



City Council Item Routing Sheet

Division Finance

Committee Finance and Budget

Hearing Date 11/15/2016

Ordinance

Resolution

Grant Acceptance

Budget Amendment

Commendation

Other: [Click here to enter text.](#)

Item Description (Not the caption, but what does it do): FY 2017 1st Quarter Clean-Up resolution to adjust for unanticipated expenditures.

Recommended Council Action: Approve the resolution.

Describe previous action taken by any other entity (i.e. board, commission, task force, council committee, etc.) and date of any action taken: None

Does this item require city expenditure? Yes

\$ Adjustments are budget neutral

\$ Revenue to be received

Source and Amount of Funds: GF revenues performing above budget

Approvals

Director _____ Date _____

Director _____ Date _____

Budget Manager *[Signature]* Date *11/10/16*

Finance Director *[Signature]* Date *11-10-16*

City Attorney _____ Date _____

Chief Administrative Officer

_____ Date _____

Council Committee Chair

_____ Date _____



Memphis City Council Summary Sheet

1. Description of the Item (Resolution, Ordinance, etc.)

Resolution to amend FY 17 budget at the first quarter review and accept revenues and fund necessary expenditures.

2. Initiating Party (e.g. Public Works, at request of City Council, etc.)

Finance Division

3. State whether this is a change to an existing ordinance or resolution, if applicable.

No change to an existing ordinance

4. State whether this requires a new contract, or amends an existing contract, if applicable.

No contract required

5. State whether this requires an expenditure of funds/requires a budget amendment.

Budget amendment required



FY 2017 1st Quarter Clean-UP Resolution to adjust expenses for unanticipated circumstances.

WHEREAS, the Finance Division monitors the City's actual financial performance relative to its adopted operating budget, for all funds; and

WHEREAS, in conjunction with the Finance Division, each Division of City Government periodically reviews its current revenues and expenditures, and projects anticipated outcomes for their General Fund Division, and other operating Fund(s) which are not a part the General Fund; and

WHEREAS, based on these projections, unanticipated items, that are trending differently than budget, have been identified and require adjustments to move budget appropriations and avoid exceeding the appropriated amounts approved for the Fiscal Year 2017 Budget; and

WHEREAS, it is necessary to amend the Fiscal Year 2017 General Operating Budget in Executive, Finance, General Services, Libraries, and Police, to move appropriations between certain Divisions or Program Levels (within a Division) and approve additional funding in order that appropriations not be exceeded, and

WHEREAS, it is necessary to amend the Fiscal Year 2017 Budgets in the Debt Fund to allow for the additional payment of principal; and the Sewer Fund to allow additional funding for professional services; in order that appropriations not be exceeded, and

NOW, THEREFORE BE IT RESOLVED that the expenses of the following General Fund Divisions be modified as follows:

- Executive - \$692,580 for the Mploy Program
- Finance -\$35,000 (half year cost) to add one FTE to the Accounting Complement, and to restore encumbered funding, \$179,000, to the Equal Business Opportunity Program
- General Services - \$180,000 for repurposing employees from Fleet to 170 N. Main
- Libraries- \$700,000 to transfer funds for the Pension ARC to the Library Pension Plan
- Police – Budget neutral restructuring to add performance incentive cost and eight employees (1 Data Base Administrator, 2 CAD Techs, 2 Training Coordinadors, 1 QA Coordinator, 2 TAC's) to the 911 Program

BE IT FURTHER RESOLVED that the expenses of the following "other funds" be modified as follows:

- Debt Fund- \$1,501,917 for the payment of Principal
- Sewer Fund - \$3,200,000 for professional services to fix the emergency bypass pump at South Cypress Creek

BE IT FINALLY RESOLVED that for the General Fund, to the extent that intra- division budgets cannot fully accommodate the adjustments that the budgeted transfer - out for OPEB will be reduced. For the "other funds" their contribution to the respective fund balances will be used to fund the budget modifications.

