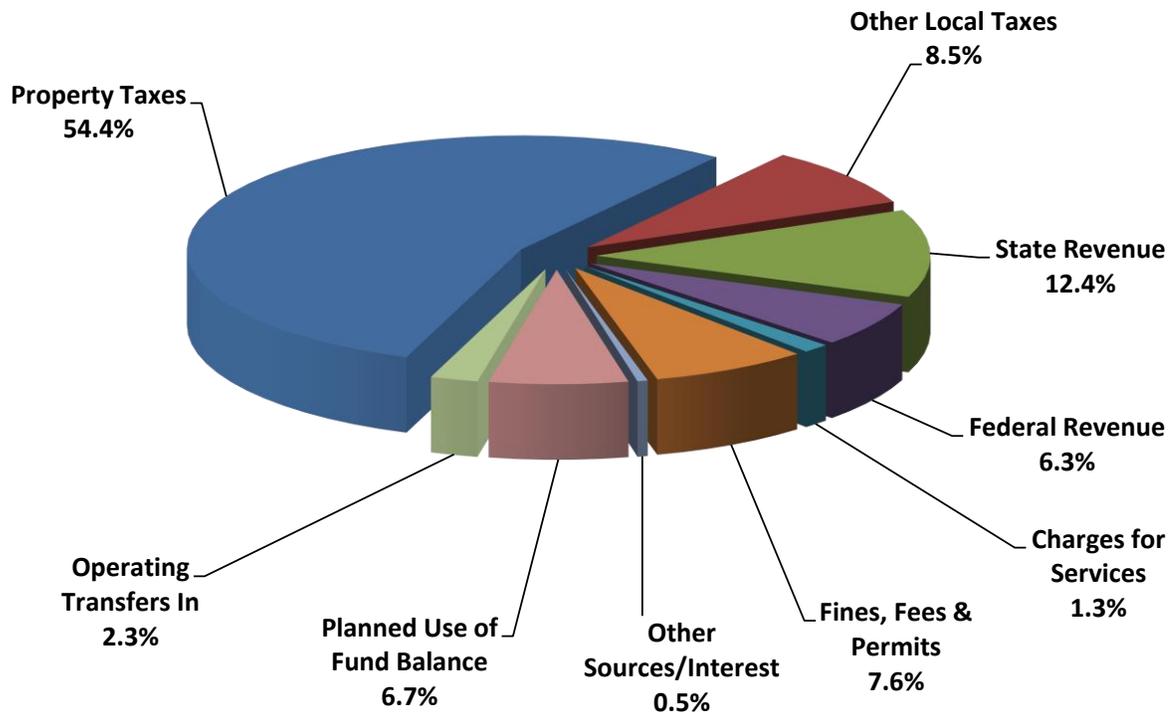


# ALL FUNDS SUMMARY



# FY 2021 ADOPTED BUDGET

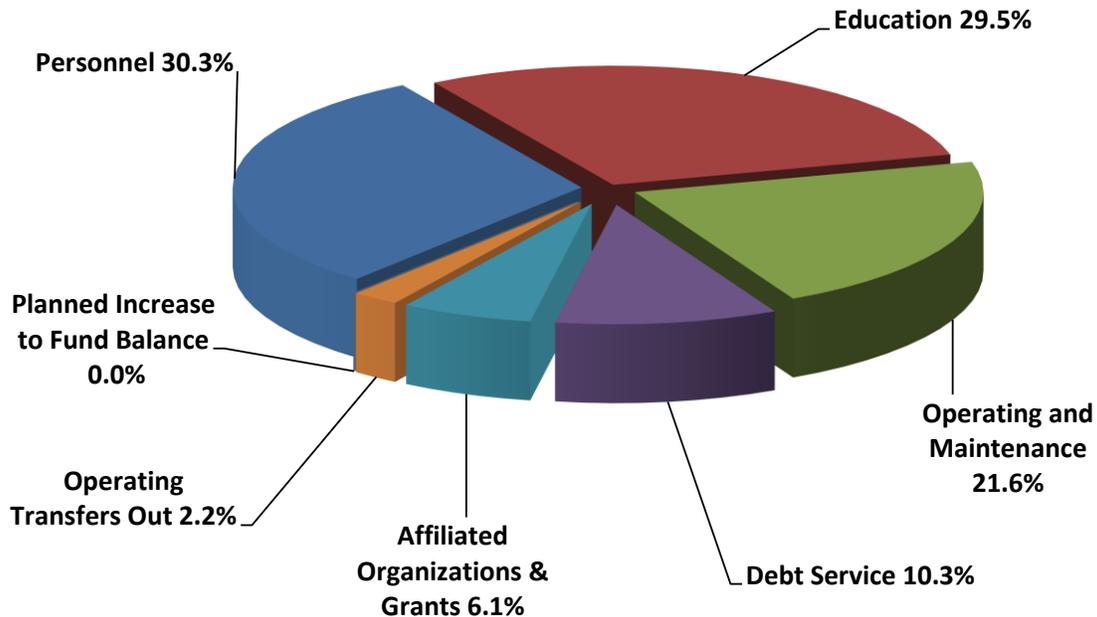
Where the Money Comes From...



