$173,941,840	\$171,737,191	\$65,744,643	\$59,782,850

### Debt Service Fund Overview

It has been the City’s past practice to issue general obligation bonds on an annual basis to support ongoing and new capital projects initiated by the City. In relationship to the City’s debt affordability targets that are outlined in the City’s Debt Policy, the City shall conduct its finances so that the amount of General Obligation (“G.O.”) Debt outstanding does not exceed 12% of the City’s taxable assessed valuation. The chart below demonstrates the debt capacity.

**Debt Capacity Based on City Debt Policy**  
(IN THOUSANDS)



	2016	2017	2018	2019	2020
Maximum Debt @ 12% - City Policy	\$1,361,518	\$1,364,952	\$1,511,642	\$1,522,544	\$1,523,305
Less: Total Net Debt Outstanding <sup>(1)</sup>	1,273,105	1,179,577	1,413,892	1,314,548	1,367,735
Excess Debt Capacity	\$ 88,413	\$ 185,375	\$ 97,750	\$ 207,996	\$ 155,570

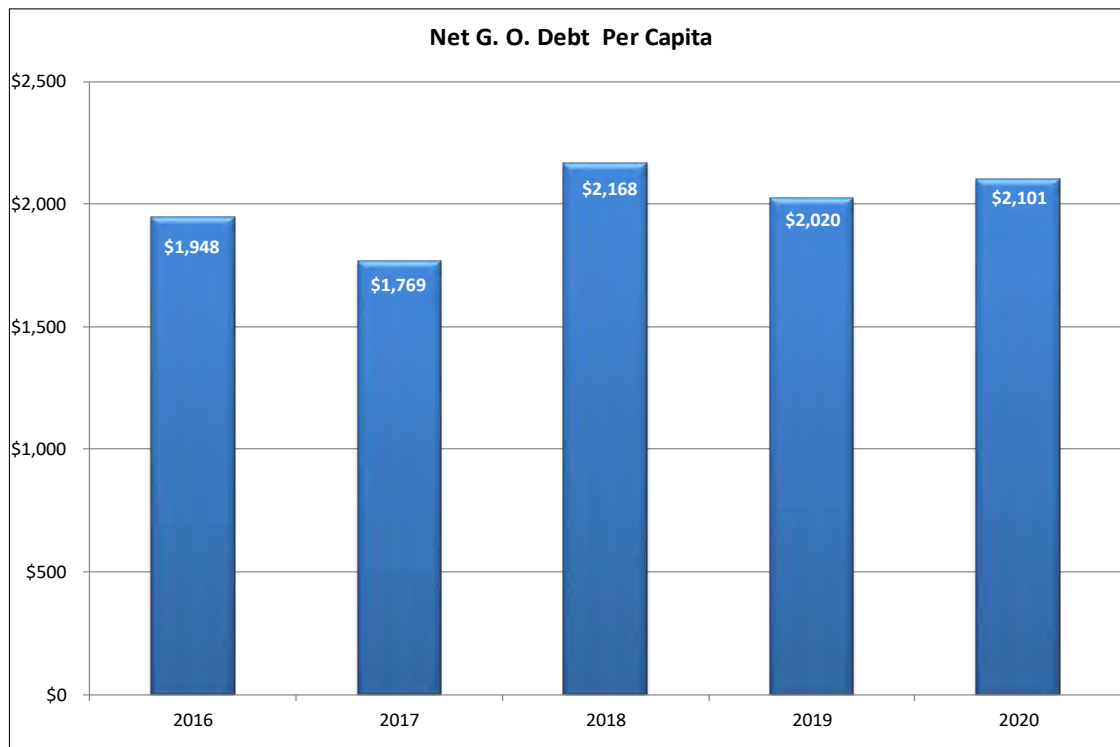
### Debt Ratio Trends

#### Debt Ratio Trends LAST FIVE FISCAL YEARS

	2016	2017	2018	2019	2020
Estimated Population	653,480	666,723	652,236	650,618	651,073
Appraised Value of Property <sup>(1)</sup>	\$ 35,955,987	\$ 36,080,187	\$ 39,799,719	\$ 40,029,728	\$ 40,073,124
Assessed Value Valuation of Property <sup>(1)</sup>	11,345,981	11,374,600	12,597,019	12,687,864	12,694,209
Total G. O. Debt	\$ 1,199,950	\$ 1,119,035	\$ 1,347,440	\$ 1,261,655	\$ 1,300,115
Bond Premiums	73,155	60,542	66,452	52,893	67,620
Net Debt	\$ 1,273,105	\$ 1,179,577	\$ 1,413,892	\$ 1,314,548	\$ 1,367,735
<b>Net G. O. Debt per Capita</b>					
Total Debt	\$ 1,948	\$ 1,769	\$ 2,168	\$ 2,020	\$ 2,101
Net Debt	1,948	1,769	2,168	2,020	2,101
<b>Net G. O. Debt to Appraised Value</b>					
Total Debt	3.54%	3.27%	3.55%	3.28%	3.41%
Net Debt	3.54%	3.27%	3.55%	3.28%	3.41%
<b>Net G. O. Debt to Assessed Value</b>					
Total Debt	11.22%	10.37%	11.22%	10.36%	10.77%
Net Debt	11.22%	10.37%	11.22%	10.36%	10.77%

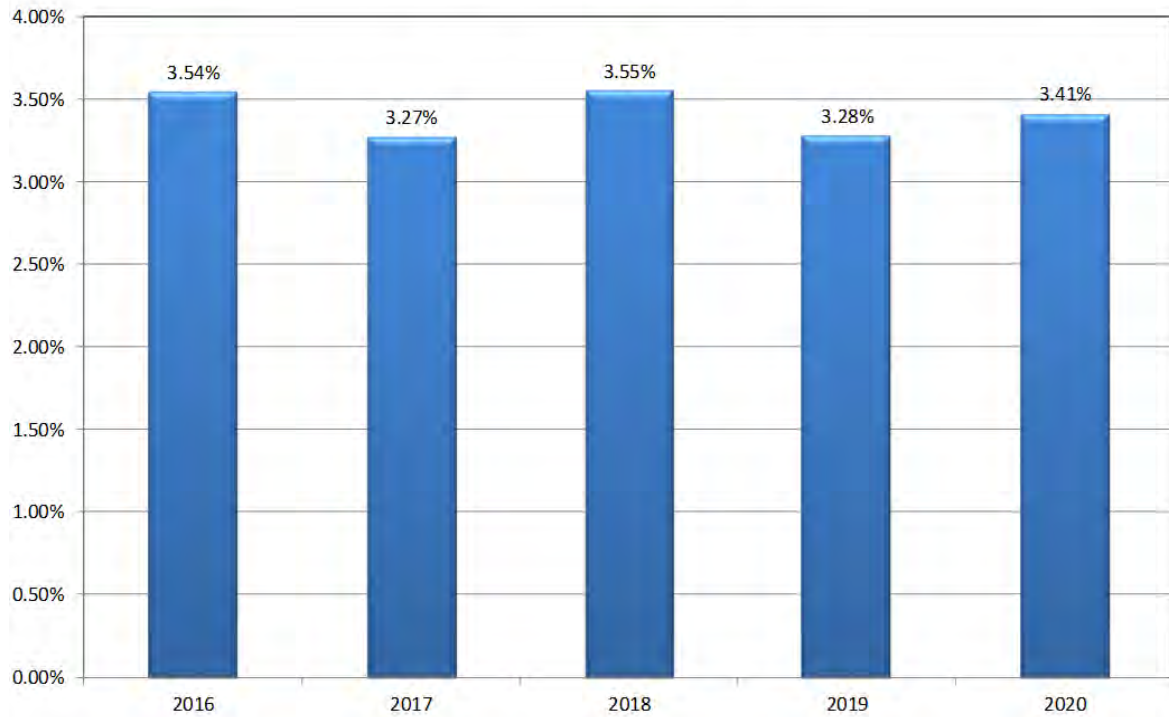
<sup>(1)</sup> In thousands of dollars.

Source: 2020 Annual Comprehensive Financial Report

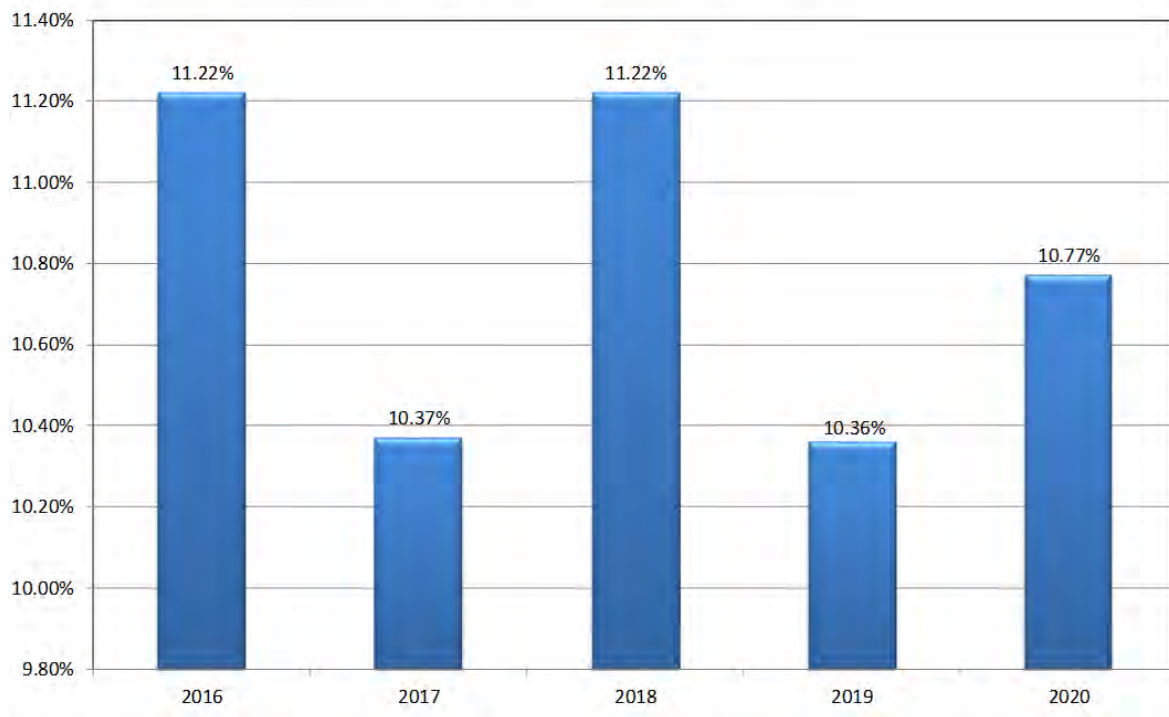


Net G.O. to Appraised/Assessed Value

Net G. O. Debt to Appraised Value



Net G. O. Debt to Assessed Value



## General Obligation Bonds

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE  
FUND AS OF JUNE 30, 2021  
(UNAUDITED)

General Obligation Bonds	Outstanding	Final Maturity
\$24,470,000 General Improvement Bonds, Series 2020A	\$ 24,470,000	12/1/2030
\$214,675,000 General Improvement & Refunding Bonds, Series 2020	211,285,000	5/1/2045
\$309,255,000 General Improvement Bonds, Series 2018	293,190,000	6/1/2048
\$69,885,000 General Improvement Bonds, Series 2016	60,475,000	5/1/2041
\$67,845,000 General Improvement Bonds, Series 2015C	67,845,000	4/1/2045
\$54,390,000 General Improvement Refunding Bonds, Series, 2015B (Taxable)	54,390,000	4/1/2025
\$76,820,000 General Improvement Refunding Bonds, Series, 2015A	76,820,000	4/1/2026
\$208,230,000 General Improvement Refunding Bonds, Series 2014B	181,275,000	4/1/2044
\$103,955,000 General Improvement Refunding Bonds, Series 2014A	60,890,000	11/1/2025
\$5,145,000 General Improvement Bonds, Series 2012B	1,115,000	4/1/2024
\$93,595,000 General Improvement & Refunding Bonds, Series 2012A	43,280,000	4/1/2042
\$86,190,000 General Improvement Bonds, Series 2011	56,140,000	5/1/2036
\$11,160,000 General Improvement Bonds, Series 2010F (RZEDB)	11,160,000	7/1/2034
\$62,550,000 General Improvement Bonds, Series 2010C (Direct Pay BABs)	55,280,000	7/1/2032
\$39,950,000 General Improvement Bonds, Series 2010B (Direct Pay BABs)	39,950,000	5/1/2030
<b>Total</b>	<b>\$ 1,237,565,000</b>	
<b>Commercial Paper</b>	<b>Outstanding</b>	
Commercial Paper	\$ 150,000,000	

