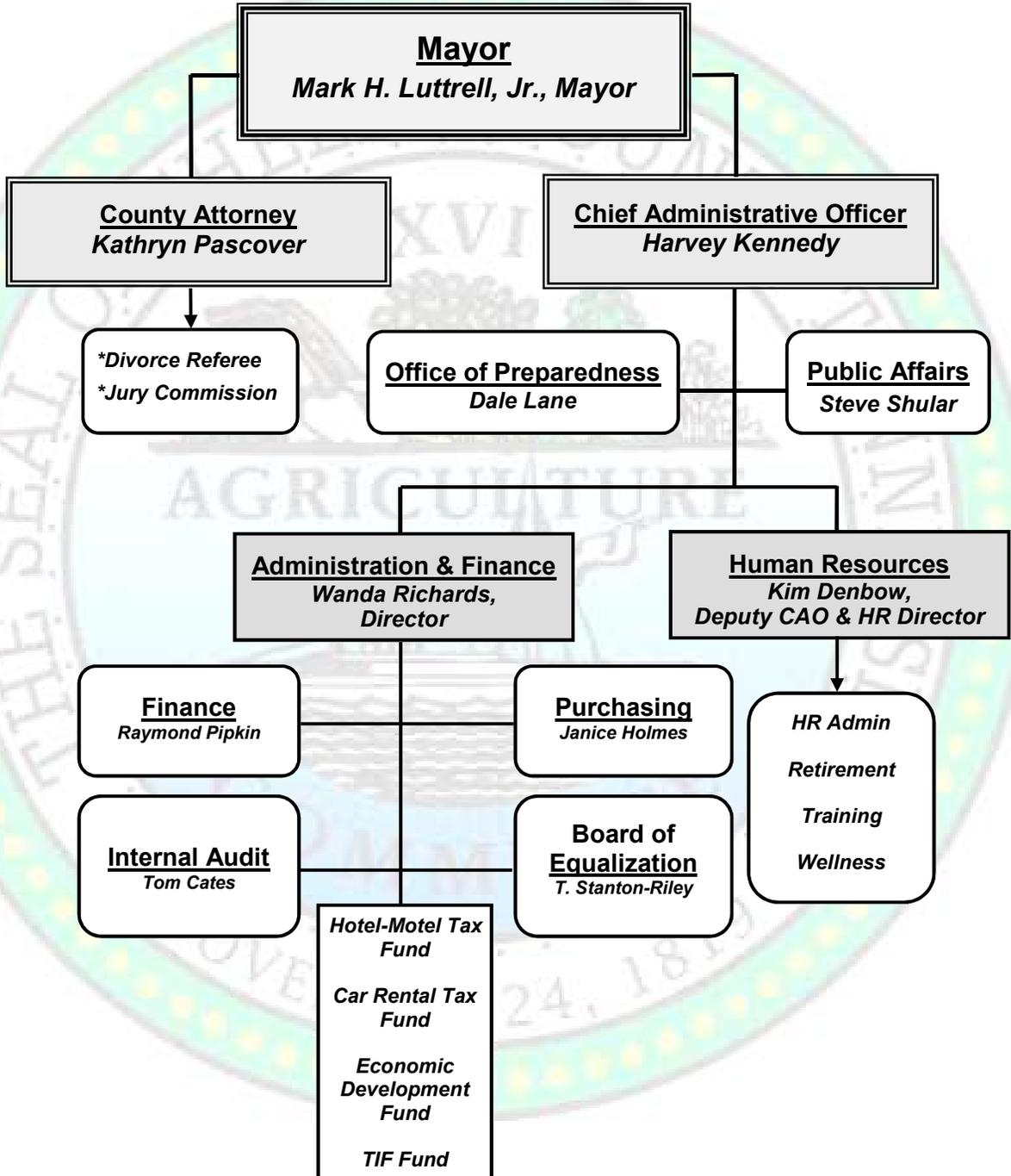


ADMINISTRATION & FINANCE

Division Organizational Chart by Program



*These sections report to the County Attorney but are included with the Judicial Division for financial reporting



ADMINISTRATION & FINANCE

Division Overview FY19

DIVISION MISSION STATEMENT:

To effectively execute the responsibilities of the Executive Branch of Shelby County Government through the Mayor and Chief Administrative Officer to provide high quality and cost-effective services to optimize the safety and quality of life for all citizens of our diverse community in accordance with the County Charter and Ordinances. To maintain excellent stewardship and accountability in providing Shelby County residents and our internal customers with professional services in the support functions of Finance, Purchasing, Human Resources and Legal Services and the Board of Equalization.

The Division of Administration & Finance supports the following County strategic goals:



Protect and Promote Public Safety

[2-f] Provide effective disaster preparedness and 911 emergency response systems



Promote Economic Development and a Healthy Economy

[5-a] Provide programs and policies that support business development and revenue growth for the region with high quality, long-term job opportunities.

[5-b] Strengthen partnerships with other municipal, state and federal governments to develop cooperation and mutual support in economic development and neighborhood revitalization.

[5-c] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.

[5-d] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.



Provide Effective Governance and Sound Stewardship for County Resources

[6-a] Ensure financial stability through sound oversight of fiscal operations, taxation and debt management. Maintain all records of public transactions as required by the State.

