

Item #: 16

Moved by: BROOKS

Prepared by: Wanda Richards

Seconded by: REAVES

Reviewed by: Kim Koratsky

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY  
GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2019.  
SPONSORED BY COMMISSIONER EDDIE S. JONES, JR.

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WHEREAS, Pursuant to Article III, Section 3.03(B), of the Shelby County Charter, the Shelby County Mayor has presented a budget to the Board of Commissioners showing the sums necessary to carry out the functions of the County for the coming fiscal year; and

WHEREAS, The Board of County Commissioners is authorized to make appropriations of County Funds for all legal purposes and to appropriate the proceeds of the tax levy on the assessed values of all properties within the County of Shelby for the Fiscal Year July 1, 2018 through June 30, 2019; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County Commissioners has reviewed the consolidated budget for Shelby County and recommends that total expenditures and transfers reflected in Exhibit A be approved in order to fund the Shelby County Government Operating Budget for Fiscal Year 2019, which is inclusive of all operating funds; and

WHEREAS, While funding or refunding bonds issued under the provisions of the Cash Basis Law of 1937 are outstanding, Tennessee Code Annotated, Section 9-11-112, requires the County to levy upon all taxable property in the County each year an ad valorem tax sufficient to pay the interest thereon as it falls due and the principal of such bonds which shall then have matured or which shall mature within the same fiscal year;

and

WHEREAS, It has been the policy of the County to make special grants to non-profit civic and charitable organizations from the general funds of the County pursuant to Tennessee Code Annotated, Section 5-9-109, and a Resolution adopted as Item No. 24 by this Commission on August 1, 2016, for FY 2017 and amended as item No. 21 on October 31, 2016, establishes policies and requirements for funding such organizations; and

WHEREAS, The Board of Commissioners desires to continue the special community enhancement grants policy and recommends funding for non-profit civic and charitable organizations in the total amount of \$1,950,000.00, with the intent that equal increments of \$150,000.00 will be available to each Commissioner to recommend grant recipients for approval by the Board during Fiscal Year 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the recommendation of this Board's Committee No. 1, Budget and Finance, regarding the budget as contained in Exhibit A, a copy of which is attached hereto and incorporated herein by reference, for the operation of Shelby County, be and the same is hereby approved.

BE IT FURTHER RESOLVED, That \$1,298,864,745.00 is hereby appropriated as detailed on Exhibit A in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2019.

BE IT FURTHER RESOLVED, That the accounting and budget records for all funds shall be maintained according to the policies established by a Resolution adopted as Item No. 8 by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the budget be summarized into various funds, as identified in Exhibit A, which is attached and incorporated herein by reference, in order to meet legal requirements and generally accepted accounting principles and to comply with financial reporting standards for governmental entities.

BE IT FURTHER RESOLVED, That each office, department, and Elected Official that receives appropriations from the County Government shall adhere to the budget as finally approved by line item for said entity.

BE IT FURTHER RESOLVED, That all special grants to non-profit and charitable organizations must be separately approved to promote the general welfare of the residents of Shelby County and that disbursements of these funds shall not be made until the individual organization has fully complied with Tennessee Code Annotated, Section 5-9-109(c), and the provisions of the resolution adopted as Item No. 24 by this Commission on August 1, 2016 for FY 2017 and amended as item No. 21 on October 31, 2016.

BE IT FURTHER RESOLVED, That the County contributions for Retirement and Other Post-Employment Benefits (OPEB) for the Fiscal Year ending June 30, 2019, shall be set to meet the annual recommended contributions (ARC) as determined by the Actuarial Valuation Report as of June 30, 2017.

BE IT FURTHER RESOLVED, That Wheel Tax collections are budgeted 100% for school operations to be distributed to school districts within Shelby County on the basis of Weighted Full-time Equivalency Average Daily Attendance (WFTEADA), in addition to Property Taxes allocated for Education. If the total actual tax revenue collected for public education purposes exceeds the total budgeted annual appropriation in the Education

Fund then the excess funds shall be retained in the Education Fund for appropriation by the Shelby County Board of Commissioners in the following fiscal year.

BE IT FURTHER RESOLVED, That the Shelby County Commission shall appropriate additional funds for non-recurring expenditures to the Board of Education for Shelby County Schools in the amount not to exceed \$6,600,000.00 by the close of Fiscal Year 2018, but not later than October 1, 2018, upon determination of funds available in the Shelby County Education Fund, subject to all applicable laws.

BE IT FURTHER RESOLVED, That the appropriation to Regional One Health, Account No. 010-201201-8978, is intended to be applied first to the cost of treatment of inmates from the County, for which Regional One Health is not entitled to other reimbursements, with the balance to be applied towards the care and treatment of other indigent patients.

BE IT FURTHER RESOLVED, That authority is granted to allow for the establishment of several Internal Service Funds and Fiduciary Funds which the Administration has deemed appropriate and required for the proper accounting of certain expenditures.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are directed to modify the budgets of the Internal Services Funds, Support Services, REGIS and the Roads and Bridges Fund as to revenue and expenditures each time that any department or office either increases or decreases the amount budgeted for related expenditures.