**Appropriation Obligation Bonds**  
 OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE  
 DEBT SERVICE FUND AS OF JUNE 30, 2021  
 (UNAUDITED)

<b>Appropriation Obligations Debt</b>	<b>Outstanding</b>	<b>Final Maturity</b>
\$8,000,000 Solid Waste Lease, 2019	\$ 5,690,106	8/23/2024
\$4,400,000 Solid Waste Lease, 2018	1,829,241	5/1/2023
\$36,215,000 TDZ Revenue Refunding Bonds, Series 2017A (Federally Taxable)	835,000	11/1/2021
\$87,725,000 TDZ Revenue Refunding Bonds, Series 2017B	87,725,000	11/1/2030
\$34,300,000 TDZ Revenue Refunding Bonds, Series 2017C (Federally Taxable)	34,300,000	11/1/2024
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	12,200,000	2/1/2029
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)	3,090,000	2/1/2030
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	3,326,400	1/5/2025
\$2,015,300 CCRFC Qualified Energy Conservation Bonds, Series 2015B	604,590	1/5/2024
\$340,700 CCRFC Qualified Energy Conservation Bonds, Series 2015C	102,210	1/5/2024
\$40,975,000 Memphis and Shelby Co. Port Commission Dev. Revenue Bonds, Series 2011 <sup>(1)</sup>	14,870,000	4/1/2036
<b>Total</b>	<b>\$ 164,572,546</b>	

## General Obligation Bonds Debt Service Schedule

AS OF JUNE 30, 2020 (UNAUDITED)

Period Ending	Principal	Interest	Debt Service	Percentage Retired
6/30/2022	\$ 91,090,000	\$ 55,621,274	\$ 146,711,274	
6/30/2023	92,130,000	50,960,302	143,090,302	
6/30/2024	92,655,000	46,338,908	138,993,908	
6/30/2025	97,010,000	42,436,025	139,446,025	
6/30/2026	96,105,000	38,259,758	134,364,758	38%
6/30/2027	37,475,000	33,662,006	71,137,006	
6/30/2028	39,175,000	31,796,160	70,971,160	
6/30/2029	40,920,000	29,844,832	70,764,832	
6/30/2030	42,775,000	27,799,366	70,574,366	
6/30/2031	39,185,000	25,778,560	64,963,560	54%
6/30/2032	37,640,000	24,106,785	61,746,785	
6/30/2033	39,225,000	22,405,910	61,630,910	
6/30/2034	40,520,000	20,671,243	61,191,243	
6/30/2035	42,200,000	18,848,924	61,048,924	
6/30/2036	38,025,000	17,164,895	55,189,895	70%
6/30/2037	34,840,000	15,582,864	50,422,864	
6/30/2038	36,255,000	14,169,776	50,424,776	
6/30/2039	37,725,000	12,691,010	50,416,010	
6/30/2040	39,265,000	11,140,019	50,405,019	
6/30/2041	40,910,000	9,510,481	50,420,481	85%
6/30/2042	38,420,000	7,762,913	46,182,913	
6/30/2043	39,300,000	6,093,538	45,393,538	
6/30/2044	37,550,000	4,383,513	41,933,513	
6/30/2045	26,075,000	2,736,850	28,811,850	
6/30/2046	13,165,000	1,643,800	14,808,800	98%
6/30/2047	13,690,000	1,117,200	14,807,200	
6/30/2048	14,240,000	569,600	14,809,600	100%
Total	\$ 1,237,565,000	\$ 573,096,510	\$ 1,810,661,510	



**GENERAL OBLIGATION DEBT SERVICE  
AS A PERCENTAGE OF GENERAL FUND  
EXPENDITURES**

FISCAL YEARS ENDED JUNE 30 (IN THOUSANDS OF DOLLARS)

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
General Fund Expenditures and Other Uses (1)	\$ 639,234	\$ 662,997	\$ 712,632	\$ 723,632	\$ 742,824
G.O. Debt Service (2)	131,575	133,590	132,598	145,118	144,175
Total G.F Expenditure and G.O. Debt Service	<u>\$ 770,809</u>	<u>\$ 796,587</u>	<u>\$ 845,230</u>	<u>\$ 868,750</u>	<u>\$ 886,999</u>
G.O. Debt Service as of Percentage of the Sum of G.F. Expenditures and G.O. Debt Service	17.07%	16.77%	15.69%	16.70%	16.25%

(1) Includes General Fund Expenditures, Transfers Out and Special Items.

(2) Includes Debt Service on General Obligation Bonds and Interest on General Obligation Commercial Paper. Interest on General Obligation Bonds is net of subsidy payments for the General Improvement Bonds, Series 2010B (Direct Build America Bonds), General Improvement Bonds, Series 2010C (Direct Payment Build America Bonds) and General Improvement, Series 2010F (Recovery Zone Economic Development Bonds).

Source: City of Memphis, Tennessee.

# 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.

## Other Funds

Hotel/Motel Fund

State Street Aid Fund

New Memphis Arena

Fire EMS Fund

Park Special Services Fund

Fund Pre-K Fund

HUB Community Impact Fund

2019 Sales Tax Referendum

Life Insurance Fund

## Special Revenue Funds • Summary

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b><u>Revenues</u></b>				
Local Taxes	\$43,771,877	\$55,925,255	\$79,934,024	\$76,758,000
State Taxes	22,975,910	17,803,600	22,800,000	23,110,000
Licenses and Permits	2,120,079	1,891,000	2,270,040	1,850,000
Fines and Forfeitures	1,377,709	1,065,000	1,738,256	1,493,989
Charges for Services	67,338,857	75,100,581	76,540,000	75,100,581
Use of Money and Property	853,974	578,006	77,223	468,965
Federal Grants	4,377,597	3,497,350	7,534,760	3,507,350
Other Revenues	1,434,386	188,228	143,330	175,084
Transfers In	275,000	4,050,000	7,413,364	5,550,000
<b>Total Revenues</b>	<b>\$144,525,389</b>	<b>\$160,099,020</b>	<b>\$198,450,997</b>	<b>\$188,013,969</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$29,604,010	\$33,873,280	\$26,718,521	\$33,393,724
Materials and Supplies	31,492,599	31,816,528	35,733,940	36,891,073
Capital Outlay	8,284,563	4,338,678	4,126,063	4,127,178
Grants and Subsidies	15,718,259	12,865,300	17,252,659	16,010,965
Service Charges	25,383,146	23,063,359	24,299,540	23,063,359
Transfers Out	26,597,738	34,373,348	48,849,164	72,395,649
Misc Expense	933	0	246,194	0
<b>Total Expenditures</b>	<b>\$137,081,248</b>	<b>\$140,330,493</b>	<b>\$157,226,081</b>	<b>\$185,881,948</b>
<b>Surplus (Deficit)</b>	<b>\$7,444,141</b>	<b>\$19,768,527</b>	<b>\$41,224,916</b>	<b>\$2,132,021</b>
<b>Authorized Complement</b>				<b>515</b>

Park Special Service Fund

<b><i>Category:</i></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b><i>Revenues</i></b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Local Taxes	\$119,656	\$156,120	\$99,153	\$120,000
Use of Money and Property	63,815	22,041	3,583	40,000
<b>Total Revenues</b>	<b>\$183,471</b>	<b>\$178,161</b>	<b>\$102,736</b>	<b>\$160,000</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>\$183,471</b>	<b>\$178,161</b>	<b>\$102,736</b>	<b>\$160,000</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	\$183,471	\$178,161	\$102,736	\$160,000
Fund Balance Beginning of Year	\$2,977,938	\$3,161,409	\$3,161,409	\$3,264,145
Fund Balance End of Year	\$3,161,409	\$3,339,570	\$3,264,145	\$3,424,145

## Solid Waste Management Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Local Taxes	\$97,873	\$100,000	\$100,789	\$100,000
Charges for Services	67,338,857	75,100,581	76,540,000	75,100,581
Use of Money and Property	48,560	53,000	22,476	53,000
Federal Grants	0	0	4,000,000	0
Other Revenues	156,290	25,084	71,776	25,084
<b>Total Revenues</b>	<b>\$67,641,580</b>	<b>\$75,278,665</b>	<b>\$80,735,041</b>	<b>\$75,278,665</b>
<b>Expenditures</b>				
Personnel Services	\$28,453,210	\$32,689,970	\$25,719,459	\$31,901,270
Materials and Supplies	10,475,022	12,746,214	12,674,040	12,750,501
Capital Outlay	812,816	1,120,000	1,181,553	1,120,000
Grants and Subsidies	47,983	0	0	0
Service Charges	25,383,146	23,063,359	24,299,540	23,063,359
Transfers Out	4,876,617	3,809,144	3,809,144	3,394,299
Misc Expense	668	0	0	0
<b>Total Expenditures</b>	<b>\$70,049,462</b>	<b>\$73,428,687</b>	<b>\$67,683,736</b>	<b>\$72,229,429</b>
<b>Surplus (Deficit)</b>	<b>(\$2,407,882)</b>	<b>\$1,849,978</b>	<b>\$13,051,305</b>	<b>\$3,049,236</b>
<b>Authorized Complement</b>				<b>515</b>

Increase/(Decrease) in Net Assets	(\$2,407,883)	\$1,849,978	\$13,051,306	\$3,049,236
Fund Balance Beginning of Year	\$6,056,949	\$3,649,066	\$3,649,066	\$16,700,372
Fund Balance End of Year	\$3,649,066	\$5,499,044	\$16,700,372	\$19,749,608

## Metro Alarm Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Licenses and Permits	\$2,120,079	\$1,891,000	\$2,270,040	\$1,850,000
Use of Money and Property	32,221	32,000	7,000	5,000
Other Revenues	357	13,144	1,020	0
<b>Total Revenues</b>	<b>\$2,152,657</b>	<b>\$1,936,144</b>	<b>\$2,278,060</b>	<b>\$1,855,000</b>
<b>Expenditures</b>				
Personnel Services	\$355,058	\$383,310	\$367,919	\$392,454
Materials and Supplies	92,720	175,950	154,050	180,250
Transfers Out	1,730,000	1,600,000	1,600,000	1,600,000
Misc. Expense	0	0	110	0
<b>Total Expenditures</b>	<b>\$2,177,778</b>	<b>\$2,159,260</b>	<b>\$2,122,079</b>	<b>\$2,172,704</b>
<b>Surplus (Deficit)</b>	<b>(\$25,121)</b>	<b>(\$223,116)</b>	<b>\$155,981</b>	<b>(\$317,704)</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$25,121)	(\$223,116)	\$155,981	(\$317,704)
Fund Balance Beginning of Year	\$1,868,995	\$1,843,874	\$1,843,874	\$1,999,855
Fund Balance End of Year	\$1,843,874	\$1,620,758	\$1,999,855	\$1,682,151

Hotel/Motel Occupancy Tax Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Local Taxes	\$13,613,045	\$11,947,385	\$11,000,000	\$10,000,000
<b>Total Revenues</b>	<b>\$13,613,045</b>	<b>\$11,947,385</b>	<b>\$11,000,000</b>	<b>\$10,000,000</b>
<b>Expenditures</b>				
Grants and Subsidies	\$9,887,093	\$5,314,335	\$6,828,330	\$6,960,000
Transfers Out	6,722,821	6,633,050	6,671,720	6,633,050
<b>Total Expenditures</b>	<b>\$16,609,914</b>	<b>\$11,947,385</b>	<b>\$13,500,050</b>	<b>\$13,593,050</b>
<b>Surplus (Deficit)</b>	<b>(\$2,996,869)</b>	<b>\$0</b>	<b>(\$2,500,050)</b>	<b>(\$3,593,050)</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$2,996,869)	\$0	(\$2,500,050)	(\$3,593,050)
Fund Balance Beginning of Year	\$10,779,586	\$7,782,717	\$7,782,717	\$5,282,667
Fund Balance End of Year	\$7,782,717	\$7,782,717	\$5,282,667	\$1,689,617