See attachment I for account details

City of Memphis FY 2017 - Q1 Journal Entries

Fund	Division	Description	Account #	Account Name	Dr	Cr
------	----------	-------------	-----------	--------------	----	----

General Fund

Executive

To expand MPLOY program	0111-100804-051402	Salaries - Part Time Temp			\$59,900	
	0111-100804-052528	Professional Services			\$57,680	
	0111-100804-066104	Ambassador's Fellowship Pay			\$575,000	
	0111-101401-061014	MIFA General Assistance				\$208,440
	0111-101301-051101	Full Time Salaries				\$95,000
	0111-230101-080853	Transfer Out - OPEB				\$389,140

Finance

To restore encumbrance to FY17 budget	0111-110901-052528	Professional Services			\$179,000	
	0111-230101-080853	Transfer Out - OPEB				\$179,000

General Services

To repurpose employees from Fleet to 170 N Main	0111-203001-051901	Attrition				\$180,000
	0111-200403-051901	Attrition			\$180,000	

Library Services

To transfer funds from Pension ARC to Library Pension Plan	0111-360101-051307	Pension ARC Funding				\$700,000
	0111-360101-080852	Transfer Out Library Retirement Fund			\$700,000	

Library Ret Fd

Library

To accept funds for Pension ARC	0852-000000-070111	Transfer in General Fund				\$700,000
	0852-000000-089999	Cont To Fund Balance			\$700,000	

Debt Fund

Debt

To fund additional principal	0301-020101-055210	April Payment Principal			\$1,501,917	
	0301-020101-089999	Cont to Fund Balance				\$1,501,917

Sewer Fund

Public Works

To fund emergency bypass pump at South Cypress Creek	0601-170907-052528	Professional Services			\$3,200,000	
	0601-170906-089999	Cont To Fund Balance				\$3,200,000



CITY of MEMPHIS

FINANCE DIVISION

**FY 2017 - Q1 Report
FINANCIAL PREVIEW**

**Director of Finance
Brian Collins**

FY2017
Financial Preview
TABLE OF CONTENTS

OVERVIEW	i
General Fund Full Year Forecast	
Revenue <i>Discussion</i>	1
Expenditure <i>Discussion</i>	2
Financial Summary - Forecast	3
Appendix I	4
General Fund Forecast Detail	5
Division Discussions	6
Appendix II	8
Cash Position All Funds	9
Other Funds Discussion	10
Appendix III	11
Prior Year Comparison	12

City of Memphis
FY2017 Financial Preview
1st Quarter Financial Report
Overview

This document provides a review of the City's General Fund financial performance for the first quarter (July '16 - September '16) of the Fiscal Year 2017.

The full year forecast, of the expected results is shown on page 3 of this report. Page 3 aligns the full year FYE 2017 budget with management's expected full year performance of both revenues and expenditures. The annual forecast is based on the actual results of the 1st quarter's operations and known anticipated transactions.

As of this report the forecast for the FY2017 is projecting that net operations will be \$9.0M. This forecast exceeds the adopted budget plan which called for a \$131K increase in net assets. The projected performance is primarily a result of slightly better revenues and lower salary cost (vacancies) in a few divisions. The management of overtime costs, particularly in Police, will be an area of emphasis, to sustain this first quarter projection.

Highlights of revenues and expense variances are detailed within this report.

Any statement made in this report, including the appendices, involving forecasts, estimates, or matters of opinion, whether or not so expressly stated, are set forth as such and not as representations of fact, and no representation is made that any forecast, estimate, or matter of opinion will be realized.

2

Revenue Forecast Discussion

General Fund

FY 2017

Total operating revenue is estimated to be \$669.2 million, or \$1.5 million over the funding budget.

Below are the summaries of the City of Memphis revenue categories and a brief category discussion:

Revenue	FY2017 FUNDING BUDGET	FY2017 FUNDING BUDGET FORECAST	Variance	%
Local Taxes	\$ 441,868	\$ 441,232	\$ (636)	-0.14%
State Taxes	\$ 83,875	\$ 85,456	\$ 1,581	1.88%
License and Permits	\$ 12,488	\$ 13,191	\$ 703	5.63%
Fines and Forfeitures	\$ 18,188	\$ 15,026	\$ (3,162)	-17.39%
Charges for services	\$ 33,469	\$ 33,589	\$ 120	0.36%
Use of Money	\$ 335	\$ 335	\$ -	0.00%
Federal Grants	\$ -	\$ -	\$ -	0.00%
State Grants	\$ 1,630	\$ 1,630	\$ -	0.00%
Intergovernmental Revenues	\$ 6,410	\$ 9,409	\$ 2,999	46.79%
Other Revenues	\$ 7,262	\$ 9,229	\$ 1,967	27.09%
Transfers In	\$ 62,075	\$ 60,075	\$ (2,000)	-3.22%
Total Operating Revenues	\$ 667,600	\$ 669,172	\$ 1,572	0.24%

Category Comments:

◆ **Local Taxes** - This revenue grouping which includes Property Taxes and Local Sales Taxes is performing slightly below budget. Within the category business taxes are performing well. Business tax along with a few other local taxes are offsetting a negative variance in property taxes.