BE IT FURTHER RESOLVED, That for grant funds the Mayor and the Director of Administration and Finance are authorized to reduce the budget whenever a grant contract

is less than the authorized budget and, in accordance with Section 3.07(C) of the Shelby County Charter, to approve transfers from Personnel categories to Operations and Maintenance categories and vice versa with grantor approval. Grant funds can be transferred only between related funds of the same grantor.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials, and divisions within the Personnel and Operations and Maintenance categories in order to allocate the Personnel Restrictions and the Operations and Maintenance Restrictions.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials and divisions within revenue and expenditure categories in order to allocate the General Restriction in account 9525.

BE IT FURTHER RESOLVED, That the Administration shall maintain the salary budget for permanent positions by position and may transfer amounts to or from Central Operations wherever needed as necessary for adjustments resulting from equity reviews or compensation studies authorized by the Hiring Review Committee or Human Resources. Temporary positions may be added or moved as necessary with identified funding. Amounts budgeted for temporary positions may not be used to increase amounts budgeted for permanent positions if other funding options are available. Salary adjustments to a position can be made only to the extent that the adjusted salary remains within the salary range of the position grade as determined by the Compensation Policy and that identified funding is available.

BE IT FURTHER RESOLVED, That a general salary increase of 3% effective

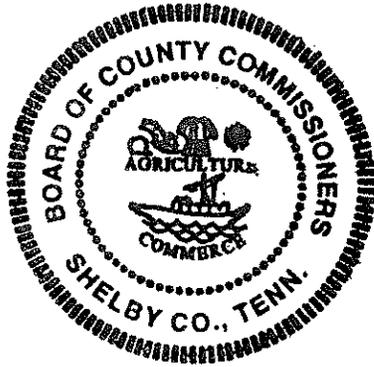
July 1, 2018, is hereby included for eligible County employees.

BE IT FURTHER RESOLVED, That the salary grade pay ranges have been adjusted for FY 2019 consistent with the 3% general pay increase to ensure market competitiveness of employee pay and to support a \$15.00 per hour minimum pay equivalency for fulltime jobs as shown in Exhibit B.

BE IT FURTHER RESOLVED, That to accomplish operating efficiencies and effectiveness improvements through centralization of Information Technology and other services to the extent that a Division or Elected Official agrees to the transfer of positions or budgeted operating costs to another Division or Elected Official, those positions and/or operating costs will be transferred by mutual consent between the Divisions or Elected Officials.

BE IT FURTHER RESOLVED, That the County Mayor and the Director of the Division of Administration and Finance are authorized to issue their warrant or warrants for amounts not to exceed \$1,298,864,745.00, pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2019 as set forth in Exhibit A and to take proper credit in their accounting therefor.

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, Section 2.06(B).



Mark H. Luttrell Jr.  
County Mayor

Date: 6-25-18

ATTEST:

Clerk of County Commission

ADOPTED  
AS AMENDED: June 18, 2018

## SUMMARY SHEET

### I. Description of Item

This resolution approves the FY2019 Operating Budget for Shelby County Government as amended and adopted on June 18, 2018.

### II. Source and Amount of Funding

Not applicable.

### III. Contract Items

Not applicable.

### IV. Additional Information Relevant to Approval of this Item

Administration recommends approval of this resolution.