State Street Aid Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
State Taxes	\$22,975,910	\$17,803,600	\$22,800,000	\$23,110,000
<b>Total Revenues</b>	<b>\$22,975,910</b>	<b>\$17,803,600</b>	<b>\$22,800,000</b>	<b>\$23,110,000</b>
<b>Expenditures</b>				
Materials and Supplies	\$18,707,610	\$16,035,300	\$21,031,700	\$21,341,700
Transfers Out	4,268,300	1,768,300	1,768,300	1,768,300
<b>Total Expenditures</b>	<b>\$22,975,910</b>	<b>\$17,803,600</b>	<b>\$22,800,000</b>	<b>\$23,110,000</b>
<b>Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	\$0	\$0	\$0	\$0
Fund Balance Beginning of Year	\$0	\$0	\$0	\$0
Fund Balance End of Year	\$0	\$0	\$0	\$0



New Memphis Arena Fund

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Revenue</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Local Taxes	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Transfers In	0	0	2,863,364	0
<b>Total Revenues</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$5,363,364</b>	<b>\$2,500,000</b>
<b>Expenditures</b>				
Grants and Subsidies	\$2,508,183	\$2,500,000	\$5,373,364	\$2,500,000
<b>Total Expenditures</b>	<b>\$2,508,183</b>	<b>\$2,500,000</b>	<b>\$5,373,364</b>	<b>\$2,500,000</b>
<b>Surplus (Deficit)</b>	<b>(\$8,183)</b>	<b>\$0</b>	<b>(\$10,000)</b>	<b>\$0</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$8,183)	\$0	(\$10,000)	\$0
Fund Balance Beginning of Year	\$118,932	\$110,749	\$110,749	\$100,749
Fund Balance End of Year	\$110,749	\$110,749	\$100,749	\$100,749

## Drug Enforcement Fund

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$1,377,709	\$1,065,000	\$1,738,256	\$1,493,989
Use of Money and Property	197,711	0	14,864	0
Federal Grants	37,757	60,000	97,410	70,000
Other Revenues	185,314	0	68,452	0
<b>Total Revenues</b>	<b>\$1,798,491</b>	<b>\$1,125,000</b>	<b>\$1,918,982</b>	<b>\$1,563,989</b>
<b><u>Expenditures</u></b>				
Personnel Services	\$795,742	\$800,000	\$631,143	\$1,100,000
Materials and Supplies	1,262,270	2,125,392	1,140,478	1,884,950
Capital Outlay	261,198	515,000	240,832	303,500
Misc. Expense	265	0	246,084	0
<b>Total Expenditures</b>	<b>\$2,319,475</b>	<b>\$3,440,392</b>	<b>\$2,258,537</b>	<b>\$3,288,450</b>
<b>Surplus (Deficit)</b>	<b>(\$520,984)</b>	<b>(\$2,315,392)</b>	<b>(\$339,555)</b>	<b>(\$1,724,461)</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$520,985)	(\$2,315,392)	(\$339,555)	(\$1,724,461)
Fund Balance Beginning of Year	\$9,410,764	\$8,889,779	\$8,889,779	\$8,550,224
Fund Balance End of Year	\$8,889,779	\$6,574,387	\$8,550,224	\$6,825,763

Fire EMS

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Federal Grants	\$4,339,840	\$3,437,350	\$3,437,350	\$3,437,350
<b>Total Revenues</b>	<b>\$4,339,840</b>	<b>\$3,437,350</b>	<b>\$3,437,350</b>	<b>\$3,437,350</b>
<b>Expenditures</b>				
Materials and Supplies	\$954,977	\$733,672	\$733,672	\$733,672
Capital Outlay	7,210,549	2,703,678	2,703,678	2,703,678
<b>Total Expenditures</b>	<b>\$8,165,526</b>	<b>\$3,437,350</b>	<b>\$3,437,350</b>	<b>\$3,437,350</b>
<b>Surplus (Deficit)</b>	<b>(\$3,825,686)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$3,825,686)	\$0	\$0	\$0
Fund Balance Beginning of Year	\$4,084,622	\$258,936	\$258,936	\$258,936
Fund Balance End of Year	\$258,936	\$258,936	\$258,936	\$258,936

## Pre-K Fund

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Revenues</u></b>				
Local Taxes	\$1,222,324	\$1,221,750	\$4,234,082	\$2,038,000
Use of Money and Property	51,758	0	2,854	0
Other Revenues	0	0	2,082	0
Transfers In	0	3,500,000	4,000,000	5,000,000
<b>Total Revenues</b>	<b>\$1,274,082</b>	<b>\$4,721,750</b>	<b>\$8,239,018</b>	<b>\$7,038,000</b>
<b><u>Expenditures</u></b>				
Grants and Subsidies	\$3,000,000	\$4,500,000	\$4,500,000	\$6,000,000
<b>Total Expenditures</b>	<b>\$3,000,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$6,000,000</b>
<b>Surplus (Deficit)</b>	<b>(\$1,725,918)</b>	<b>\$221,750</b>	<b>\$3,739,018</b>	<b>\$1,038,000</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$1,725,918)	\$221,750	\$3,739,018	\$1,038,000
Fund Balance Beginning of Year	\$4,241,625	\$2,515,707	\$2,515,707	\$6,254,725
Fund Balance End of Year	\$2,515,707	\$2,737,457	\$6,254,725	\$7,292,725

HUB Community Impact Fund

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Revenues</u></b>				
Use of Money and Property	\$3,026	\$965	\$86	\$965
Transfers In	275,000	550,000	550,000	550,000
<b>Total Revenues</b>	<b>\$278,026</b>	<b>\$550,965</b>	<b>\$550,086</b>	<b>\$550,965</b>
<b><u>Expenditures</u></b>				
Grants and Subsidies	\$275,000	\$550,965	\$550,965	\$550,965
<b>Total Expenditures</b>	<b>\$275,000</b>	<b>\$550,965</b>	<b>\$550,965</b>	<b>\$550,965</b>
<b>Surplus (Deficit)</b>	<b>\$3,026</b>	<b>\$0</b>	<b>(\$879)</b>	<b>\$0</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	\$3,026	\$0	(\$879)	\$0
Fund Balance Beginning of Year	\$1,528	\$4,554	\$4,554	\$3,675
Fund Balance End of Year	\$4,554	\$4,554	\$3,675	\$3,675

2019 Sales Tax Referendum

<i>Category:</i>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
<b><u>Revenues</u></b>				
Local Taxes	\$26,218,980	\$40,000,000	\$62,000,000	\$62,000,000
<b>Total Revenues</b>	<b>\$26,218,980</b>	<b>\$40,000,000</b>	<b>\$62,000,000</b>	<b>\$62,000,000</b>
<b><u>Expenditures</u></b>				
Transfers Out	\$9,000,000	\$20,562,854	\$35,000,000	\$59,000,000
<b>Total Expenditures</b>	<b>\$9,000,000</b>	<b>\$20,562,854</b>	<b>\$35,000,000</b>	<b>\$59,000,000</b>
<b>Surplus (Deficit)</b>	<b>\$17,218,980</b>	<b>\$19,437,146</b>	<b>\$27,000,000</b>	<b>\$3,000,000</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	\$17,218,980	\$19,437,146	\$27,000,000	\$3,000,000
Fund Balance Beginning of Year	\$0	\$17,218,980	\$17,218,980	\$44,218,980
Fund Balance End of Year	\$17,218,980	\$36,656,126	\$44,218,980	\$47,218,980

Life Insurance Fund

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Revenues</b>	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
Use of Money and Property	\$456,884	\$470,000	\$26,360	\$370,000
Other Revenues	1,092,425	150,000	0	150,000
<b>Total Revenues</b>	<b>\$1,549,309</b>	<b>\$620,000</b>	<b>\$26,360</b>	<b>\$520,000</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Surplus (Deficit)</b>	<b>\$1,549,309</b>	<b>\$0</b>	<b>\$26,360</b>	<b>\$520,000</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	\$1,549,309	\$620,000	\$26,360	\$520,000
Fund Balance Beginning of Year	\$21,715,368	\$23,264,677	\$23,264,677	\$23,291,037
Fund Balance End of Year	\$23,264,677	\$23,884,677	\$23,291,037	\$23,811,037

# ENTERPRISE FUNDS

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Enterprise Funds account for the acquisition, operations, and maintenance of the City's facilities. These services are entirely or predominantly supported by user charges. The City periodically determines whether the revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. All activities necessary to provide services are budgeted for in these funds:

## Sewer Fund

This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the City. Memphis continues to rank as having one of the lowest residential, commercial, and industrial wastewater, rates among the 1,250 largest cities in the nation. The last increase in sewer fees was in fiscal year 2020.

## Storm Water Fund

This fund is used to account for the operations of the City of Memphis Storm Water System. The City's storm water fee is used to fund federally mandated storm water requirements and to maintain flood control structures, alleviate local flooding problems, including maintenance of storm water infrastructure. The last increase in storm water fees was in FY 2020. The approved rate increase will begin in the FY22 Budget Year.



## Enterprise Funds • Summary

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$114,017	\$211,000	\$223,907	\$211,000
Charges for Services	163,895,901	189,852,785	188,290,161	189,328,307
Use of Money and Property	1,511,357	744,000	96,227	744,000
Federal Grants	260,614	0	100,000	0
State Grants	160,790	0	0	0
Other Revenues	164,969	102,000	268,602	83,000
Transfers In	329,065	0	2,793,560	0
Dividend and Interest on Investment	321,958	0	1,031,151	0
Gain (Loss) on Investments	224,783	0	1,229	0
Gain (Loss) on Sale of Assets	(144,009)	0	28,746	0
Capital Contributions	1,333,462	0	0	0
<b>Total Revenues</b>	<b>\$168,172,907</b>	<b>\$190,909,785</b>	<b>\$192,833,583</b>	<b>\$190,366,307</b>
<b><u>Expenses</u></b>				
Personnel Services	\$59,372,949	\$37,069,447	\$36,561,764	\$37,475,756
Materials and Supplies	52,683,363	84,317,853	67,319,888	83,859,405
Pension Expense	990,000	0	0	0
Capital Outlay	1,929,501	16,435,040	3,508,821	21,599,040
Grants and Subsidies	100,000	150,000	272,500	252,500
Investment Fees	8,128	0	6,620	0
Bond Issue Costs	469,696	0	1,058,855	0
Interest	5,899,611	4,121,000	10,460,382	5,134,000
Service Charges	5,100	0	11,500	0
Transfers Out	10,977,510	10,977,000	12,160,677	13,769,797
Depreciation on Own Funds	16,621,724	17,667,140	16,164,484	17,667,140
Misc Expense	2,545,182	0	4,307,922	0
<b>Total Expenses</b>	<b>\$151,602,764</b>	<b>\$170,737,480</b>	<b>\$151,833,413</b>	<b>\$179,757,638</b>
<b>Surplus (Deficit)</b>	<b>\$16,570,143</b>	<b>\$20,172,305</b>	<b>\$41,000,170</b>	<b>\$10,608,669</b>
<b>Authorized Complement</b>				<b>547</b>