[6-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.

[6-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.

[6-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs and succession planning.

[6-f] Actively seek alternative funding sources through fees, grants or community partners to provide county services.

DEPARTMENTAL MISSION/GOALS:

The strategic goals of the division are achieved through the following departmental structure:

2001 Mayor – Ensures Shelby County government provides high quality and cost-effective services in accordance with the County Charter and Ordinances to optimize the safety and quality of life for all citizens of our diverse community. The Mayor provides the vision, leadership and strategic direction for Shelby County Government.

2002 Public Affairs – Provides answers to citizen concerns or complaints, fields inquiries from the news media, and keeps employees informed about key issues involving Shelby County



ADMINISTRATION & FINANCE

Division Overview FY19

Government. The Mayor's Action team ensures that citizens are assisted by staff or referred to outside agencies.

2003 Chief Administrative Officer – Provides oversight and direction for the daily operations of county government to ensure the effective and efficient delivery of services to its citizens, including financial planning and stability, compliance with federal, state and local regulatory agencies, and review/approval of all contracts and resolutions. The Office of Preparedness is included this department.

2009 County Attorney – Serves as Legal Advisor and provides any requested legal services to the County Mayor, the County Commission and all departments, officers, and officials of Shelby County government; represents Shelby County in lawsuits and administrative hearings and reviews all ordinances, contracts, resolutions and legislation applicable to Shelby County.

2011 Director of Administration & Finance – Maintains effective and responsible fiscal control of Shelby County resources through efficient planning and management of financial operations and policies. The Internal Audit function is included in this department.

2012 Central Operations – Provides the budgetary medium for general revenues and expenditures that are not readily attributable to a specific department, including payments to affiliated organizations, spending restrictions, indirect cost allocations to other departments and operating transfers to/from the General Fund.

2013 County Grants – Accounts for any grants or subsidies to various 501(c)(3) not-for-profit organizations as defined by State law. The Community Enhancement grant program administered through the County Commission is reported in this department.

2014 Human Resources – Manages all aspects of human resource services for Shelby County, including personnel policy development and implementation, compensation, benefits, equal employment opportunity, and compliance with federal and state legislation.

2017 Purchasing – Procures products and services under the administration of the County Mayor, the County Board of Commissioners, and other elected officials. Ensures the procurement of quality products and services at the lowest possible cost while providing suppliers with a fair and equal opportunity to conduct business with Shelby County Government.

2025 Finance – Manages the financial affairs of the County through the execution of sound fiscal and business policies and practices. Supports the operating departments throughout Shelby County Government with financial reporting services, accounting assistance and guidance as needed. The functions of accounting, budget, accounts payable and payroll are included in this department.

2029 Board of Equalization – Examines, compares, and equalizes the assessments of the Shelby County Assessor of Property whenever an appeal is made in order to protect the rights of all citizens of Shelby County.

**Administration & Finance
Service Level Measurements**

Service Levels	FY15 Actual	FY16 Actual	FY17 Actuals	FY18 Estimated
Public Affairs				
Calls Answered	45,000	45,350	45,803	46,490
New Complaints Involving County Services	6,500	8,289	8,371	8,497
Media Contacted/Stories	1,500	1,501	1,518	1541
Businesses Contacted	1,400	1,696	1,698	1,723
Community Groups Contacted	5,500	5,245	5,297	5,376
Faith-Based Organizations Contacted	1,600	2,577	2,626	2,665
Schools Contacted	430	445	450	459
Neighborhood Code Enforcement Tours	400	180	182	204
County Line Newsletter Published	12	12	12	12
County Attorney				
New Cases in Litigation	160	165	224	221
New Public Records Requests	217	197	445	487
New Contracts Reviewed	1,482	1,028	883	941
Internal Audit				
Audit hotline complaints screened	90%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	90%	90%	90%	90%
Human Resources				
Jobs Posted	350	366	380	550
Applications Received	49,654	56,886	59,700	70,260
Number of New Hires	650	663	709	1,015
Number of Terminations	1,300	835	918	1,119
Health Benefit Changes Processed	9,000	6,500	9,165	13,575
Disability Claims Processed	171	188	338	380
Retirements Processed	519	549	482	546
Number of Training Participants	2,850	5,540	5,883	6,252
Purchasing				
Purchase Orders Issued	6,750	6,677	6,027	5,135
\$ Value of POs processed	\$56.4M	\$52.9M	\$77.0M	\$86.0M
% of Total \$ Amount Spent with Locally Owned Small Business Vendors	22%	27%	22%	20%
Finance				
Accounts Payable Checks/Wires Issued	45,687	45,274	45,152	39,734
Average # Days from receipt of invoice by Finance to payment	3.3 days	3.5 days	3.4 days	2.9 days
Budget Adjustments Processed	771	691	763	750
Average # Days to Process Budget Transfers	2.2 days	2.3 days	2.5 days	2.5 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	30 yrs	31 yrs	32 yrs	33 yrs
GFOA Distinguished Budget Presentation award - consecutive years	7yrs	8 yrs	9 yrs	10 yrs
Board of Equalization				
Reductions Granted	4,300	4,800	7,802	3,000
Tax Appeals Filed	12,000	13,800	17,751	8,250



FY19 Budget Highlights

DESCRIPTION OF ACTIVITIES:

