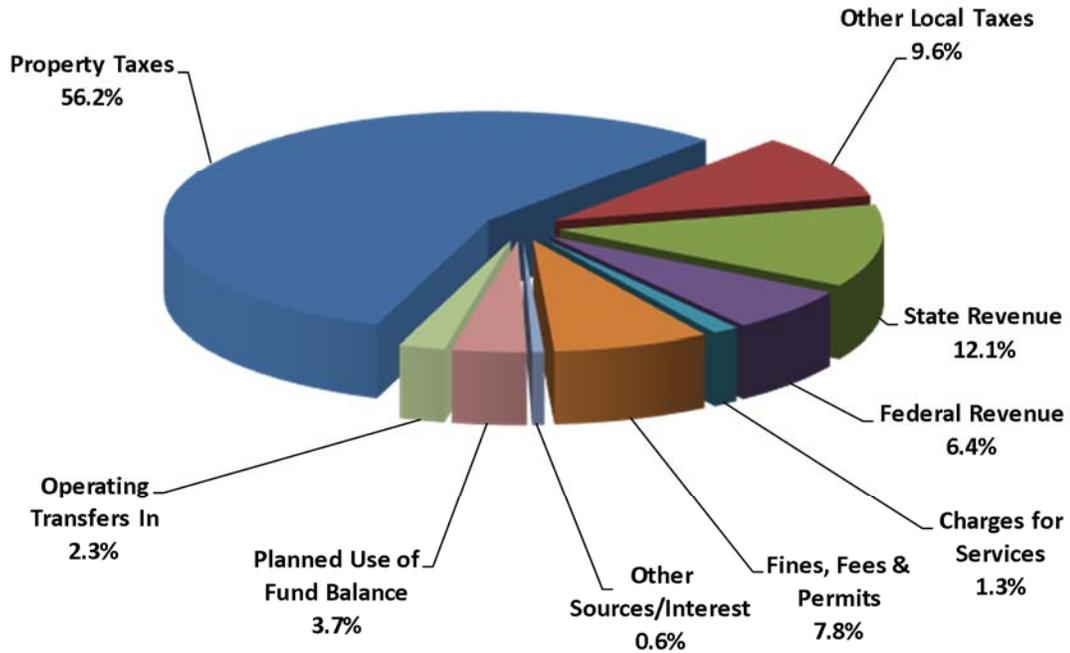


ALL FUNDS SUMMARY



FY 2021 PROPOSED BUDGET

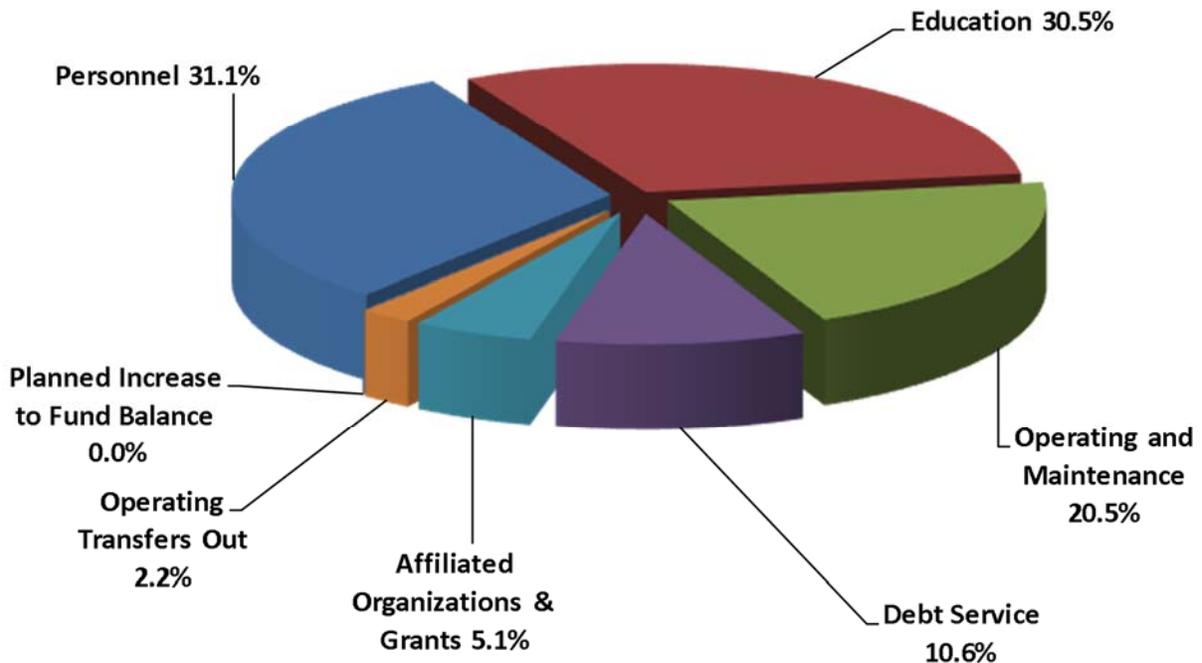
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY21 Proposed</u>	<u>FY20 Amended</u>
Revenue:		
Property Taxes	\$ 789,096,725	\$ 795,192,705
Intergovernmental-State	169,825,446	189,703,922
Other Local Taxes	133,869,406	123,441,517
Fines, Fees & Permits	109,802,011	107,166,514
Intergovernmental-Federal	90,386,623	53,770,698
Charges for Services	18,393,191	18,888,633
Other Revenue/Interest	7,395,753	11,910,928
Subtotal	<u>1,318,769,154</u>	<u>1,300,074,917</u>
Other Sources:		
Planned Use of Fund Balance	52,210,432	50,351,086
Operating Transfers In	31,932,374	28,745,431
Other Financial Sources	250,000	250,000
Subtotal	<u>84,392,806</u>	<u>79,346,517</u>
Total Appropriation Sources	<u>\$1,403,161,960</u>	<u>\$ 1,379,421,434</u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY21 Proposed</u>	<u>FY20 Amended</u>
Personnel	\$ 436,637,419	\$ 433,484,785
Education	427,259,000	429,459,000
Operating and Maintenance	287,943,076	265,663,458
Debt Service	149,187,901	147,589,449
Affiliated Organizations & Grants	71,499,818	70,066,587
Operating Transfers Out	30,331,610	28,251,325
Planned Increase to Fund Balance	303,135	4,906,832
Total Appropriation Uses	<u>\$1,403,161,960</u>	<u>\$1,379,421,434</u>

Countywide Summary

Budget Overview

All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4001 - Property Taxes-Current	743,774,000	743,589,988	(184,012)	100%	758,022,001	775,810,866	17,788,866	102%	782,055,000	775,680,250	(6,374,750)	99%	774,192,704	755,163,391	(19,029,313)	98%	774,192,704	770,178,723	(4,013,981)	-0.5%
4002 - Property Taxes-Delinquent	24,000,000	20,630,049	(3,369,951)	86%	20,856,000	20,079,663	(776,337)	96%	21,000,000	19,813,086	(1,186,914)	94%	21,000,001	13,302,365	(7,697,636)	63%	21,000,001	18,918,002	(2,081,999)	-9.9%
4016 - Uptown Redevelopment Incremental Taxes	-	0	0	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4017 - Rural School Bonds Property Taxes	-	39,908	39,908	100%	-	22,742	22,742	100%	-	15,988	15,988	100%	-	8,027	8,027	100%	-	-	-	0.0%
40 - Property Taxes	767,774,000	764,259,946	(3,514,054)	100%	778,878,001	795,913,271	17,035,270	102%	803,055,000	795,509,324	(7,545,676)	99%	795,192,705	768,473,782	(26,718,923)	97%	795,192,705	789,096,725	(6,095,980)	-0.8%
4103 - Interest & Penalty On Taxes	9,000,000	7,877,979	(1,122,021)	88%	7,500,000	6,722,724	(777,276)	90%	7,500,000	7,237,149	(262,851)	96%	7,500,000	4,216,453	(3,283,547)	56%	7,500,000	5,940,000	(1,560,000)	-20.8%
4105 - MLG&W In Lieu Of Taxes	7,500,000	5,309,242	(2,190,758)	71%	7,500,000	5,878,947	(1,621,053)	78%	7,500,000	7,381,087	(118,913)	98%	7,381,087	7,698,605	317,518	104%	7,381,087	7,381,087	-	0.0%
4108 - Exempt Property In Lieu Of Taxes	8,500,000	7,391,534	(1,108,466)	87%	7,500,000	7,065,901	(434,099)	94%	7,500,000	6,081,739	(1,418,261)	81%	7,000,001	6,380,226	(619,775)	91%	7,000,001	7,000,001	-	0.0%
4109 - Exempt Property In Lieu Of Taxes 25% Scho	8,500,000	9,315,171	815,171	110%	10,300,000	8,863,844	(1,436,156)	86%	10,000,000	8,072,779	(1,927,221)	81%	7,900,000	7,991,012	91,012	101%	7,900,000	7,900,000	-	0.0%
4110 - Local Sales Tax - County Share	4,400,000	4,423,336	23,336	101%	4,400,000	7,332,140	2,932,140	167%	5,000,000	7,796,200	2,796,200	156%	8,348,000	5,534,924	(2,813,076)	66%	8,348,000	9,833,000	1,485,000	17.8%
4115 - TVA In Lieu Of R & P Taxes	42,000	41,128	(872)	98%	40,000	37,964	(2,036)	95%	40,000	37,964	(2,036)	95%	37,965	25,310	(12,655)	67%	37,965	37,965	-	0.0%
4116 - Community Redevelopment TIFF	1,100,000	1,177,118	77,118	107%	6,600,000	8,171,646	1,571,646	124%	9,000,000	8,677,234	(322,766)	96%	8,820,000	8,064,379	(755,621)	91%	8,820,000	8,820,000	-	0.0%
4120 - Business Tax	15,000,000	16,049,072	1,049,072	107%	15,700,000	15,826,155	126,155	101%	16,500,000	17,008,415	508,415	103%	16,830,000	5,270,034	(11,559,966)	31%	16,830,000	16,830,000	-	0.0%
4125 - Hotel & Motel Tax	16,100,000	17,112,662	1,012,662	106%	17,300,000	17,757,823	457,823	103%	17,800,000	17,946,317	146,317	101%	18,000,000	10,257,079	(7,742,921)	57%	18,000,000	18,000,000	-	0.0%
4126 - Car Rental Tax	2,200,000	2,249,924	49,924	102%	2,500,000	2,281,890	(218,110)	91%	2,700,000	2,320,830	(379,170)	86%	2,500,000	1,621,347	(878,653)	65%	2,500,000	2,500,000	-	0.0%
4130 - Marriage License Privilege Tax	55,000	53,176	(1,824)	97%	55,000	49,799	(5,201)	91%	55,000	46,715	(8,285)	85%	55,000	29,739	(25,261)	54%	55,000	55,000	-	0.0%
4140 - Wholesale Beer Tax	700,000	974,313	274,313	139%	900,000	970,024	70,024	108%	1,100,000	912,122	(187,878)	83%	950,000	597,979	(352,021)	63%	950,000	950,000	-	0.0%
4145 - Mixed Drink Tax	40,000	37,767	(2,233)	94%	40,000	38,425	(1,575)	96%	41,000	30,707	(10,293)	75%	38,000	25,390	(12,610)	67%	38,000	38,000	-	0.0%
4160 - Motor Vehicle Registration	33,000,000	33,873,450	873,450	103%	34,933,000	33,659,197	(1,273,803)	96%	35,000,000	34,846,671	(153,329)	100%	34,865,755	22,163,098	(12,702,657)	64%	34,865,755	45,408,644	10,542,889	30.2%
4165 - Mineral Severance Tax	160,000	205,894	45,894	129%	160,000	194,287	34,287	121%	200,000	163,176	(36,824)	82%	200,000	76,388	(123,612)	38%	200,000	160,000	(40,000)	-20.0%
4171 - Litigation Taxes	3,410,000	3,045,490	(364,510)	89%	3,460,000	2,929,327	(530,673)	85%	3,385,000	3,067,614	(317,386)	91%	3,015,709	1,953,067	(1,062,642)	65%	3,015,709	3,015,709	-	0.0%
41 - Other Local Taxes	109,707,000	109,137,255	(569,745)	99%	118,888,000	117,780,093	(1,107,906)	99%	123,321,000	121,626,719	(1,694,281)	99%	123,441,517	81,905,028	(41,536,489)	66%	123,441,517	133,869,406	10,427,889	8.4%
4305 - State Alcoholic Beverage Tax	1,100,000	1,233,713	133,713	112%	1,200,000	1,255,992	55,992	105%	1,300,000	1,335,959	35,959	103%	1,300,000	1,091,363	(208,637)	84%	1,300,000	1,300,000	-	0.0%
4320 - State Gas Inspection Fee	675,000	669,337	(5,663)	99%	675,000	669,337	(5,663)	99%	800,000	669,337	(130,663)	84%	669,337	390,447	(278,890)	58%	669,337	669,337	-	0.0%
4325 - State Gasoline Tax	8,700,000	9,330,801	630,801	107%	10,500,000	11,331,022	831,022	108%	11,500,000	12,004,652	504,652	104%	12,212,021	7,493,554	(4,718,467)	61%	12,212,021	12,300,000	87,979	0.7%
4330 - Grants-State Of Tennessee	17,420,071	13,541,213	(3,878,858)	78%	19,710,269	10,115,073	(9,595,197)	51%	20,400,000	9,015,215	(15,118,638)	37%	20,209,394	7,228,584	(12,980,811)	36%	22,414,179	19,543,828	(2,870,351)	-12.8%
4331 - Grants-Federal Thru State Of Tennessee	65,911,541	44,186,460	(21,725,081)	67%	66,811,740	40,257,422	(26,554,318)	60%	86,351,354	45,184,443	(41,166,911)	52%	91,661,158	27,665,252	(63,995,906)	30%	94,421,642	74,775,203	(19,646,439)	-20.8%
4335 - State Income Tax	1,750,000	1,018,415	(731,585)	58%	1,000,000	851,309	(148,691)	85%	900,000	987,737	87,737	110%	425,655	-	(425,655)	0%	425,655	-	(425,655)	-100.0%
4340 - State Of Tennessee Reimbursements	8,390,227	9,104,073	713,846	109%	8,749,201	8,136,582	(612,618)	93%	14,913,721	10,837,677	(4,076,023)	73%	11,095,893	4,907,367	(6,188,526)	44%	11,095,893	9,107,558	(1,988,335)	-17.9%
4342 - State Cost Reimbursement-Corrections Cen	49,075,345	38,613,218	(10,462,127)	79%	39,736,302	38,050,740	(1,685,562)	96%	42,077,200	36,092,379	(5,984,821)	86%	38,241,307	26,074,085	(12,167,222)	68%	38,241,307	38,240,363	(944)	0.0%
4345 - Sheriff Jail Revenue - State	1,800,000	2,958,954	1,158,954	164%	2,400,000	2,583,028	183,028	108%	2,700,000	2,959,125	259,125	110%	2,700,000	1,946,061	(753,939)	72%	2,700,000	2,700,000	-	0.0%
4350 - Bank Excise Tax	2,100,000	2,053,621	(46,379)	98%	3,000,000	2,116,006	(883,994)	71%	2,500,000	2,142,923	(357,077)	86%	2,500,000	3,516,509	1,016,509	141%	2,500,000	2,500,000	-	0.0%
4352 - Other State Excise Tax	-	109,933	109,933	100%	-	223,254	223,254	100%	-	193,510	193,510	100%	100,000	540,207	440,207	540%	100,000	100,000	-	0.0%
4356 - Sales Tax County Revenue Partnership Fund	145,000	144,714	(286)	100%	145,000	144,714	(286)	100%	144,714	144,714	(0)	100%	144,714	96,476	(48,238)	67%	144,714	144,714	-	0.0%
4360 - TVA Replacement Tax	7,000,000	7,347,421	347,421	105%	7,200,000	7,399,365	199,365	103%	7,600,000	7,824,968	224,968	103%	7,500,000	4,181,336	(3,318,664)	56%	7,500,000	7,500,000	-	0.0%
4370 - Other State Share Revenues	-	545,549	545,549	100%	-	544,874	544,874	100%	5,000	600,220	595,220	12004%	544,443	503,108	(41,335)	92%	544,443	544,443	-	0.0%
4394 - State Housing Revenue	700,000	353,602	(346,398)	51%	700,000	160,474	(539,526)	23%	550,000	142,261	(407,739)	26%	400,000	56,139	(343,861)	14%	400,000	400,000	-	0.0%
43 - Intergov Revenues-State of Tennessee	164,767,184	131,211,023	(33,556,161)	80%	161,827,512	123,839,191	(37,988,321)	77%	195,475,842	130,135,139	(65,340,703)	67%	189,703,922	85,690,488	(104,013,434)	45%	194,669,191	169,825,446	(24,843,745)	-12.8%
4401 - Grants - Federal	27,432,105	12,098,032	(15,334,073)	44%	29,388,736	14,442,947	(14,945,789)	49%	28,803,476	13,084,736	(15,718,740)	45%	35,572,690	9,833,157	(25,739,533)	28%	36,556,995	75,140,307	38,583,312	105.5%
4402 - Federal Cost Reimbursements	4,609,096	4,431,007	(178,089)	96%	4,642,916	4,495,389	(147,526)	97%	4,592,853	4,380,608	(212,245)	95%	3,487,242	3,255,400	(231,842)	93%	3,487,242	3,301,742	(185,500)	-5.3%
4405 - Grants - Federal Thru Local Gov't	1,182,501	852,486	(330,015)	72%	1,460,797	970,647	(490,150)	66%	1,657,693	890,476	(767,217)	54%	1,070,926	393,410	(677,516)	37%	1,071,903	1,108,718	36,815	3.4%
4408 - Sheriff Jail Revenue - Federal	50,000	50,608	608	101%	60,000	68,330	8,330	114%	60,000	92,482	32,482	154%	60,000	56,226	(3,774)	94%	60,000	60,000	-	0.0%
4411 - Memphis Cost Reimbursements	4,618,711	6,642,034	2,023,323	144%	9,809,680	6,154,448	(3,655,232)	63%	9,378,696	3,664,899	(5,713,797)	39%	10,450,786	2,832,611	(7,618,175)	27%	10,768,486	7,828,547	(2,939,939)	-27.3%