SOURCES OF FUNDS:

	<u>FY21 Adopted</u>	<u>FY20 Amended</u>
<b>Revenue:</b>		
Property Taxes	\$ 788,178,722	\$ 795,192,705
Intergovernmental-State	179,673,155	191,006,957
Other Local Taxes	123,326,517	123,441,517
Fines, Fees & Permits	110,116,557	107,166,514
Intergovernmental-Federal	90,750,028	104,100,178
Charges for Services	18,270,256	19,114,576
Other Revenue/Interest	7,479,372	12,829,790
Subtotal	<u>1,317,794,607</u>	<u>1,352,852,236</u>
<b>Other Sources:</b>		
Planned Use of Fund Balance	97,488,745	52,084,279
Operating Transfers In	32,850,961	32,081,585
Other Financial Sources	250,000	250,000
Subtotal	<u>130,589,706</u>	<u>84,415,864</u>
<b>Total Appropriation Sources</b>	<b><u>\$ 1,448,384,314</u></b>	<b><u>\$ 1,437,268,100</u></b>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY21 Adopted</u>	<u>FY20 Amended</u>
Personnel	\$ 439,115,795	\$ 444,634,470
Education	427,259,000	429,459,000
Operating and Maintenance	313,493,701	299,801,046
Debt Service	149,187,901	147,589,449
Affiliated Organizations & Grants	88,074,818	79,289,826
Operating Transfers Out	31,253,098	31,587,478
Planned Increase to Fund Balance	-	4,906,832
<b>Total Appropriation Uses</b>	<b><u>\$ 1,448,384,313</u></b>	<b><u>\$ 1,437,268,100</u></b>