The Division of Administration and Finance includes three types of departments:

- **Executive Functions:** Mayor, Chief Administrative Officer, Public Affairs, County Attorney
- **Support/Administrative Functions:** Purchasing, Finance and Human Resources
- **Other:** Central Operations and County Grants (*Note: Central Operations and County Grants are not included in the General Fund summary provided below*)

General Fund

(Excludes Central Operations and County Grants)

Administration & Finance	FY17 Actual	FY18 Amended	FY19 Adopted	FY19-18 Var
Revenue	(715,361)	(673,347)	(674,200)	(853)
Total Personnel	13,046,236	14,672,666	14,995,130	322,464
O&M	2,065,857	3,144,701	3,481,743	337,042
Net Transfers	-	(65,342)	(65,342)	0
Net Expenditures	14,396,732	17,078,678	17,737,331	658,653
FTE Count	173.4	174.4	174.6	-

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Includes \$625,000 from Shelby County Retirement System reimbursements, \$25,000 from CIGNA Annual Administrative payment, and \$22,000 from prescription card royalties.
- **Salaries/FTE:**
 - Reflects 3% General Increase, changes in County fringe rates and health insurance elections.
 - Board of Equalization increase of \$79,363 for Board Member and Hearing Officer pay offset by removal of additional temp funds used in FY18 for reappraisal.
 - Office of Preparedness overtime was increased by \$15,000 for Active Shooter Training.
 - 1 FTE added to Purchasing in FY18 for implementation of MWBE/LOSB programs.
- **O&M Changes:**
 - Increase is due to adding \$660,000 for the Health Services Consultant Study and partially offset by reductions due to non-recurring FY18 expenditures and other reductions in Finance and Board of Equalization.

SPECIAL REVENUE FUNDS:

- **051 - Tax Incremental Fund** – accounts for the collection and disbursement of incremental property tax revenue to aid economic development projects in specified areas.
- **073 - Hotel Motel Tax** – Revenue \$17.8 Million - accounts for the collection of a 5% tax on the rental of hotel and motel rooms.
- **074 - Car Rental Tax** – Revenue \$2.7 Million - accounts for the collection and disbursement of the car rental tax which is designated for funding of the NBA arena (Fed Ex Forum).
- **092 - Economic Development Fund** – funds are restricted for economic development purposes.

GRANT FUNDS:

- Grant revenue of \$4 Million with 3.9 FTE count is related to activities in the Office of Preparedness.



FY19 Budget Highlights

Central Operations records general revenues and expenditures that are not readily attributed to any other specific department.

General Fund – Central Operations

Central Operations	FY17 Actual	FY18 Amended	FY19 Adopted	FY19-18 Var
Revenue	(304,005,486)	(322,586,000)	(347,669,214)	(25,083,213)
Salaries	-	689,827	1,500,000	810,173
General Restrictions/Indirect	(2,962,487)	(12,270,398)	(10,910,601)	1,359,796
Affiliated Organizations	29,602,995	29,532,881	30,775,009	1,242,128
Grants	3,000,000	3,000,000	3,175,000	175,000
Planned Fund Balance Change	-	(7,491,589)	(5,064,782)	2,426,807
Net Transfers	13,006,000	13,750,000	15,342,745	1,592,745
Net Expenditures	(261,358,979)	(295,375,280)	(312,851,843)	(17,476,563)

INCLUDED IN CENTRAL OPERATIONS:

- **Revenue** includes the General Fund portion of property taxes, other state and local taxes, governmental reimbursements and fees. The increase is primarily due to Property Tax revenue; further analysis is provided in the “General Fund Summary”.
- **Salaries** reflects Salary Changes allowance for special needs or job reclassifications that may be identified throughout the county during the year.
- **General Restrictions** on Salary and O&M spending account for anticipated savings throughout the county that have not been allocated to a specific division. General Restrictions decrease is primarily due to a \$468,794 increase to Indirect Cost Allocations per Maximus Study and \$309,000 for the estimated cost for the proposed Evening Reporting Center.
- **Affiliated Organizations** payments include:
 - \$ 29,408,000 Regional One Health - includes increase of \$1 Million
 - 337,009 Agricultural Extension - includes increase of \$62,128 for Education and other expenses
 - 300,000 State Alcoholic Beverage Tax - State portion of shared revenue
 - 175,000 Film & TV Commission
 - 555,000 Memphis Public Library - includes increase of \$180,000 for extended hours

\$ 30,775,009 Total Affiliated Organizations
- **Grants** include funding of \$3.0 Million for the Shelby County Education Foundation for Pre-Kindergarten programs.



FY19 Budget Highlights

- **Transfers** from General Fund to other funds:
 - \$ 1,500,000 Codes Enforcement - matched with City of Memphis funding
 - 250,000 Tort Liability - funding for potential liability claims against the County
 - 13,592,745 Corrections Center - county support for misdemeanants and other costs not reimbursed by the State
 - \$ 15,342,745 **Total Transfers**

- **Use of General Fund Balance** includes non-recurring expenditures requested by various divisions and departments.
 - **FY18 Budget** - \$7.5 million was appropriated through Use of Fund Balance by the Commission:
 - Non-recurring items (\$5.3 million)
 - \$1.6 million was included in the Adopted Budget
 - \$700 K – Boys and Girls Club (FY18 Budget Amendment)
 - \$500 K – Whitehaven YMCA pool
 - \$2.5 million – Opioid Response (FY18 Budget Amendment)
 - Recurring items (\$2.2 million)
 - \$1.0 million - Portion of 3% salary increase not covered by reserve for Compensation Study.
 - \$650 K – Increase to Commissioner’s Community Enhancement Grants.
 - \$500 K – Porter-Leath Pre-K (FY18 Budget Amendment)
 - These recurring costs have been absorbed in the FY19 budget.