## Sewer Treatment &amp; Collection - Operating Fund

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Fines and Forfeitures	\$74,786	\$201,000	\$203,400	\$201,000
Charges for Services	132,067,675	157,752,785	156,190,161	152,428,307
Use of Money and Property	1,047,696	600,000	68,286	600,000
Federal Grants	258,262	0	100,000	0
Other Revenues	129,009	102,000	139,627	83,000
Transfers In	329,065	0	2,793,560	0
Dividend and Interest on Investment	253,985	0	1,027,062	0
Gain (Loss) on Investments	130,815	0	719	0
Gain (Loss) on Sale of Assets	(180,084)	0	13,848	0
Capital Contributions	1,333,462	0	0	0
<b>Total Revenues</b>	<b>\$135,444,671</b>	<b>\$158,655,785</b>	<b>\$160,536,663</b>	<b>\$153,312,307</b>
<b>Expenses</b>				
Personnel Services	\$39,707,316	\$25,208,869	\$23,542,933	\$25,657,050
Materials and Supplies	47,373,345	76,288,401	59,100,294	75,027,715
Capital Outlay	1,899,563	14,637,000	1,803,462	19,847,000
Grants and Subsidies	0	0	20,000	0
Investment Fees	4,373	0	3,370	0
Bond Issue Costs	0	0	1,058,855	0
Interest	4,971,923	3,921,000	9,290,970	4,934,000
Service Charges	5,100	0	10,800	0
Transfers Out	10,870,992	10,871,000	12,054,677	13,663,797
Depreciation on Own Funds	14,090,043	15,250,800	13,148,348	15,250,800
Pension Expense	645,000	0	0	0
Misc Expense	1,550,141	0	3,487,170	0
<b>Total Expenses</b>	<b>\$121,117,796</b>	<b>\$146,177,070</b>	<b>\$123,520,879</b>	<b>\$154,380,362</b>
<b>Surplus (Deficit)</b>	<b>\$14,326,875</b>	<b>\$12,478,715</b>	<b>\$37,015,784</b>	<b>(\$1,068,055)</b>

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**Authorized Complement**
**356**

Sewer Treatment & Collection - Operating Fund *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Increase/(Decrease) in Net Assets	\$14,326,876	\$12,478,714	\$37,015,784	(\$1,068,054)
Fund Balance Beginning of Year	\$442,066,314	\$456,393,190	\$456,393,190	\$493,408,974
Fund Balance End of Year	\$456,393,190	\$468,871,904	\$493,408,974	\$492,340,920

## Storm Water Fund

<b><u>Category:</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$39,231	\$10,000	\$20,507	\$10,000
Charges for Services	31,828,226	32,100,000	32,100,000	36,900,000
Use of Money and Property	463,661	144,000	27,941	144,000
Federal Grants	2,352	0	0	0
State Grants	160,790	0	0	0
Other Revenues	35,961	0	128,976	0
Dividend and Interest on Investment	67,974	0	4,089	0
Gain (Loss) on Investments	93,968	0	510	0
Gain (Loss) on Sale of Assets	36,075	0	14,898	0
<b>Total Revenues</b>	<b>\$32,728,238</b>	<b>\$32,254,000</b>	<b>\$32,296,921</b>	<b>\$37,054,000</b>
<b><u>Expenses</u></b>				
Personnel Services	\$19,665,633	\$11,860,578	\$13,018,831	\$11,818,706
Materials and Supplies	5,310,018	8,029,452	8,219,594	8,831,690
Pension Expense	345,000	0	0	0
Capital Outlay	29,938	1,798,040	1,705,360	1,752,040
Grants and Subsidies	100,000	150,000	252,500	252,500
Investment Fees	3,755	0	3,250	0
Bond Issue Costs	469,696	0	0	0
Interest	927,689	200,000	1,169,412	200,000
Service Charges	0	0	700	0
Transfers Out	106,518	106,000	106,000	106,000
Depreciation on Own Funds	2,531,680	2,416,340	3,016,135	2,416,340
Misc Expense	995,041	0	820,752	0
<b>Total Expenses</b>	<b>\$30,484,968</b>	<b>\$24,560,410</b>	<b>\$28,312,534</b>	<b>\$25,377,276</b>
<b>Surplus (Deficit)</b>	<b>\$2,243,270</b>	<b>\$7,693,590</b>	<b>\$3,984,387</b>	<b>\$11,676,724</b>
<b>Authorized Complement</b>				<b>191</b>

Storm Water Fund *(continued)*

<b><u>Category:</u></b>	<b>FY20 Actual</b>	<b>FY21 Adopted</b>	<b>FY21 Forecast</b>	<b>FY22 Adopted</b>
Increase/(Decrease) in Net Assets	\$2,243,270	\$7,693,590	\$3,984,387	\$11,676,724
Fund Balance Beginning of Year	\$111,905,947	\$114,149,217	\$114,149,217	\$118,133,604
Fund Balance End of Year	\$114,149,217	\$121,842,807	\$118,133,604	\$129,810,328

# INTERNAL SERVICE FUNDS

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Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to other Divisions of the City on a cost reimbursement basis.

## Health Insurance

This fund accounts for the City's self-insurance for health benefits for City employees, and their dependents. The impact of rising health care across the nation has contributed to the rise of health care benefits locally. Costs for the Health Insurance Service Center traditionally increase because of rise in national health care costs.

## Unemployment

This fund accounts for unemployment compensation accounts for the City's self-insurance unemployment benefits, which may be due to former City employees.

## Fleet Management

This fund accounts for the maintenance and repair of all City vehicles and equipment, except Fire Services and Public Works Heavy equipment. Vehicle Maintenance continues to be cost effective while providing maintenance and repairs.

## Internal Service Funds • Summary

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Charges for Services	\$28,624,905	\$30,325,742	\$26,594,055	\$29,322,771
Use of Money and Property	371,176	405,000	10,205	390,000
Other Revenues	68,369,199	73,714,878	69,860,525	71,630,000
Transfers In	3,000,000	275,189	813,447	1,000,000
Employee Contributions	16,005,421	20,831,000	17,536,004	18,787,000
Employer Contributions	533,120	586,400	543,360	596,160
<b>Total Revenues</b>	<b>\$116,903,821</b>	<b>\$126,138,209</b>	<b>\$115,357,596</b>	<b>\$121,725,931</b>
<b>Expenses</b>				
Personnel Services	\$5,030,580	\$5,644,358	\$4,956,905	\$4,580,975
Materials and Supplies	19,460,422	17,268,447	19,234,174	20,272,357
Capital Outlay	650,070	403,453	551,986	403,453
Grants and Subsidies	151,587	105,810	200,000	105,810
Inventory	12,923,736	14,541,936	12,247,846	14,541,936
Claims Incurred	74,796,564	85,721,000	77,492,124	79,586,000
Federal Tax	0	36,000	36,000	40,000
Transfers Out	3,900,000	0	0	0
Depreciation on Own Funds	8,554	96,100	8,554	96,100
Misc Expense	428,820	0	114,244	0
<b>Total Expenses</b>	<b>\$117,350,333</b>	<b>\$123,817,104</b>	<b>\$114,841,833</b>	<b>\$119,626,631</b>
<b>Surplus (Deficit)</b>	<b>\$446,512</b>	<b>\$2,321,105</b>	<b>\$515,763</b>	<b>\$2,099,300</b>
<b>Authorized Complement</b>				<b>10</b>

Health Insurance Fund

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Use of Money and Property	\$270,416	\$315,000	\$5,986	\$315,000
Other Revenues	68,369,199	73,714,878	69,774,987	71,630,000
Transfers In	3,000,000	275,189	813,447	1,000,000
Employee Contributions	16,005,421	20,831,000	17,536,004	18,787,000
<b>Total Revenues</b>	<b>\$87,645,036</b>	<b>\$95,136,067</b>	<b>\$88,130,424</b>	<b>\$91,732,000</b>
<b>Expenses</b>				
Personnel Services	\$5,027,123	\$5,644,357	\$4,956,905	\$4,580,975
Materials and Supplies	4,878,981	3,819,900	5,459,644	6,212,616
Capital Outlay	12,207	9,000	9,000	9,000
Grants and Subsidies	151,587	105,810	200,000	105,810
Claims Incurred	74,355,655	85,521,000	77,192,124	79,386,000
Federal Tax	0	36,000	36,000	40,000
Misc Expense	428,820	0	48,665	0
<b>Total Expenses</b>	<b>\$84,854,373</b>	<b>\$95,136,067</b>	<b>\$87,902,338</b>	<b>\$90,334,401</b>
<b>Surplus (Deficit)</b>	<b>\$2,790,663</b>	<b>\$0</b>	<b>\$228,086</b>	<b>\$1,397,599</b>
<b>Authorized Complement</b>				<b>10</b>

Increase/(Decrease) in Net Assets	\$2,790,663	\$0	\$228,086	\$1,397,599
Fund Balance Beginning of Year	\$6,930,000	\$9,720,663	\$9,720,663	\$9,948,749
Fund Balance End of Year	\$9,720,663	\$9,720,663	\$9,948,749	\$11,346,348



## Unemployment Compensation Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Proposed</b>
<b>Revenues</b>				
Use of Money and Property	\$21,438	\$18,000	\$3,000	\$3,000
Employer Contributions	533,120	586,400	543,360	596,160
<b>Total Revenues</b>	<b>\$554,558</b>	<b>\$604,400</b>	<b>\$546,360</b>	<b>\$599,160</b>
<b>Expenses</b>				
Claims Incurred	\$440,909	\$200,000	\$300,000	\$200,000
Transfers Out	900,000	0	0	0
<b>Total Expenses</b>	<b>\$1,340,909</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$200,000</b>
<b>Surplus (Deficit)</b>	<b>(\$786,351)</b>	<b>\$404,400</b>	<b>\$246,360</b>	<b>\$399,160</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$786,351)	\$404,400	\$246,360	\$399,160
Fund Balance Beginning of Year	\$1,248,111	\$461,760	\$461,760	\$708,120
Fund Balance End of Year	\$461,760	\$866,160	\$708,120	\$1,107,280

## Fleet Management Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Charges for Services	\$28,624,905	\$30,325,742	\$26,594,055	\$29,322,771
Use of Money and Property	79,322	72,000	1,219	72,000
Other Revenues	0	0	85,538	0
<b>Total Revenues</b>	<b>\$28,704,227</b>	<b>\$30,397,742</b>	<b>\$26,680,812</b>	<b>\$29,394,771</b>
<b>Expenses</b>				
Personnel Services	\$3,457	\$0	\$0	\$0
Materials and Supplies	14,581,441	13,448,548	13,774,530	14,059,741
Capital Outlay	637,863	394,453	542,986	394,453
Inventory	12,923,736	14,541,936	12,247,846	14,541,936
Transfers Out	3,000,000	0	0	0
Depreciation on Own Funds	8,554	96,100	8,554	96,100
Misc Expense	0	0	65,579	0
<b>Total Expenses</b>	<b>\$31,155,051</b>	<b>\$28,481,037</b>	<b>\$26,639,495</b>	<b>\$29,092,230</b>
<b>Surplus (Deficit)</b>	<b>(\$2,450,824)</b>	<b>\$1,916,705</b>	<b>\$41,317</b>	<b>\$302,541</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$2,450,824)	\$1,916,705	\$41,317	\$302,541
Fund Balance Beginning of Year	\$7,432,634	\$4,981,810	\$4,981,810	\$5,023,127
Fund Balance End of Year	\$4,981,810	\$6,898,515	\$5,023,127	\$5,325,668



# FIDUCIARY FUNDS

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Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

## Other Post-Employment Benefits

This fund accounts for the activity regarding retirees' post-retirement major medical benefits.

## Library Retirement System Fund

This fund accounts for the activity of retirement, death, and disability benefits for those covered under the plan.