Countywide Summary

Budget Overview

All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4515 - Corrections Center Goods/Services	199,268	173,794	(25,474)	87%	180,000	174,217	(5,783)	97%	180,000	151,958	(28,042)	84%	172,000	95,245	(76,755)	55%	172,000	180,000	8,000	4.7%
4516 - Fleet Services Internal Petroleum Sales	1,911,176	1,249,499	(661,677)	65%	1,769,308	1,410,075	(359,232)	80%	1,846,552	1,542,113	(304,439)	84%	1,758,412	933,888	(824,524)	53%	1,758,412	1,646,341	(112,071)	-6.4%
4517 - Fleet Services Other Internal Sales & Serv	1,677,286	1,413,751	(263,535)	84%	1,211,505	1,118,754	(92,751)	92%	1,278,730	1,062,084	(216,646)	83%	1,242,179	967,764	(274,415)	78%	1,242,179	1,188,624	(53,555)	-4.3%
4518 - Copy Machines Internal Services	729,247	725,448	(3,799)	99%	741,062	760,081	19,019	103%	844,805	800,145	(44,660)	95%	823,567	543,184	(280,383)	66%	823,567	834,764	11,197	1.4%
4519 - Roads & Bridges Internal Services	818,265	477,138	(341,127)	58%	840,148	815,419	(24,729)	97%	919,718	922,679	2,961	100%	666,927	167,338	(499,589)	25%	666,927	717,603	50,676	7.6%
4520 - Support Services Work	62,100	16,514	(45,586)	27%	51,430	16,551	(34,879)	32%	90,000	12,091	(77,909)	13%	37,800	-	(37,800)	0%	37,800	34,800	(3,000)	-7.9%
4521 - Fleet Petroleum External	-	42,475	42,475	100%	-	55,319	55,319	100%	-	43,782	43,782	100%	-	15,688	15,688	100%	-	20,000	20,000	100.0%
4522 - Fleet Services External	23,700	-	(23,700)	0%	15,000	737	(14,263)	5%	15,000	-	(15,000)	0%	15,000	6,647	(8,353)	44%	15,000	-	(15,000)	-100.0%
4523 - R&B Services External	-	57,441	57,441	100%	5,000	30,653	25,653	613%	5,000	13,273	8,273	265%	5,000	2,180	(2,820)	44%	5,000	10,000	5,000	100.0%
4524 - Support Svcs Work External	-	7,654	7,654	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4525 - Fire Dept-Internal Services	23,128	23,128	(0)	100%	14,068	14,093	25	100%	15,527	15,277	(250)	98%	17,622	13,217	(4,406)	75%	17,622	23,778	6,156	34.9%
4526 - Geographic Information Internal Services	61,266	52,028	(9,238)	85%	81,310	63,071	(18,239)	78%	107,472	106,571	(901)	99%	139,472	138,571	(901)	99%	139,472	140,971	1,499	1.1%
4527 - PC Replacement Fees	371,240	325,108	(46,132)	88%	579,722	557,869	(21,852)	96%	653,669	641,019	(12,650)	98%	950,306	523,630	(426,675)	55%	950,306	903,687	(46,619)	-4.9%
4528 - Vehicle Replacement Fees	401,000	389,400	(11,600)	97%	448,000	429,000	(19,000)	96%	464,400	457,600	(6,800)	99%	516,600	450,400	(66,200)	88%	516,600	490,200	(26,400)	-5.1%
4531 - Pretrail Services-Program Fees	260,000	235,214	(24,786)	90%	250,000	196,023	(53,977)	78%	225,000	177,934	(47,066)	79%	200,000	106,270	(93,730)	53%	200,000	140,000	(60,000)	-30.0%
4541 - Outside Sales	838,200	1,177,975	339,775	141%	831,765	1,447,436	615,671	174%	1,295,490	1,075,343	(220,147)	83%	1,327,646	728,800	(599,266)	55%	1,327,646	1,203,660	(123,986)	-9.3%
4543 - Public Records Charges	12,000	5,754	(6,246)	48%	12,300	10,935	(1,365)	89%	12,700	9,029	(3,671)	71%	10,900	9,346	(1,554)	86%	10,900	9,700	(1,200)	-11.0%
4544 - Ambulance Service Fees	1,250,000	924,898	(325,102)	74%	2,500,000	3,344,667	844,667	134%	2,800,000	3,275,320	475,320	117%	3,102,910	2,613,318	(489,592)	84%	3,102,910	3,200,000	97,090	3.1%
4546 - Cafeteria Sales	45,000	42,623	(2,377)	95%	40,000	51,483	11,483	129%	72,000	45,715	(26,285)	63%	72,000	23,978	(48,022)	33%	72,000	50,000	(22,000)	-30.6%
4551 - Rental Income	508,966	558,161	49,195	110%	521,966	471,991	(49,975)	90%	205,000	209,836	4,836	102%	206,000	163,529	(42,471)	79%	206,000	221,923	15,923	7.7%
4553 - Returning Prisoners Revenue	20,000	29,083	9,083	145%	50,000	127	(49,873)	0%	30,000	59,440	29,440	198%	30,000	23,799	(6,201)	79%	30,000	30,000	-	0.0%
4555 - Inmate Program Materials Sales	4,000	5,147	1,147	129%	7,000	1,121	(5,879)	16%	5,000	446	(4,554)	9%	1,500	411	(1,089)	27%	1,500	500	(1,000)	-66.7%
4556 - Inmate Phone System Fees	950,500	879,161	(71,339)	92%	828,021	842,071	14,050	102%	834,000	1,088,261	254,261	130%	954,000	526,774	(427,226)	55%	954,000	950,000	(4,000)	-0.4%
4557 - Room & Board Reimbursements from Inm	110,000	119,406	9,406	109%	158,414	79,681	(78,733)	50%	125,000	73,654	(51,346)	59%	80,000	98,826	18,826	124%	80,000	100,000	20,000	25.0%
4558 - Transport Reimbursement from Inmates	60,000	76,714	16,714	128%	102,207	51,389	(50,818)	50%	82,000	51,601	(30,400)	63%	50,000	65,743	15,743	131%	50,000	65,000	15,000	30.0%
4559 - Inmate Postage	20,000	19,882	(118)	99%	20,000	18,414	(1,586)	92%	20,000	10,066	(9,934)	50%	20,000	404	(19,596)	2%	20,000	100	(19,900)	-99.5%
4561 - Health Department Patient Services	251,500	222,620	(28,880)	89%	227,500	232,392	4,892	102%	227,500	223,553	(3,947)	98%	228,500	136,492	(92,008)	60%	228,500	224,000	(4,500)	-2.0%
4581 - TennCare Revenue	2,223,000	1,733,280	(489,720)	78%	2,225,500	249,905	(1,975,595)	11%	2,126,300	1,008,207	(1,118,093)	47%	1,850,000	345,899	(1,504,101)	19%	1,850,000	1,834,500	(15,500)	-0.8%
4598 - Sales Taxes Remitted	(2,500)	(12,370)	(9,870)	495%	(2,800)	(3,606)	(806)	129%	(10,000)	(3,628)	6,372	36%	(4,000)	(2,021)	1,979	51%	(4,000)	(4,000)	-	0.0%
4599 - Other Charges For Services	75,000	-	(75,000)	0%	10,000	-	(10,000)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
45 - Charges for Services	17,167,091	14,523,475	(2,643,616)	85%	17,801,373	15,908,615	(1,892,758)	89%	18,928,342	16,661,368	(2,266,974)	88%	18,888,633	11,080,641	(7,807,992)	59%	18,888,633	18,393,191	(495,442)	-2.6%
4601 - Fees & Permits	16,321,040	18,591,256	2,270,216	114%	18,305,480	18,037,918	(267,563)	99%	19,351,515	20,409,614	1,058,099	105%	21,091,247	15,517,495	(5,573,752)	74%	21,091,247	20,548,611	(542,636)	-2.6%
4602 - Cable Franchise Fees	1,300,000	1,350,564	50,564	104%	1,450,000	1,414,196	(35,804)	98%	1,450,000	1,260,653	(189,347)	87%	1,450,000	1,082,386	(367,614)	75%	1,450,000	1,450,000	-	0.0%
4603 - Engineering & Inspection Fees	20,000	29,436	9,436	147%	20,000	28,425	8,425	142%	30,000	25,596	(4,404)	85%	30,000	39,706	9,706	132%	30,000	30,000	-	0.0%
4604 - Fire Protection Fees	19,532,750	20,077,426	544,676	103%	20,565,500	21,240,619	675,119	103%	20,565,500	21,501,387	935,887	105%	21,000,000	16,223,063	(4,776,937)	77%	21,000,000	25,902,685	4,902,685	23.3%
4605 - Chancery Court Fees	2,765,000	3,125,679	360,679	113%	3,370,000	3,420,030	50,030	101%	4,410,000	4,031,457	(378,547)	91%	4,680,000	2,863,331	(1,816,669)	61%	4,680,000	4,280,000	(400,000)	-8.5%
4606 - Construction Fire Fees	75,000	99,658	24,658	133%	75,000	91,380	16,380	122%	105,000	110,129	5,129	105%	92,000	65,730	(26,270)	71%	92,000	92,000	-	0.0%
4610 - Circuit Court Clerk Fees	2,910,000	2,943,328	33,328	101%	3,210,000	2,474,855	(735,145)	77%	2,200,000	1,701,209	(498,791)	77%	2,200,000	1,182,453	(1,017,547)	54%	2,200,000	1,680,000	(520,000)	-23.6%
4615 - County Clerk Fees	10,800,000	11,595,050	795,050	107%	11,800,000	11,732,682	(67,318)	99%	12,100,000	12,130,521	30,521	100%	12,600,000	7,236,294	(5,363,706)	57%	12,600,000	12,700,000	100,000	0.8%
4621 - Criminal Court Clerk Fines & Fees-County	(200,000)	62,442	262,442	-31%	(237,000)	(77,927)	(159,073)	33%	(310,000)	48,470	358,470	-16%	(100,000)	(126,450)	(26,450)	126%	(100,000)	(450,000)	(350,000)	350.0%
4622 - Criminal Court Clerk Fines & Fees-State	1,360,000	1,322,233	(37,767)	97%	2,000,000	7,063	(1,992,937)	0%	2,000,000	2,559,053	559,053	128%	1,600,000	376,783	(1,223,217)	24%	1,600,000	1,424,000	(176,000)	-11.0%
4623 - Criminal Court Clerk Fees-Other	1,785,000	1,371,625	(413,375)	77%	1,552,400	978,345	(574,055)	63%	1,622,000	1,747,385	125,385	108%	1,770,000	809,160	(960,840)	46%	1,770,000	1,577,447	(192,553)	-10.9%
4625 - General Sessions Court - Fees	9,725,031	7,549,065	(2,175,967)	78%	9,200,000	7,101,168	(2,098,832)	77%	9,050,000	8,161,109	(888,891)	90%	8,300,000	5,307,538	(2,992,462)	64%	8,300,000	8,300,000	-	0.0%
4630 - General Sessions Court - Fines	1,450,000	1,065,551	(384,449)	73%	1,500,000	803,302	(696,698)	54%	1,500,000	1,315,739	(184,261)	88%	1,000,000	579,219	(420,781)	58%	1,000,000	1,014,000	14,000	1.4%
4635 - Indigent Defense Fees	175,000	122,032	(52,968)	70%	160,000	101,462	(58,538)	63%	125,000	130,161	5,161	104%	125,000	83,499	(41,501)	67%	125,000	125,000	-	0.0%
4640 - Juvenile Court Fees	500,000	513,044	13,044	103%	525,000	457,782	(67,218)	87%	525,000	390,997	(134,003)	74%	450,000	207,204	(242,796)	46%	450,000	335,000	(115,000)	-25.6%
4645 - Probate Court Clerk Fees	575,000	625,839	50,839	109%	600,000	644,479	44,479	107%	650,000	759,724	109,724	117%	727,500	62						