 - **FY19 Proposed Budget** - \$5,064,782 of non-recurring Use of Fund Balance is included:
 - \$ 90,000 Meritan Elderly Abuse
 - 1,000,000 Clayborne Temple Restoration
 - 125,000 National Heritage & Tourism
 - 500,000 800 Initiative
 - 1,000,000 U of M Aquatic Center
 - 250,000 Lemoyne Owen Neighborhood Revitalization
 - 400,000 Union Mission Facility Renovation
 - 100,000 Good Samaritan
 - \$ 3,465,000 **Commission approved County Grants**
 - 249,382 Heavy Equipment purchases for Orgill Golf Course
 - 210,000 Health Svcs relocation/equipment (Galloway Clinic/Environmental Svcs)
 - 300,000 1060 Madison relocation (furniture, telecom, security equipment)
 - 267,000 General Sessions Digital Court Recorder System
 - 165,300 Equipment for additional Sheriff’s Officers
 - 408,100 difference between Opioid savings and Legislative amendments
 - 1,599,782 **Other Non-Recurring Use of Fund Balance**
 - \$ 5,064,782 **Total FY19 Non-Recurring Use of Fund Balance**

A detailed list of FY19 non-recurring items is provided in the General Fund Section.

**FTE Position Count
Administration & Finance**

All Funds

Fund	Dept	Dept Description	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Adopted	FY18-19 Change
GENERAL FUND								
010	2001	Mayor's Office	5.0	5.0	5.0	5.0	5.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO	20.0	18.9 ^b	19.9 ^a	19.9	20.1 ^a	0.2
010	2009	County Attorney	34.5	34.5	33.5 ^c	33.5	33.5	-
010	2011	Director of A&F	7.0	6.0 ^a	7.0 ^d	7.0	7.0	-
010	2014	Human Resources	65.0	61.0 ^d	60.0 ^b	60.0	60.0	-
010	2017	Purchasing	10.0	9.0 ^c	9.0	10.0 ^a	10.0	-
010	2025	Finance	31.0	32.0 ^a	31.0 ^d	31.0	31.0	-
010	2028	Board of Equalization	2.0	2.0	2.0	2.0	2.0	-
TOTAL POSITIONS - GENERAL FUND			180.5	174.4	173.4	174.4	174.6	0.2
GRANT FUNDS			4.0	4.1	4.1	4.1	3.9^a	(0.2)
TOTAL POSITIONS - ALL FUNDS			184.5	178.5	177.5	178.5	178.5	(0.0)

Position Changes:

FY16 - (a) 1 FTE moved from Director of A&F to Finance

(b) 1 FTE loaned to JC from CAO

(c) 1 FTE deleted in Purchasing

(d) 4 FTE reduction in HR: 2 FTE deleted due to outsourcing of OJI function; 2 FTE returned to Sheriff;

1 FTE moved to Land Bank; 1 FTE moved from IT to HR

FY17 - (a) Position loaned to JC in 2016 returned to CAO.

(b) 1 FTE deleted in HR due to outsourcing of Family Leave Administration.

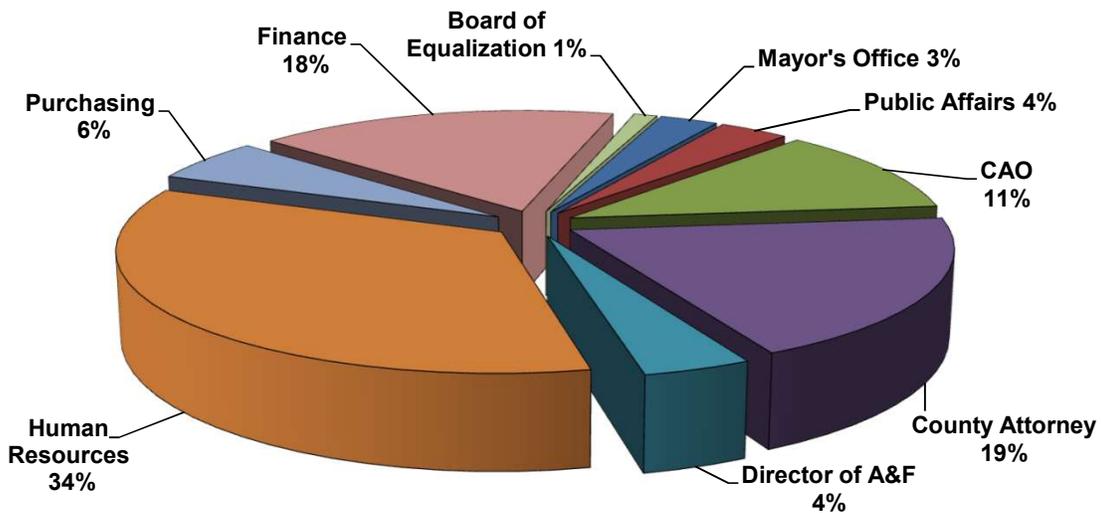
(c) County Attorney converted 2 Attorney positions to 1 Supervisor position