## Fiduciary Funds • Summary

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b><u>Additions</u></b>				
Other Revenues	\$9,330,062	\$17,840,711	\$13,884,275	\$12,087,000
Transfers In	4,589,783	6,324,150	3,542,333	8,536,485
Employee Contributions	1,924,417	5,049,000	3,316,430	2,892,000
Employer Contributions	117,043	0	101,490	0
Dividend and Interest on Investment	1,724,969	0	974,522	0
Gain (Loss) on Investments	(5,813,382)	0	9,560,452	0
Gain (Loss) on Sale of Assets	1,381,097	0	1,335,493	0
<b>Total Additions</b>	<b>\$13,253,989</b>	<b>\$29,213,861</b>	<b>\$32,714,995</b>	<b>\$23,515,485</b>
<b><u>Deductions</u></b>				
Personnel Services	\$6,174,921	\$7,255,808	\$6,300,000	\$8,205,789
Materials and Supplies	615,079	564,053	716,613	769,039
Grants and Subsidies	538,568	360,000	360,000	360,000
Claims Incurred	7,789,514	21,082,000	10,095,436	13,944,000
Investment Fees	14,249	0	21,471	0
Pension Benefits	4,047,826	4,000,000	3,883,362	4,000,000
Federal Tax	0	2,000	0	2,000
Misc. Expense	32,066	0	291	0
<b>Total Deductions</b>	<b>\$19,212,223</b>	<b>\$33,263,861</b>	<b>\$21,377,173</b>	<b>\$27,280,828</b>
<b>Net Increase (Decrease) In Net Positions</b>	<b>(\$5,958,234)</b>	<b>(\$4,050,000)</b>	<b>\$11,337,822</b>	<b>(\$3,765,343)</b>
<b>Authorized Complement</b>				<b>3</b>

## Other Post Employment Benefit Trust Fund

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Additions</b>				
Other Revenues	\$9,330,062	\$17,840,711	\$13,884,275	\$12,087,000
Transfers In	3,500,000	4,787,665	2,005,849	7,000,000
Employee Contributions	1,807,374	5,049,000	3,214,940	2,892,000
Dividend and Interest on Investment	73,549	0	20,845	0
Gain (Loss) on Investments	115,778	0	405,981	0
<b>Total Additions</b>	<b>\$14,826,763</b>	<b>\$27,677,376</b>	<b>\$19,531,890</b>	<b>\$21,979,000</b>
<b>Deductions</b>				
Personnel Services	\$6,174,921	\$5,719,323	\$6,300,000	\$7,132,683
Materials and Supplies	548,531	514,053	701,051	719,039
Grants and Subsidies	538,568	360,000	360,000	360,000
Claims Incurred	7,789,514	21,082,000	10,095,436	13,944,000
Investment Fees	882	0	227	0
Federal Tax	0	2,000	0	2,000
<b>Total Deductions</b>	<b>\$15,052,416</b>	<b>\$27,677,376</b>	<b>\$17,457,164</b>	<b>\$22,157,722</b>
<b>Net Increase (Decrease) In Net Positions</b>	<b>(\$225,653)</b>	<b>\$0</b>	<b>\$2,074,726</b>	<b>(\$178,722)</b>
<b>Authorized Complement</b>				<b>3</b>

Increase/(Decrease) in Net Assets	(\$225,655)	\$0	\$2,074,726	(\$178,722)
Fund Balance Beginning of Year	\$4,015,238	\$3,789,583	\$3,789,583	\$5,864,309
Fund Balance End of Year	\$3,789,583	\$3,789,583	\$5,864,309	\$5,685,587



Library Retirement System Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Proposed</b>	
<b>Additions</b>				
Transfers In	\$1,089,783	\$1,536,485	\$1,536,484	\$1,536,484
Employee Contributions	117,043	0	101,490	0
Employer Contributions	117,043	0	101,490	0
Dividend and Interest on Investment	1,651,420	0	953,677	0
Gain (Loss) on Investments	(5,929,159)	0	9,154,471	0
Gain (Loss) on Sale of Assets	1,381,097	0	1,335,493	0
<b>Total Additions</b>	<b>\$1,572,773</b>	<b>\$1,536,485</b>	<b>\$13,183,105</b>	<b>\$1,536,485</b>
<b>Deductions</b>				
Personnel Services	\$0	\$1,536,485	\$0	\$1,073,106
Materials and Supplies	66,549	50,000	15,562	50,000
Investment Fees	13,366	0	21,244	0
Pension Benefits	4,047,826	4,000,000	3,883,362	4,000,000
Misc. Expense	32,066	0	291	0
<b>Total Deductions</b>	<b>\$4,159,807</b>	<b>\$5,586,485</b>	<b>\$3,920,459</b>	<b>\$5,123,106</b>
<b>Net Increase (Decrease) In Net Positions</b>	<b>(\$5,732,580)</b>	<b>(\$4,050,000)</b>	<b>\$9,262,646</b>	<b>(\$3,586,621)</b>

Increase/(Decrease) in Net Assets	(\$5,732,580)	(\$4,050,000)	\$9,262,646	(\$3,586,622)
Fund Balance Beginning of Year	\$57,944,463	\$52,211,883	\$52,211,883	\$61,474,529
Fund Balance End of Year	\$52,211,883	\$48,161,883	\$61,474,529	\$57,887,907





# STRATEGIC PLANNING

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This section is provided for a high-level look at the projection of revenues and expenditures for long range planning purposes. The City of Memphis' budget is approved annually, therefore financial data in this section does not represent an approved long-range financial funding plan, and it does not represent the final form of a financial plan that will be presented to the City Council for future consideration.

## Introduction

The Memphis City Budget Office developed a 5-year financial plan for the General Fund. The 5-year plan is a conservative projection of future revenues and expenditures over the 5-year forecast period. This year's 5-year plan does not reflect any ongoing impacts of COVID-19.

The compilation and review of the plan provides an opportunity to put current funding decisions in context with longer-term economic conditions while affording city management a projection of the ongoing financial impact of policy decisions. The plan also provides an opportunity to demonstrate to policy makers the likely impact of the short-term capital investment and financing decisions on the city's longer-term financial capacity.

Major goals of the 5-Year financial plan include the following:

- 1 Structure the city's annual budget into a 5-year planning horizon to facilitate prudent financial management.
- 2 Provide an environment for setting revenue and expenditure targets and for evaluating budget priorities considering projected fiscal conditions.
- 3 Present a picture of the longer-term strategic financial issues facing the city while highlighting funding priorities and challenges for budget planning.
- 4 Identify potential structural budget imbalances, surpluses, or shortfalls.
- 5 Provide a useful framework for reviewing and refining the city's financial forecasts, as well as its financial management goals and priorities.

In preparing the plan, the Budget Office considers historical experience, as well as the economic uncertainties underlying the revenue outlook and growth in expenditures during the 5-year period. The City's key assumptions for revenues and expenditures are provided in the following paragraphs.

The revenue projections assume 1% growth in three primary revenues of our top ten revenue sources: property taxes, local sales taxes, and state sales taxes. Given the economic dependency of these two revenue categories with the financial climate, projections are very conservative. The state income tax will be completely phased out in fiscal year 2021.

Expenditure projections represent expenditure growth for most expenditure categories only if identified by the respective operating divisions. Most expenditures are planned at baseline amounts of the fiscal year 2022 budget unless there are known changes on the horizon. Personnel expenditures are held at ½% growth. Administrative strategies and employees subject to bargaining unit agreements will likely change long term personnel cost projections.

Financial data in this section does not represent an approved financial plan, and it does not represent the final form of a financial plan that will be presented to the Memphis City Council for a future consideration. This section is intended to provide a high level look at projected revenues and expenditures for long range planning purposes. Administrative planning is continuous. As a result, there are many financial decisions that could not be projected during the development of this data, including changes in the tax rate, the ADC which provides the mandatory funding for the retirement plan, the impact of grant awards, the use of technology, and the impact of new service delivery strategies.

## Five Year Projection

Revenues Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
<b>Local Taxes</b>					
Ad Valorem Tax - Current	\$255,000,000	\$258,213,000	\$261,466,000	\$264,760,000	\$268,096,000
Ad Valorem Tax - Current Sale of Receivables	6,000,000	6,000,000	5,750,000	5,500,000	5,000,000
Ad Valorem Tax Prior	3,500,000	3,544,000	3,589,000	3,634,000	3,680,000
PILOT's	5,000,000	5,063,000	5,127,000	5,192,000	5,257,000
Property Taxes Interest & Penalty	5,600,000	5,671,000	5,742,000	5,814,000	5,887,000
Bankruptcy Interest & Penalty	100,000	101,000	102,000	103,000	104,000
Interest & Penalty - Sale of Tax Rec	1,000,000	1,000,000	750,000	500,000	250,000
Special Assessment Tax	725,000	734,000	743,000	752,000	761,000
Local Sales Tax	130,000,000	131,638,000	133,297,000	134,977,000	136,678,000
Alcoholic Beverage Inspection Fee	6,600,000	6,683,000	6,767,000	6,852,000	6,938,000
Beer Sales Tax	15,000,000	15,189,000	15,380,000	15,574,000	15,770,000
Gross Rec Business Tax	12,000,000	12,151,000	12,304,000	12,459,000	12,616,000
Interest, Penalties & Commission	350,000	354,000	358,000	363,000	368,000
Business Tax Fees	1,300,000	1,316,000	1,333,000	1,350,000	1,367,000
Mixed Drink Tax	5,000,000	5,063,000	5,127,000	5,192,000	5,257,000
Excise Tax	2,000,000	2,025,000	2,051,000	2,077,000	2,103,000
State Apportionment TVA	7,800,000	7,898,000	7,998,000	8,099,000	8,201,000
Franchise Tax - Telephone	1,000,000	1,013,000	1,026,000	1,039,000	1,052,000
Cable TV Franchise Fees	4,200,000	4,253,000	4,307,000	4,361,000	4,416,000
Fiber Optic Franchise Fees	1,400,000	1,418,000	1,436,000	1,454,000	1,472,000
Misc. Franchise Tax	850,000	861,000	872,000	883,000	894,000
Misc. Tax Recoveries	300,000	304,000	308,000	312,000	316,000
MLGW Pipeline	270,000	273,000	276,000	279,000	283,000
<b>Total Local Taxes</b>	<b>\$464,995,000</b>	<b>\$470,765,000</b>	<b>\$476,109,000</b>	<b>\$481,526,000</b>	<b>\$486,675,000</b>
<b>State Taxes</b>					
State Sales Tax	64,000,000	66,112,000	68,294,000	70,548,000	72,876,000
Telecommunication Sales Tax	1,000,000	1,033,000	1,067,000	1,102,000	1,138,000
State Shared Beer Tax	300,000	310,000	320,000	331,000	342,000
Alcoholic Beverage Tax	450,000	465,000	480,000	496,000	512,000

Five Year Projection *(continued)*

Revenues Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
Sports Betting	100,000	450,000	465,000	480,000	496,000
Spec Petroleum Product Tax	1,285,000	1,327,000	1,371,000	1,416,000	1,463,000
<b>Total State Taxes</b>	<b>\$67,135,000</b>	<b>\$69,697,000</b>	<b>\$71,997,000</b>	<b>\$74,373,000</b>	<b>\$76,827,000</b>
<b>Licenses and Permits</b>					
Liquor by Ounce License	\$240,000	\$236,000	\$232,000	\$228,000	\$224,000
Taxi Drivers License	6,000	6,000	6,000	6,000	6,000
Gaming Pub Amus Perm Fee	3,750	4,000	4,000	4,000	4,000
Wrecker Permit Fee	20,000	20,000	20,000	20,000	20,000
Misc. Permits	170,000	167,000	164,000	161,000	158,000
Beer Application	30,000	30,000	30,000	30,000	30,000
Auto Registration Fee	12,000,000	12,500,000	12,500,000	12,500,000	12,500,000
Dog License	225,000	221,000	217,000	214,000	211,000
County Dog License Fee	88,000	87,000	86,000	85,000	84,000
Beer Permit Privilege Tax	135,000	133,000	131,000	129,000	127,000
Sidewalk Permit Fees	35,000	34,000	33,000	32,000	31,000
<b>Total Licenses and Permits</b>	<b>\$12,952,750</b>	<b>\$13,438,000</b>	<b>\$13,423,000</b>	<b>\$13,409,000</b>	<b>\$13,395,000</b>
<b>Fines &amp; Forfeitures</b>					
Court Fees	\$4,200,000	\$4,300,000	\$4,400,000	\$4,500,000	\$4,500,000
Court Costs	4,000,000	5,000,000	5,050,000	5,150,000	5,250,000
Fines & Forfeitures	3,000,000	3,000,000	3,100,000	3,200,000	3,300,000
Seizures	20,000	25,000	30,000	35,000	40,000
Beer Board Fines	0	80,000	80,000	80,000	80,000
Library Fines & Fees	120,000	120,000	125,000	130,000	140,000
Vacant Property Registration Fee	35,200	40,000	42,000	45,000	50,000
Arrest Fees	70,000	100,000	101,000	102,000	105,000
DUI BAC Fees	2,000	2,000	2,000	2,000	2,000
Sex Offender Registry Fees	100,000	105,000	110,000	115,000	120,000
<b>Total Fines and Forfeitures</b>	<b>\$11,547,200</b>	<b>\$12,772,000</b>	<b>\$13,040,000</b>	<b>\$13,359,000</b>	<b>\$13,587,000</b>
<b>Charges for Services</b>					
Tax Sales Attorney Fees	\$600,000	\$597,000	\$594,000	\$591,000	\$588,000
Subdivision Plan Inspection Fee	250,000	249,000	248,000	247,000	246,000