# COUNTY WIDE SUMMARY

All Funds

## PRIME ACCOUNTS

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	764,259,946	795,913,271	795,509,324	795,192,705	788,178,722
41 - Other Local Taxes	109,137,255	117,780,093	121,626,719	123,441,517	123,326,517
43 - Intergov Revenues-State of Tennessee	131,211,023	123,839,191	130,135,139	191,006,957	179,673,155
44 - Intergov Revenues-Federal & Local	25,960,195	33,061,960	26,267,739	104,100,178	90,750,028
45 - Charges for Services	14,523,475	15,908,615	16,661,368	19,114,576	18,270,256
46 - Fines, Fees & Permits	99,920,259	97,926,836	106,112,784	107,166,514	110,116,557
47 - Other Revenue	5,366,249	3,291,025	4,541,584	6,481,903	4,844,709
48 - Investment Income	2,032,858	5,022,667	9,046,886	6,347,887	2,634,663
<b>TOTAL REVENUE</b>	<b>1,152,411,259</b>	<b>1,192,743,656</b>	<b>1,209,901,543</b>	<b>1,352,852,236</b>	<b>1,317,794,607</b>
94 - Other Financial Sources & Uses	100,907,901	175,679	116,352,153	250,000	250,000
96 - Operating Transfers In	17,933,217	19,428,049	23,809,954	32,081,585	32,850,961
9990 - Carryforward For Encumbrances	-	-	-	5,964,832	-
9999 - Planned Fund Balance Decrease	-	-	-	46,119,447	97,488,745
<b>TOTAL OTHER SOURCES</b>	<b>118,841,118</b>	<b>19,603,727</b>	<b>140,162,107</b>	<b>84,415,864</b>	<b>130,589,706</b>
<b>TOTAL SOURCES</b>	<b>1,271,252,377</b>	<b>1,212,347,384</b>	<b>1,350,063,650</b>	<b>1,437,268,100</b>	<b>1,448,384,314</b>
51 - Salaries-Regular Pay	252,000,587	257,875,248	270,033,499	329,166,715	324,120,917
52 - Salaries-Other Compensation	24,853,221	30,263,789	34,331,139	29,560,648	32,123,225
55 - Fringe Benefits	105,213,373	111,313,922	111,795,601	127,434,609	122,579,659
56 - Vacancy Savings	-	-	-	(41,527,502)	(39,708,006)
<b>TOTAL SALARIES</b>	<b>382,067,181</b>	<b>399,452,959</b>	<b>416,160,239</b>	<b>444,634,470</b>	<b>439,115,795</b>
60 - Supplies & Materials	15,680,939	16,180,072	16,030,925	28,769,823	25,382,746
64 - Services & Other Expenses	22,861,295	22,988,489	32,351,971	62,288,338	51,157,192
66 - Professional & Contracted Services	62,063,882	63,035,680	66,091,525	92,058,026	99,103,868
67 - Rent, Utilities & Maintenance	21,158,463	21,343,662	22,496,479	31,086,112	27,959,313
68 - Interfund Services	8,258,423	8,720,807	9,184,712	10,820,448	10,104,263
70 - Capital Asset Acquisitions	23,232,939	20,293,064	14,760,354	62,017,585	95,396,595
79 - Depreciation Expense	(1,369,850)	(417,186)	1,059,207	(1)	(1)
95 - Contingencies & Restrictions	-	-	-	12,760,715	4,389,726
<b>TOTAL OPERATING</b>	<b>151,886,091</b>	<b>152,144,589</b>	<b>161,975,173</b>	<b>299,801,046</b>	<b>313,493,701</b>
80 - Debt Service Expenditure	248,949,902	147,970,628	257,451,803	147,589,449	149,187,901
89 - Affiliated Organizations	(1) 465,079,347	472,303,295	490,059,250	492,026,346	495,133,818
90 - Grants	4,299,500	6,155,280	9,526,373	16,722,480	20,200,000
98 - Operating Transfers Out	24,664,751	17,985,394	27,243,998	31,587,478	31,253,098
9998 - Planned Fund Balance Increase	-	-	-	4,906,832	-
<b>TOTAL OTHER USES</b>	<b>742,993,499</b>	<b>644,414,597</b>	<b>784,281,424</b>	<b>692,832,584</b>	<b>695,774,817</b>
<b>TOTAL USES</b>	<b>1,276,946,772</b>	<b>1,196,012,145</b>	<b>1,362,416,836</b>	<b>1,437,268,100</b>	<b>1,448,384,313</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(5,694,395)</b>	<b>16,335,239</b>	<b>(12,353,186)</b>	<b>-</b>	<b>-</b>

(1) Includes Education expenditures.