(d) 1 FTE moved back to Director of A&F from Finance

FY18 - (a) 1 FTE added to Purchasing for implementation of the MWBE/LOS B programs

FY19 - (a) 0.2 FTE increase due to Office of Preparedness positions' General Fund and Grants allocation change

FTE Positions by Department



DIVISION OF ADMINISTRATION & FINANCE



FINANCIAL SUMMARY REPORTS

**Prime Accounts
Administration & Finance**

All Funds

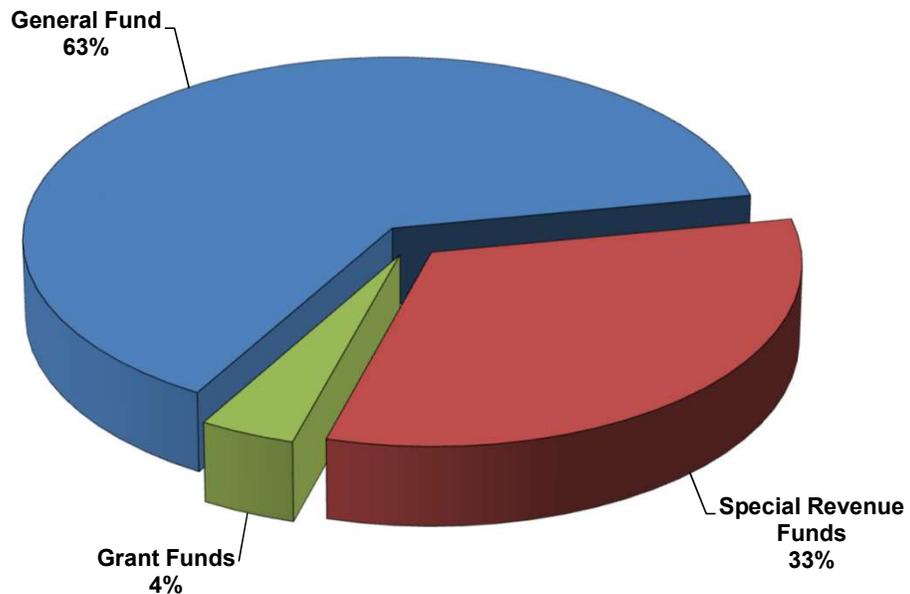
Acct	Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Adopted
40 -	Property Taxes	(252,504,708)	(250,976,507)	(253,574,154)	(270,997,000)	(295,445,000)
41 -	Other Local Taxes	(49,012,011)	(50,833,979)	(51,491,660)	(58,239,000)	(61,040,000)
43 -	Intergovernmental Revenues-State of	(11,685,485)	(12,207,450)	(12,396,548)	(16,388,011)	(16,429,826)
44 -	Intergovernmental Revenues-Federal &	(3,608,720)	(3,600,808)	(3,729,949)	(3,722,047)	(3,698,000)
45 -	Charges for Services	(732,330)	(58,856)	(62,382)	(51,800)	(61,700)
46 -	Fines, Fees & Permits	(932,347)	(970,342)	(1,378,725)	(1,005,000)	(1,002,000)
47 -	Other Revenue	(579,583)	(1,178,765)	(1,154,396)	(1,022,500)	(770,000)
48 -	Investment Income	(311,890)	(725,413)	(849,300)	(1,020,000)	(980,000)
	Revenue	(319,367,074)	(320,552,121)	(324,637,114)	(352,445,358)	(379,426,526)
51 -	Salaries-Regular Pay	9,993,576	9,816,355	9,786,069	11,673,657	11,939,895
52 -	Salaries-Other Compensation	72,320	180,835	152,213	1,839,462	2,649,231
55 -	Fringe Benefits	3,674,398	3,351,770	3,380,680	4,437,091	4,452,353
56 -	Vacancy Savings	0	0	0	(3,821,068)	(5,257,795)
	Salaries & Fringe Benefits	13,740,294	13,348,959	13,318,962	14,129,142	13,783,685
60 -	Supplies & Materials	283,339	398,969	195,671	509,940	550,156
64 -	Services & Other Expenses	1,108,356	1,076,366	1,032,995	1,698,246	1,393,105
66 -	Professional & Contracted Services	1,441,026	1,361,478	2,261,663	4,568,679	6,887,925
67 -	Rent, Utilities & Maintenance	205,295	161,022	68,899	4,085,436	3,612,769
68 -	Interfund Services	(3,614,902)	(4,143,802)	(3,714,464)	(4,041,597)	(3,593,483)
70 -	Capital Asset Acquisitions	32,518	81,489	42,247	146,435	103,000
	Operating & Maintenance	(544,368)	(1,064,479)	(112,988)	6,967,139	8,953,472
89 -	Affiliated Organizations	43,864,669	47,843,837	47,492,982	58,087,767	59,628,369
	Affiliated Organizations	43,864,669	47,843,837	47,492,982	58,087,767	59,628,369
90 -	Grants	3,050,000	4,764,000	4,299,500	6,655,280	9,090,000
	Grants	3,050,000	4,764,000	4,299,500	6,655,280	9,090,000
95 -	Contingencies & Restrictions	0	0	0	(8,493,474)	(6,032,774)
	Contingencies & Restrictions	0	0	0	(8,493,474)	(6,032,774)
94 -	Other Sources & Uses	0	(5,000)	0	0	0
	Other Financing Sources	0	(5,000)	0	0	0
	Expenditures	60,110,596	64,887,317	64,998,456	77,345,854	85,422,752
99 -	Planned Use of Fund Balances	0	0	0	(13,226,475)	(10,473,142)
	Planned Fund Balance Change	0	0	0	(13,226,475)	(10,473,142)
	Planned Fund Balance Change	0	0	0	(13,226,475)	(10,473,142)
96 -	Operating Transfers In	(499,309)	(45,711)	(144,000)	(65,342)	(65,342)
	Operating Transfers In	(499,309)	(45,711)	(144,000)	(65,342)	(65,342)
98 -	Operating Transfers Out	17,204,622	16,035,278	13,315,217	13,750,000	15,342,745
	Operating Transfers Out	17,204,622	16,035,278	13,315,217	13,750,000	15,342,745
	Net Transfers	16,705,313	15,989,567	13,171,217	13,684,658	15,277,403
	Administration & Finance Total	(242,551,165)	(239,675,237)	(246,467,441)	(274,641,322)	(289,199,513)