**SHELBY COUNTY GOVERNMENT  
EXHIBIT A - FY19 ADOPTED OPERATING BUDGET**

ACCT DESCRIPTION	GENERAL FUND	EDUCATION FUND	DEBT SERVICE FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	GRANT FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
40 - Property Taxes	(295,445,000)	(384,673,000)	(122,937,000)	-	-	-	-	(803,055,000)
41 - Other Local Taxes	(34,475,000)	(42,586,000)	(14,060,000)	-	(32,200,000)	-	-	(123,321,000)
43 - Intergovernmental Revenues-State	(23,718,452)	-	-	(42,177,200)	(12,300,000)	(75,994,539)	-	(154,190,191)
44 - Intergovernmental Revenues-Federal	(6,986,833)	-	(1,109,586)	(2,980,064)	(60,000)	(33,516,397)	-	(44,652,880)
45 - Charges for Services	(3,017,995)	-	-	(3,697,527)	(1,273,271)	(1,553,000)	(8,395,469)	(17,937,262)
46 - Fines, Fees & Permits	(68,382,520)	-	(30,181,290)	(30,181,290)	(6,260,123)	(387,136)	-	(105,211,068)
47 - Other Revenue	(948,500)	-	(553,400)	(16,200)	(2,286,000)	(1,246,985)	-	(5,051,085)
48 - Investment Income	(1,307,500)	-	(400,000)	(146,000)	(208,200)	(65,300)	-	(2,127,000)
<b>Total Revenue Sources</b>	<b>(434,281,800)</b>	<b>(427,259,000)</b>	<b>(139,059,986)</b>	<b>(79,198,281)</b>	<b>(54,587,594)</b>	<b>(112,763,357)</b>	<b>(8,395,469)</b>	<b>(1,255,545,487)</b>
94 - Other Financial Sources	(200,000)	-	-	(55,000)	(20,000)	(62,500)	-	(337,500)
99 - Planned Use of Fund Balance	(5,064,782)	-	(3,150,315)	(2,769,362)	(9,825,225)	(1,651,047)	(776,980)	(23,237,711)
96 - Operating Transfers In	(1,049,824)	-	-	(14,666,045)	-	(4,028,178)	-	(19,744,047)
<b>TOTAL APPROPRIATION SOURCES</b>	<b>(440,596,406)</b>	<b>(427,259,000)</b>	<b>(142,210,301)</b>	<b>(96,688,688)</b>	<b>(64,432,819)</b>	<b>(118,505,082)</b>	<b>(9,172,449)</b>	<b>(1,298,864,745)</b>
51 - Salaries-Regular Pay	223,898,608	-	-	47,549,814	8,257,302	26,177,549	1,138,491	307,021,764
52 - Salaries-Other Compensation	16,168,217	-	-	7,856,493	764,757	1,540,473	26,966	26,356,906
55 - Fringe Benefits	92,341,722	-	-	20,544,175	3,212,222	10,927,165	477,492	127,502,776
56 - Vacancy Savings	(23,268,946)	-	-	(5,285,388)	(583,525)	(2,406,281)	(50,000)	(31,594,138)
<b>TOTAL SALARIES</b>	<b>309,139,601</b>	-	-	<b>70,665,094</b>	<b>11,650,757</b>	<b>36,238,906</b>	<b>1,582,949</b>	<b>429,287,307</b>
60 - Supplies & Materials	9,700,078	-	-	3,066,119	2,621,521	2,144,752	2,324,547	19,857,018
64 - Services & Other Expenses	10,607,415	-	-	1,018,566	1,501,309	17,285,699	788,979	31,201,967
66 - Professional & Contracted Services	36,699,969	-	108,928	11,523,774	5,577,405	24,012,009	1,049,222	78,971,306
67 - Rent, Utilities & Maintenance	18,317,388	-	-	2,970,134	1,332,211	2,949,601	2,907,803	28,477,138
68 - Interfund Services	(332,628)	-	-	5,306,602	2,200,341	2,589,998	53,350	9,817,663
70 - Capital Asset Acquisitions	3,384,332	-	-	1,154,300	6,951,641	32,584,237	455,600	44,510,110
95 - Contingencies & Restrictions	(5,935,108)	-	-	(300,000)	-	-	-	(6,235,108)
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>72,441,446</b>	-	<b>108,928</b>	<b>24,739,494</b>	<b>20,184,428</b>	<b>81,546,298</b>	<b>7,579,501</b>	<b>206,600,094</b>
80 - DEBT SERVICE EXPENDITURE	-	-	142,101,373	472,500	-	-	-	142,573,873
89 - AFFILIATED ORGANIZATIONS	31,600,857	427,259,000	-	-	28,853,360	-	-	487,713,217
90 - GRANTS TO NON-PROFITS	9,090,000	-	-	-	-	-	-	9,090,000
98 - OPERATING TRANSFERS OUT	18,324,502	-	-	811,600	3,744,274	719,878	-	23,600,254
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATED USES</b>	<b>440,596,406</b>	<b>427,259,000</b>	<b>142,210,301</b>	<b>96,688,688</b>	<b>64,432,819</b>	<b>118,505,082</b>	<b>9,172,449</b>	<b>1,298,864,745</b>