◆ **State Taxes** – This category includes State Income (Hall) Taxes and State Sales Taxes. The Hall Income Tax is highly volatile and comes in at the very end of our fiscal year. Currently we re projecting this category to be on budget. State sales tax is performing at almost \$1.5 M above budget.

◆ **Licenses and Permits** – Auto registrations are the driving factor in this positive variance.

◆ **Fines and Forfeitures** – Court fees and cost will be about \$1.5M below budget. Red Light Camera revenue has been reduced, because school zone camera installation will be delayed.

◆ **Intergovernmental Revenues** – The positive variance represents MATA's repayment of an advance, approved in FY16 to smooth MATA's cash flow as the Federal Government Transportation Grants were being finalized.

◆ **Other Revenues** – The positive variance represents the proceeds from the sale of 128 Adams.

◆ **Transfers- In** - the MLGW pilot will be lower than budget as of this report.

Expenditure Forecast Discussion General Fund FY 2017

Total expenses are estimated at approximately \$683.1 million. This is \$7.3M less than the funding budget. There are three divisions that require adjustments however, these adjustments will be budget neutral.

Expenditures	FY2017 FUNDING BUDGET	FY2017 FUNDING BUDGET FORECAST	Variance	%
Personnel Services	\$ 471,601	\$ 466,884	\$ 4,717	1.00%
Material and Supplies	\$ 145,278	\$ 144,673	\$ 605	0.42%
Capital Outlay	\$ 1,051	\$ 1,051	\$ -	0.00%
Grants and Subsidies	\$ 62,810	\$ 62,750	\$ 60	0.10%
Inventory	\$ 454	\$ 454	\$ -	0.00%
Transfers Out	\$ 9,724	\$ 7,724	\$ 2,000	20.57%
Others	\$ 109	\$ 109	\$ -	0.00%
Total Operating Expenditures	\$ 691,027	\$ 683,645	\$ 7,382	1.07%

Category Comments:

◆ **Personnel Services** - This expenditure category includes benefits and is performing 1.0% below budget. As a result personnel is expected to come in under budget. In some areas overtime is exceeding the plan, however, vacancies are offsetting this impact.

◆ **Materials and Supplies** - This expenditure category is below budget levels. Fuel cost is the primary driver of lower costs. Professional service cost for the City Attorney Division may require budget amendments in the future.

◆ **Transfers Out** - This expenditure category will be under budget as the transfer for the OPEB fund can be managed by a better performing Healthcare Fund. Therefore there will be no expense from the General Fund.

◆ **Grants and Subsidies** - This category is trending on budget at this time.

General Fund Forecast
Quarter 1
2017 Functional Category Summary of Operations
BUDGET VS FORECAST (in '000)

Revenue	FY2017 FUNDING BUDGET	FY2017 FUNDING BUDGET FORECAST	Variance	%
Local Taxes	\$ 441,868	\$ 441,232	\$ (636)	-0.14%
State Taxes	\$ 83,875	\$ 85,456	\$ 1,581	1.88%
License and Permits	\$ 12,488	\$ 13,191	\$ 703	5.63%
Fines and Forfeitures	\$ 18,188	\$ 15,026	\$ (3,162)	-17.39%
Charges for services	\$ 33,469	\$ 33,589	\$ 120	0.36%
Use of Money	\$ 335	\$ 335	\$ -	0.00%
Federal Grants	\$ -	\$ -	\$ -	0.00%
State Grants	\$ 1,630	\$ 1,630	\$ -	0.00%
Intergovernmental Revenues	\$ 6,410	\$ 9,409	\$ 2,999	46.79%
Other Revenues	\$ 7,262	\$ 9,229	\$ 1,967	27.09%
Transfers In	\$ 62,075	\$ 60,075	\$ (2,000)	-3.22%
Total Operating Revenues	\$ 667,600	\$ 669,172	\$ 1,572	0.24%
Expenditures	FY2017 FUNDING BUDGET	FY2017 FUNDING BUDGET FORECAST	Variance	%
Personnel Services	\$ 471,601	\$ 466,884	\$ 4,717	1.00%
Material and Supplies	\$ 145,278	\$ 144,673	\$ 605	0.42%
Capital Outlay	\$ 1,051	\$ 1,051	\$ -	0.00%
Grants and Subsidies	\$ 62,810	\$ 62,750	\$ 60	0.10%
Inventory	\$ 454	\$ 454	\$ -	0.00%
Transfers Out	\$ 9,724	\$ 7,724	\$ 2,000	20.57%
Others	\$ 109	\$ 109	\$ -	0.00%
Total Operating Expenditures	\$ 691,027	\$ 683,645	\$ 7,382	1.07%
Less Reserve for Encumbrances	\$ (23,489)	\$ (23,489)	\$ -	0.00%
Less Reserve for Bass Pro	\$ -	\$ -	\$ -	0.00%
Total Expenditures less Encumbrance	\$ 667,538	\$ 660,156	\$ 7,382	1.11%
Change in Net Assets	\$ 62	\$ 9,016	\$ 8,954	