**Sources and Uses by Fund Type
Administration & Finance Division**

All Funds

FUND NAME:	FY19 SOURCES OF FUNDS			FY19 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	(348,343,414)	(65,342)	(5,064,782)	48,931,280	15,342,745	(289,199,513)	64%
SPECIAL REVENUE FUNDS							
051 - Tax Increment Financing	(6,500,000)	-	-	6,500,000	-	-	7%
073 - Hotel Motel Tax	(17,845,000)	-	(1,808,360)	19,653,360	-	-	20%
074 - Car Rental Tax	(2,700,000)	-	-	2,700,000	-	-	3%
092 - Economic Development	(35,000)	-	(3,600,000)	3,635,000	-	-	4%
TOTAL SPECIAL REVENUE	(27,080,000)	-	(5,408,360)	32,488,360	-	-	32%
GRANT FUNDS	(4,003,112)	-	-	4,003,112	-	-	4%
ALL FUNDS TOTAL	(379,426,526)	(65,342)	(10,473,142)	85,422,752	15,342,745	(289,199,513)	100%

FY19 Uses by Fund



The primary funding source for Administration and Finance operations is the General Fund.

Net Expenditures By Department*
Administration & Finance Division

All Funds

Fund	Dept	Dept Description	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 AMENDED	FY19 ADOPTED
GENERAL FUND							
010	2001	Mayor's Office	533,804	573,467	589,393	614,896	627,826
010	2002	Public Affairs	449,996	450,803	466,925	517,400	541,478
010	2003	CAO	2,690,431	2,719,521	2,650,830	3,385,693	4,006,080
010	2009	County Attorney	3,307,597	3,230,078	3,193,952	3,731,402	3,829,328
010	2011	Director - A&F	745,507	738,018	855,341	927,902	955,546
010	2012	Central Operations	(256,353,163)	(256,549,408)	(261,358,979)	(295,375,280)	(312,851,843)
010	2013	County Grants	50,000	1,764,000	1,299,500	3,655,280	5,915,000
010	2014	Human Resources	3,659,394	3,513,068	3,492,661	4,028,631	4,038,844
010	2017	Purchasing	628,487	555,305	557,029	770,933	758,824
010	2025	Finance	2,237,264	2,345,003	2,327,510	2,613,592	2,601,465
010	2028	Board of Equalization	297,484	259,853	263,092	488,229	377,939
GENERAL FUND TOTAL			(241,753,199)	(240,400,292)	(245,662,747)	(274,641,322)	(289,199,513)
SPECIAL REVENUE FUND							
051	2012	Tax Increment Fund	-	-	-	-	-
073	2012	Hotel-Motel Tax Fund	(1,060,499)	665,322	(1,510,352)	-	-
074	2012	Car Rental tax	-	-	-	-	-
092	2012	Economic Development	(12,813)	34,166	547,820	-	-
SPECIAL REVENUE FUND TOTAL			(1,073,311)	699,487	(962,532)	-	-
GRANT FUNDS TOTAL			275,345	25,568	157,838	-	-
ADMINISTRATION & FINANCE TOTAL			(242,551,165)	(239,675,237)	(246,467,441)	(274,641,322)	(289,199,513)