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Budget Overview

All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4674 - Sheriff - General Sessions Court Fees	756,000	605,056	(150,944)	80%	707,000	640,953	(66,047)	91%	700,000	541,424	(158,576)	77%	700,000	351,480	(348,520)	50%	700,000	600,000	(100,000)	-14.3%
4680 - Medical Fees Collected From Inmates	55,000	64,594	9,594	117%	55,000	34,835	(20,165)	63%	60,000	50,266	(9,734)	84%	52,000	36,461	(15,539)	70%	52,000	50,000	(2,000)	-3.8%
4681 - Courtroom Security - General Sessions Crin	60,000	27,862	(32,138)	46%	60,000	23,866	(36,134)	40%	60,000	55,381	(4,619)	92%	25,000	37,152	12,152	149%	25,000	25,000	-	0.0%
4682 - Courtroom Security - General Sessions Civil	12,000	10,646	(1,354)	89%	12,000	10,407	(1,593)	87%	12,000	9,153	(2,847)	76%	10,000	5,651	(4,349)	57%	10,000	10,000	-	0.0%
4683 - Courtroom Security - Criminal Court	11,000	3,290	(7,710)	30%	11,000	-	(11,000)	0%	11,000	-	(11,000)	0%	-	-	-	0%	-	-	-	0.0%
4684 - Courtroom Security - Circuit Court	12,000	10,847	(1,153)	90%	12,000	9,956	(2,044)	83%	11,000	9,546	(1,454)	87%	11,000	6,137	(4,863)	56%	11,000	11,000	-	0.0%
4685 - Courtroom Security - Chancery Court	1,000	766	(234)	77%	1,000	729	(271)	73%	1,000	484	(517)	48%	1,000	371	(629)	37%	1,000	750	(250)	-25.0%
4687 - Courtroom Security - Probate Court	1,000	3,642	2,642	364%	1,000	695	(305)	69%	1,000	811	(189)	81%	1,000	575	(425)	57%	1,000	1,000	-	0.0%
4699 - Other Fines, Fees & Permits	20,000	20,369	369	102%	10,000	-	(10,000)	0%	5,000	5,200	200	104%	1,000	5,338	4,338	534%	1,000	1,000	-	0.0%
46 - Fines, Fees & Permits	98,673,277	99,920,259	1,246,982	101%	104,498,435	97,926,836	(6,571,600)	94%	105,587,471	106,112,784	525,313	100%	107,166,514	78,807,805	(28,358,709)	74%	107,166,514	109,802,011	2,635,497	2.5%
4703 - Private Donor Grants	1,530,007	593,156	(936,851)	39%	1,190,786	575,988	(614,798)	48%	1,937,310	865,908	(1,071,402)	45%	1,632,547	230,706	(1,401,841)	14%	1,632,547	877,657	(754,890)	-46.2%
4706 - In-Kind Services	175,255	-	(175,255)	0%	111,365	-	(111,365)	0%	514,376	307,712	(206,664)	60%	494,936	218,033	(276,903)	44%	494,936	470,383	(24,553)	-5.0%
4708 - Prescription Card Royalty	22,000	23,692	1,692	108%	22,000	16,378	(5,622)	74%	22,000	4,633	(17,367)	21%	6,108	4,629	(1,479)	76%	6,108	5,000	(1,108)	-18.1%
4711 - Sheriff's Fees-Metro Narcotics	1,904,000	2,481,550	577,550	130%	2,085,000	1,335,531	(749,469)	64%	2,286,000	2,122,411	(163,589)	93%	2,211,000	1,228,422	(982,578)	56%	2,211,000	2,221,000	10,000	0.5%
4719 - Interfund Interest Income	-	-	-	0%	-	22,500	22,500	100%	22,500	18,000	(4,500)	80%	22,500	15,000	(7,500)	67%	22,500	22,500	-	0.0%
4731 - Reimbursement Non-Govt Entity	58,000	503,740	445,740	869%	194,000	572,677	378,677	295%	157,200	399,635	242,435	254%	242,200	1,008,902	766,702	417%	242,200	206,800	(35,400)	-14.6%
4775 - Housing - Principal	499,450	648,259	148,809	130%	542,000	674,699	132,699	124%	546,700	566,125	19,425	104%	426,600	389,254	(37,346)	91%	426,600	426,600	-	0.0%
4776 - Housing - Interest	72,250	156,492	84,242	217%	69,000	125,392	56,392	182%	46,700	102,120	55,420	219%	106,500	75,983	(30,517)	71%	106,500	106,500	-	0.0%
4799 - Miscellaneous Other Revenue	2,245,826	1,187,940	(1,057,887)	53%	1,036,700	342,813	(693,887)	33%	736,200	228,112	(508,088)	31%	420,650	361,523	(59,127)	86%	420,650	424,650	4,000	1.0%
47 - Other Revenue	6,506,788	5,594,829	(911,959)	86%	5,250,851	3,665,978	(1,584,873)	70%	6,268,986	4,614,658	(1,654,328)	74%	5,563,041	3,532,451	(2,030,589)	63%	5,563,041	4,761,090	(801,951)	-14.4%
4805 - Interest Income	1,006,650	2,169,885	1,163,235	216%	1,782,750	5,298,178	3,515,428	297%	2,127,000	9,813,362	7,686,362	461%	6,347,887	4,685,168	(1,662,719)	74%	6,347,887	2,634,663	(3,713,224)	-58.5%
48 - Investment Income	1,006,650	2,169,885	1,163,235	216%	1,782,750	5,298,178	3,515,428	297%	2,127,000	9,813,362	7,686,362	461%	6,347,887	4,685,168	(1,662,719)	74%	6,347,887	2,634,663	(3,713,224)	-58.5%
4911 - Premium Employee-Regular	-	13,237,734	13,237,734	100%	-	12,294,109	12,294,109	100%	-	12,264,902	12,264,902	100%	-	8,921,912	8,921,912	100%	-	-	-	0.0%
4912 - Employee Smoking Surcharge	-	77,025	77,025	100%	-	49,325	49,325	100%	-	3,500	3,500	100%	-	3,375	3,375	100%	-	-	-	0.0%
4913 - Premium Employee Direct Pay	-	20,460	20,460	100%	-	26,819	26,819	100%	-	20,141	20,141	100%	-	17,214	17,214	100%	-	-	-	0.0%
4916 - Premium Employee Sheriff Reserves	-	386,189	386,189	100%	-	424,428	424,428	100%	-	436,498	436,498	100%	-	249,752	249,752	100%	-	-	-	0.0%
4921 - Premium Employer Shelby County	-	34,281,154	34,281,154	100%	-	33,968,033	33,968,033	100%	-	33,484,779	33,484,779	100%	-	25,303,371	25,303,371	100%	-	-	-	0.0%
4923 - Premium Employer Special Pay	-	42,481	42,481	100%	-	46,308	46,308	100%	-	6,599	6,599	100%	-	-	-	0%	-	-	-	0.0%
4926 - Premium Employer Health Sheriff Reserves	-	999,741	999,741	100%	-	885,044	885,044	100%	-	964,975	964,975	100%	-	707,017	707,017	100%	-	-	-	0.0%
4942 - Premium Employee-Arlington	-	132,964	132,964	100%	-	111,624	111,624	100%	-	109,709	109,709	100%	-	87,701	87,701	100%	-	-	-	0.0%
4943 - Premium Employee-Millington	-	342,274	342,274	100%	-	326,069	326,069	100%	-	287,299	287,299	100%	-	202,012	202,012	100%	-	-	-	0.0%
4944 - Premium Health Ins - Millington Retirees	-	28,403	28,403	100%	-	25,814	25,814	100%	-	26,151	26,151	100%	-	22,990	22,990	100%	-	-	-	0.0%
4952 - Premium Employer-Arlington	-	309,968	309,968	100%	-	335,092	335,092	100%	-	338,550	338,550	100%	-	280,492	280,492	100%	-	-	-	0.0%
4953 - Premium Employer-Millington	-	755,461	755,461	100%	-	712,940	712,940	100%	-	639,239	639,239	100%	-	482,383	482,383	100%	-	-	-	0.0%
4971 - Premium Cobra	-	26,925	26,925	100%	-	27,476	27,476	100%	-	75,260	75,260	100%	-	58,119	58,119	100%	-	-	-	0.0%
49 - Internal Service Funds Specific	-	50,640,779	50,640,779	100%	-	49,233,080	49,233,080	100%	-	48,657,602	48,657,602	100%	-	36,336,338	36,336,338	100%	-	-	-	0.0%
TOTAL REVENUE SOURCES	1,211,709,198	1,203,417,644	(8,291,554)	99%	1,242,888,013	1,242,627,202	(260,811)	100%	1,304,671,057	1,259,398,695	(45,272,362)	97%	1,300,074,917	1,089,681,601	(210,393,316)	84%	1,306,343,168	1,318,769,154	12,425,986	1.0%
9401 - Issuance Of Refunding Bonds (Face Amt)	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	58,610,000	58,610,000	100%	-	-	-	0.0%
9403 - Refunding Of Prior Debt	-	-	-	0%	-	-	-	0%	(91,522,919)	(89,455,000)	2,067,919	98%	-	(58,415,000)	(58,415,000)	100%	-	-	-	0.0%
9404 - Issuance Of Bonds (Face Amt)	83,405,000	83,405,000	-	100%	-	-	-	0%	175,685,000	175,685,000	-	100%	-	100,000	100,000	100%	-	-	-	0.0%
9406 - Premium Bonds Issued	17,243,258	17,243,257	(1)	100%	-	-	-	0%	30,229,731	30,229,732	1	100%	-	-	-	0%	-	-	-	0.0%
9420 - Gain/Loss On Disposition Of Capital Asset	-	6,594	6,594	100%	-	(9,871)	(9,871)	100%	-	(186,707)	(186,707)	100%	-	15,786	15,786	100%	-	-	-	0.0%
9421 - Gain On Sale Fixed Assets	805,000	193,877	(611,123)	24%	287,500	156,360	(131,140)	54%	287,500	10,450	(277,050)	4%	200,000	253,702	53,702	127%	200,000	200,000	-	0.0%
9422 - Proceeds From Sale Of Capital Assets	-	54,063	54,063	100%	-	-	-	0%	-	30,483	30,483	100%	-	6,168	6,168	100%	-	-	-	0.0%
9423 - Insurance Recoveries	50,000	5,109	(44,891)	10%	50,000	29,190	(20,810)	58%	50,000	38,195	(11,805)	76%	50,000	202,533	152,533	405%	50,000	50,000	-	0.0%
94 - Other Financial Sources	101,503,258	100,907,901	(595,357)	99%	337,500	175,679	(161,821)	52%	114,729,312	116,352,153	1,622,841	101%	250,000	773,189	523,189	309%	250,000	250,000	-	0.0%
9601 - Transfer From General Fund	15,934,224	15,735,000	(199,224)	99%	16,469,756	16,527,693	57,937	100%	21,795,067	22,241,145	446,078	102%	24,482,964	16,849,992	(7,632,972)	69%	22,217,618	27,012,716	4,795,098	21.6%
9611 - Transfer From Roads & Bridges Fund	394,397	157,692	(236,705)	40%	371,913	226,034	(145,879)	61%	1,584,205	43,773	(1,540,432)	3%	1,262,088	95,462	(1,166,626)	8%	1,098,557	1,278,793	180,236	16.4%
9626 - Transfer From Grant Funds	1,597,143	1,533,239	(63,904)	96%	802,475															

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Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
9672 - Transfer From Fire Dept Fund	-	-	-	0%	17,181	-	(17,181)	0%	20,348	-	(20,348)	0%	7,935	-	(7,935)	0%	7,935	-	(7,935)	-100.0%
9674 - Transfer From Corrections Center Fund	301,333	273,300	(28,033)	91%	313,423	302,887	(10,536)	97%	374,010	354,051	(19,959)	95%	779,736	-	(779,736)	0%	779,736	833,906	54,170	6.9%
9675 - Transfer from Econ Dev Fund	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	1,270,000	1,270,000	100.0%
9676 - Transfer From Air Emmissions Fund	71,992	31,562	(40,430)	44%	20,000	24,595	4,595	123%	20,000	7,707	(12,293)	39%	24,000	16,982	(7,018)	71%	24,000	24,000	-	0.0%
9681 - Transfer from Other Internal Service Funds	-	-	-	0%	1,500,000	1,500,000	-	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9699 - Transfer To/From Within CAFR Fund	-	(0)	(0)	100%	0	(0)	(0)	0%	-	-	-	0%	-	(0)	(0)	100%	-	(0)	(0)	100.0%
96 - Operating Transfers In	19,093,000	18,183,217	(909,783)	95%	20,285,131	19,678,049	(607,082)	97%	25,752,324	24,059,954	(1,692,370)	93%	28,745,431	17,753,468	(10,991,964)	62%	25,642,986	31,932,374	6,289,387	24.5%
9990 - Budget Carryforward For Encumbrances	2,573,349	-	(2,573,349)	0%	1,565,844	-	(1,565,844)	0%	4,443,306	-	(4,443,306)	0%	5,964,832	-	(5,964,832)	0%	-	-	-	0.0%
9999 - Planned Fund Balance Decrease	26,804,718	-	(26,804,718)	0%	24,822,310	-	(24,822,310)	0%	47,176,560	-	(47,176,560)	0%	44,386,254	-	(44,386,254)	0%	29,391,008	52,210,432	22,819,424	77.6%
99 - Planned Use of Fund Balance	29,378,067	-	(29,378,067)	0%	26,388,154	-	(26,388,154)	0%	51,619,866	-	(51,619,866)	0%	50,351,086	-	(50,351,086)	0%	29,391,008	52,210,432	22,819,424	77.6%
TOTAL OTHER SOURCES	149,974,325	119,091,118	(30,883,207)	79%	47,010,785	19,853,727	(27,157,058)	42%	192,101,502	140,412,107	(51,689,395)	73%	79,346,517	18,526,657	(60,819,861)	23%	55,283,995	84,392,806	29,108,811	52.7%
TOTAL APPROPRIATION SOURCES	1,361,683,524	1,322,508,762	(39,174,761)	97%	1,289,898,798	1,262,480,929	(27,417,869)	98%	1,496,772,559	1,399,810,802	(96,961,757)	94%	1,379,421,434	1,108,208,258	(271,213,177)	80%	1,361,627,163	1,403,161,960	41,534,797	3.1%
5102 - Salaries & Labor	279,548,638	245,105,763	(34,442,876)	88%	288,444,966	250,946,038	(37,498,928)	87%	301,439,344	261,335,104	(40,104,240)	87%	310,725,819	198,805,360	(111,920,458)	64%	310,725,819	309,200,741	(1,525,078)	-0.5%
5109 - Temporary Labor	8,374,683	6,845,129	(1,529,554)	82%	8,076,313	6,552,795	(1,523,518)	81%	9,767,579	8,027,337	(1,740,242)	82%	10,163,604	5,749,805	(4,413,799)	57%	10,163,604	9,068,803	(1,094,801)	-10.8%
5110 - Salaries - Election Workers	413,010	392,279	(20,731)	95%	187,760	185,993	(1,767)	99%	501,909	500,937	(972)	100%	899,340	390,591	(508,749)	43%	899,340	563,263	(336,077)	-37.4%
5111 - Salaries Reimbursements	(220,851)	(0)	220,851	0%	(0)	(0)	0	0%	(17,615)	0	17,615	0%	0	0	(0)	0%	0	-	(0)	-100.0%
5115 - Salaries In-Kind Match Services	-	-	-	0%	-	-	-	0%	383,585	297,994	(85,591)	78%	363,736	218,033	(145,703)	60%	363,736	390,394	26,658	7.3%
5179 - Compensated Leave Adjustments	-	(342,583)	(342,583)	100%	-	190,422	190,422	100%	-	(127,873)	(127,873)	100%	-	-	-	0%	-	-	-	0.0%
51 - Salaries-Regular Pay	288,115,480	252,000,587	(36,114,893)	87%	296,709,039	257,875,248	(38,833,791)	87%	312,074,802	270,033,499	(42,041,303)	87%	322,152,499	205,163,789	(116,988,709)	64%	322,152,499	319,223,201	(2,929,298)	-0.9%
5208 - Supplemental Pay Canine Care	134,200	121,680	(12,520)	91%	123,000	97,974	(25,026)	80%	123,000	92,632	(30,368)	75%	123,000	65,628	(57,372)	53%	123,000	123,000	-	0.0%
5212 - Top Performers Pay	4,033	48,200	44,167	1195%	9,132	13,800	4,668	151%	12,632	5,000	(7,632)	40%	3,632	8,700	5,068	240%	3,632	3,537	(95)	-2.6%
5230 - Out of Rank Pay	211,431	289,377	77,946	137%	230,331	312,519	82,188	136%	284,101	252,304	(31,797)	89%	261,395	200,516	(60,879)	77%	260,631	260,065	(566)	-0.2%
5234 - Other Supplemental Pay	89,676	89,354	(322)	100%	95,936	126,903	30,967	132%	487,023	143,211	(343,812)	29%	590,686	52,563	(538,124)	9%	590,686	1,420,174	829,488	140.4%
5240 - Career Ladder Pay	-	-	-	0%	-	-	-	0%	318,103	255,990	(62,113)	80%	318,103	175,524	(142,579)	55%	318,103	320,103	2,000	0.6%
5251 - Overtime/Holiday Pay	3,863,192	3,819,154	(44,038)	99%	4,000,423	3,877,471	(122,952)	97%	4,172,893	3,990,963	(181,930)	96%	4,617,893	4,238,056	(379,837)	92%	4,617,893	4,628,297	10,404	0.2%
5254 - Overtime	12,807,583	14,430,429	1,622,846	113%	11,531,750	19,626,495	8,094,745	170%	13,613,349	22,818,918	9,205,569	168%	14,282,720	15,055,859	773,139	105%	14,282,720	15,717,359	1,434,315	10.0%
5257 - Certification Pay	603,820	438,002	(165,818)	73%	599,740	584,050	(15,690)	97%	724,230	675,776	(48,454)	93%	724,230	560,317	(163,913)	77%	724,230	918,759	194,529	26.9%
5258 - Hazardous Duty Pay	136,343	150,989	14,645	111%	156,803	197,319	40,516	126%	214,403	226,594	12,191	106%	202,903	160,558	(42,345)	79%	202,903	202,903	(0)	0.0%
5260 - College Incentive	1,382,966	1,369,457	(13,509)	99%	1,362,000	1,486,312	124,312	109%	1,996,119	2,177,542	181,423	109%	1,741,576	1,255,533	(486,043)	72%	1,741,576	1,802,576	61,000	3.5%
5266 - Longevity	3,071,411	2,832,282	(239,130)	92%	2,994,708	2,759,679	(235,029)	92%	2,991,191	2,673,596	(317,595)	89%	2,964,932	1,972,648	(992,284)	67%	2,964,932	2,925,981	(38,951)	-1.3%
5269 - Shift Differential	779,070	686,706	(92,364)	88%	754,896	675,330	(79,566)	89%	742,396	661,977	(80,419)	89%	742,396	466,123	(276,273)	63%	742,396	741,444	(952)	-0.1%
5281 - Retirement - Sick Pay	477,821	545,839	68,018	114%	488,187	505,937	17,750	104%	384,666	341,635	(43,031)	89%	344,037	254,268	(89,769)	74%	344,037	346,001	1,964	0.6%
5284 - Back Pay And Damages	-	31,753	31,753	100%	-	-	-	0%	15,000	15,000	-	100%	-	114,745	114,745	100%	-	-	-	0.0%
5295 - Salary Changes	1,592,373	-	(1,592,373)	0%	906,381	-	(906,381)	0%	462,854	-	(462,854)	0%	558,741	-	(558,741)	0%	558,741	1,374,646	815,905	146.0%
52 - Salaries-Other Compensation	25,153,919	24,853,221	(300,698)	99%	23,253,288	30,263,789	7,010,501	130%	26,541,960	34,331,139	7,789,179	129%	27,476,244	24,581,036	(2,895,208)	89%	27,475,480	30,784,521	3,309,041	12.0%
5510 - Retirement Benefits - County	45,709,276	48,724,252	3,014,976	107%	60,429,220	59,350,673	(1,078,547)	98%	69,253,342	64,747,198	(4,506,144)	93%	67,831,446	43,976,998	(23,854,448)	65%	67,831,446	68,329,093	497,647	0.7%
5511 - Other Post Employment Benefits	17,266,553	15,413,935	(1,852,618)	89%	16,181,762	11,170,611	(5,011,151)	69%	11,214,512	5,957,247	(5,257,265)	53%	7,270,984	3,919,675	(3,351,309)	54%	7,270,984	3,605,393	(3,665,591)	-50.4%
5514 - Retirement Benefits - State Retirement Sys	1,572	10,480	8,908	667%	10,473	10,878	405	104%	10,473	9,385	(1,088)	90%	8,868	5,187	(3,681)	58%	8,868	8,645	(223)	-2.5%
5515 - Social Security Employer Contributions	516,476	347,109	(169,367)	67%	507,735	310,195	(197,540)	61%	603,792	391,203	(212,589)	65%	630,142	321,835	(308,307)	51%	630,142	561,770	(68,372)	-10.9%
5516 - Medicare Employer Contributions	4,094,169	3,588,781	(505,387)	88%	4,300,549	3,761,792	(538,758)	87%	4,512,457	4,017,850	(494,608)	89%	4,652,897	3,085,084	(1,567,813)	66%	4,652,897	4,614,792	(38,104)	-0.8%
5520 - Group Life Insurance Benefit	1,171,287	1,686,906	515,619	144%	2,030,364	1,718,226	(312,137)	85%	2,122,015	1,967,972	(154,043)	93%	2,610,097	1,633,211	(976,885)	63%	2,610,097	2,597,287	(12,810)	-0.5%
5542 - Group Health Insurance - HRA	6,473,275	7,700,985	1,227,710	119%	8,846,173	9,538,060	691,887	108%	9,988,933	10,535,779	546,845	105%	10,790,573	8,429,497	(2,361,076)	78%	10,790,573	11,425,293	634,720	5.9%
5543 - Group Health Insurance - HMO	28,170,801	24,079,864	(4,090,937)	85%	28,369,645	22,268,784	(6,100,862)	78%	27,822,947	20,948,331	(6,874,616)	75%	27,238,618	15,170,001	(12,068,617)	56%	27,238,618	26,096,437	(1,142,181)	-4.2%
5545 - Group Health Insurance-Reserve Deputies	920,000	921,017	1,017	100%	930,000	885,044	(44,956)	95%	930,000	965,383	35,383	104%	930,000	707,017	(222,983)	76%	930,000	930,000	-	0.0%
5560 - Long Term Disability Benefit	894,539	773,980	(120,559)	87%	923,024	794,028	(128,996)	86%	964,689	888,708	(75,982)	92%	1,180,758	754,059	(426,699)	64%	1,180,758	1,174,		