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2019**  
**GENERAL FUND**

<b>FUND</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>FY 19 SOURCES</b>	<b>FY 19 USES</b>	<b>FTE</b>
<b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>					
010	2001	Mayor	\$ -	\$ 627,826	5.0
010	2002	Public Affairs/Mayor's Action	-	541,478	6.0
010	2003	CAO	-	4,006,080	20.1
010	2009	County Attorney	(1,000)	3,830,328	33.5
010	2011	Director-Admin. & Finance	-	955,546	7.0
010	2012	Central Operations	(352,733,996)	39,882,153	-
010	2013	County Grants	-	5,915,000	-
010	2014	Human Resources	(738,342)	4,777,186	60.0
010	2017	Purchasing	(200)	759,024	10.0
010	2025	Finance	-	2,601,465	31.0
010	2028	Board of Equalization	-	377,939	2.0
<b>Total Division of Administration &amp; Finance</b>			<b>\$ (353,473,538)</b>	<b>\$ 64,274,025</b>	<b>174.6</b>
<b><u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u></b>					
017	2501	ReGIS	\$ (301,449)	\$ 301,449	2.0
010	2501	Chief Information Officer	-	190,652	1.0
010	2502	IT Operations	(1,700,000)	11,317,130	81.0
<b>Total Division of Information Tech Services</b>			<b>\$ (2,001,449)</b>	<b>\$ 11,809,232</b>	<b>84.0</b>
<b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>					
010	2710	Housing	\$ (2,500)	\$ 406,037	3.4
<b>Total Division of Planning &amp; Development</b>			<b>\$ (2,500)</b>	<b>\$ 406,037</b>	<b>3.4</b>
<b><u>DIVISION OF PUBLIC WORKS</u></b>					
006	3016	Parks & Grounds Maintenance	\$ (25,500)	\$ 25,500	-
010	3001	Director & Staff- Public Works	(35,170)	737,111	2.0
010	3004	Environmental Programs	(280,920)	490,534	2.0
010	3016	Parks & Grounds Maintenance	(724,296)	5,633,861	13.0
010	3073	Support Services	(2,163,433)	19,270,980	144.0
014	3004	Environmental Programs	-	117,058	1.0
<b>Total Division of Public Works</b>			<b>\$ (3,229,319)</b>	<b>\$ 26,275,044</b>	<b>162.0</b>
<b><u>DIVISION OF HEALTH SERVICES</u></b>					
010	4001	Health Services Director	\$ -	\$ 567,505	5.0
010	4002	Forensic Services	(880,000)	3,967,183	-
010	4003	Admin. & Finance	(1,743,388)	1,379,421	26.3
010	4004	Environmental Health Services	(1,922,150)	4,177,937	40.0
010	4005	Community Health	(781,000)	3,387,522	19.8
010	4006	Health Planning and Promotion	-	1,010,719	14.0
010	4007	Inmate Medical Care	-	13,904,151	4.0
010	4008	Public Health Safety	(523,300)	4,813,890	54.0
<b>Total Division of Health Services</b>			<b>\$ (5,849,838)</b>	<b>\$ 33,208,328</b>	<b>163.1</b>
<b><u>DIVISION OF COMMUNITY SERVICES</u></b>					
010	4801	Director of Community Services	\$ -	\$ 1,453,981	10.0
010	4806	Crime Victims Center	(625,000)	1,746,085	12.0
010	4811	Office of Justice Initiatives	(225,000)	7,193,912	75.0
<b>Total Division of Community Services</b>			<b>\$ (850,000)</b>	<b>\$ 10,393,979</b>	<b>97.0</b>

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2019**  
**GENERAL FUND**

<b>FUND</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>FY 19 SOURCES</b>	<b>FY 19 USES</b>	<b>FTE</b>
<b><u>SHERIFF</u></b>					
031	6101	Sheriff's Staff	\$ -	\$ 1,260,427	11.0
031	6102	Planning & Research	(25,000)	6,309,000	13.0
031	6104	Finance	-	1,718,996	10.0
031	6105	Information Systems	(685,000)	13,759,925	145.0
031	6109	CAO	(9,404)	(423,525)	4.0
031	6201	Chief Deputy	(1,420,100)	644,127	38.0
031	6202	Fugitive	(30,000)	7,391,896	80.0
031	6203	Detectives	-	5,112,916	50.0
031	6204	Special Operations	(50,000)	10,873,497	104.0
031	6205	Uniform Patrol	(515,000)	33,825,740	347.0
031	6206	Courts	(378,500)	17,680,632	158.0
031	6208	Training Academy	-	3,450,595	29.0
031	6301	Jail Administration	-	3,506,518	31.0
031	6302	Jail Security	(2,934,000)	69,707,076	1,039.0
031	6303	Jail Programs	-	11,209,065	59.0
		<b>Total Sheriff</b>	<b>\$ (6,047,004)</b>	<b>\$ 186,026,885</b>	<b>2,118.0</b>
<b><u>JUDICIAL DIVISION</u></b>					
010	7080	Public Defender	\$ (5,457,900)	\$ 14,723,052	136.5
010	7085	Divorce Referee	(280,000)	737,930	6.5
010	7087	Jury Commission	-	879,074	5.0
032	7011	Chancery Court	(4,465,000)	1,715,403	21.5
033	7021	Circuit Court	(2,080,000)	2,985,624	40.0
034	7031	Criminal Court	(4,515,000)	5,445,383	83.0
035	7041	General Sessions Court	(9,575,000)	16,807,481	194.8
036	7051	Probate Court	(660,000)	1,388,816	14.0
037	7061	Juvenile Court Judge	(4,000)	11,426,610	130.7
037	7071	Juvenile Court Clerk	(1,611,108)	4,379,344	57.5
038	7090	Attorney General	-	11,884,297	129.2
		<b>Total Judicial</b>	<b>\$ (28,648,008)</b>	<b>\$ 72,373,015</b>	<b>818.7</b>
<b><u>OTHER ELECTED OFFICIALS</u></b>					
010	8009	Election Commission	\$ (23,000)	\$ 4,322,405	23.0
016	8006	County Clerk - MVR Supplies	(73,000)	73,000	-
040	8006	County Clerk	(12,202,000)	5,799,945	95.0
041	8007	Register	(4,120,000)	1,838,011	22.0
042	8008	Trustee	(24,055,000)	7,260,741	65.0
043	8004	Assessor	(21,750)	11,206,941	143.0
044	8002	Legislative Operations	-	3,036,745	27.0
044	8003	Equal Opportunity Compliance	-	1,199,711	13.0
044	8001	Commissioner's Contingency	-	1,092,364	1.0
		<b>Total Other Elected Officials</b>	<b>\$ (40,494,750)</b>	<b>\$ 35,829,862</b>	<b>389.0</b>
		<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ (440,596,406)</b>	<b>\$ 440,596,406</b>	<b>4,009.9</b>