FY 2017 - Q1

APPENDIX I

GENERAL FUND DIVISION FORECAST INFORMATION

**Forecast
Quarter 1
2017 Division Expenditures Summary of Operations
(in '000)**

Expenditures	FY2017 Funding Budget	FY2017 Funding Budget Forecast	Variance
City Attorney	\$ 11,657	\$ 11,657	\$ -
City Council	\$ 1,837	\$ 1,837	\$ -
City Court Clerk	\$ 7,260	\$ 7,045	\$ 215
City Court Judges	\$ 639	\$ 639	\$ -
City Engineer	\$ 11,627	\$ 11,280	\$ 347
Executive	\$ 13,713	\$ 14,170	\$ (457)
Finance & Administration	\$ 8,953	\$ 8,723	\$ 230
Fire	\$ 176,427	\$ 173,980	\$ 2,447
General Services	\$ 27,631	\$ 25,503	\$ 2,128
Grants & Subsidies	\$ 58,168	\$ 56,125	\$ 2,043
Housing & Community Development	\$ 5,159	\$ 5,017	\$ 142
Human Resources	\$ 9,516	\$ 9,434	\$ 82
Information Systems	\$ 26,322	\$ 26,322	\$ -
Library Services	\$ 19,370	\$ 19,370	\$ -
Parks & Neighborhoods	\$ 29,964	\$ 29,759	\$ 205
Police	\$ 260,249	\$ 260,249	\$ -
Public Works	\$ 22,535	\$ 22,535	\$ -
		\$ -	\$ -
Total Expenditures	\$ 691,027	\$ 683,645	\$ 7,382
Reserves for Encumbrances	\$ (23,489)	\$ (23,489)	\$ -
Total Expenditures less Encumbrances	\$ 667,538	\$ 660,156	\$ 7,382
FY 2017 - Q1			

City of Memphis
FY 2017 - 1st Quarter Division Discussion
Three Months Ending September 30, 2016

City Attorney

- Outlook- Forecasting at funding budget levels.
- **Notable Expense Items** -Professional Services may need an adjustment in Q2.

City Council

- Outlook - Forecasting at funding budget levels.

City Court Clerk

- Outlook - Forecasting under funding budget levels.
- **Notable Expense Items** - Salary expenditures are the primary factor for the forecast below budget levels.

City Court Judges

- Outlook - Forecasting at funding budgeted levels.

Engineering

- Outlook - Forecasting under funding budget levels.
- **Notable Expense Items** -Expenses for ARRA and STP compliance are pending, however, it appears that the expected impact can be absorbed by the Division.

Executive

- Outlook - Forecasting under funding budget levels.
- **Notable Expense Items** - Additional expenses for MPLOY have been requested for a Q1 increase. A portion of the increase can be absorbed by the Division.

Finance

- Outlook - Forecasting under funding budget levels.
- **Notable Expense Items** -Equal Business Opportunity (EBO) encumbrances did not receive funding in FY17 therefore an adjustment is required for Q1. Also financial accounting is requesting to add one 1) Full time equivalent from other Division savings. The increase complement request will be budget neutral.

Fire

- Outlook - Forecasting under funding budget levels.

General Services

- Outlook - Forecasting under funding budget levels.
- **Notable Expense Items** - Fleet vacancies and Professional Services are major factors for the Divisions positive variance. Some positions will be repurposed from Fleet to service 170 N Main.