Five Year Projection *(continued)*

Revenues Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
Street Cut Inspection Fee	50,000	50,000	50,000	50,000	50,000
Traffic Signals	175,000	174,000	173,000	172,000	171,000
Parking Meters	800,000	796,000	792,000	788,000	784,000
Signs-Loading Zones	30,000	30,000	30,000	30,000	30,000
Arc Lights	4,000	4,000	4,000	4,000	4,000
Wrecker & Storage Charges	800,000	796,000	792,000	788,000	784,000
Shelter Fees	300,000	299,000	298,000	297,000	296,000
Ambulance Service	20,400,000	20,306,000	20,213,000	20,120,000	20,027,000
Parking	150,000	149,000	148,000	147,000	146,000
Senior Citizen's Meals	50,000	50,000	50,000	50,000	50,000
Concessions	2,000,000	1,991,000	1,982,000	1,973,000	1,964,000
Golf Car Fees	1,000,000	995,000	990,000	985,000	980,000
Pro Shop Sales	125,000	124,000	123,000	122,000	121,000
Green Fees	1,300,000	1,294,000	1,288,000	1,282,000	1,276,000
Softball	25,000	25,000	25,000	25,000	25,000
Ball field Permit	15,000	15,000	15,000	15,000	15,000
Class Fees	500	0	0	0	0
Rental Fees	1,400,000	1,394,000	1,388,000	1,382,000	1,376,000
MLG&W Rent	2,400	2,000	2,000	2,000	2,000
Rent of Land	210,000	209,000	208,000	207,000	206,000
Police Special Events	350,000	348,000	346,000	344,000	342,000
Parking Lots	400,000	398,000	396,000	394,000	392,000
Outside Revenue	300,000	299,000	298,000	297,000	296,000
Tow Fees	600,000	597,000	594,000	591,000	588,000
HCD - Docking Fees	50,000	50,000	50,000	50,000	50,000
Easements & Encroachments	65,000	65,000	65,000	65,000	65,000
<b>Total Charges for Services</b>	<b>\$31,451,900</b>	<b>\$31,306,000</b>	<b>\$31,162,000</b>	<b>\$31,018,000</b>	<b>\$30,874,000</b>
<b>Use of Money and Property</b>					
Interest on Investments	\$400,000	\$250,000	\$300,000	\$400,000	\$450,000
Net Income/Investors	50,000	82,000	134,000	219,000	357,000
State Litigation Tax Commission	60,000	98,000	160,000	261,000	426,000
<b>Total Use of Money and Property</b>	<b>\$510,000</b>	<b>\$430,000</b>	<b>\$594,000</b>	<b>\$880,000</b>	<b>\$1,233,000</b>
<b>Federal Grants</b>					
Federal Grants	\$2,650,000	\$2,650,000	\$2,650,000	\$0	\$0
Federal Grants - Others	400,000	400,000	400,000	400,000	400,000
FEMA Reimbursement	2,023,006	2,000,000	3,000,000	4,000,000	4,000,000
<b>Total Federal Grants</b>	<b>\$5,073,006</b>	<b>\$5,050,000</b>	<b>\$6,050,000</b>	<b>\$4,400,000</b>	<b>\$4,400,000</b>

Five Year Projection *(continued)*

Revenues Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
<b>State Grants</b>					
State Grants	\$5,000,000	\$0	\$0	\$0	\$0
<b>Total State Grants</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Intergovernmental Revenues</b>					
International Airport	\$4,119,982	\$4,862,000	\$5,737,000	\$6,770,000	\$7,989,000
<b>Total Intergovernmental Revenues</b>	<b>\$4,119,982</b>	<b>\$4,862,000</b>	<b>\$5,737,000</b>	<b>\$6,770,000</b>	<b>\$7,989,000</b>
<b>Other Revenues</b>					
Anti-Neglect Enforcement Program	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Property Insurance Recoveries	135,000	154,000	176,000	201,000	229,000
Rezoning Ordinance Publication Fees	5,000	6,000	7,000	8,000	9,000
Sale of Reports	435,000	496,000	566,000	646,000	737,000
Local Shared Revenue	675,000	770,000	879,000	1,003,000	1,145,000
City of Bartlett	1,034,000	1,180,000	1,347,000	1,537,000	1,754,000
Utility Warranty Program	135,000	154,000	176,000	201,000	229,000
Miscellaneous Income	300,000	342,000	390,000	445,000	508,000
Subdivision Sidewalk Fees	25,000	29,000	33,000	38,000	43,000
Sewer Fund Cost Allocation	1,075,000	1,227,000	1,400,000	1,598,000	1,824,000
Miscellaneous Auctions	2,500,000	2,853,000	3,256,000	3,716,000	4,241,000
Fire - Misc. Collections	45,000	51,000	58,000	66,000	75,000
Donated Revenue	600,000	685,000	782,000	892,000	1,018,000
Corporate Sponsorship	100,000	114,000	130,000	148,000	169,000
Vendor Rebates	10,000	11,000	13,000	15,000	17,000
FNMA Service Fees	875	1,000	1,000	1,000	1,000
Claims	50,000	57,000	65,000	74,000	84,000
<b>Total Other Revenues</b>	<b>\$7,127,875</b>	<b>\$8,133,000</b>	<b>\$9,282,000</b>	<b>\$10,592,000</b>	<b>\$12,086,000</b>
<b>Transfers In</b>					
In Lieu Of Taxes-MLGW	\$56,411,000	\$61,934,000	\$67,997,000	\$74,654,000	\$81,963,000
In Lieu Of Taxes-Sewer	10,300,000	11,308,000	12,415,000	13,630,000	14,964,000
Oper Tfr In - Solid Waste Fund	750,000	823,000	904,000	993,000	1,090,000
Oper Tfr in - Sales Tax Referendum 2019	12,000,000	13,175,000	14,465,000	15,881,000	17,436,000
Oper Tfr In - Sewer Operating/CIP	1,737,000	1,907,000	2,094,000	2,299,000	2,524,000
Oper Tfr In - Metro Alarm	1,600,000	1,757,000	1,929,000	2,118,000	2,325,000
Oper Tfr In - Storm Water	106,000	116,000	127,000	139,000	153,000
<b>Total Transfers In</b>	<b>\$82,904,000</b>	<b>\$91,020,000</b>	<b>\$99,931,000</b>	<b>\$109,714,000</b>	<b>\$120,455,000</b>

Five Year Projection *(continued)*

Revenue Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
<b>Contributed from Fund Balance</b>					
Contributed from Unassigned Fund Balance	\$23,175,211	\$0	\$0	\$0	\$0
<b>Total Contributed from Fund Balance</b>	<b>\$23,175,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$715,991,924</b>	<b>\$707,473,000</b>	<b>\$727,325,000</b>	<b>\$746,041,000</b>	<b>\$767,521,000</b>
<b>Expenditure Types</b>					
<b>Personnel Services</b>					
Full-Time Salaries	\$340,242,723	\$347,388,000	\$354,683,000	\$362,131,000	\$369,736,000
Overtime	37,229,112	38,011,000	38,809,000	39,624,000	40,456,000
Holiday Fire/Police	11,353,000	11,591,000	11,834,000	12,083,000	12,337,000
Out of Rank Pay	2,683,169	2,740,000	2,798,000	2,857,000	2,917,000
Hazardous Duty Pay	480,363	490,000	500,000	511,000	522,000
College Incentive Pay	6,976,572	7,123,000	7,273,000	7,426,000	7,582,000
Longevity Pay	2,234,328	2,281,000	2,329,000	2,378,000	2,428,000
Shift Differential	716,958	732,000	747,000	763,000	779,000
Bonus Days	2,000,000	2,042,000	2,085,000	2,129,000	2,174,000
PTO Final Pay	5,182,107	5,291,000	5,402,000	5,515,000	5,631,000
Job Incentive	1,379,389	1,408,000	1,438,000	1,468,000	1,499,000
Required Special License Pay	4,950	5,000	5,000	5,000	5,000
MPD Retention Bonus Program	12,551,000	12,815,000	13,084,000	0	0
MFD Retention Bonus Program	9,439,000	9,637,000	9,839,000	0	0
Pension	20,585,981	21,018,000	21,459,000	21,910,000	22,370,000
Supplemental Pension	117,335	120,000	123,000	126,000	129,000
Social Security	316,313	323,000	330,000	337,000	344,000
Pension ADC Funding	28,134,517	28,725,000	29,328,000	29,944,000	30,573,000
Group Life Insurance	959,472	980,000	1,001,000	1,022,000	1,043,000
Unemployment	456,320	466,000	476,000	486,000	496,000
Pension 401a Match	69,678	71,000	72,000	74,000	76,000
Medicare	5,148,695	5,257,000	5,367,000	5,480,000	5,595,000
Long Term Disability	1,002,383	1,023,000	1,044,000	1,066,000	1,088,000
Health Insurance - Choice Plan	28,470,204	29,068,000	29,678,000	30,301,000	30,937,000
Benefits Adjustments	7,846,543	8,011,000	8,179,000	8,351,000	8,526,000
Health Insurance - Select Plan	21,511,140	21,963,000	22,424,000	22,895,000	23,376,000
Salaries - Part Time/Temporary	17,155,935	17,516,000	17,884,000	18,260,000	18,643,000
On the Job Injury	4,448,252	4,542,000	4,637,000	4,734,000	4,833,000



Five Year Projection *(continued)*

Expenditure Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
Tuition Reimbursement - New	201,500	206,000	210,000	214,000	218,000
Book Reimbursement - New	6,500	7,000	7,000	7,000	7,000
Student Loan Repayment	360,000	368,000	376,000	384,000	392,000
Payroll Reserve	100	0	0	0	0
Bonus Pay	\$62,710	\$64,000	\$65,000	\$66,000	\$67,000
MPD Retention Bonus Recovery	(12,551,000)	(12,815,000)	(13,084,000)	0	0
MFD Retention Bonus Recovery	(9,439,000)	(9,637,000)	(9,839,000)	0	0
Expense Recovery - Personnel	(17,120,162)	(17,480,000)	(17,847,000)	(18,222,000)	(18,605,000)
<b>Total Personnel Services</b>	<b>\$530,216,087</b>	<b>\$541,350,000</b>	<b>\$552,716,000</b>	<b>\$564,325,000</b>	<b>\$576,174,000</b>
<b>Materials and Supplies</b>					
City Hall Printing	\$158,000	\$166,000	\$174,000	\$183,000	\$192,000
City Hall Postage	8,500	9,000	9,000	9,000	9,000
Document Reproduction - City	4,750	5,000	5,000	5,000	5,000
City Storeroom Supplies	37,290	39,000	41,000	43,000	45,000
Facility Repair & Carpentry	252,306	265,000	278,000	292,000	307,000
City Shop Charges	13,393,996	14,064,000	14,767,000	15,505,000	16,280,000
Info Sys Phone/Communication	16,824	18,000	19,000	20,000	21,000
City Shop Fuel	6,162,601	6,471,000	6,795,000	7,135,000	7,492,000
Outside Computer Services	4,956,331	5,204,000	5,464,000	5,737,000	6,024,000
City Computer Svc Equipment	2,896,840	3,042,000	3,194,000	3,354,000	3,522,000
Data/Word Processing Equipment	135,000	142,000	149,000	156,000	164,000
Data/Word Process Software	825,396	867,000	910,000	956,000	1,004,000
Pers Computer Software	5,380,687	5,650,000	5,933,000	6,230,000	6,542,000
City Telephone/Communications	4,452	5,000	5,000	5,000	5,000
Printing - Outside	261,178	274,000	288,000	302,000	317,000
Supplies - Outside	1,526,522	1,603,000	1,683,000	1,767,000	1,855,000
Food Expense	108,000	113,000	119,000	125,000	131,000
Hand Tools	94,200	99,000	104,000	109,000	114,000
Document Reproduction - Outside	28,500	30,000	32,000	34,000	36,000
Clothing	1,991,102	2,091,000	2,196,000	2,306,000	2,421,000
Household Supplies	787,179	827,000	868,000	911,000	957,000
Ammunition & Explosives	500,500	526,000	552,000	580,000	609,000
Safety Equipment	1,091,116	1,146,000	1,203,000	1,263,000	1,326,000