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2019**  
**DEBT SERVICE AND EDUCATION FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<b><i>Debt Service Fund</i></b>					
901	9201	Public Improvements	\$ (140,547,315)	\$ 28,401,477	-
901	9202	Schools	(1,109,586)	113,403,224	-
902	9201	87 Economic Development	(99,400)	-	-
903	9201	88 Economic Development	(454,000)	-	-
904	9202	Rural School Bonds	-	405,600	-
<b><i>Total Debt Service Fund</i></b>			<b>\$ (142,210,301)</b>	<b>\$ 142,210,301</b>	<b>-</b>

**Education Fund**

061	9101	<u>Sources of Funds:</u>			
		Property Taxes	\$ (384,673,000)		
		Wheel Tax	(35,000,000)		
		Other Local Taxes	(7,586,000)		
 <u>Distribution of Funds:</u>					
		8955 - Shelby County Schools		\$ 331,766,614	-
		8948 - Millington Municipal Schools		7,477,032	-
		8947 - Lakeland Municipal Schools		4,614,397	-
		8946 - Germantown Municipal Schools		17,773,974	-
		8945 - Collierville Municipal Schools		25,336,459	-
		8944 - Bartlett Municipal Schools		26,447,332	-
		8943 - Arlington Municipal Schools		13,843,192	-
<b><i>Total Education Fund</i></b>			<b>\$ (427,259,000)</b>	<b>\$ 427,259,000</b>	<b>-</b>

**Shelby County Government  
Adopted Budget for Fiscal Year 2019**

**ENTERPRISE FUNDS**

<b>FUND</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>FY 19 SOURCES</b>	<b>FY 19 USES</b>	<b>FTE</b>
<b><u>CODES ENFORCEMENT FUND</u></b>					
950	2701	Director-Planning & Development	\$ (3,000,000)	\$ 1,007,713	6.0
950	2702	Local Planning	(227,000)	1,128,422	13.0
950	2708	Codes Enforcement	(9,225,790)	10,030,068	98.0
950	2711	Regional Services	-	286,587	-
<b><i>Total Codes Enforcement Fund</i></b>			<b><u>\$ (12,452,790)</u></b>	<b><u>\$ 12,452,790</u></b>	<b><u>117.0</u></b>
<b><u>FIRE SERVICES FUND</u></b>					
954	3008	Fire Services Fund	\$ (25,516,072)	\$ 25,516,072	229.0
<b><i>Total Fire Services Fund</i></b>			<b><u>\$ (25,516,072)</u></b>	<b><u>\$ 25,516,072</u></b>	<b><u>229.0</u></b>
<b><u>CORRECTIONS FUND</u></b>					
956	3501	Corrections Administration	\$ (58,719,826)	\$ 28,585,109	126.0
956	3505	Correction Center Facility	-	30,134,717	463.0
<b><i>Total Corrections Fund</i></b>			<b><u>\$ (58,719,826)</u></b>	<b><u>\$ 58,719,826</u></b>	<b><u>589.0</u></b>
<b>TOTAL ENTERPRISE FUND APPROPRIATIONS</b>			<b><u>\$ (96,688,688)</u></b>	<b><u>\$ 96,688,688</u></b>	<b><u>935.0</u></b>

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2019**  
**SPECIAL REVENUE FUNDS**