# COUNTY WIDE SUMMARY

All Funds

## SOURCES AND USES BY FUND/DIVISION

<i>FUND/DIVISION:</i>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
<b>GENERAL FUND:</b>							
Administration & Finance	341,605,579	72,863	9,583,759	38,290,132	23,592,240	-	289,379,830
Information Technology	2,088,513	-	-	10,874,021	-	-	(8,785,508)
Planning & Development	-	-	-	327,310	64,361	-	(391,671)
Public Works	2,883,662	40,460	-	25,179,537	50,000	-	(22,305,415)
Health Services	4,068,600	946,662	-	30,351,760	2,118,644	-	(27,455,142)
Community Services	776,000	-	-	10,627,756	-	-	(9,851,756)
Sheriff	5,693,250	85,000	-	186,204,428	124,130	-	(180,550,308)
Judicial	26,569,651	30,993	-	70,491,588	504,829	-	(44,395,773)
Elected Officials	41,096,500	-	-	36,740,757	-	-	4,355,743
<b>TOTAL GENERAL FUND</b>	<b>424,781,755</b>	<b>1,175,978</b>	<b>9,583,759</b>	<b>409,087,289</b>	<b>26,454,204</b>	-	-
<b>SPECIAL REVENUE FUNDS:</b>							
Education Fund	423,742,757	3,516,243	-	427,259,000	-	-	-
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	14,199,568	-	6,691,707	18,062,482	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	-	571,917	4,186,917	-	-	-
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	-	-	-
Judicial Computerization Fees	90,000	-	-	90,000	-	-	-
Veteran's Court	20,550	-	-	20,550	-	-	-
Criminal Court DP Fund	21,800	-	94,000	115,800	-	-	-
Economic Development Fund	70,000	-	1,200,000	1,270,000	-	-	-
Stormwater Fees Fund	790,000	-	693,995	1,483,995	-	-	-
Sewer Maintenance Fund	27,000	-	337,100	364,100	-	-	-
Solid Waste Fund	288,546	-	-	288,546	-	-	-
DUI Treatment Fines Fund	30,000	-	30,000	60,000	-	-	-
Drug Court Program Fund	386,367	121,017	310,168	817,552	-	-	-
County Clerk MVR Supplies	79,000	-	-	79,000	-	-	-
County Clerk Data Process	60,000	-	-	60,000	-	-	-
Tax Increment Fund	6,500,000	-	-	6,500,000	-	-	-
<b>TOTAL SPECIAL REVENUE</b>	<b>483,585,364</b>	<b>3,637,260</b>	<b>12,468,978</b>	<b>496,838,809</b>	<b>2,852,793</b>	-	-
<b>ENTERPRISE FUNDS:</b>							
Corrections Fund	39,218,210	18,204,980	-	56,589,283	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	-	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>83,682,411</b>	<b>19,704,980</b>	<b>12,305,125</b>	<b>114,524,529</b>	<b>1,167,986</b>	-	-
<b>INTERNAL SERVICE FUNDS:</b>							
IT Internal Service Fund	5,199,173	-	3,813,565	9,012,737	-	-	-
Fleet Vehicle Replacement Fund	490,200	-	-	490,200	-	-	-
Fleet Services	2,847,586	-	-	2,847,586	-	-	-
<b>TOTAL INTERNAL SERVICES</b>	<b>8,536,958</b>	-	<b>3,813,565</b>	<b>12,350,523</b>	-	-	-
<b>GRANT FUNDS</b>	<b>185,050,620</b>	<b>8,332,743</b>	<b>45,159,488</b>	<b>237,764,736</b>	<b>778,115</b>	-	-
<b>DEBT SERVICE FUND</b>	<b>132,407,499</b>	-	<b>14,157,830</b>	<b>146,565,329</b>	-	-	-
<b>ALL FUNDS TOTAL</b>	<b>1,318,044,607</b>	<b>32,850,961</b>	<b>97,488,745</b>	<b>1,417,131,215</b>	<b>31,253,098</b>	-	-