City of Memphis
FY 2017 - 1st Quarter Division Discussion
Three Months Ending September 30, 2016

Grants and Agencies

- Outlook- Forecasting under funding budget levels, The \$2.0M transfer to OPEB may not be required.

HCD - Housing and Community Development

- Outlook - Forecasting under funding budget levels.

Human Resources

- Outlook - Forecasting under funding budget levels.
- **Notable Expense Items** - Professional Services may require future adjustments, however, more information, transitioning hiring from Police to Human Resources, will be developed before a request is made.

Information Technology

- Outlook - Forecasting at funding budget levels.

Library Services

- Outlook - Forecasting at funding budget levels.

Parks and Neighborhoods

- Outlook - Forecasting under funding budget levels.

Police

- Outlook -Forecasting at funding budget levels
- **Notable Expense Items** - 911 and Overtime - The 911 department is proposing implementation of an organizational structure change and a performance based incentive plan that will result in eight (8) additional positions that are budget neutral for FY17 due to attrition from 911 dispatch openings during Q1. With respect to overtime, this is the most significant risk as abnormal amounts have been used this year because of required security for protests. More detail will be developed to determine the overtime impact by Q2.

Public Works

- Outlook - Forecasting at funding budget levels.

FY 2017

CASH POSITION OTHER FUNDS

City of Memphis
Other Major Funds Discussion
For Three Months Ending September 30, 2016

The following funds are considered "high profile" funds therefore a brief discussion relative to their performance is provided below.

Debt Fund - This fund will generate a modest positive fund balance. A Q1 adjustment to increase principal payments is requested to match the final outcome of a bond issue that was pending at the time of budget.

Fleet Fund- Expected to end the year with a positive fund balance.

Health Care Fund - With current reforms, this fund is making progress toward building sufficient reserves. It is still too early to forecast the entire impact of the recent enrollment changes, however, the outlook is good and this fund, instead of the general fund, should support the OPEB fund.

OPEB Fund – This fund is on track. It is anticipated that once we migrate to the HealthCare Exchange the OPEB fund will be self-sufficient.

Sewer Fund - This fund's budgeted plan is expected to produce a modest increase in net assets this year, however, consideration of a rate increase to implement compliance requirements should be considered soon.

Storm Water Fund - Performing as planned and expected to have a positive increase in net assets. From an operational perspective the income of this fund is level and expenses are increasing. A rate increase should be considered soon.

Solid Waste Fund - The fund budgeted to use fund balance. Currently the Public Works Division is working on a model shift that will change the trajectory of this fund. A rate increase for this fund should be considered soon.

**City of Memphis
1st Quarter FY 2017**

Cash Position all funds (in 000's)

The State of Tennessee requires all municipalities to have positive cash balances at the end of the fiscal year. The schedule below lists the current cash balances for the City of Memphis Funds at 09/30/16. As of this report all funds are projected to have a positive cash balance at the end of FY2017.

Fund Number and Fund Name	Cash Balance @ 09/30/16
0111 General Fund	268,634,699.39
0121 Park Special Service Fund	2,563,552.23
0131 Life Insurance Fund	20,309,238.22
General Fund Total	291,507,489.84
0201 State Street Aid Fund	4,279,321.46
0204 Solid Waste Management Fund	12,652,458.52
0205 Miscellaneous Grants Fund	5,835,007.99
0211 Workforce Investment Act Fund	632,306.11
0216 Drug Enforcement Fund	10,905,952.20
0221 Community Development Fund	3,549,804.18
0223 Hotel/Motel Occupancy Tax Fund	5,199,474.63
0225 New Memphis Arena Special Reve	118,932.03
0228 CRA Programs	520,970.96
0301 Debt Service Fund	159,688,052.15
0400 Capital Projects Fund	10,226,014.72
0601 Sewer Treatment & Collection -	59,677,357.24
0661 Metro Alarm Fund	1,924,916.72
0671 Storm Water Fund	5,929,327.03
0721 Health Insurance Fund	30,864,999.21
0731 Unemployment Compensation Fund	2,052,937.13
0741 Fleet Management Fund	3,835,130.88
0804 Beale Street District Fund	844,835.68
0810 Central Business Improvement D	516,912.83
0816 Casino Gaming Commission Fund	6,511.68
0819 Sold Property Tax Receivables Fund	2,943,300.02
0851 City Retirement System Fund	781,501.63
0852 Library Retirement System Fund	(20,020.96)
0853 Other Post Employment Benefit Fund	6,919,221.35
0889 Board of Education Property Tax Fund	217,818.15
0901 Cash Management Fund	(621,841,730.01)
0911 General Fixed Assets Account G	216,196.63
0921 General Long-Term Debt Account	15,000.00

* These funds show a negative fund balance at the end of the quarter due to timing differences. All fund's cash positions at the end of the year will be positive.