<b>FUND</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>FY 19 SOURCES</b>	<b>FY 19 USES</b>	<b>FTE</b>
<b><u>Hotel Motel Tax Fund</u></b>					
073	2012	Hotel Motel Tax Fund	\$ (19,653,360)	\$ 19,653,360	-
<b><u>Car Rental Tax Fund</u></b>					
074	2012	Car Rental Tax Fund	(2,700,000)	2,700,000	-
<b><u>Tax Increment Financing Fund</u></b>					
051	2012	Tax Increment Financing Fund	(6,500,000)	6,500,000	-
<b><u>Economic Development Fund</u></b>					
092	2012	Economic Development Fund	(3,635,000)	3,635,000	-
<b><u>Roads and Bridges Fund</u></b>					
071	3010	Roads & Bridges	(18,825,122)	18,791,502	87.1
071	3021	Roads & Bridges - Waste Management	(132,500)	166,120	2.0
<b>Total Roads and Bridges Fund</b>			<b>(18,957,622)</b>	<b>18,957,622</b>	<b>89.1</b>
<b><u>Stormwater Fees Fund</u></b>					
093	3004	Stormwater Fees Fund	(1,236,746)	1,236,746	2.9
098	3004	Sewer Maintenance Fund	(1,206,000)	1,206,000	-
<b>Total Stormwater Fees Fund</b>			<b>(2,442,746)</b>	<b>2,442,746</b>	<b>2.9</b>
<b><u>Health Services Restricted Funds</u></b>					
081	4004	Air Pollution Fund	(877,278)	877,278	9.8
082	4004	Vector Control Fund	(4,080,703)	4,080,703	47.0
083	4004	Air Emissions Fund	(176,000)	176,000	-
<b>Total Health Services Funds</b>			<b>(5,133,981)</b>	<b>5,133,981</b>	<b>56.8</b>
<b><u>Sheriff Forfeitures Funds</u></b>					
088	6204	SCSO DUI Vehicle Seizures	(30,000)	30,000	-
089	6203	ALERT Fund	(127,760)	127,760	-
090	6204	Sheriff Narcotics Federal	(750,000)	750,000	-
091	6204	Sheriff Narcotics State	(2,272,000)	2,272,000	-
097	6204	SCSO DUI Blood Tests	(6,404)	6,404	-
<b>Total Sheriff Forfeitures Funds</b>			<b>(3,186,164)</b>	<b>3,186,164</b>	<b>-</b>
<b><u>Data Processing Funds</u></b>					
084	7041	Gen Sess Court Clerk DP Fund	(665,710)	665,710	-
085	7031	Criminal Court Clerk DP Fees	(115,800)	115,800	-
076	8007	Register DP Fees	(668,868)	668,868	-
<b>Total Data Processing Fees Funds</b>			<b>(1,450,378)</b>	<b>1,450,378</b>	<b>-</b>
<b><u>Drug-DUI Treatment Funds</u></b>					
094	7041	Veteran's Court	(3,000)	3,000	-
095	7041	DUI Treatment Fines	(60,400)	60,400	-
096	7041	General Sessions Drug Court	(710,168)	710,168	5.0
<b>Total Drug-DUI Treatment Funds</b>			<b>(773,568)</b>	<b>773,568</b>	<b>5.0</b>
<b>TOTAL SPECIAL REVENUE FUND APPROPRIATIONS</b>			<b>\$ (64,432,819)</b>	<b>\$ 64,432,819</b>	<b>153.8</b>

Shelby County Government  
 Adopted Budget for Fiscal Year 2019  
 INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<b><u>Information Technology - Internal Services</u></b>					
962	2515	IT Internal Services	\$ (5,766,517)	\$ 5,766,517	5.0
<b><u>Public Works - Internal Services</u></b>					
959	3019	Fleet Replacement Fund	\$ (455,600)	\$ 455,600	-
960	3019	Fleet Services	(2,950,332)	2,950,332	14.0
		<b>Total PW Internal Services</b>	<b>\$ (3,405,932)</b>	<b>\$ 3,405,932</b>	<b>14.0</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>\$ (9,172,449)</b>	<b>\$ 9,172,449</b>	<b>19.0</b>