Countywide Summary

Budget Overview

All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
56 - Restricted Salaries	(28,733,910)	-	28,733,910	0%	(32,616,992)	-	32,616,992	0%	(35,119,193)	-	35,119,193	0%	(40,892,846)	-	40,892,846	0%	(34,707,679)	(34,305,245)	402,434	-1.2%
TOTAL SALARIES	391,865,277	382,067,181	(9,798,096)	97%	411,657,423	399,519,882	(12,137,541)	97%	432,498,510	416,160,239	(16,338,272)	96%	433,484,785	308,802,724	(124,682,061)	71%	439,669,188	436,637,419	(3,031,769)	-0.7%
6002 - Agricultural & Landscaping	275,702	216,633	(59,069)	79%	266,626	175,572	(91,054)	66%	330,768	206,522	(124,246)	62%	344,853	95,448	(249,405)	28%	341,306	288,867	(52,439)	-15.4%
6004 - Ammunition	202,000	134,352	(67,648)	67%	162,600	139,654	(22,946)	86%	151,175	110,058	(41,117)	73%	146,588	110,093	(36,495)	75%	146,588	150,970	4,382	3.0%
6006 - Apparel - Employees	1,532,779	1,491,332	(41,447)	97%	1,643,027	1,483,704	(159,323)	90%	1,636,285	1,640,002	3,717	100%	1,718,043	1,474,526	(243,517)	86%	1,718,043	1,720,855	2,812	0.2%
6008 - Apparel - Prisoners	227,552	147,427	(80,125)	65%	225,000	251,568	26,568	112%	217,000	229,969	12,969	106%	244,050	241,169	(2,881)	99%	244,050	244,060	10	0.0%
6010 - Bedding And Linen	285,740	216,976	(68,764)	76%	254,369	189,348	(65,021)	74%	248,428	150,841	(97,587)	61%	241,995	229,211	(12,784)	95%	241,995	246,005	4,010	1.7%
6014 - Custodial & Cleaning Supplies	951,192	876,880	(74,312)	92%	856,371	758,100	(98,271)	89%	864,815	838,782	(26,033)	97%	876,767	781,697	(95,070)	89%	876,767	841,028	(35,739)	-4.1%
6016 - Computer Supplies	1,118,179	763,422	(354,757)	68%	974,479	703,253	(271,226)	72%	884,211	675,463	(208,748)	76%	1,133,625	645,925	(487,700)	57%	1,133,625	1,031,407	(102,218)	-9.0%
6020 - Drugs & Medication	669,650	399,446	(270,204)	60%	647,067	414,294	(232,773)	64%	536,018	259,393	(276,625)	48%	503,119	248,793	(254,326)	49%	503,119	589,013	85,894	17.1%
6023 - Educational Supplies & Materials	213,013	106,793	(106,220)	50%	163,807	52,998	(110,810)	32%	89,818	71,537	(18,281)	80%	103,532	72,655	(30,877)	70%	103,532	179,843	76,311	73.7%
6024 - Employee Recognition Materials	59,797	49,471	(10,326)	83%	58,032	27,802	(30,230)	48%	92,260	58,145	(34,115)	63%	90,072	29,478	(60,594)	33%	90,072	71,975	(18,097)	-20.1%
6025 - Education Supplies & Materials - Computer	100,000	99	(99,901)	0%	25,000	-	(25,000)	0%	25,000	-	(25,000)	0%	25,000	-	(25,000)	0%	25,000	25,000	-	0.0%
6026 - Expendable Furnishings & Equipment	1,898,738	1,506,637	(392,101)	79%	2,073,745	1,831,974	(241,771)	88%	2,644,087	2,042,261	(601,825)	77%	2,128,000	936,197	(1,191,803)	44%	2,125,904	2,154,122	28,218	1.3%
6027 - Expendable Computer/Telecom Furnishing	2,090,899	1,577,848	(513,051)	75%	2,180,756	1,657,891	(522,865)	76%	1,813,740	1,209,136	(604,604)	67%	2,813,226	1,214,795	(1,598,431)	43%	2,813,226	2,055,700	(757,526)	-26.9%
6028 - Food Products	46,552	50,749	4,197	109%	35,900	63,496	27,596	177%	35,200	42,631	7,431	121%	34,700	26,343	(8,357)	76%	34,700	34,700	-	0.0%
6030 - Identification Materials	79,180	65,200	(13,980)	82%	76,844	69,608	(7,236)	91%	75,744	89,439	13,695	118%	68,040	67,482	(558)	99%	68,040	88,854	20,814	30.6%
6032 - Inmate Personal Supplies	103,000	113,188	10,188	110%	106,000	94,767	(11,233)	89%	96,000	79,289	(16,711)	83%	95,737	57,831	(37,906)	60%	95,737	95,737	-	0.0%
6033 - Ex-Inmate Personal Supplies	-	-	-	0%	13,000	19,189	6,189	148%	-	12,082	12,082	100%	-	2,051	2,051	100%	-	-	-	0.0%
6038 - Kitchen & Dinning Supplies	74,900	223,496	148,596	298%	175,586	241,750	66,164	138%	171,310	212,749	41,439	124%	162,192	254,406	92,214	157%	162,192	155,012	(7,180)	-4.4%
6042 - Materials - Operational	4,271,951	2,323,763	(1,948,187)	54%	3,511,631	2,424,882	(1,086,749)	69%	3,964,348	2,333,610	(1,630,738)	59%	3,224,932	1,855,625	(1,369,308)	58%	3,274,932	2,722,065	(552,867)	-16.9%
6044 - Materials - Operational Roads	1,318,355	545,554	(772,801)	41%	1,640,097	645,497	(994,600)	39%	1,583,632	598,748	(984,884)	38%	1,357,326	1,007,108	(350,218)	74%	1,357,326	1,186,000	(171,326)	-12.6%
6046 - Medical & Lab Supplies	588,506	601,904	13,398	102%	738,891	673,812	(65,080)	91%	704,216	566,997	(137,219)	81%	569,361	522,362	(46,999)	92%	569,361	634,113	64,751	11.4%
6052 - Office Supplies	1,025,683	591,976	(433,707)	58%	958,774	493,342	(465,432)	51%	940,622	567,249	(373,373)	60%	1,190,669	537,000	(653,668)	45%	1,190,669	980,370	(210,299)	-17.7%
6054 - Paper Products	462,503	282,458	(180,045)	61%	387,081	249,756	(137,325)	65%	470,920	276,737	(194,183)	59%	478,932	262,112	(216,819)	55%	478,932	440,045	(41,811)	-8.7%
6056 - Parts Purchases	1,532,250	1,101,093	(431,157)	72%	832,621	1,056,342	223,721	127%	1,176,976	959,996	(216,980)	82%	827,406	942,093	114,687	114%	827,406	1,328,024	500,618	60.5%
6060 - Petroleum Products	2,805,505	1,942,745	(862,760)	69%	2,771,312	2,250,269	(521,043)	81%	2,805,164	2,466,327	(338,837)	88%	2,797,314	2,096,832	(700,482)	75%	2,797,314	2,565,770	(231,544)	-8.3%
6064 - Photos, Maps & Blueprint Supplies	44,264	21,603	(22,661)	49%	36,519	19,356	(17,163)	53%	44,275	12,229	(32,046)	28%	50,725	11,348	(39,377)	22%	50,725	44,626	(6,099)	-12.0%
6072 - Safety Supplies	429,916	343,480	(86,435)	80%	498,096	206,805	(291,291)	42%	547,001	339,401	(207,600)	62%	537,871	180,385	(357,486)	34%	254,496	524,123	269,627	105.9%
6099 - Other Supplies & Materials	-	241	241	100%	-	-	-	0%	531,000	-	(531,000)	0%	-	-	-	0%	-	-	-	0.0%
60 - Supplies & Materials	22,407,806	15,694,767	(6,713,038)	70%	21,313,232	16,195,027	(5,118,205)	76%	22,680,012	16,049,592	(6,630,420)	71%	21,764,075	13,902,966	(7,861,109)	64%	21,527,982	20,398,286	(1,129,696)	-5.2%
6402 - Bank Fees And Credit Card Costs	68,131	83,102	14,971	122%	57,800	71,759	13,959	124%	63,291	95,638	32,347	151%	64,031	67,699	3,668	106%	64,031	60,990	(3,041)	-4.7%
6404 - Advertising And Legal Notices	1,142,629	793,933	(348,696)	69%	1,412,791	948,309	(464,482)	67%	1,572,414	1,079,930	(492,484)	69%	1,572,026	817,843	(754,183)	52%	1,572,026	1,094,260	(477,767)	-30.4%
6405 - Bad Debts & Cash Short/Over	400	4,576	4,176	1144%	400	(1,130)	(1,531)	-282%	400	1,388	988	347%	400	(166)	(566)	-42%	400	400	-	0.0%
6409 - Claims Paid Employee Health	-	38,587,114	38,587,114	100%	-	42,500,038	42,500,038	100%	-	38,021,810	38,021,810	100%	-	27,418,967	27,418,967	100%	-	-	-	0.0%
6410 - Claims Paid Oji Tort & Unemployment	43,000	2,944,907	2,901,907	6849%	210,440	315,400	104,960	150%	224,398	4,639,682	4,415,284	2068%	224,398	2,692,874	2,468,476	1200%	224,398	200,000	(24,398)	-10.9%
6417 - Dues & Memberships - County	201,026	101,804	(99,223)	51%	132,627	102,565	(30,063)	77%	129,102	146,262	17,160	113%	130,388	93,795	(36,593)	72%	130,388	123,620	(6,768)	-5.2%
6418 - Dues & Memberships - Individual	185,298	188,288	2,990	102%	238,278	192,629	(45,649)	81%	279,154	238,255	(40,900)	85%	278,008	187,744	(90,265)	68%	278,008	208,081	(69,927)	-25.2%
6422 - Emergency Services	5,364,493	4,929,493	(435,000)	92%	7,277,156	5,483,310	(1,793,846)	75%	15,350,421	5,696,851	(9,653,570)	37%	16,180,729	8,191,803	(7,988,926)	51%	16,014,229	17,622,816	1,608,587	10.0%
6423 - Employee Cost Reimbursements	6,250	141	(6,109)	2%	3,306	438	(2,868)	13%	5,770	2,598	(3,172)	45%	4,850	4,189	(661)	86%	4,850	3,300	(1,550)	-32.0%
6425 - Court Costs & Related Expenses	105,501	71,440	(34,061)	68%	101,251	89,920	(11,331)	89%	82,781	58,161	(24,620)	70%	129,384	37,908	(91,476)	29%	129,384	108,629	(20,755)	-16.0%
6428 - Freight, Shipping & Storage	143,294	124,803	(18,491)	87%	137,399	103,800	(33,599)	76%	287,786	294,706	6,920	102%	213,889	223,505	9,616	104%	213,889	139,433	(74,456)	-34.8%
6430 - Goods For Resale	40,975	29,297	(11,678)	71%	35,975	32,726	(3,249)	91%	39,975	27,045	(12,930)	68%	39,975	34,852	(5,123)	87%	39,975	475	(39,500)	-98.8%
6432 - Children's Educational Activities	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	235	235	100%	-	-	-	0.0%
6433 - Hospitality Expenses	486,214	355,069	(131,145)	73%	507,711	387,460	(120,250)	76%	535,157	478,552	(56,605)	89%	558,926	397,071	(161,855)	71%	552,926	520,201	(32,725)	-5.9%
6434 - Housing Assistance	837,262	456,297	(380,965)	54%	716,285	220,597	(495,688)	31%	557,285	216,410	(340,875)	39%	411,285	113,639	(297,646)	28%	411,285	406,000	(5,285)	-1.3%
6435 - HAZMAT Expenses - Fire	6,000	2,581	(3,42																	