**Includes all Sources and Uses of Funds*

**Prime Accounts
Administration & Finance**

General Fund

Acct	Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Adopted
40 -	Property Taxes	(252,504,708)	(250,976,507)	(253,574,154)	(270,997,000)	(295,445,000)
41 -	Other Local Taxes	(32,003,860)	(32,256,199)	(32,129,074)	(32,939,000)	(34,040,000)
43 -	Intergovernmental Revenues-State of	(11,125,983)	(11,620,472)	(11,914,798)	(12,545,000)	(12,449,714)
44 -	Intergovernmental Revenues-Federal &	(3,601,286)	(3,600,808)	(3,729,949)	(3,699,047)	(3,675,000)
45 -	Charges for Services	(732,330)	(58,856)	(62,382)	(51,800)	(61,700)
46 -	Fines, Fees & Permits	(932,347)	(970,342)	(1,378,725)	(1,005,000)	(1,002,000)
47 -	Other Revenue	(553,528)	(1,178,765)	(1,154,396)	(1,022,500)	(770,000)
48 -	Investment Income	(282,468)	(689,370)	(777,368)	(1,000,000)	(900,000)
	Revenue	(301,736,511)	(301,351,319)	(304,720,847)	(323,259,347)	(348,343,414)
51 -	Salaries-Regular Pay	9,764,608	9,637,297	9,592,938	11,465,378	11,736,066
52 -	Salaries-Other Compensation	72,320	179,913	151,202	837,158	1,649,231
55 -	Fringe Benefits	3,589,185	3,281,712	3,302,096	4,348,877	4,366,573
56 -	Vacancy Savings	0	0	0	(3,811,278)	(5,257,795)
	Salaries & Fringe Benefits	13,426,113	13,098,922	13,046,236	12,840,135	12,494,075
60 -	Supplies & Materials	163,929	224,111	149,005	241,874	238,799
64 -	Services & Other Expenses	1,100,818	1,048,534	987,521	1,541,994	1,240,333
66 -	Professional & Contracted Services	1,357,543	1,259,918	1,621,620	2,041,775	3,135,117
67 -	Rent, Utilities & Maintenance	46,120	114,810	53,704	2,085,246	1,584,204
68 -	Interfund Services	(3,634,029)	(4,148,890)	(3,714,929)	(4,049,811)	(3,593,483)
70 -	Capital Asset Acquisitions	0	24,950	6,447	29,056	0
	Operating & Maintenance	(965,620)	(1,476,567)	(896,631)	1,890,134	2,604,970
89 -	Affiliated Organizations	27,900,408	28,580,105	29,602,995	29,532,881	30,775,009
	Affiliated Organizations	27,900,408	28,580,105	29,602,995	29,532,881	30,775,009
90 -	Grants	3,050,000	4,764,000	4,299,500	6,655,280	9,090,000
	Grants	3,050,000	4,764,000	4,299,500	6,655,280	9,090,000
95 -	Contingencies & Restrictions	0	0	0	(8,493,474)	(6,032,774)
	Contingencies & Restrictions	0	0	0	(8,493,474)	(6,032,774)
94 -	Other Sources & Uses	0	(5,000)	0	0	0
	Other Financing Sources	0	(5,000)	0	0	0
	Expenditures	43,410,902	44,961,460	46,052,100	42,424,956	48,931,280
99 -	Planned Use of Fund Balances	0	0	0	(7,491,589)	(5,064,782)
	Planned Fund Balance Change	0	0	0	(7,491,589)	(5,064,782)
	Planned Fund Balance Change	0	0	0	(7,491,589)	(5,064,782)
96 -	Operating Transfers In	(312,122)	(45,711)	(144,000)	(65,342)	(65,342)
	Operating Transfers In	(312,122)	(45,711)	(144,000)	(65,342)	(65,342)
98 -	Operating Transfers Out	16,884,533	16,035,278	13,150,000	13,750,000	15,342,745
	Operating Transfers Out	16,884,533	16,035,278	13,150,000	13,750,000	15,342,745
	Net Transfers	16,572,410	15,989,567	13,006,000	13,684,658	15,277,403
	Administration & Finance Total	(241,753,199)	(240,400,292)	(245,662,747)	(274,641,322)	(289,199,513)

**Prime Accounts
Administration & Finance**

Special Revenue Fund

Acct	Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Adopted
41 - Other Local Taxes		(17,008,151)	(18,577,780)	(19,362,586)	(25,300,000)	(27,000,000)
48 - Investment Income		(29,421)	(36,044)	(71,931)	(20,000)	(80,000)
Revenue		(17,037,572)	(18,613,824)	(19,434,517)	(25,320,000)	(27,080,000)
64 - Services & Other Expenses		0	0	0	32,000	0
66 - Professional & Contracted Services		0	49,579	581,998	2,468,000	3,635,000
Operating & Maintenance		0	49,579	581,998	2,500,000	3,635,000
89 - Affiliated Organizations		15,964,261	19,263,732	17,889,987	28,554,886	28,853,360
Affiliated Organizations		15,964,261	19,263,732	17,889,987	28,554,886	28,853,360
Expenditures		15,964,261	19,313,311	18,471,986	31,054,886	32,488,360
99 - Planned Use of Fund Balances		0	0	0	(5,734,886)	(5,408,360)
Planned Fund Balance Change		0	0	0	(5,734,886)	(5,408,360)
Planned Fund Balance Change		0	0	0	(5,734,886)	(5,408,360)
Administration & Finance Total		(1,073,311)	699,487	(962,532)	0	0

051 - Tax Incremental Fund:

The Tax Incremental Fund was established to account for economic development and/or improve blighted properties in specified areas. The incremental revenue collected (tax amount above the assessed value captured at time of TIF establishment) will aid in funding the project costs within that TIF district. The Community Redevelopment Agency is tasked with determining eligible TIF projects. The current TIF districts are Graceland, Highland Street North, Highland Street South, Lakeland, Millington, and Uptown Redevelopment.