APPENDIX II
PRIOR YEAR COMPARISON

Comparative Revenue Summary

of

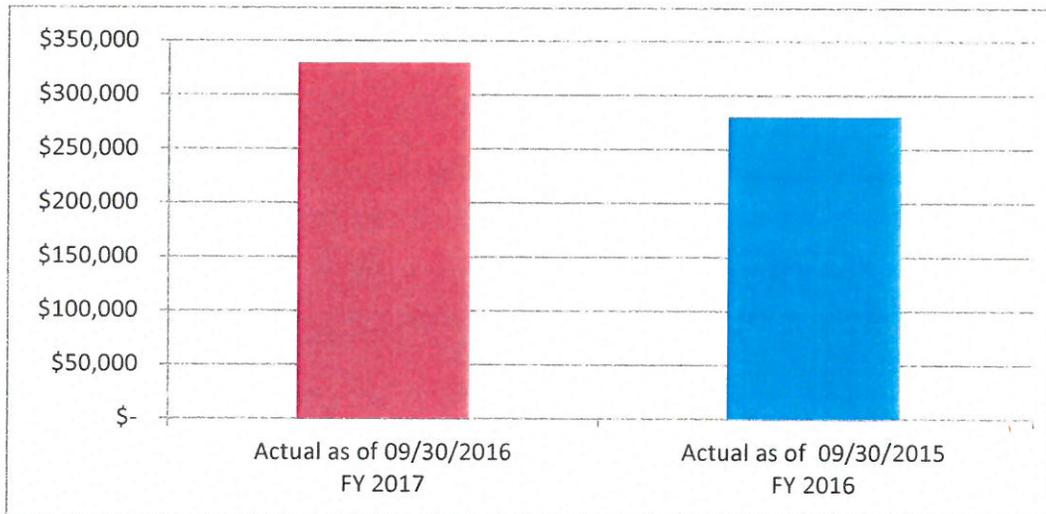
Quarter 1 Actual Revenues FY 2017

vs.

Quarter 1 Actual Revenues Prior FY 2016

Total revenue collected in the 1st quarter of FY 2017 is \$330.6 million vs \$281.0 million this same time last year, an 18% increase. The primary differences are due to a stronger local tax collections, an early accrual for the State (Hall) tax, and stronger State Sales Tax Collections.

See page 14 for revenue details



Comparative Expense Summary

of

Quarter 1 Actual Expenditures FY 2017

vs.

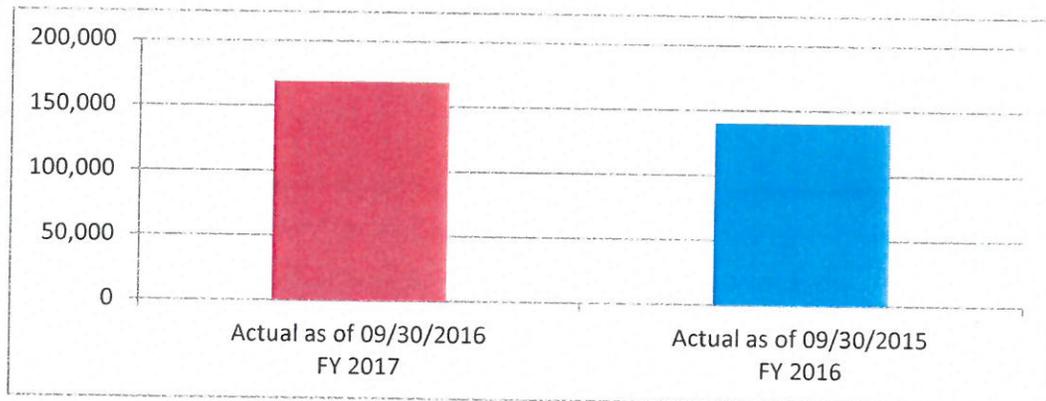
Quarter 1 Actual Expenditures Prior FY 2016

Total expenditures for the 1st quarter of FY 2017 are 20% above expenditures this same time last year. Salary increase, but primarily an extra pay period in Q1 account for the increase.