Five Year Projection *(continued)*

Expenditure Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
Drafting/Photo Supplies	36,950	39,000	41,000	43,000	45,000
Medical Supplies	2,630,252	2,762,000	2,900,000	3,045,000	3,197,000
Athletic/Recreational Supplies	196,300	206,000	216,000	227,000	238,000
Outside Postage	776,595	815,000	856,000	899,000	944,000
Asphalt Products	5,116,250	5,372,000	5,641,000	5,923,000	6,219,000
Lumber & Wood Products	29,500	31,000	33,000	35,000	37,000
Paints Oils & Glass	433,000	455,000	478,000	502,000	527,000
Steel & Iron Products	174,000	183,000	192,000	202,000	212,000
Pipe Fittings & Castings	117,000	123,000	129,000	135,000	142,000
Lime Cement & Gravel	65,643	69,000	72,000	76,000	80,000
Chemicals	319,348	335,000	352,000	370,000	389,000
Materials and Supplies	3,712,954	3,899,000	4,094,000	4,299,000	4,514,000
Miscellaneous Expense	116,398	122,000	128,000	134,000	141,000
Library Books	790,501	830,000	872,000	916,000	962,000
Tower Lease Expense - Library	25,285	27,000	28,000	29,000	30,000
WYPL Arkansas Tower Expense - Library	30,000	32,000	34,000	36,000	38,000
Operation Police Canine	60,000	63,000	66,000	69,000	72,000
Operation Police DUI Unit	78,000	82,000	86,000	90,000	95,000
Operation Police Traffic Unit	90,000	95,000	100,000	105,000	110,000
Operation Police Mounted	68,000	71,000	75,000	79,000	83,000
Operation Police TACT	275,000	289,000	303,000	318,000	334,000
Maintenance Traffic Signal System	262,347	275,000	289,000	303,000	318,000
Operation Police Aircraft	375,000	394,000	414,000	435,000	457,000
Outside Vehicle Repair	258,218	271,000	285,000	299,000	314,000
Outside Equipment Repair/Maintenance	2,298,671	2,414,000	2,535,000	2,662,000	2,795,000
Facilities Structure Repair - Outside	743,043	780,000	819,000	860,000	903,000
Horticulture	10,000	11,000	12,000	13,000	14,000
Internal Repairs and Maintenance	389,313	409,000	429,000	450,000	473,000
Special Investigations	50,000	53,000	56,000	59,000	62,000
Legal Services/Court Cost	4,855,000	5,098,000	5,353,000	5,621,000	5,902,000
Medical/Dental/Veterinary	564,000	592,000	622,000	653,000	686,000
Legal Contingency	150,000	158,000	166,000	174,000	183,000
Accounting/Auditing/Cons	316,299	332,000	349,000	366,000	384,000
Advertising/Publication Outside	1,000,761	1,051,000	1,104,000	1,159,000	1,217,000
Phone/Communications	5,546,752	5,824,000	6,115,000	6,421,000	6,742,000

Five Year Projection *(continued)*

Expenditure Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
Janitorial Services	1,656,388	1,739,000	1,826,000	1,917,000	2,013,000
Security	2,835,894	2,978,000	3,127,000	3,283,000	3,447,000
Weed Control/Chemical Service	278,300	292,000	307,000	322,000	338,000
Seminars/Training/Education	860,744	904,000	949,000	996,000	1,046,000
Fixed Charges	1,501,100	1,576,000	1,655,000	1,738,000	1,825,000
Misc. Professional Services	42,507,078	44,632,000	46,864,000	49,207,000	51,667,000
Employee Activities	4,000	4,000	4,000	4,000	4,000
Rewards and Recognition	92,700	97,000	102,000	107,000	112,000
Staff Development	1,000	1,000	1,000	1,000	1,000
Textbooks	195,800	206,000	216,000	227,000	238,000
Travel Expense	568,974	597,000	627,000	658,000	691,000
Unreported Travel	1,350	1,000	1,000	1,000	1,000
Relocation Expense	20,000	21,000	22,000	23,000	24,000
Compliance Monitoring	1,000,000	1,050,000	1,103,000	1,158,000	1,216,000
Auto Allowance	2,300	2,000	2,000	2,000	2,000
Outside Fuel	41,930	44,000	46,000	48,000	50,000
Mileage	295,633	310,000	326,000	342,000	359,000
Utilities	11,251,086	11,814,000	12,405,000	13,025,000	13,676,000
Sewer Fees	1,331,580	1,398,000	1,468,000	1,541,000	1,618,000
Demolitions	1,167,661	1,226,000	1,287,000	1,351,000	1,419,000
Insurance	8,485,320	8,910,000	9,356,000	9,824,000	10,315,000
Claims	1,130,252	1,187,000	1,246,000	1,308,000	1,373,000
Lawsuits	2,464,640	2,588,000	2,717,000	2,853,000	2,996,000
Hospitality	4,000	4,000	4,000	4,000	4,000
Dues/Memberships/Periodicals	420,051	441,000	463,000	486,000	510,000
Rent	2,623,621	2,755,000	2,893,000	3,038,000	3,190,000
Radio Trucking Lease	2,000	2,000	2,000	2,000	2,000
Misc. Services and Charges	4,306,452	4,522,000	4,748,000	4,985,000	5,234,000
Urban Art Maintenance	35,000	37,000	39,000	41,000	43,000
Minor Equipment	87,500	92,000	97,000	102,000	107,000
Equipment Rental	2,232,410	2,344,000	2,461,000	2,584,000	2,713,000
Expense Recovery - Telephones	(805,000)	(845,000)	(887,000)	(931,000)	(978,000)
Expense Recovery - M & S	(13,731,749)	(14,418,000)	(15,139,000)	(15,896,000)	(16,691,000)
Catering	87,900	92,000	97,000	102,000	107,000
<b>Total Materials &amp; Supplies</b>	<b>\$145,537,565</b>	<b>\$152,821,000</b>	<b>\$160,467,000</b>	<b>\$168,487,000</b>	<b>\$176,909,000</b>

Five Year Projection *(continued)*

Expenditure Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
<b>Capital Outlay</b>					
Furniture/Furnishings	\$353,900	\$265,000	\$265,000	\$257,000	\$257,000
Prod/Constr/Maint Equipment	44,000	25,000	25,000	25,000	25,000
Equipment	652,514	550,000	550,000	550,000	550,000
<b>Total Capital Outlay</b>	<b>\$1,050,414</b>	<b>\$840,000</b>	<b>\$840,000</b>	<b>\$832,000</b>	<b>\$832,000</b>
<b>Grants and Subsidies</b>					
Expense Recovery - Grants	\$(100,000)	\$0	\$0	\$0	\$0
Payment to Subgrantees	125,000	125,000	125,000	125,000	125,000
Aging Commission of the Mid- South	144,000	146,000	148,000	150,000	152,000
Elections	0	0	1,200,000	0	0
MIFA General Assistance	669,218	675,000	675,000	675,000	675,000
Community Initiatives Grants for Non-Profits	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Community Development Grants	330,976	335,000	339,000	343,000	347,000
Blight Authority of Memphis Memphis & Shelby County	400,000	405,000	410,000	415,000	420,000
Film and Television Commission	225,000	228,000	231,000	234,000	237,000
Homeless Initiative	282,500	286,000	290,000	294,000	298,000
Pensioners Insurance	8,373,569	8,478,000	8,584,000	8,691,000	8,800,000
Down Payment Assistance / City	200,000	203,000	206,000	209,000	212,000
Planning & Development	1,500,000	1,519,000	1,538,000	1,557,000	1,576,000
Memphis River Parks Development	3,024,000	3,062,000	3,100,000	3,139,000	3,178,000
Memphis Area Transit Authority	19,170,000	19,410,000	19,653,000	19,899,000	20,148,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	350,000	350,000	350,000	350,000	350,000
RBC Training/Certification Program	4,650	5,000	5,000	5,000	5,000
Social Services Administration	109,537	111,000	112,000	113,000	114,000
Tax Receivable Sale Vendor	1,800,000	1,823,000	1,846,000	1,869,000	1,892,000

Five Year Projection *(continued)*

Expenditure Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
MHA/HCD Community Development Projects	57,000	58,000	59,000	60,000	61,000
Urban Art	150,000	150,000	150,000	150,000	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000	250,000	250,000	250,000	250,000
Middle Income Housing	500,000	500,000	500,000	500,000	500,000
Contr Assist Prog/Bonding	4,650	4,650	4,650	4,650	4,650
Black Business Association	300,000	300,000	300,000	300,000	300,000
Convention Center	2,425,000	2,455,000	2,486,000	2,517,000	2,548,000
Professional Services	537,500	544,000	551,000	558,000	565,000
Ambassador's Fellowship Pay	2,896,620	2,933,000	2,970,000	3,007,000	3,045,000
Innovate Memphis	300,000	300,000	300,000	310,000	310,000
Exchange Club	110,000	110,000	110,000	110,000	110,000
Shelby County School Mixed Drink Proceeds	2,500,000	2,531,000	2,563,000	2,595,000	2,627,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335	1,333,335
The 800 Initiative	500,000	0	0	0	0
River Parks Docking	250,000	250,000	250,000	250,000	250,000
<b>Total Grants and Subsidies</b>	<b>\$52,472,555</b>	<b>\$52,629,985</b>	<b>\$54,388,985</b>	<b>\$53,762,985</b>	<b>\$54,332,985</b>
<b>Inventory</b>					
Inventory Purchases	\$118,854	\$118,000	\$117,000	\$116,000	\$115,000
Food Inventory	195,013	194,000	193,000	192,000	191,000
<b>Total Inventory</b>	<b>\$313,867</b>	<b>\$312,000</b>	<b>\$310,000</b>	<b>\$308,000</b>	<b>\$306,000</b>
<b>Expense Recovery</b>					
Expense Recovery - State Street Aid	(\$16,035,300)	(\$22,000,000)	(\$22,873,000)	(\$23,781,000)	(\$24,725,000)
<b>Total Expense Recovery</b>	<b>(\$16,035,300)</b>	<b>(\$22,000,000)</b>	<b>(\$22,873,000)</b>	<b>(\$23,781,000)</b>	<b>(\$24,725,000)</b>
<b>Investment Fees</b>					
Investment Fee	\$149,652	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total Investment Fees</b>	<b>\$149,652</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>

Five Year Projection *(continued)*

Expenditure Types	FY22 Adopted	FY23 Projection	FY24 Projection	FY25 Projection	FY26 Projection
<b>Service Charges</b>					
Credit Card Fees - Expense	\$200,600	\$197,000	\$193,000	\$189,000	\$185,000
<b>Total Service Charges</b>	<b>\$200,600</b>	<b>\$197,000</b>	<b>\$193,000</b>	<b>\$189,000</b>	<b>\$185,000</b>
<b>Transfers Out</b>					
Oper Tfr Out - HUB Community Impact Fund	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
Tfr Out Library Retirement Fund	1,536,484	1,536,484	1,536,484	1,536,484	1,536,484
<b>Total Transfers Out</b>	<b>\$2,086,484</b>	<b>\$2,086,484</b>	<b>\$2,086,484</b>	<b>\$2,086,484</b>	<b>\$2,086,484</b>
<b>Total Expenditures</b>	<b>\$715,991,924</b>	<b>\$728,386,469</b>	<b>\$748,278,469</b>	<b>\$766,359,469</b>	<b>\$786,250,469</b>
<b>Net Expenditures</b>	<b>\$0</b>	<b>20,913,469</b>	<b>20,953,469</b>	<b>20,318,469</b>	<b>18,729,469</b>



# APPENDIX

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This Appendix includes a Glossary of terms and acronyms that are used throughout this book.