Countywide Summary

Budget Overview

All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6465 - Software-Acquisition & Licenses	4,866,271	4,292,607	(573,664)	88%	4,782,179	3,666,962	(1,115,217)	77%	5,283,414	4,186,641	(1,096,773)	79%	6,154,083	3,590,041	(2,564,042)	58%	6,023,927	5,238,116	(785,811)	-13.0%
6466 - Special Investigation Expense	174,850	174,659	(191)	100%	190,578	126,498	(64,080)	66%	234,892	149,571	(85,321)	64%	276,105	132,347	(143,758)	48%	276,105	275,335	(770)	-0.3%
6467 - Travel -Training Related	1,230,940	916,133	(314,807)	74%	1,421,939	963,285	(458,654)	68%	2,116,495	1,207,039	(909,456)	57%	1,856,198	907,192	(949,006)	49%	1,852,198	1,540,646	(311,552)	-16.8%
6468 - Travel - Non- Training Related	39,356	32,946	(6,410)	84%	32,942	47,894	14,952	145%	25,800	20,221	(5,579)	78%	40,594	16,556	(24,038)	41%	40,594	37,683	(2,911)	-7.2%
6469 - Training & Education - Local	743,126	424,506	(318,620)	57%	717,776	494,400	(223,376)	69%	818,885	381,289	(437,596)	47%	884,730	410,646	(474,084)	46%	884,730	852,032	(32,697)	-3.7%
6470 - Travel - Training Related for Computer/Tel	63,850	20,973	(42,877)	33%	71,400	52,349	(19,051)	73%	75,945	65,697	(10,248)	87%	115,745	63,220	(52,525)	55%	115,745	117,487	1,742	1.5%
6471 - Travel - Non-Training Related for Compute	5,000	13,115	8,115	262%	5,000	-	(5,000)	0%	5,000	397	(4,603)	8%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%
6472 - Training & Education - Local for Computer/	126,780	102,817	(23,963)	81%	146,700	216,743	70,043	148%	127,200	113,433	(13,767)	89%	143,426	58,407	(85,019)	41%	143,426	107,180	(36,246)	-25.3%
6474 - Participant Uniforms	-	-	-	0%	-	-	-	0%	-	(33,033)	(33,033)	100%	19,000	9,890	(9,110)	52%	19,000	-	(19,000)	-100.0%
6475 - Participant Incentives	-	-	-	0%	-	-	-	0%	-	-	-	0%	97,000	40,524	(56,476)	42%	97,000	-	(97,000)	-100.0%
6476 - Participant ITA	-	-	-	0%	-	-	-	0%	4,688,379	893,988	(3,794,391)	19%	3,112,155	116,252	(2,995,904)	4%	3,112,155	-	(3,112,155)	-100.0%
6477 - Participant OJT	-	-	-	0%	-	-	-	0%	463,889	47,841	(416,048)	10%	597,806	123,094	(474,712)	21%	597,806	-	(597,806)	-100.0%
6478 - Participant IWT	-	-	-	0%	-	-	-	0%	413,889	139,807	(274,082)	34%	615,390	113,004	(502,385)	18%	615,390	-	(615,390)	-100.0%
6479 - Participant Other Training	-	-	-	0%	-	-	-	0%	1,232,881	898,742	(334,139)	73%	1,045,165	309,440	(735,725)	30%	1,045,165	-	(1,045,165)	-100.0%
6483 - Youth Contractor -ISY	-	-	-	0%	-	-	-	0%	741,119	180,531	(560,588)	24%	1,226,441	830,097	(396,344)	68%	1,226,441	-	(1,226,441)	-100.0%
6484 - Youth Contractor -OSY	-	-	-	0%	-	-	-	0%	2,021,391	485,191	(1,536,200)	24%	2,325,700	1,540,731	(784,968)	66%	2,325,700	-	(2,325,700)	-100.0%
6485 - MOU Career Center Expenses	-	-	-	0%	-	-	-	0%	3,240,571	1,672,002	(1,568,569)	52%	2,196,341	810,162	(1,386,180)	37%	2,196,341	-	(2,196,341)	-100.0%
6486 - One Stop Operator Salaries	-	-	-	0%	-	-	-	0%	412,436	523,211	110,775	127%	481,125	55,380	(425,745)	12%	481,125	-	(481,125)	-100.0%
6487 - One Stop Operator Benefits	-	-	-	0%	-	-	-	0%	-	-	-	0%	37,309	14,299	(23,010)	38%	37,309	-	(37,309)	-100.0%
6488 - Jury Costs	811,771	682,983	(128,788)	84%	871,839	724,850	(146,989)	83%	754,237	599,541	(154,696)	79%	748,287	462,316	(285,971)	62%	748,287	622,670	(125,617)	-16.8%
6492 - Utilities For Csa	4,010,121	3,919,591	(90,530)	98%	3,009,747	2,904,943	(104,804)	97%	7,332,175	5,437,369	(1,894,806)	74%	5,521,470	2,076,617	(3,444,853)	38%	5,521,470	9,898,532	4,377,062	79.3%
6493 - Weatherization & Rehab	2,333,357	596,104	(1,737,253)	26%	2,922,500	1,495,874	(1,426,626)	51%	2,973,800	1,886,608	(1,087,192)	63%	3,271,038	1,380,129	(1,890,909)	42%	2,861,300	1,811,300	(1,050,000)	-36.7%
6494 - Wheel Tax Refund Program	350,000	-	(350,000)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6499 - Other Services & Expenses	22,601	14,839	(7,761)	66%	68,095	18,666	(49,429)	27%	123,819	28,472	(95,347)	23%	663,885	25,726	(638,159)	4%	663,885	20,303	(643,582)	-96.9%
64 - Services & Other Expenses	29,357,005	64,618,416	35,261,410	220%	30,414,111	65,718,254	35,304,143	216%	58,352,827	75,051,962	16,699,135	129%	57,970,249	58,095,697	125,448	100%	57,169,755	47,014,494	(10,155,260)	-17.8%
6601 - Accounting & Auditing Services	877,499	849,497	(28,002)	97%	843,000	786,703	(56,297)	93%	935,500	882,471	(53,029)	94%	905,000	904,540	(460)	100%	905,000	917,710	12,710	1.4%
6602 - Agency Temporary Staff	160,833	134,795	(26,038)	84%	188,094	113,854	(74,240)	61%	127,746	36,685	(91,061)	29%	135,217	44,644	(90,573)	33%	135,217	38,538	(96,679)	-71.5%
6603 - Administrative Services - Contracted	1,430,022	4,512,917	3,082,895	316%	1,536,596	4,953,266	3,416,670	322%	1,606,094	5,407,413	3,801,319	337%	1,482,786	15,715,625	14,232,839	1060%	1,482,786	1,601,844	119,058	8.0%
6604 - Ambulance Service	870,000	868,000	(2,000)	100%	-	-	-	0%	-	275	275	100%	-	-	-	0%	-	-	-	0.0%
6605 - Appraisals, Testing & Surveys	17,403	6,800	(10,603)	39%	16,831	-	(16,831)	0%	36,831	4,300	(32,531)	12%	16,831	-	(16,831)	0%	16,831	10,381	(6,450)	-38.3%
6606 - Architectural & Engineering Services	551,290	120,442	(430,848)	22%	1,036,754	297,308	(739,446)	29%	1,372,001	211,441	(1,160,560)	15%	2,245,542	1,219,163	(1,026,379)	54%	1,454,616	1,382,280	(72,336)	-5.0%
6607 - Armored Motor Services	96,100	90,741	(5,359)	94%	98,100	95,397	(2,703)	97%	98,300	99,089	789	101%	98,400	104,044	5,644	106%	98,400	103,000	4,600	4.7%
6620 - Computing/Telecom Services - Contracted	2,165,994	1,581,104	(584,891)	73%	2,369,854	1,335,548	(1,034,306)	56%	3,057,891	1,756,450	(1,301,441)	57%	3,866,061	2,218,615	(1,647,446)	57%	3,822,333	4,588,719	766,385	20.1%
6632 - Counseling and Psychological Services	1,490,175	909,016	(581,160)	61%	1,470,440	1,000,221	(470,219)	68%	1,608,669	1,032,745	(575,924)	64%	1,547,002	1,100,966	(446,036)	71%	1,483,790	1,165,471	(318,319)	-21.5%
6633 - Financial Advisory Services	30,700	39,710	9,010	129%	36,458	25,640	(10,818)	70%	85,258	43,999	(41,259)	52%	85,258	73,644	(11,614)	86%	85,258	59,100	(26,158)	-30.7%
6635 - Food Service - Contracted	7,975,732	7,378,706	(597,026)	93%	7,387,275	7,035,489	(351,786)	95%	7,537,960	7,348,153	(189,807)	97%	7,246,345	7,455,530	209,185	103%	7,246,345	6,237,286	(1,009,059)	-13.9%
6647 - Legal/Attorney Services	486,980	437,021	(49,959)	90%	611,705	622,086	10,381	102%	1,068,955	1,050,093	(18,862)	98%	554,160	376,568	(177,592)	68%	554,160	719,205	165,045	29.8%
6648 - Outside Attorney Legal Expenses	96,100	6,672	(89,428)	7%	46,100	50,421	4,321	109%	110,100	99,694	(10,406)	91%	25,180	62,656	37,476	249%	25,180	23,623	(1,557)	-6.2%
6649 - Mediation Fees	2,000	14,113	12,113	706%	20,000	27,900	7,900	140%	20,000	4,793	(15,207)	24%	20,000	9,817	(10,183)	49%	20,000	18,763	(1,237)	-6.2%
6650 - Arbitration Fees	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	1,876	(124)	-6.2%
6653 - Medical Contract - Inmates	19,881,696	18,975,508	(906,188)	95%	20,412,295	19,738,361	(673,934)	97%	20,535,795	19,922,097	(613,698)	97%	21,297,289	16,752,615	(4,544,674)	79%	21,297,289	22,208,475	911,186	4.3%
6655 - Medical & Dental Services	2,860,952	2,521,648	(339,304)	88%	5,104,935	2,837,408	(2,267,526)	56%	4,700,128	4,564,405	(135,723)	97%	2,894,903	2,617,938	(276,965)	90%	2,894,481	2,853,336	(41,146)	-1.4%
6664 - Operational Services - Contracted	9,350,579	6,737,622	(2,612,958)	72%	9,763,401	6,517,257	(3,246,144)	67%	8,908,239	7,364,172	(1,544,067)	83%	9,864,681	6,216,703	(3,647,978)	63%	9,941,681	9,920,215	(21,466)	-0.2%
6665 - Outside Consultant Services	4,982,881	2,176,871	(2,806,010)	44%	5,289,945	2,044,121	(3,245,824)	39%	8,546,832	3,758,048	(4,788,784)	44%	7,401,323	3,474,267	(3,927,056)	47%	5,632,081	6,427,073	794,992	14.1%
6678 - Professional Services - Other	11,020,761	2,551,868	(8,468,893)	23%	15,519,254	5,085,439	(10,433,815)	33%	12,795,649	4,779,389	(8,016,260)	30%	9,045,564	4,266,187	(4,779,377)	53%	6,488,929	6,717,255	228,325	3.5%
6679 - QSCB Administrative Expenses	108,928	108,928	(0)	100%	108,928	108,928	(0)	100%	108,928	108,928	(0)	100%	108,928	81,696	(27,232)	75%	108,928	108,928	-	0.0%
6681 - Security Services	1,651,486	1,662,319	10,833	101%	2,095,984	2,083,912	(12,072)	99%	1,858,201	1,737,425	(120,776)	94%	2,197,850	2,067,092	(130,758)	94%	2,197,850	2,064,126	(133,725)	-6.1%
6683 - Speakers & Honorariums	17,300	100	(17,200)	101%	16,000	-	(16,000)	0%	8,415	1,209	(7,206)	14%	13,000	2,900	(10,100)	22%	13,000	12,000	(1,000)	-8.3%
6686 - Sub-Grants For Services	18,3																			