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2019**  
**GRANT FUNDS**

DEPARTMENT	FY 19 SOURCES	FY 19 USES	FTE
<b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>			
2003 - CAO - Admin	\$ (4,003,112)	\$ 4,003,112	3.9
<b>Total Division of Administration &amp; Finance</b>	<b>(4,003,112)</b>	<b>4,003,112</b>	<b>3.9</b>
<b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>			
2702 - Local Planning	(6,000)	6,000	-
2706 - Sustainability	(1,020,000)	1,020,000	-
2710 - Housing	(5,773,646)	5,773,646	10.6
2711 - Regional Services	(3,306,588)	3,306,588	12.0
2712 - Resilience Department	(18,393,475)	18,393,475	3.0
<b>Total Division of Planning &amp; Development</b>	<b>(28,499,709)</b>	<b>28,499,709</b>	<b>25.6</b>
<b><u>DIVISION OF PUBLIC WORKS</u></b>			
3004 - Environmental Programs	(397,300)	397,300	0.5
3008 - Fire Department	(71,720)	71,720	-
3010 - Roads & Bridges	(16,256,373)	16,256,373	3.5
3073 - Support Services	(657,006)	657,006	1.0
<b>Total Division of Public Works</b>	<b>(17,382,399)</b>	<b>17,382,399</b>	<b>5.0</b>
<b><u>DIVISION OF CORRECTIONS</u></b>			
3501 - Corrections Administration	(1,218,433)	1,218,433	6.0
<b>Total Division of Public Works</b>	<b>(1,218,433)</b>	<b>1,218,433</b>	<b>6.0</b>
<b><u>DIVISION OF HEALTH SERVICES</u></b>			
4003 - Admin & Finance - Health Svcs	(460,604)	460,604	-
4004 - Environmental Health Services	(2,928,145)	2,928,145	23.2
4005 - Community Health	(19,794,066)	19,794,066	280.0
4006 - Health Planning and Promotion	(870,150)	870,150	7.0
4007 - Inmate Medical Care	(85,820)	85,820	1.0
4008 - Public Health Safety	(1,489,832)	1,489,832	10.8
4009 - Ryan White	(8,959,824)	8,959,824	16.5
<b>Total Division of Health Services</b>	<b>(34,588,441)</b>	<b>34,588,441</b>	<b>338.4</b>
<b><u>DIVISION OF COMMUNITY SERVICES</u></b>			
4802 - CSA	(14,672,993)	14,672,993	33.9
4806 - Crime Victims Center	(840,180)	840,180	11.2
4811 - Office of Justice Initiatives	(464,621)	464,621	4.0
4817 - Aging Commission of the Mid-South	(8,447,919)	8,447,919	48.3
<b>Total Division of Community Services</b>	<b>(24,425,713)</b>	<b>24,425,713</b>	<b>97.3</b>
<b><u>SHERIFF</u></b>			
6102 - Planning & Research - Sheriff	(355,501)	355,501	-
6105 - Information Systems - Sheriff	(1,968,696)	1,968,696	-
6204 - Special Operations	(147,646)	147,646	-
6205 - Uniform Patrol	(120,634)	120,634	-
6301 - Jail Administration	(85,000)	85,000	-
<b>Total Sheriff</b>	<b>(2,677,477)</b>	<b>2,677,477</b>	<b>-</b>
<b><u>JUDICIAL DIVISION</u></b>			
7031 - Criminal Court	(113,220)	113,220	2.0
7041 - General Sessions Court	(1,040,068)	1,040,068	2.0
7061 - Juvenile Court Judge	(2,209,506)	2,209,506	18.3
7071 - Juvenile Court Clerk	(1,057,382)	1,057,382	15.0
7090 - Attorney General	(1,289,622)	1,289,622	10.8
<b>Total Judicial</b>	<b>(5,709,798)</b>	<b>5,709,798</b>	<b>48.1</b>
<b>TOTAL GRANT FUND APPROPRIATIONS</b>	<b>\$ (118,505,082)</b>	<b>\$ 118,505,082</b>	<b>524.3</b>

**Shelby County Government**  
**FY19 Operating Budget Reconciliation**  
*Includes Administrative Updates and Amendments approved in Committee on 6/13/18 and Commission Meeting on 6/18/18*

Fund	Dept	Description	SOURCES OF FUNDS	FTE	USES OF FUNDS			TOTAL USES
					Salaries	O&M		
<b>GENERAL FUND - PROPOSED BUDGET</b>			<b>436,558,006</b>	<b>3,978.8</b>	<b>309,926,146</b>	<b>126,631,860</b>	<b>436,558,006</b>	
<b>Committee Amendments 6/13/18 and 6/18/18:</b>								
<b>County Grants to Non-Profits - Use of Fund Balance</b>								
010	2013	Meritan - Elder Abuse - emergency housing				90,000	90,000	
010	2013	National Heritage & Tourism				125,000	125,000	
010	2013	Lemoyne-Owen Neighborhood Revitalization				250,000	250,000	
010	2013	800 Initiative - Minority Business Development				500,000	500,000	
010	2013	Claiborne Temple Renovation				1,000,000	1,000,000	
010	2013	Memphis Union Mission				400,000	400,000	
010	2013	Good Samaritan				100,000	100,000	
010	2013	University of Memphis Aquatic Center Renovation				1,000,000	1,000,000	
010	2012	Use of Fund Balance for Grants	3,465,000					3,465,000
<b>Legislative Operations</b>								
010	8002	Specialist - Summer Youth Coordinator		1.0	82,536		82,536	
010	8002	Legislative Research Analyst (Grants/Budget)		1.0	100,000		100,000	
010	8002	Additional Summer Interns (temps)			404,914		404,914	
010	8002	EOC Outside Consultant				500,000	500,000	
010	2013	Health Svcs RFQ - Consultant Study				660,000	660,000	
010	4006	Adjustment for expenditures covered in FY18				(1,339,350)	(1,339,350)	
010	2012	Use of Fund Balance	408,100					408,100
<b>Sheriff Office - Additional 30 Officers</b>								
031	6102	Vehicles				810,000	810,000	
031	6105	Vehicle Accessories/Phones/Wireless Cards				610,800	610,800	
031	6208	Uniforms/Guns/Holsters				118,500	118,500	
031	6205	Uniform Patrol - 30 additional officers		30.0	2,304,669		2,304,669	
031	Various	Correction Officers / Other salary alignments			(2,304,669)		(2,304,669)	
031	6201	Law Enforcement - Adjust for hire date timing - 30 officers			(1,374,000)		(1,374,000)	
010	2012	Use of Fund Balance - Accessories / Radio-Phones	165,300					165,300