## Glossary & Acronyms

### A

**AAM.** American Association of Museums

**AED.** Automatic External Defibrillator

**ADA.** American Disabilities Act

**AaLS.** Advanced Life Support

**APCO.** Association of Public Safety Communications Officials

**ACCRUAL ACCOUNTING.** The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

**ALCOHOL COMMISSION.** Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

**ALLOCATION.** Planned expenditures and funding sources approved in the CIP for specific projects.

**American Rescue Plan Act (ARPA).** A rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

**ANTI-NEGLECT ORDINANCE.** An ordinance that requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

**APPROPRIATION.** A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

**ATTRITION.** Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

**AUDIT.** An official inspection of an individual's or organization's accounts, typically by an independent body.

**AUTHORIZED COMPLEMENT.** Total number of positions that a division may fill. Due to attrition, they may not be funded for the full fiscal year.

### B

**BALANCED BUDGET.** A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

**BDC.** Business Development Center

**BLS.** Basic Life Support

**BOND.** A fixed income investment in which an investor loans money to government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

**BUDGET.** An annual financial plan to allocate resources to achieve the City's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

### C

**Comprehensive Annual Financial Report.** A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the City.

**CCE.** Construction Code Enforcement

**CDBG.** Community Development Block Grant  
The U.S. Department of Housing and Urban Development provides CDBG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate income residents of the City.

**CDC.** Centers for Disease Control

**CE.** Continuing Education

**CFS.** Calls for Service

**CIP.** Capital Improvement Program. Adopted plan of public improvements, scheduled on a priority basis, for the current fiscal year and the succeeding four years, including estimated costs and funding sources.

**C.L.E.** Continuing Legal Education Credits

**CLERB.** Citizens' Law Enforcement Review Board

**CO-ACT.** Community Action. Mini precincts based within the community.

**CSFP.** Commodity Supplemental Food Program

**CAPITAL IMPROVEMENT BUDGET.** The first fiscal year allocations of CIP and reprogrammed allocations from prior year's CIP.

**CAPITAL REPLACEMENT BUDGET.** Adopted program for replacement of vehicles and equipment.

**CHARGES FOR SERVICES.** Fees received from fee-based public services.

**CITIZENS POLICE ACADEMY.** Training session that citizens can attend so they will have a better understanding of policing.

**COMMUNITY BASED POLICING.** A cooperative effort and communication between citizens and police officers to keep their community safe.

**COUNTY ASSESSOR.** Appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

**COUNTY TRUSTEE.** State constitutional office, the banker, principal tax collector, and revenue agent for all of Shelby County Government.

**COVID-19.** A worldwide pandemic that began in 2019. According to the Centers for Disease Control and Prevention (CDC), “CO” stands for Corona, “VI” stands for Virus, and “D” stands for Disease. The number 19 represents the year in which the outbreak occurred.

## D

**DOT.** Department of Transportation. Agency designated to oversee all areas of transportation.

**DRA.** Depot Redevelopment Agency

**DRS.** Department of Regional Services

**DEBT SERVICE FUND.** Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**DIVISION.** A major unit of the City designated by the type of service provided.

**DEPRECIATION.** The decrease in the value of physical assets due to use and passage of time.

**DEBT SERVICE.** The payments of principal and interest on loans, notes, and bonds.

**DOWN PAYMENT ASSISTANCE.** Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

## E

**E.A.P.** Employee Assistance Program. Program to assist employees with medical, mental, or personal problems.

**EEOC.** Equal Employment Opportunity Commission.

**EMD.** Emergency Medical Dispatching. A system where fire dispatchers are trained and certified to give lifesaving instructions to citizens who call and request ambulance service.

**EMS.** Emergency Medical Services

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

**EMT.** Emergency Medical Technician. Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

**ESL.** English as a second language

**ECONOMIC DEVELOPMENT LOANS.** Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses. The City will lend 20% or a maximum of \$250,000 for each business.

**ENTERPRISE FUNDS.** Funds are used to account for the acquisition, operation, and maintenance of the City’s facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EXPENSE RECOVERIES.** Funds that are paid to a division after work is performed for another City division.

## F

**FA.** False Alarms

**FEMA.** Federal Emergency Management Association

**FF.** Fire Fighter

**FHA.** Federal Housing Authority

Provides low interest loans for homebuyers.

**FIDUCIARY FUND.** Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

**FIRE Act.** Fire Investment and Response Enhancement Act.

**FLSA.** Fair Labor Standards Act. A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

**FMLA.** Family and Medical Leave Act. An Act which states that eligible employees shall be entitled to a total of 12 work weeks of leave during any 12-month period

for health-related reasons for the employee or their family.

**FMZ.** Fire Management Zone

**FTE.** Full Time Equivalent

**FISCAL YEAR.** A period of consecutive months designated as the budget year. The City's fiscal year is from July 1 to June 30.

**FUNDED STAFF LEVEL.** Number of full-time positions funded in the budget.

## G

**GFOA.** Government Finance Officers Association. The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906.

**GMAQ.** Greater Memphis Association for Quality

**G.O. BONDS.** General Obligation Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

**G.R.E.A.T.** Gang Resistance Education and Training Federal grant received by the Police Division.

**GENERAL FUND.** The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**GOALS AND OBJECTIVES.** Service center defined measurable activities to be completed within the current budget.

**GOLF SURCHARGE.** User fees collected to pay for the maintenance of the City's golf courses.

**GOVERNMENTAL FUND.** This is where no services can be found—police, fire, social services, sanitation, and so on. There are five types of governmental funds:

- The **General fund** is a government's basic operating fund and accounts for everything not accounted for in another fund.
- **Special revenue funds** are intended to be used to report specific revenue sources that are limited to being used for a purpose, such as transportation aid.
- **Debt service funds** account for the repayment of debt. If a government is accumulating resources for making debt service payments, it should report them in a debt service fund.
- **Capital projects funds** account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.

- **Permanent funds** account for resources that cannot be expended but must be held in perpetuity. Generally, these resources are invested, and a government may spend the earnings, often for a purpose specified by the provider of the resources.

## H

**HAZ MAT.** Hazardous Materials

**HCD.** Housing and Community Development  
A division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

**HUD.** Housing and Urban Development

## I

**ICS.** Incident Command System

**IN SERVICE TRAINING.** State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of course work each year.

**INTERNAL SERVICE FUNDS.** Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

## L

**LEPC.** Local Emergency Planning Committee

**LEGAL LEVEL.** The numbered organizational level at which an operating budget has been adopted by Council.

**LOCAL SHARED REVENUE.** Revenue received from Shelby County Government.

**LOUDERMILL.** Supreme Court decision that stated when termination is considered as a result, the following procedures must be used:

- (a.) The employee's division will investigate the facts of the matter.
- (b.) The employee will be given notice of the charges and an opportunity to be heard by the employee's division director.
- (c.) Termination for just cause can then occur if warranted.

## M

**MAJOR FUND.** Major funds are funding whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds

and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

**MBOC.** Minority Business Opportunity Committee

**MCVB.** Memphis Convention & Visitor's Bureau

**M.F.D.** Memphis Fire Department

**M.H.A.** Memphis Housing Authority

**MMI.** Memphis Museums, Inc.

**MOU.** Memorandum of Understanding

**M.P.A.** Memphis Police Association

**M.P.D.** Memphis Police Department

**M/WBE.** Minority/Women Business Enterprise

**MATA.** Memphis Area Transit Authority. MATA has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

**MLG&W.** Memphis Light, Gas and Water. City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee. MLG&W is managed by its President and a five-member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.

**MEMPHIS POLL.** Annual survey where Memphis citizens can address a variety of public issues such as neighborhood concerns, crime, police, fire, public works, taxes and services, economic development, and recreation.

**MODIFIED ACCRUAL ACCOUNTING.** Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

## N

**NASA.** National Aeronautics and Space Administration

**NFPA.** National Fire Protection Association  
An organization devoted to the promotion of fire safety and awareness.

**NON-MAJOR FUND.** Non-major funds should be reported in the aggregate in a separate column. Internal service

funds also should be reported in the aggregate in a separate column on the proprietary fund statements.

**NP/CRA.** Neighborhood Planning/Community Redevelopment Agency

**NPDES.** National Pollutant Discharge Elimination System. Federal law requires the City to apply for a permit, which indicates approval, for the drainage system design and the monitoring of the system.

**NYSC.** National Youth Sports Coach Association

**NEIGHBORHOOD WATCH.** A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

## O

**OJI.** On the Job Injury

**OON.** Office of Nursing

**OSHA.** Occupational Safety and Health Administration  
Monitors the adherence to federal health and safety regulations in the workplace to reduce job injuries.

## P

**PART 1 CRIMES/OFFENSES.** Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

**PERFORMANCE-BASED-BUDGETING.** A budgeting method that ties future allocations of resources to past performance.

**PERFORMANCE MEASURES.** Data collected to determine how well a service center is achieving its goals and objectives.

**PILOT.** Pay In Lieu of Taxes

**PM.** Preventative Maintenance

**POLICE SUB-STATION.** Geographic sub-division of a precinct.

**PPO/POS.** Preferred Provider Organization/ Point of Service

**PRECINCT.** Geographic sub-division of the Police Division.

**PROPERTY TAX RATE.** The property tax rate is set by an ordinance. The FY 2022 tax rate is \$2.713049 on each \$100 of assessed value of each species of taxable property within the City.

**PROPRIETARY FUND.** Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves.

**PST's.** Police Service Technicians. Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

## R

**REPROGRAMMED.** CIP allocations which have not been appropriated that are carried forward to the next fiscal year.

**RESERVE OFFICERS.** Citizens trained by the Police Division, who work 20 hours a month and serve in an officer capacity when full time officers are not available.

## S

**SCBA.** Self-Contained Breathing Apparatus Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

**SCCB.** Shelby County Conservation Board Parks legal level responsible for the maintenance of parks in Shelby County and Orgill Golf Course. Costs are reimbursed by Shelby County Government.

**SLM.** Spanish Language Materials

**SOP.** Standard Operating Procedure Guidelines set by the service center

**SERVICE CENTER.** A sub-unit or cost center of a division.

**SKYBOXES.** Provide luxurious accommodations for spectators at Liberty Bowl Memorial Stadium events.

**SPECIAL OPERATIONS RESPONSE TEAM (SORT).** The SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/rope rescue. These specialized skills provide this group of dedicated firefighters with the expertise to combat impossible odds to protect individuals from harm.

**SPECIAL REVENUE FUND.** Used to account for the proceeds of specific revenue sources (other than expendable

trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

**STEP.** Solid Waste Management. division responsible for the collection, disposal, and recycling of solid waste.

## T

**TCA.** Tennessee Code Annotated

**TCP.** Traffic Control Plan

**TN-TF1.** Tennessee Task Force 1

**T.Q.S.** Total Quality Service

**T.V.A.** Tennessee Valley Authority

**TELE-SERVE.** A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces call volume and response times.

**TRUNKED RADIO SYSTEM.** A radio system that will provide unlimited frequencies and in emergency situations various City agencies can communicate with each other.

## U

**UCA.** Uniform Certification Agency

**UNION ARTICLES OF AGREEMENT.** A negotiated agreement between the City and bargaining units regarding policies and procedures.

## V

**VFC.** Vaccines for Children

## W

**WIC.** Women, Infants and Children

**WMD.** Weapons of Mass Destruction

**W.O.** Work Order