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All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6728 - Equipment Rent - Computer/Telecom	-	-	-	0%	-	-	-	0%	-	1,996	1,996	100%	-	-	-	0%	-	-	-	0.0%
6730 - Janitorial Service - Contracted	768,451	693,502	(74,949)	90%	812,105	714,450	(97,655)	88%	884,317	775,654	(108,662)	88%	1,011,660	687,533	(324,128)	68%	1,011,660	874,961	(136,700)	-13.5%
6745 - Pest Control Services	99,391	89,370	(10,021)	90%	99,132	97,394	(1,738)	98%	103,486	95,111	(8,375)	92%	105,902	90,117	(15,786)	85%	105,902	99,600	(6,302)	-6.0%
6750 - Telecommunications Services-External	3,011,962	2,215,416	(796,546)	74%	3,002,653	2,362,844	(639,809)	79%	3,186,725	2,293,385	(893,340)	72%	3,196,041	1,850,035	(1,346,007)	58%	3,196,041	2,632,005	(564,036)	-17.6%
6760 - Vehicle Maintenance-Contracted	714,049	459,097	(254,952)	64%	766,503	605,619	(160,884)	79%	888,393	694,893	(193,500)	78%	816,504	706,999	(109,505)	87%	816,504	805,629	(10,875)	-1.3%
6766 - Vacant Property Maintenance Contracted	2,121,452	1,761,412	(360,040)	83%	1,958,439	1,559,348	(399,091)	80%	2,104,190	1,269,003	(835,187)	60%	2,114,866	1,486,834	(628,032)	70%	2,114,866	1,933,585	(181,281)	-8.6%
6767 - Travel	-	-	-	0%	6,000	-	(6,000)	0%	(831)	-	831	0%	-	-	-	0%	-	-	-	0.0%
6789 - Utility Services	8,471,838	7,588,235	(883,604)	90%	8,382,282	7,551,436	(830,846)	90%	8,812,701	8,155,283	(657,418)	93%	8,409,806	4,893,289	(3,516,517)	58%	8,409,806	7,588,498	(821,308)	-9.8%
6790 - Waste Removal	467,732	329,413	(138,319)	70%	524,497	400,546	(123,951)	76%	558,347	374,596	(183,751)	67%	477,474	289,032	(188,442)	61%	477,474	450,210	(27,264)	-5.7%
6799 - Other Rent, Utilities & Maintenance	-	334	334	100%	-	-	-	0%	66,600	195	(66,405)	0%	80,000	554	(79,446)	1%	80,000	80,000	-	0.0%
67 - Rent, Utilities & Maintenance	26,060,729	21,158,463	(4,902,266)	81%	30,672,121	21,343,662	(9,328,459)	70%	30,059,092	22,496,479	(7,562,613)	75%	29,941,710	18,615,185	(11,326,525)	62%	29,950,584	25,923,315	(4,027,269)	-13.4%
6810 - Indirect Cost Charges/Allocations	47,604	0	(47,604)	0%	12,500	(0)	(12,500)	0%	106,263	(0)	(106,263)	0%	(0)	349	349	#####	(0)	0	0	#####
6830 - Corrections Center Goods/Services	189,668	173,794	(15,874)	92%	180,000	174,217	(5,783)	97%	173,000	151,958	(21,042)	88%	172,000	95,245	(76,755)	55%	172,000	180,000	8,000	4.7%
6831 - Fleet Petroleum Services	1,907,776	1,249,499	(658,277)	65%	1,755,381	1,410,075	(345,305)	80%	1,847,052	1,542,113	(304,939)	83%	1,758,412	932,051	(826,361)	53%	1,758,412	1,646,341	(112,071)	-6.4%
6832 - Fleet Vehicle Services	1,680,186	1,413,751	(266,435)	84%	1,225,555	1,118,754	(106,801)	91%	1,291,530	1,062,084	(229,446)	82%	1,242,179	969,050	(273,129)	78%	1,242,179	1,188,624	(53,555)	-4.3%
6833 - Roads & Bridges Services	618,265	477,138	(141,127)	77%	764,571	815,419	50,848	107%	1,010,059	922,679	(87,380)	91%	666,927	249,988	(416,939)	37%	666,927	717,603	50,676	7.6%
6834 - Geographic Information Services	50,828	52,028	1,200	102%	78,380	63,071	(15,309)	80%	106,272	106,571	300	100%	139,472	152,171	12,699	109%	139,472	140,971	1,499	1.1%
6835 - Document Storage Services	10,845	4,229	(6,616)	39%	8,845	1,677	(7,168)	19%	8,845	-	(8,845)	0%	75,545	-	(75,545)	0%	75,545	8,845	(66,700)	-88.3%
6836 - Fire Dept Services	26,985	23,128	(3,857)	86%	15,757	14,093	(1,664)	89%	15,527	15,527	0	100%	29,657	13,217	(16,441)	45%	29,657	29,657	-	0.0%
6837 - Vehicle Replacement Fees	401,000	389,400	(11,600)	97%	439,200	429,000	(10,200)	98%	477,600	457,600	(20,000)	96%	516,600	455,400	(61,200)	88%	516,600	490,200	(26,400)	-5.1%
6840 - Sub-Recipient Matches	268,452	-	(268,452)	0%	280,090	321,596	41,506	115%	340,677	319,848	(20,829)	94%	340,677	-	(340,677)	0%	340,677	340,677	-	0.0%
6841 - Sub-Recipient Matches Contra	(268,452)	-	268,452	0%	(280,090)	(321,596)	(41,506)	115%	(340,677)	(319,848)	20,829	94%	(340,677)	-	340,677	0%	(340,677)	(340,677)	-	0.0%
6850 - Copy Machines - Inside	737,359	725,448	(11,911)	98%	741,062	760,081	19,018	103%	843,805	800,145	(43,660)	95%	823,567	541,929	(281,638)	66%	823,567	834,764	11,197	1.4%
6852 - Printing - Inside	280,813	192,283	(88,531)	68%	265,492	190,764	(74,728)	72%	313,914	165,964	(147,950)	53%	338,478	73,095	(265,383)	22%	338,478	304,253	(34,226)	-10.1%
6854 - Mail Services - Inside	174,582	100,234	(74,348)	57%	98,920	89,655	(9,266)	91%	195,717	76,550	(119,167)	39%	272,900	62,941	(209,959)	23%	272,900	225,965	(46,935)	-17.2%
6855 - Support Services Work	62,100	16,514	(45,586)	27%	51,430	16,551	(34,879)	32%	90,000	12,091	(77,909)	13%	37,800	(250,000)	(287,800)	-661%	37,800	34,000	(3,800)	-7.9%
6860 - PC Replacement Installments	371,240	325,108	(46,132)	88%	579,722	557,869	(21,853)	96%	653,670	641,019	(12,651)	98%	950,306	523,630	(426,675)	55%	950,306	903,698	(46,608)	-4.9%
6874 - Telecommunication Services - Inside	3,650,587	3,115,868	(534,719)	85%	3,588,340	3,079,581	(508,759)	86%	3,846,236	3,230,412	(615,824)	84%	3,615,869	2,137,894	(1,477,975)	59%	3,615,869	3,520,576	(95,293)	-2.6%
6899 - Other Interfund Services	3,750	-	(3,750)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
68 - Interfund Services	10,213,588	8,258,423	(1,955,165)	81%	9,805,155	8,720,807	(1,084,348)	89%	10,979,489	9,184,712	(1,794,777)	84%	10,639,712	5,956,961	(4,682,751)	56%	10,639,712	10,226,297	(413,415)	-3.9%
7001 - Office Furniture & Equipment	158,155	53,741	(104,414)	34%	12,620	1,750	(10,870)	14%	11,333	32,615	21,281	288%	288,651	273,568	(15,084)	95%	15,083	3,284	(11,800)	-78.2%
7003 - Electronic & Computer Equipment	5,408,329	924,780	(4,483,549)	17%	6,177,682	4,457,409	(1,720,273)	72%	5,369,544	2,234,058	(3,135,486)	42%	2,725,798	1,854,937	(870,861)	68%	733,703	547,570	(186,133)	-25.4%
7006 - Passenger Vehicles	3,474,251	2,466,048	(1,008,203)	71%	4,259,035	2,415,989	(1,843,046)	57%	4,853,315	4,365,951	(487,364)	90%	2,861,100	2,571,838	(289,262)	90%	2,714,202	3,528,700	814,498	30.0%
7007 - Utility/Other Vehicles	4,786,077	3,386,637	(1,399,440)	71%	1,685,939	1,243,242	(442,697)	74%	1,724,961	1,251,720	(473,241)	73%	2,065,450	903,946	(1,161,504)	44%	1,555,643	4,059,719	2,504,076	161.0%
7008 - Heavy Equipment	748,289	299,853	(448,436)	40%	716,304	1,609,776	893,472	225%	2,486,162	1,550,045	(936,117)	62%	1,806,915	853,168	(953,747)	47%	1,806,915	1,622,210	(184,705)	-10.2%
7009 - Other Equipment	512,091	347,421	(164,670)	68%	331,020	225,279	(105,741)	68%	330,972	122,987	(207,985)	37%	378,374	375,165	(3,209)	99%	322,984	639,141	316,157	97.9%
7011 - Buildings And Improvements	3,874,268	727,838	(3,146,430)	19%	865,169	358,516	(506,653)	41%	865,772	436,260	(429,512)	50%	2,351,718	597,582	(1,754,136)	25%	2,246,548	11,276,313	9,029,765	401.9%
7012 - Land	400	100,000	99,600	25000%	2,250,400	-	(2,250,400)	0%	3,250,400	4,230	(3,246,170)	0%	3,300,400	132,712	(3,167,688)	4%	3,300,400	2,741,678	(558,722)	-16.9%
7013 - Land Improvements	350,000	-	(350,000)	0%	371,400	53,624	(317,776)	14%	370,000	-	(370,000)	0%	370,000	-	(370,000)	0%	370,000	370,000	-	0.0%
7023 - Infrastructure - Roads & Bridges	30,409,156	14,637,906	(15,771,250)	48%	21,492,578	9,173,914	(12,318,664)	43%	14,938,396	3,345,760	(11,592,636)	22%	19,940,888	16,684,270	(3,256,618)	84%	8,918,216	9,940,000	1,021,784	11.5%
7024 - Other Infrastructure Assets	25,600	-	(25,600)	0%	25,600	-	(25,600)	0%	25,600	-	(25,600)	0%	25,600	-	(25,600)	0%	25,600	-	(25,600)	-100.0%
7071 - CIP - Land & Right-Of-Way	20,000	-	(20,000)	0%	120,000	24,950	(95,050)	21%	2,330,800	69,300	(2,261,500)	3%	1,516,800	2,214,000	697,200	146%	1,516,800	-	(1,516,800)	-100.0%
7072 - CIP - Architectural & Engineering Services	1,248,435	235,000	(1,013,435)	19%	1,763,200	546,917	(1,216,283)	31%	2,363,200	660,950	(1,702,250)	28%	2,404,307	776,920	(1,627,387)	32%	1,696,900	914,100	(782,800)	-46.1%
7074 - CIP - Other Professional & Technical Serv	150,918	53,714	(97,204)	36%	133,318	68,455	(64,863)	51%	-	-	-	0%	177,549	17,549	(160,000)	10%	160,000	160,000	-	0.0%
7076 - CIP - Construction Contracts	539,824	-	(539,824)	0%	12,053,176	113,603	(11,939,573)	1%	18,096,044	686,478	(17,409,566)	4%	21,004,776	2,023,467	(18,981,309)	10%	21,004,776	59,407,584	38,402,808	182.8%
70 - Capital Asset Acquisitions	51,705,793	23,232,939	(28,472,854)	45%	52,257,441	20,293,064	(31,964,377)	39%	57,016,500	14,760,354	(42,256,146)	26%	61,218,327	29,279,123	(31,939,205)	48%	46,387,770	95,210,299	48,822,528	105.2%
7910 - Depreciation - Building & Improvements	1,060,250	1,174,697	114,4																	

Countywide Summary

Budget Overview

All Funds

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
95 - Contingencies & Restrictions	(6,667,789)	-	6,667,789	0%	(8,744,122)	-	8,744,122	0%	(7,611,243)	-	7,611,243	0%	(5,029,585)	-	5,029,585	0%	(5,029,584)	(4,792,051)	237,533	-4.7%
TOTAL OPERATING & MAINTENANCE	218,815,301	196,940,297	(21,875,004)	90%	223,761,164	198,437,917	(25,323,246)	89%	261,236,555	208,767,212	(52,469,343)	80%	265,663,458	205,637,009	(60,026,448)	77%	244,658,023	287,943,076	43,285,053	17.7%
8001 - Principal Payments On Bond Debt	83,510,263	83,510,259	(4)	100%	91,470,000	91,470,000	-	100%	86,970,000	82,545,000	(4,425,000)	95%	88,755,000	31,820,000	(56,935,000)	36%	88,755,000	89,195,000	440,000	0.5%
8003 - Principle Pmt on Other Debt	100,937,472	100,937,472	(0)	100%	960,521	960,521	(0)	100%	120,971,070	120,971,070	-	100%	996,619	996,619	-	100%	996,619	1,024,668	28,049	2.8%
8004 - Principal on QSCB Loan	7,636,321	7,636,321	0	100%	7,636,321	7,636,321	0	100%	7,636,321	7,636,321	-	100%	7,636,321	5,727,241	(1,909,080)	75%	7,636,321	7,636,323	2	0.0%
8008 - Principal payment on Interfund Loans	-	-	-	0%	450,000	-	(450,000)	0%	450,000	-	(450,000)	0%	450,000	-	(450,000)	0%	450,000	2,660,000	2,210,000	491.1%
8021 - Interest Payments On Bond Debt	50,187,227	50,187,217	(10)	100%	41,691,466	41,722,641	31,175	100%	38,299,199	38,055,224	(243,975)	99%	42,348,083	31,244,805	(11,103,278)	74%	42,348,083	40,794,957	(1,553,126)	-3.7%
8023 - Interest On Short Term Notes	-	19,118	19,118	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
8024 - Interest on QSCB Loan	4,095,832	4,088,385	(7,447)	100%	4,095,832	4,077,004	(18,828)	100%	4,095,833	4,062,685	(33,148)	99%	4,095,833	2,973,034	(1,122,799)	73%	4,095,833	4,095,833	-	0.0%
8025 - Interest Payments - Swap	880,846	-	(880,846)	0%	1,046,065	-	(1,046,065)	0%	1,000,000	-	(1,000,000)	0%	-	-	-	0%	-	-	-	0.0%
8028 - Interest On Interfund Loans	-	9,375	9,375	100%	22,500	20,625	(1,875)	92%	22,500	16,125	(6,375)	72%	22,500	9,375	(13,125)	42%	22,500	119,500	97,000	431.1%
8029 - Interest Pmt on Other Debt	949,784	949,784	(0)	100%	1,912,254	1,192,352	(719,902)	62%	2,479,744	2,279,612	(200,132)	92%	2,144,442	906,861	(1,237,581)	42%	2,144,442	2,100,787	(43,655)	-2.0%
8041 - Letter Of Credit & Facility Fees	900,000	916,851	16,851	102%	900,000	843,163	(56,837)	94%	945,102	825,113	(119,989)	87%	1,073,600	610,145	(463,456)	57%	1,073,600	1,560,833	487,233	45.4%
8043 - Bond Issuance Costs	793,258	695,121	(98,137)	88%	100,000	48,000	(52,000)	48%	815,354	1,060,653	245,299	130%	67,050	198,041	130,991	295%	67,050	-	(67,050)	-100.0%
80 - Debt Service Expenditure	249,891,003	248,949,902	(941,101)	100%	150,284,959	147,970,628	(2,314,331)	98%	263,685,123	257,451,803	(6,233,320)	98%	147,589,449	74,486,120	(73,103,328)	50%	147,589,449	149,187,901	1,598,453	1.1%
8911 - EDGE	1,000,000	-	(1,000,000)	0%	1,500,000	-	(1,500,000)	0%	1,500,000	1,443,715	(56,285)	96%	206,285	206,285	-	100%	206,285	206,285	-	0.0%
8912 - Agricultural Extension	274,881	274,881	0	100%	280,536	280,535	(1)	100%	337,009	337,009	0	100%	405,929	405,929	(0)	100%	405,929	405,929	-	0.0%
8924 - State Alcoholic Beverage Tax Shared Reven	370,114	370,114	(0)	100%	376,722	376,721	(1)	100%	401,000	400,749	(251)	100%	400,000	327,420	(72,580)	82%	400,000	400,000	-	0.0%
8925 - Community Redevelopment Agencies	-	-	-	0%	5,500,000	6,054,415	554,415	110%	6,500,000	6,484,911	(15,089)	100%	6,500,000	5,969,768	(530,232)	92%	6,500,000	6,500,000	-	0.0%
8941 - Shelby Farms Conservancy	575,848	575,848	-	100%	825,848	825,848	-	100%	825,848	825,848	-	100%	925,848	925,848	-	100%	825,848	1,075,848	250,000	30.3%
8943 - Arlington Municipal Schools	15,142,903	15,054,080	(88,823)	99%	13,590,860	13,590,860	-	100%	14,142,273	14,142,273	-	100%	14,142,273	13,315,133	(827,140)	94%	14,142,273	14,313,178	170,905	1.2%
8944 - Bartlett Municipal Schools	25,461,890	25,312,538	(149,352)	99%	25,965,255	25,965,255	-	100%	26,490,058	26,490,058	-	100%	26,490,058	24,364,733	(2,125,325)	92%	26,490,058	26,148,251	(341,807)	-1.3%
8945 - Collierville Municipal Schools	24,329,317	24,186,610	(142,707)	99%	24,874,630	24,874,630	-	100%	26,874,591	26,874,591	-	100%	26,874,591	24,908,629	(1,965,962)	93%	26,874,591	26,746,413	(128,178)	-0.5%
8946 - Germantown Municipal Schools	17,408,047	17,305,936	(102,111)	99%	17,449,994	17,449,994	-	100%	18,115,782	18,115,782	-	100%	18,115,782	16,717,023	(1,398,759)	92%	18,115,782	17,944,878	(170,904)	-0.9%
8947 - Lakeland Municipal Schools	2,726,562	2,710,568	(15,994)	99%	4,530,287	4,530,287	-	100%	4,913,478	4,913,478	-	100%	4,913,478	4,723,152	(190,326)	96%	4,913,478	5,084,382	170,904	3.5%
8948 - Millington Municipal Schools	7,550,478	7,506,189	(44,289)	99%	7,340,742	7,340,742	-	100%	7,348,855	7,348,855	-	100%	7,348,855	6,804,583	(544,272)	93%	7,348,855	7,306,128	(42,727)	-0.6%
8955 - Shelby County Schools	326,851,803	324,934,594	(1,917,209)	99%	325,719,232	325,719,232	-	100%	335,833,282	335,833,282	-	100%	331,573,963	309,143,643	(22,430,320)	93%	329,373,963	329,715,770	341,807	0.1%
8961 - Convention & Visitors Bureau	8,755,882	8,755,882	(0)	100%	9,193,676	9,193,676	-	100%	9,653,360	9,653,360	0	100%	10,136,028	5,912,683	(4,223,345)	58%	10,136,028	10,136,028	-	0.0%
8968 - Film & TV Commission	175,000	175,000	-	100%	175,000	175,000	-	100%	218,000	218,000	-	100%	218,000	175,000	(43,000)	80%	218,000	218,000	-	0.0%
8975 - Memphis Public Library	375,000	375,000	-	100%	375,000	375,000	-	100%	555,000	555,000	-	100%	555,000	-	(555,000)	0%	555,000	555,000	-	0.0%
8977 - Memphis/Shelby County Sports Authority	11,065,218	9,134,105	(1,931,113)	83%	12,361,210	7,143,100	(5,218,110)	58%	12,700,000	7,014,339	(5,685,661)	55%	7,194,017	1,448,866	(5,745,151)	20%	7,194,017	12,663,728	5,469,711	76.0%
8978 - Regional One Health	28,408,000	28,408,000	-	100%	28,408,000	28,408,000	-	100%	29,408,000	29,408,000	-	100%	29,408,000	22,703,999	(6,704,001)	77%	29,408,000	28,108,000	(1,300,000)	-4.4%
89 - Affiliated Organizations	470,470,943	465,079,347	(5,391,596)	99%	478,466,992	472,303,295	(6,163,697)	99%	495,816,536	490,059,250	(5,757,286)	99%	485,408,107	438,052,693	(47,355,414)	90%	483,108,107	487,527,818	4,419,711	0.9%
9005 - Boys and Girls Club	-	-	-	0%	705,280	705,280	-	100%	328,373	328,373	-	100%	-	-	-	0%	-	-	-	0.0%
9011 - YMCA	-	-	-	0%	500,000	-	(500,000)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9013 - Meritan	-	-	-	0%	-	-	-	0%	90,000	90,000	-	100%	90,000	90,000	-	100%	-	-	-	0.0%
9014 - Claiborne Temple	-	-	-	0%	-	-	-	0%	1,000,000	1,000,000	-	100%	-	-	-	0%	-	-	-	0.0%
9015 - Bridges	-	-	-	0%	-	-	-	0%	-	-	-	0%	68,480	68,480	-	100%	-	-	-	0.0%
9016 - Union Mission	-	-	-	0%	-	-	-	0%	400,000	400,000	-	100%	-	(321,006)	(321,006)	100%	-	-	-	0.0%
9026 - SCS Education Foundation	3,000,000	3,000,000	-	100%	3,000,000	3,000,000	-	100%	3,000,000	3,000,000	-	100%	8,000,000	8,000,000	-	100%	8,000,000	8,000,000	-	0.0%
9028 - Porter Leath Pre-K	-	-	-	0%	500,000	500,000	-	100%	500,000	500,000	-	100%	500,000	500,000	-	100%	500,000	500,000	-	0.0%
9029 - 800 Initiative	-	-	-	0%	-	-	-	0%	500,000	500,000	-	100%	500,000	500,000	-	100%	-	-	-	0.0%
9031 - U of M Aquatic Center	-	-	-	0%	-	-	-	0%	1,000,000	1,000,000	-	100%	-	-	-	0%	-	-	-	0.0%
9032 - Good Samaritan	-	-	-	0%	-	-	-	0%	100,000	100,000	-	100%	-	-	-	0%	-	-	-	0.0%
9033 - Epicenter	-	-	-	0%	-	-	-	0%	-	-	-	0%	1,050,000	1,050,000	-	100%	-	-	-	0.0%
9034 - Community Legal Center	-	-	-	0%	-	-	-	0%	-	-	-	0%	74,000	74,000	-	100%	-	-	-	0.0%
9036 - Hospitality Hub	-	-	-	0%	-	-	-	0%	275,000	-	(275,000)	0%	275,000	275,000	-	100%	-	-	-	0.0%
9037 - Junior Achievement	-	-	-	0%	-	-	-	0%	-	-	-	0%	450,000	450,000	-	100%	-	-	-	0.0%
9038 - Life Together, Inc.	-	-	-	0%	-	-	-	0%	-	-	-	0%	250,000	-	(250,000)	0%	-	-	-	0.0%
9041 - Shelby County Entertainment Commission	-	-	-	0%	-	-	-	0%	-	-	-	0%	250,000	-	(250,000)	0%	-	-	-	0.0%
9062 - LeMoyné Owen College	-	-	-	0																