**Shelby County Government**  
**FY19 Operating Budget Reconciliation**

*Includes Administrative Updates and Amendments approved in Committee on 6/13/18 and Commission Meeting on 6/18/18*

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			TOTAL USES
				FTE	Salaries	O&M	
<b>Administrative Updates to Proposed Budget:</b>							
<b><u>Sheriff - Position Salary Reallocations (zero net impact)</u></b>							
031	6201	Chief Deputy		(673,839)		(673,839)	
031	6202	Fugitive		85,878		85,878	
031	6203	Detectives		(28,019)		(28,019)	
031	6204	Special Operations		17,428		17,428	
031	6205	Uniform Patrol		344,047		344,047	
031	6206	Courts		219,940		219,940	
031	6208	Training		19,306		19,306	
031	6302	Jail Security		15,260		15,260	
		Net Change - Sheriff Fund 031		-		-	
<b>Public Defender</b>							
010	7080	Delete Mitigation Specialist to fund salary adjustments		-		-	
<b>GENERAL FUND - ADOPTED BUDGET</b>			<b>440,596,406</b>	<b>309,139,596</b>	<b>131,456,810</b>	<b>440,596,406</b>	
<b>EDUCATION FUND - NO CHANGES</b>			<b>427,259,000</b>	<b>-</b>	<b>427,259,000</b>	<b>427,259,000</b>	
<b>DEBT SERVICE FUND - NO CHANGES</b>			<b>142,210,301</b>	<b>-</b>	<b>142,210,301</b>	<b>142,210,301</b>	
<b>GRANT FUNDS - PROPOSED BUDGET</b>			<b>118,410,287</b>	<b>36,238,906</b>	<b>82,171,381</b>	<b>118,410,287</b>	
<b>Administrative Updates to Proposed Budget:</b>							
		Fund 595 - Juvenile Detention Alternatives (Continuing)	15,695		15,695	15,695	
		Fund 683 - Ryan White (Continuing)	79,100		79,100	79,100	
<b>GRANT FUND - ADOPTED BUDGET</b>			<b>118,505,082</b>	<b>36,238,906</b>	<b>82,266,176</b>	<b>118,505,082</b>	
<b>INTERNAL SERVICE FUND - NO CHANGES</b>			<b>9,172,449</b>	<b>1,592,949</b>	<b>7,579,501</b>	<b>9,172,449</b>	
<b>ENTERPRISE FUNDS - NO CHANGES</b>			<b>96,688,688</b>	<b>70,665,094</b>	<b>26,023,594</b>	<b>96,688,688</b>	

**Shelby County Government**  
**FY19 Operating Budget Reconciliation**

*Includes Administrative Updates and Amendments approved in Committee on 6/13/18 and Commission Meeting on 6/18/18*

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			TOTAL USES
				FTE	Salaries	O&M	
<b>SPECIAL REVENUE FUNDS - PROPOSED BUDGET:</b>			<b>63,432,819</b>	<b>153.8</b>	<b>11,650,757</b>	<b>51,752,062</b>	<b>63,402,819</b>
<i>Committee Amendments 6/13/18:</i>							
096	7041	Veteran's Court - Drug Testing - Drug Fund Balance	30,000		30,000		30,000
<b>Administrative Updates to Proposed Budget:</b>							
<u>Tax Increment Fund</u>							
051	2012	Uptown Redevelopment CRA	700,000		700,000		700,000
051	2012	Highland Redevelopment North CRA	150,000		150,000		150,000
051	2012	Graceland CRA	50,000		50,000		50,000
051	2012	Millington	100,000		100,000		100,000
		Net Increase to Fund 051	1,000,000				1,000,000
<b>SPECIAL REVENUE FUNDS - ADOPTED BUDGET</b>			<b>64,432,819</b>	<b>153.8</b>	<b>11,650,757</b>	<b>52,782,062</b>	<b>64,432,819</b>
<b>PROPOSED BUDGET - ALL FUNDS SUMMARY</b>			<b>1,293,701,550</b>	<b>5,610.9</b>	<b>430,073,852</b>	<b>863,627,699</b>	<b>1,293,701,550</b>
		GENERAL FUND AMENDMENTS	4,038,400		(786,550)	4,824,950	4,038,400
		EDUCATION FUND AMENDMENTS					
		DEBT SERVICE FUND AMENDMENTS					
		SPECIAL REVENUE FUND AMENDMENTS	1,030,000		-	1,030,000	1,030,000
		GRANT FUND AMENDMENTS	94,795		-	94,795	94,795
		<b>TOTAL AMENDMENTS - ALL FUNDS</b>	<b>5,163,195</b>	<b>31.0</b>	<b>(786,550)</b>	<b>5,949,745</b>	<b>5,163,195</b>
<b>TOTAL ADOPTED OPERATING BUDGET - ALL FUNDS</b>			<b>1,298,864,745</b>	<b>5,641.9</b>	<b>429,287,301</b>	<b>869,577,444</b>	<b>1,298,864,745</b>