073 - Hotel Motel Tax:

The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax, a 5% tax on revenue collected from the rental of hotel and motel rooms. The tax is required to be used to provide funding for the promotion of tourism and conventions in Shelby County, including funding the Convention and Visitor's Bureau and paying debt service on the FedEx Forum to the Sports Authority. It may also be used to pay debt service on debt issued for the Convention Center, as well as to subsidize its operation.

074 - Car Rental Tax:

The Car Rental Tax Fund accounts for the collection of the car rental tax which is designated for funding of the NBA arena (FedEx Forum). Businesses engaged in the rental of motor vehicles collect and remit a 3% surcharge or tax on charges for rental of private passenger motor vehicles for a period of 31 days or less. The tax rate is 3% of the gross proceeds and is remitted by the car rental businesses to the Tennessee Department of Revenue, which then distributes the funds to Shelby County. The County then remits funds collected to the Sports Authority for payment of debt service.

092 - Economic Development Fund:

The Economic Development Fund was established to account for resources received that have been designated by the County Commission "to achieve an increase in living standards that will also promote an increase in per capita income, better education and health as well as improved environmental protection." These resources fund economic development activities supported by the County.

**Prime Accounts
Administration & Finance**

Grant Funds

Acct	Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Adopted
43 - Intergovernmental Revenues-State of		(559,502)	(586,978)	(481,749)	(3,843,011)	(3,980,112)
44 - Intergovernmental Revenues-Federal &		(7,434)	0	0	(23,000)	(23,000)
47 - Other Revenue		(26,055)	0	0	0	0
	Revenue	(592,990)	(586,978)	(481,749)	(3,866,011)	(4,003,112)
51 - Salaries-Regular Pay		228,968	179,058	193,131	208,279	203,829
52 - Salaries-Other Compensation		0	922	1,011	1,002,304	1,000,000
55 - Fringe Benefits		85,213	70,058	78,584	88,214	85,780
56 - Vacancy Savings		0	0	0	(9,790)	0
	Salaries & Fringe Benefits	314,182	250,037	272,726	1,289,007	1,289,609
60 - Supplies & Materials		119,410	174,858	46,666	268,066	311,357
64 - Services & Other Expenses		7,538	27,832	45,474	124,252	152,772
66 - Professional & Contracted Services		83,484	51,981	58,044	58,904	117,808
67 - Rent, Utilities & Maintenance		159,176	46,211	15,195	2,000,190	2,028,565
68 - Interfund Services		19,127	5,088	465	8,214	0
70 - Capital Asset Acquisitions		32,518	56,539	35,800	117,379	103,000
	Operating & Maintenance	421,252	362,509	201,644	2,577,004	2,713,502
	Expenditures	735,433	612,546	474,370	3,866,011	4,003,112
96 - Operating Transfers In		(187,187)	0	0	0	0
	Operating Transfers In	(187,187)	0	0	0	0
98 - Operating Transfers Out		320,089	0	165,217	0	0
	Operating Transfers Out	320,089	0	165,217	0	0
	Net Transfers	132,902	0	165,217	0	0
	Administration & Finance Total	275,345	25,568	157,838	0	0

The Office of Preparedness administers the following grants:

Port Security Grant Program (PSGP)

The PSGP supports the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal such as prevention, protection, mitigation, response, and recovery. PSGP focuses on addressing the security needs of our Nation's maritime ports.

State Homeland Security Grant Program (HSGP)

The HSGP is a core homeland security assistance program that provides funds to build capabilities at the State and local levels through planning, equipment, training, and exercise activities and to implement the goals and objectives included in the State Homeland Security Strategy.

Hazardous Material Emergency Preparedness (HMEP) Grant Program

The purpose of this grant program is to increase local effectiveness by safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986 (EPCRA), and encourage a comprehensive approach to emergency planning by incorporating the unique challenges of responses to transportation situations.

FEMA Disaster Recovery

The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared, including the Port Security program.

Emergency Management Performance Grant (EMPG)

The EMPG program gives States the opportunity to strengthen their emergency management capabilities, while addressing issues of national concern. States have the flexibility to develop systems that encourage the building of partnerships which include government, business, volunteer, and community organizations.

All grants are 100% federally funded except the EMPG, which is matched 50% by the grantee, and the HMEP program, which requires a 20% match provided by the Local Emergency Planning Committee (LEPC). They are pass-through grants to Shelby County Government from the Tennessee Emergency Management Agency (TEMA). The Emergency Management Performance Grant is an example of Federal Thru State funding, administered by TEMA.

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
<u>Department 2003: CAO - Office of Preparedness</u>		
168	Port Security Grant Program (PSGP)	\$ 23,000
176	2018 Homeland Security Grant Program (HSGP)	333,246
177	2017 Homeland Security Grant Program (HSGP)	473,066
249	May 2017 Storm FEMA/TEMA	2,980,000
524	Emergency Management Performance Grant (EMPG)	149,000
214	2017 Hazardous Material Emergency Preparedness (HMEP)	22,400
748	2018 Hazardous Material Emergency Preparedness (HMEP)	22,400
	DIVISION TOTAL	<u>\$ 4,003,112</u>

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