Countywide Summary

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
9813 - Transfer To Other Special Revenue Funds	-	-	-	0%	-	1,500,000	1,500,000	100%	4,500	4,715	215	105%	-	-	-	0%	-	-	-	0.0%
9826 - Transfer To Grants Fund	4,234,391	3,246,048	(988,343)	77%	4,092,313	3,512,330	(579,984)	86%	5,330,975	2,988,478	(2,342,497)	56%	5,304,513	1,628,069	(3,676,444)	31%	5,075,636	5,332,743	257,107	5.1%
9847 - Transfer To Capital Improvement Fund	6,727,033	6,727,033	-	100%	55,032	-	(55,032)	0%	3,500,000	3,500,000	-	100%	329,100	-	(329,100)	0%	(210,900)	1,550,000	1,760,900	-834.9%
9848 - Transfer To Consol Codes Enforc Fund	1,500,000	1,500,000	-	100%	1,519,184	1,519,184	0	100%	1,500,000	1,500,000	-	100%	1,500,000	1,500,000	-	100%	1,500,000	1,500,000	-	0.0%
9852 - Transfer To Tort Liability Fund	250,000	250,000	-	100%	250,000	250,000	-	100%	250,000	250,000	(0)	100%	250,000	187,500	(62,500)	75%	250,000	250,000	-	0.0%
9860 - Transfer to Central Services Fund	-	8,430	8,430	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9874 - Transfer To Corrections Center Fund	8,900,000	8,900,000	-	100%	12,037,119	12,037,119	-	100%	13,166,045	13,916,045	750,000	106%	15,271,610	11,450,683	(3,820,927)	75%	15,271,610	19,650,752	4,379,142	28.7%
9890 - Transfer to Education Fund	2,500,000	2,500,000	-	100%	-	-	-	0%	4,300,980	4,300,980	(0)	100%	2,317,987	2,200,000	(117,987)	95%	-	-	-	0.0%
9891 - Transfer to Pre-K Fund	-	-	-	0%	-	-	-	0%	-	-	-	0%	2,500,000	-	(2,500,000)	0%	-	-	-	0.0%
98 - Operating Transfers Out	25,708,567	24,910,250	(798,317)	97%	18,699,820	19,678,049	978,229	105%	28,711,982	27,559,954	(1,152,028)	96%	28,251,325	17,397,249	(10,854,075)	62%	21,590,893	30,331,610	8,740,717	40.5%
9998 - Planned Fund Balance Increase	632,433	-	(632,433)	0%	373,161	-	(373,161)	0%	4,305,480	-	(4,305,480)	0%	4,906,832	-	(4,906,832)	0%	4,906,832	303,135	(4,603,697)	-93.8%
99 - Planned Increase to Fund Balance	632,433	-	(632,433)	0%	373,161	-	(373,161)	0%	4,305,480	-	(4,305,480)	0%	4,906,832	-	(4,906,832)	0%	4,906,832	303,135	(4,603,697)	-93.8%
TOTAL OTHER USES	751,002,946	743,238,999	(7,763,947)	99%	654,480,212	646,107,251	(8,372,960)	99%	803,037,494	784,597,380	(18,440,114)	98%	680,273,192	543,002,536	(137,270,656)	80%	668,295,280	678,581,464	10,286,184	1.5%
TOTAL APPROPRIATED USES	1,361,683,524	1,322,246,477	(39,437,047)	97%	1,289,898,798	1,244,065,051	(45,833,748)	96%	1,496,772,559	1,409,524,831	(87,247,729)	94%	1,379,421,434	1,057,442,269	(321,979,165)	77%	1,352,622,491	1,403,161,960	50,539,468	3.7%
BALANCE	-	262,285			-	18,415,879			-	(9,714,029)			-	50,765,989			9,004,671	-	(9,004,671)	

COUNTY WIDE SUMMARY

All Funds

SOURCES AND USES BY FUND/DIVISION

FUND/DIVISION:	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	344,610,386	1,345,763	6,090,952	41,539,014	21,400,752	-	289,107,336
Information Technology	2,088,513	-	-	11,456,332	-	-	(9,367,819)
Planning & Development	-	-	-	310,779	64,361	-	(375,140)
Public Works	2,858,491	40,460	-	23,834,315	50,000	-	(20,985,364)
Health Services	4,068,600	946,662	-	32,784,297	2,118,644	-	(29,887,679)
Community Services	776,000	-	-	10,869,360	-	-	(10,093,360)
Sheriff	5,693,250	85,000	-	187,006,912	124,130	-	(181,352,792)
Judicial	26,659,651	30,993	-	69,381,701	504,829	-	(43,195,886)
Elected Officials	41,070,500	-	-	34,919,795	-	-	6,150,705
TOTAL GENERAL FUND	427,825,391	2,448,878	6,090,952	412,102,505	24,262,716	-	-
SPECIAL REVENUE FUNDS:							
Education Fund	427,562,135	-	-	427,259,000	-	303,135	-
Pre-K Fund	8,500,000	-	-	8,500,000	-	-	-
Hotel-Motel Tax Fund	18,274,231	-	2,025,525	20,299,756	-	-	-
Roads & Bridges Fund	14,193,940	-	6,691,832	18,056,979	2,828,793	-	-
Narcotics Funds	2,897,000	-	-	2,897,000	-	-	-
Car Rental Tax Fund	2,500,000	-	-	2,500,000	-	-	-
Mosquito & Rodent Control Fund	3,615,000	-	571,919	4,186,919	-	-	-
Air Emission Fees Fund	886,200	-	174,856	1,037,056	24,000	-	-
Register DP Fund	281,345	-	-	281,345	-	-	-
General Sessions DP Fund	326,000	-	339,710	665,710	-	-	-
Veteran's Court	20,550	-	-	20,550	-	-	-
Criminal Court DP Fund	21,800	-	94,000	115,800	-	-	-
Economic Development Fund	70,000	-	2,870,000	1,670,000	1,270,000	-	-
Stormwater Fees Fund	790,000	-	693,996	1,483,996	-	-	-
Sewer Maintenance Fund	27,000	-	337,100	364,100	-	-	-
DUI Treatment Fines Fund	30,000	-	30,000	60,000	-	-	-
Drug Court Program Fund	386,367	-	310,168	696,535	-	-	-
County Clerk Data Processing	60,000	-	-	60,000	-	-	-
County Clerk MVR Supplies	79,000	-	-	79,000	-	-	-
Tax Increment Fund	6,500,000	-	-	6,500,000	-	-	-
TOTAL SPECIAL REVENUE	487,020,568	-	14,139,106	496,733,746	4,122,793	303,135	-
ENTERPRISE FUNDS:							
Corrections Fund	39,218,210	19,650,752	-	58,035,055	833,906	-	-
Fire Services Fund	31,024,136	-	12,305,125	43,329,261	-	-	-
Codes Enforcement Fund	13,440,065	1,500,000	-	14,605,985	334,080	-	-
TOTAL ENTERPRISE FUNDS	83,682,411	21,150,752	12,305,125	115,970,302	1,167,986	-	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	5,345,527	-	3,813,565	9,159,092	-	-	-
Fleet Vehicle Replacement Fund	490,200	-	-	490,200	-	-	-
Fleet Services	2,854,965	-	-	2,854,965	-	-	-
TOTAL INTERNAL SERVICES	8,690,692	-	3,813,565	12,504,257	-	-	-
GRANT FUNDS	179,755,886	8,332,743	1,340,561	188,651,076	778,115	-	-
DEBT SERVICE FUND	132,044,206	-	14,521,123	146,565,329	-	-	-
ALL FUNDS TOTAL	1,319,019,155	31,932,373	52,210,432	1,372,527,215	30,331,610	303,135	-

COUNTY WIDE SUMMARY

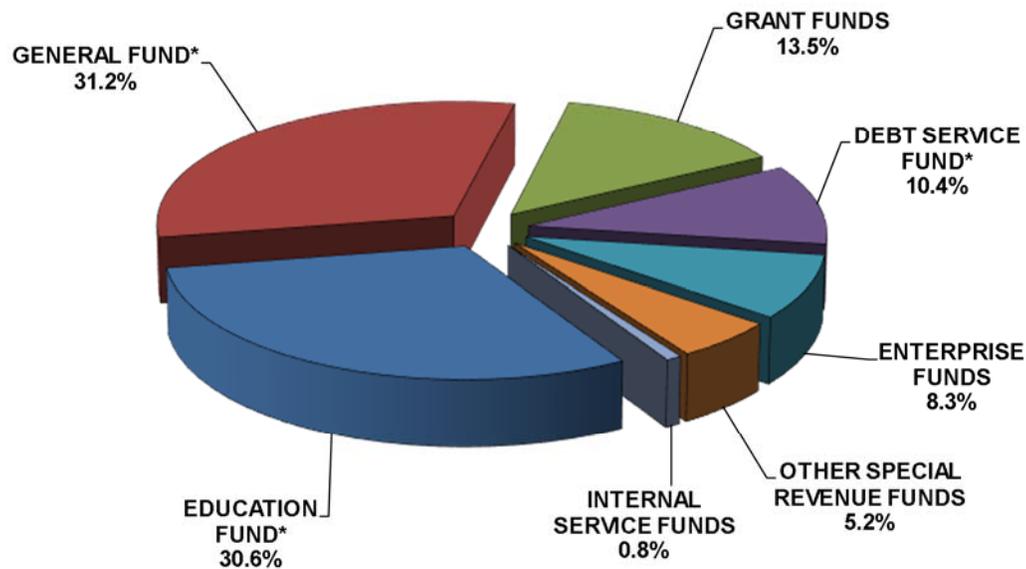
All Funds

TOTAL SOURCES AND USES BY FUND TYPE

FUND TYPE:	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
GENERAL FUND*	427,825,391	2,448,878	6,090,952	412,102,505	24,262,716	-	-	31.1%
EDUCATION FUND*	427,562,135	-	-	427,259,000	-	303,135	-	30.5%
DEBT SERVICE FUND*	132,044,206	-	14,521,123	146,565,329	-	-	-	10.4%
GRANT FUNDS	179,755,886	8,332,743	1,340,561	188,651,076	778,115	-	-	13.5%
ENTERPRISE FUNDS	83,682,411	21,150,752	12,305,125	115,970,302	1,167,986	-	-	8.3%
OTHER SPECIAL REVENUE	59,458,433	-	14,139,106	69,474,746	4,122,793	-	-	5.2%
INTERNAL SERVICE FUNDS	8,690,692	-	3,813,565	12,504,257	-	-	-	0.8%
ALL FUNDS TOTAL	1,319,019,155	31,932,373	52,210,432	1,372,527,215	30,331,610	303,135	-	100.0%

*Identified as Major Funds - defined as more than 10% of total appropriated revenues

FY21 Uses by Fund



Major Funds for Shelby County include the Education Fund (32.9% of total), the General Fund (33.9% of total) and the Debt Service Fund (10.9% of total).

COUNTY WIDE SUMMARY

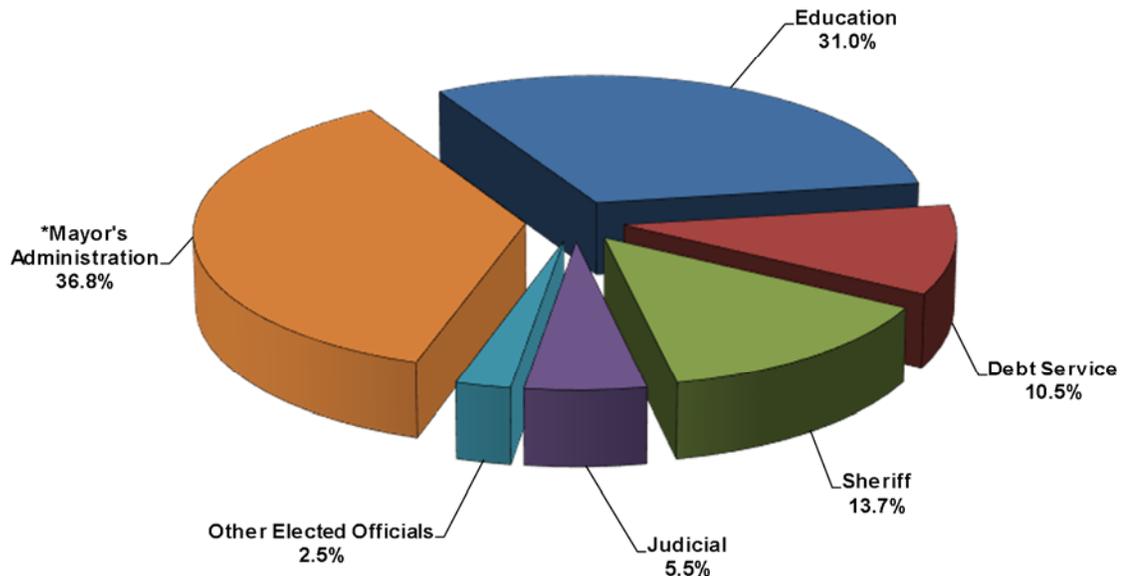
All Funds

TOTAL SOURCES AND USES BY DIVISION

DIVISION NAME	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	427,562,135	-	-	427,259,000	-	303,135	-	30.5%
Pre-K	8,500,000	-	-	8,500,000	-	-	-	0.6%
Sheriff	10,185,256	209,130	-	191,538,048	209,130	-	(181,352,792)	13.7%
Debt Service	132,044,206	-	14,521,123	146,565,329	-	-	-	10.4%
Public Works *	64,393,470	1,369,253	20,113,053	103,941,887	2,919,253	-	(20,985,364)	7.6%
Administration & Finance *	375,930,876	1,345,763	10,986,477	76,488,384	22,670,752	-	289,103,981	7.1%
Judicial	33,212,285	535,822	773,878	77,182,062	535,822	-	(43,195,899)	5.5%
Corrections *	40,469,041	20,484,658	-	60,119,793	833,906	-	-	4.3%
Health Services *	53,378,521	3,089,306	1,001,337	84,593,692	2,764,306	-	(29,888,835)	6.2%
Community Services *	47,468,039	-	-	57,556,875	-	-	(10,088,836)	4.1%
Other Elected Officials	41,490,845	-	-	35,340,140.30	-	-	6,150,705	2.5%
Planning & Development *	76,950,440	4,898,441	1,001,000	82,826,580	398,441	-	(375,140)	5.9%
Information Technology *	7,434,040	-	3,813,565	20,615,424	-	-	(9,367,819)	1.5%
ALL FUNDS TOTAL	1,319,019,154	31,932,374	52,210,432	1,372,527,215	30,331,610	303,135	-	100.0%

* Divisions of the Mayor's Administration

FY21 Uses by Division



Education represents the largest functional division of county expenditures.