See page 14 for expenditure details.

(Divisional expenditures are shown in the appendix on page 15.)

Expenditures



**Comparative Summary
of
Quarter 1 Actual Performance
Current FY 2017 vs. Prior FY 2016**

Revenue	FY2017 Actual Qtr. Ending 09/30/2016	FY2016 Actual Qtr. Ending 09/30/2015	Variance	%
Local Taxes	\$278,073	\$254,552	\$23,521	9.24%
State Taxes	\$28,065	\$8,959	\$19,106	213.26%
License and Permits	\$3,391	\$2,437	\$954	39.15%
Fines and Forfeitures	\$3,375	\$4,276	(\$901)	-21.07%
Charges for services	\$7,150	\$7,872	(\$722)	-9.17%
Use of Money	\$38	\$58	(\$20)	-34.48%
Federal Grants	\$64	\$0	\$64	0.00%
State Grants	\$232	\$400	(\$168)	0.00%
Intergovernmental Revenues	\$6,852	\$3,364	\$3,488	103.69%
Other Revenues	\$3,267	\$1,800	\$1,467	81.50%
Transfers	\$75	(\$2,675)	\$2,750	-102.80%
Total Revenues	\$330,582	\$281,043	\$49,539	17.63%
Supporting detail of page 14.				

Functional Expenditures	FY2017 Actual Qtr. Ending 09/30/2016	FY2016 Actual Qtr. Ending 09/30/2015	Variance	%
Personnel Services	\$115,896	\$87,295	(\$28,601)	-32.76%
Material and Supplies	\$23,530	\$22,327	(\$1,203)	-5.39%
Capital Outlay	\$44	\$45	\$1	2.22%
Grants and Subsidies	\$29,477	\$30,746	\$1,269	4.13%
Inventory	\$101	\$84	(\$17)	-20.24%
Transfers Out	\$40	\$220	\$180	81.82%
Investment Fees	\$36	\$0	(\$36)	#DIV/0!
Others	\$28	\$80	\$52	65.00%
Total Expenditures	\$169,152	\$140,797	(\$28,355)	-20.14%
Change in Net Assets	\$161,430	\$140,246	\$21,184	15.10%
Supporting detail of page 15.				

FY 2017 - Q1

**Comparative Summary
of
Quarter 1 Actual Divisional Expenditures
Current FY 2017 vs. Prior FY 2016**

Expenditures	FY2017 Actual Qtr. Ending 09/30/2016	FY2016 Actual Qtr. Ending 09/30/2015	Variance	%
City Attorney	\$5,541	\$2,066	(\$3,475)	-168.20%
City Council	\$364	\$279	(\$85)	-30.47%
City Court Clerk	\$1,580	\$785	(\$795)	-101.27%
City Court Judges	\$160	\$131	(\$29)	-22.14%
City Engineer	\$2,069	\$1,709	(\$360)	-21.06%
Executive *	\$3,162	\$2,159	(\$1,003)	-46.46%
Finance & Administration	\$1,856	\$1,040	(\$816)	-78.46%
Fire	\$40,462	\$33,382	(\$7,080)	-21.21%
General Services	\$6,489	\$4,517	(\$1,972)	-43.66%
Grants & Subsidies	\$27,787	\$28,195	\$408	1.45%
<i>Other G & A</i>	\$11,787	\$10,195	(\$1,592)	-15.62%
MATA	\$16,000	\$18,000	\$2,000	11.11%
<i>Memphis City Schools</i>	\$0	\$0	\$0	0.00%
Housing & Community Development	\$683	\$1,803	\$1,120	62.12%
Human Resources	\$1,850	\$1,555	(\$295)	-18.97%
Information Systems	\$3,506	\$2,979	(\$527)	-17.69%
Library Services *	\$3,996	\$0	(\$3,996)	#DIV/0!
Park Services *	\$7,194	\$11,682	\$4,488	38.42%
Police	\$62,570	\$48,129	(\$14,441)	-30.00%
Public Works	(\$230)	(\$22)	\$208	-945.45%
Other	\$113	\$408	\$295	72.30%
		\$0	\$0	
Total Expenditures	\$169,152	\$140,797	(\$28,355)	-1.33%

* Structural change resulted in Animal Shelter going from Parks to Executive and Library Services going from Parks to a stand along dicivision.