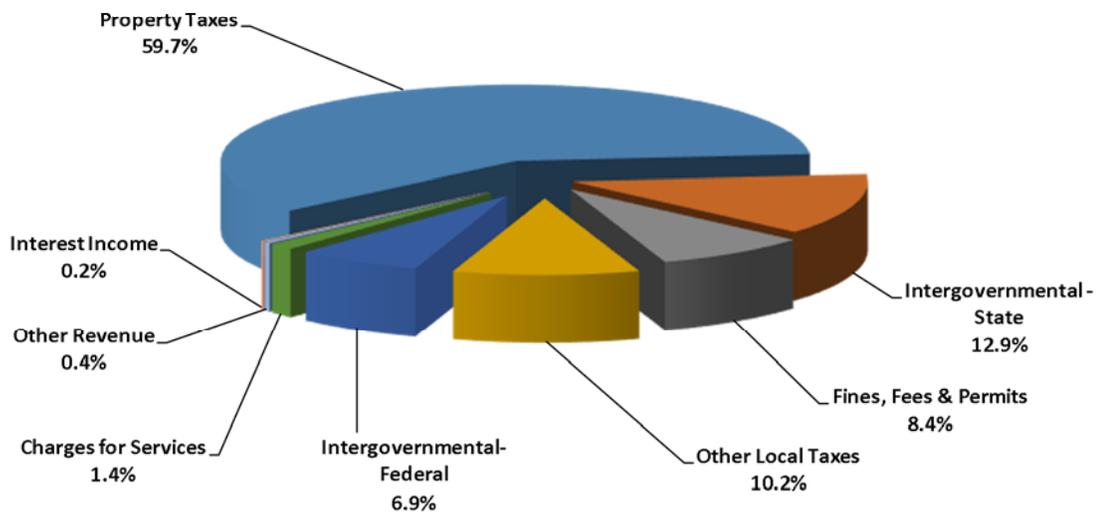
COUNTY WIDE SUMMARY

All Funds

REVENUE OVERVIEW

REVENUE SOURCE	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Amended	FY21 Proposed
40 - Property Taxes	764,259,946	795,913,271	803,055,000	795,192,705	789,096,725
% of Total	66.3%	66.7%	61.6%	0.0%	59.8%
43 - Intergovernmental - State	131,211,023	123,839,191	195,492,498	189,703,922	169,825,446
% of Total	11.4%	10.4%	15.0%	0.0%	12.9%
41 - Other Local Taxes	109,137,255	117,780,093	123,321,000	123,441,517	133,869,406
% of Total	9.5%	9.9%	9.5%	0.0%	10.2%
46 - Fines, Fees & Permits	99,920,259	97,926,836	105,587,471	107,166,514	109,802,011
% of Total	8.7%	8.2%	8.1%	0.0%	8.4%
44 - Intergovernmental-Federal	25,960,195	33,061,960	49,907,416	53,770,698	90,386,623
% of Total	2.3%	2.8%	3.8%	0.0%	6.9%
45 - Charges for Services	14,523,475	15,908,615	18,668,079	18,888,633	18,393,191
% of Total	1.3%	1.3%	1.4%	0.0%	1.4%
47 - Other Revenue	5,366,249	3,291,025	6,252,331	5,563,041	4,761,090
% of Total	0.5%	0.3%	0.5%	0.0%	0.4%
48 - Interest Income	2,032,858	5,022,667	2,127,000	6,347,887	2,634,663
% of Total	0.2%	0.4%	0.2%	0.0%	0.2%
TOTAL REVENUE - ALL FUNDS	1,152,411,259	1,192,743,656	1,304,410,795	1,300,074,917	1,318,769,154
% Change from Prior Year		3.5%	9.4%	-0.3%	1.4%

Countywide Revenue Overview



Property Taxes provide the largest single source of revenue for Shelby County.

Revenue Projections and Assumptions

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for approximately 60% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections, and appraisal adjustments, with extensive collaboration with the County Trustee and County Assessor. Analysis of local, state, and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll, final appeals of assessment, and updated current year collections.

Our dependence on this revenue source makes the impact of declining real estate values and foreclosures a real concern, particularly during economic downturns. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

Property Tax Rates

The Property Tax Rate is set by the County Commission as a part of the annual budget adoption process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Appraisals for residential and commercial properties are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. Personal property is reappraised by the Assessor on an annual basis. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments, religious, and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 32%, personal property at 8% and utilities at 7%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

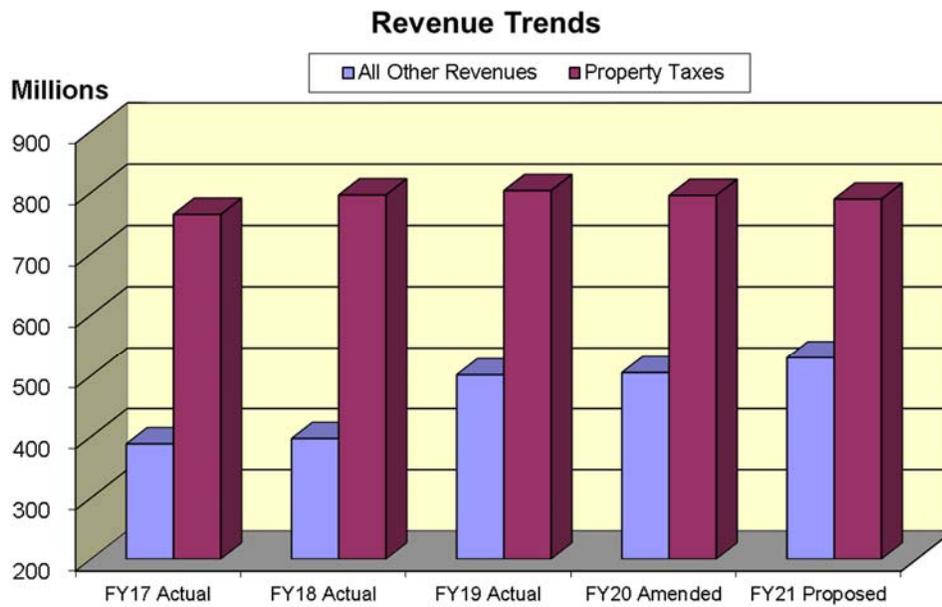
Property Tax Calculation

This budget proposes to continue the current tax rate of \$4.05 for tax year 2020 (Fiscal Year 2021).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.05 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) \$25,000 / \$100 = \$250
- 3) \$250 x \$4.05 = \$1,012.50 tax due

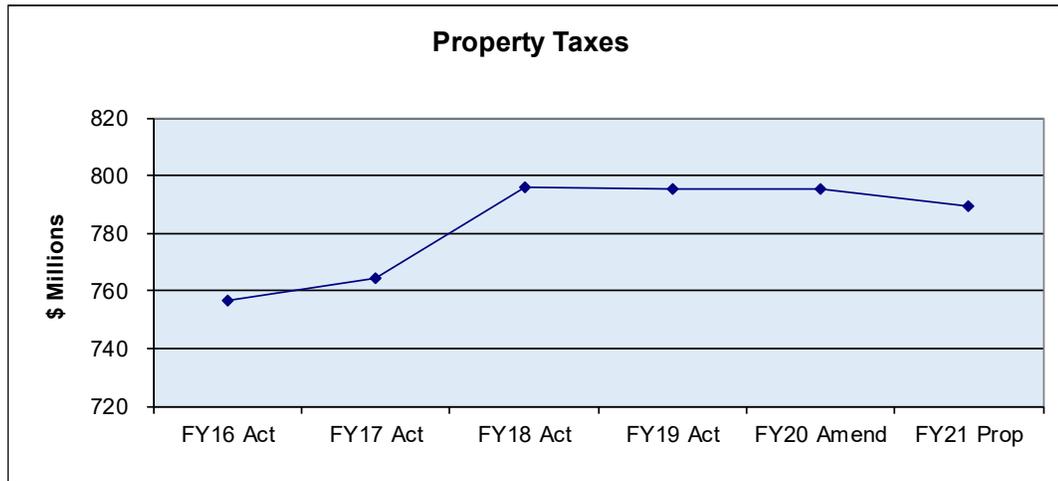
A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,620.



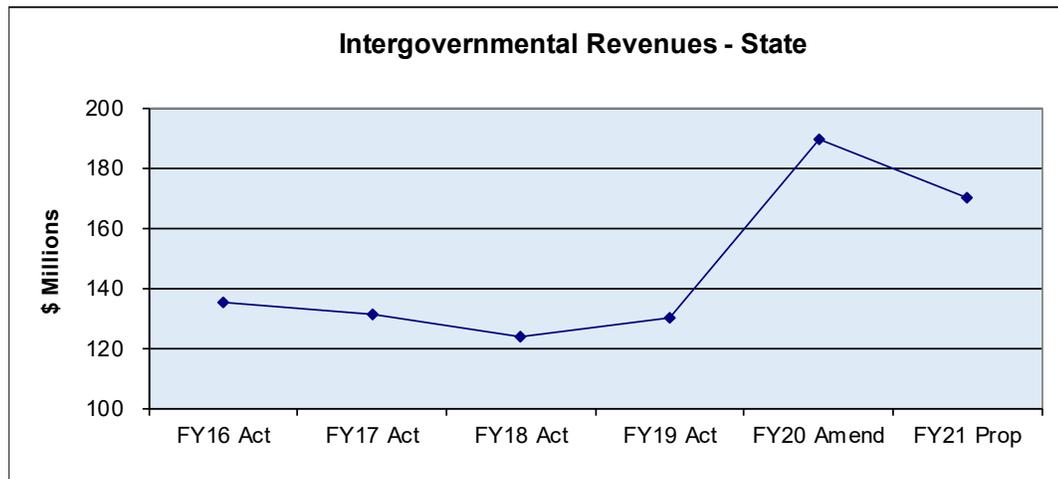
Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

Property Taxes account for 60.0% of all County revenue sources. Based on a tax rate of \$4.05, Current Property Taxes have been projected at \$789 million for the FY 2021 Proposed Budget. As a result of historical collection trends, along with lower than anticipated assessment growth, property tax revenue is projected to decrease by 0.8%. Delinquent tax revenue is projected at of \$18.9 million. One cent of the tax rate is estimated to generate \$1,922,000 in revenue.



Intergovernmental Revenues (State) received from the State of Tennessee contribute the second largest source of income to the County, representing 12.9% of total income (\$169.9 million). Statewide revenue collections are distributed to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated. The primary contributor to the decrease in FY21 is due to a decrease in activity for FY21 in the National Disaster Resilience Program and a reduction in State of Tennessee cost reimbursements for the Corrections Center.



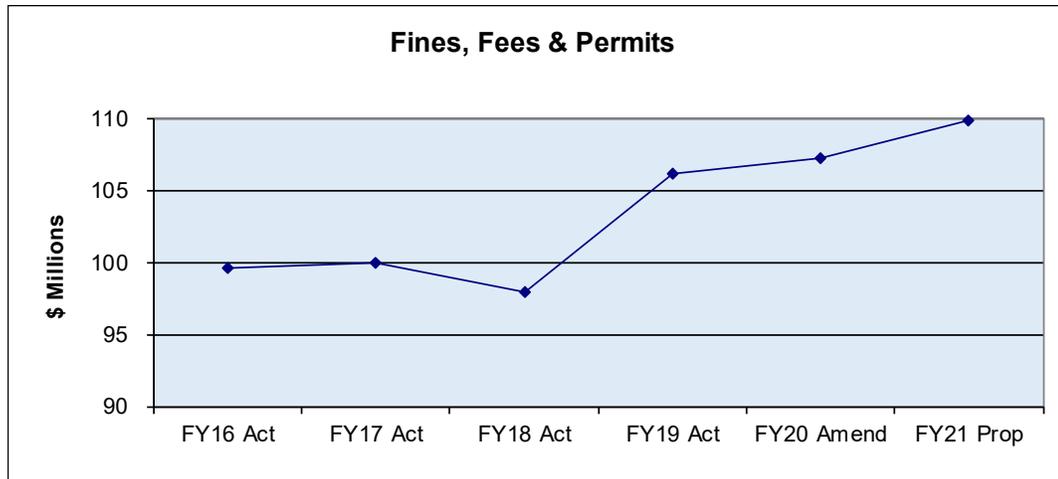
Fines, Fees & Permits account for 8.3% of total revenues (\$109.8 million). Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

- County Trustee’s commission for collection of property taxes (\$22.1 million).

COUNTY WIDE SUMMARY

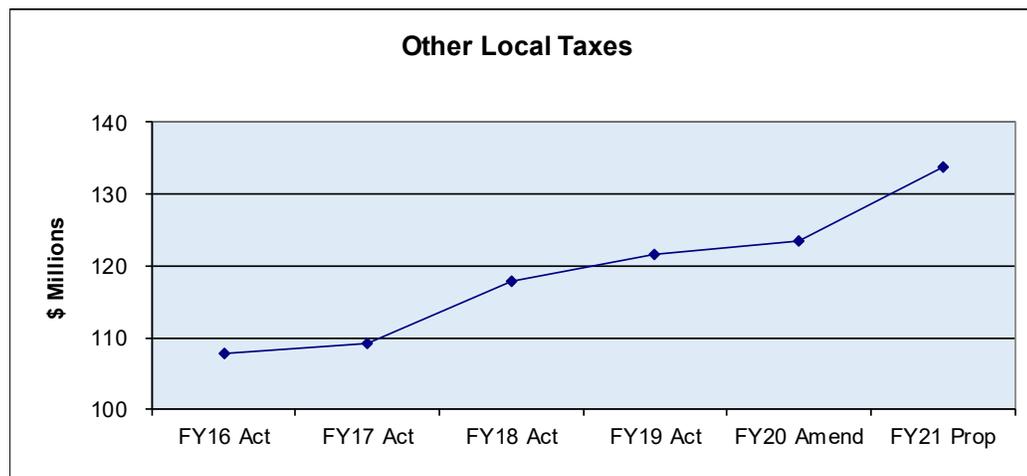
Revenue Overview

- Fire Protection fees collected in the unincorporated areas of Shelby County (\$25.9 million), including a proposed increase related to collections in a portion of the County scheduled to be de-annexed from the City of Memphis.
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts).



Other Local Taxes contribute another 10.2% or \$133.9 million. Significant local tax revenues are generated from:

- Motor Vehicle Registration - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs. (\$45.4 million)
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$18.0 million).
- Exempt Property in Lieu of Taxes (PILOT) taxes (\$22.3 million, including MLG&W)
- Business or Gross receipts taxes (\$16.8 million) and local share of Sales Tax (\$8.3 million).
- Interest & Penalty on Taxes (\$5.9 million) and litigation taxes (\$3.0 million)
- Car Rental Tax – a 3% tax collected on vehicle rental as funding for NBA arena (\$2.5 million).
- Tax Increment Financing (TIF) fund utilizing incremental tax revenue growth over a baseline year to pay for community or site-specific improvements (\$8.8 million). Amounts paid to the Community Redevelopment Agency (CRA) were not recorded on County financial records prior to FY18.



Intergovernmental Revenues (Federal & Local) received from the Federal Government and local municipalities represent 6.9% of total income, or \$90.4 million in revenue.

Significant revenue sources in this category include:

- Federal and Local grant funding for specified programs (\$75.1 million).
- Reimbursement from local municipalities for elections (\$2.9 million), for the billing and collection of delinquent property taxes including litigation costs (\$1.6 million), and for ambulance and 911 services .
- Cost sharing with the City of Memphis for Codes Enforcement operations (\$1.5 million) and the National Disaster Resilience Grant Design Project (\$4.0 million).

Charges for Services - \$18.4 million budgeted in FY21 representing only 1.4% of all revenues. This category includes internal service charges for telecommunications (\$3.5 million), fleet and fuel services (\$2.8 million), as well as charges for inmate telephone and postage usage (\$950,000), and TennCare revenue receipts (\$1.8 million). A slight decline in this category is due to reduced internal billings for Mail Services, Printing Services, and Fleet Services.