# COUNTY WIDE SUMMARY

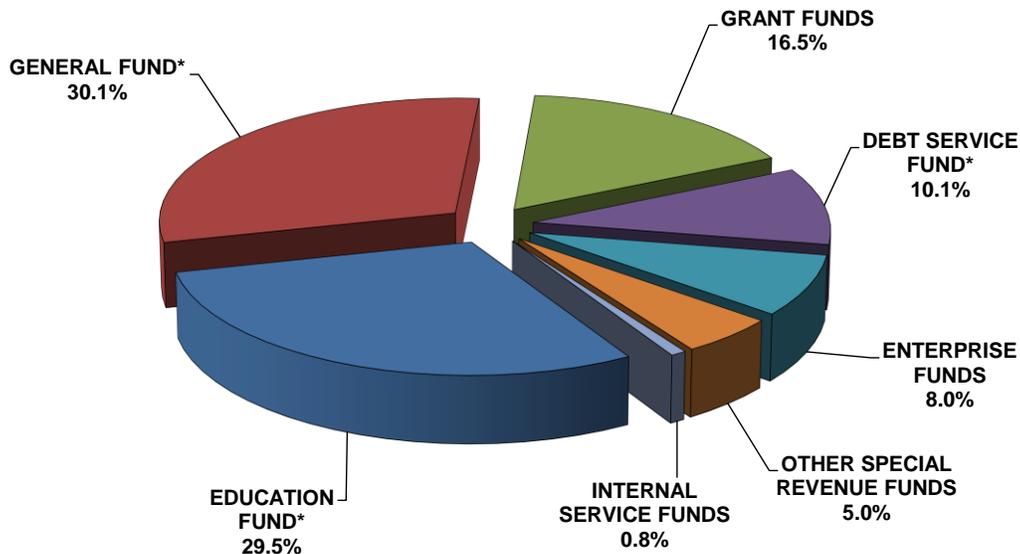
All Funds

## TOTAL SOURCES AND USES BY FUND TYPE

<u>FUND TYPE:</u>	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*	424,781,755	1,175,978	9,583,759	409,087,289	26,454,204	-	-	30.1%
EDUCATION FUND*	423,742,757	3,516,243	-	427,259,000	-	-	-	29.5%
DEBT SERVICE FUND*	132,407,499	-	14,157,830	146,565,329	-	-	-	10.1%
GRANT FUNDS	185,050,620	8,332,743	45,159,488	237,764,736	778,115	-	-	16.5%
ENTERPRISE FUNDS	83,682,411	19,704,980	12,305,125	114,524,529	1,167,986	-	-	8.0%
OTHER SPECIAL REVENUE	59,842,607	121,017	12,468,978	69,579,809	2,852,793	-	-	5.0%
INTERNAL SERVICE FUNDS	8,536,958	-	3,813,565	12,350,523	-	-	-	0.8%
<b>ALL FUNDS TOTAL</b>	<b>1,318,044,607</b>	<b>32,850,961</b>	<b>97,488,745</b>	<b>1,417,131,215</b>	<b>31,253,098</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>

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

FY21 Uses by Fund



Major Funds for Shelby County include the General Fund (30.1% of total),

# COUNTY WIDE SUMMARY

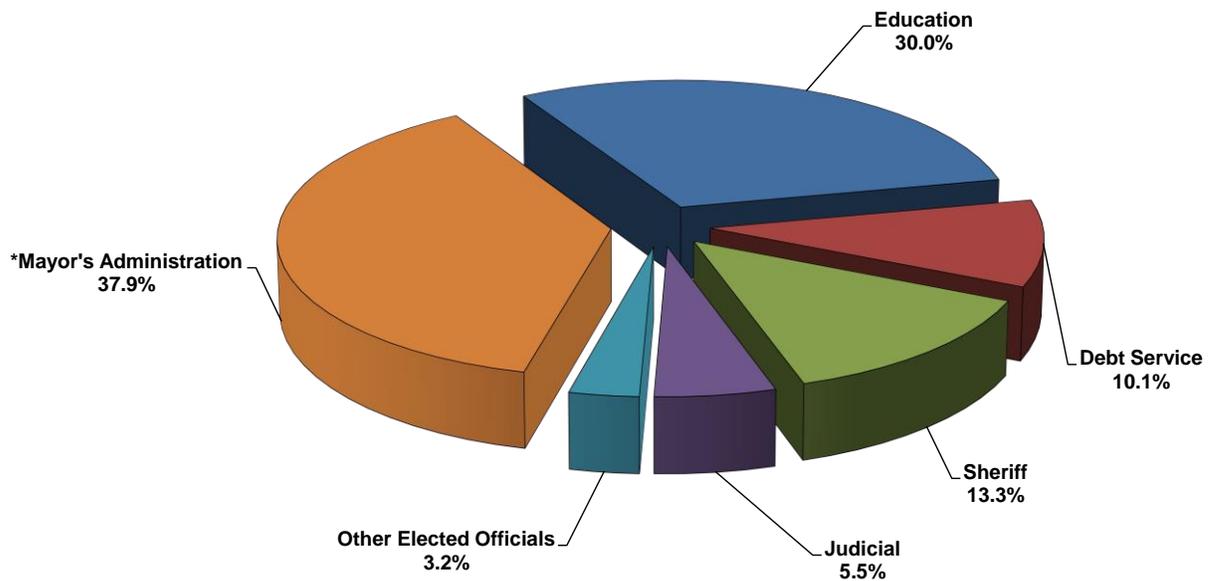
# All Funds

## 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	423,742,757	3,516,243	-	427,259,000	-	-	-	29.5%
Pre-K	8,500,000	-	-	8,500,000	-	-	-	0.6%
Sheriff	10,277,135	209,130	1,559,247	192,386,689	209,130	-	(180,550,308)	13.3%
Debt Service	132,407,499	-	14,157,830	146,565,329	-	-	-	10.1%
Public Works *	64,705,436	1,369,253	20,471,463	105,932,314	2,919,253	-	(22,305,415)	7.5%
Administration & Finance *	372,980,937	72,863	33,311,178	93,392,908	23,592,240	-	289,379,830	8.1%
Judicial	33,393,398	656,839	990,880	78,901,068	535,822	-	(44,395,773)	5.5%
Corrections *	40,469,041	19,038,886	271,551	58,945,572	833,906	-	-	4.1%
Health Services *	54,086,136	3,089,306	7,408,670	89,274,948	2,764,306	-	(27,455,142)	6.4%
Community Services *	51,302,298	-	5,729,455	66,883,509	-	-	(9,851,756)	4.6%
Other Elected Officials	41,941,845	-	8,330,775	45,916,876.18	-	-	4,355,743	3.2%
Planning & Development *	76,950,440	4,898,441	1,022,905	82,865,015	398,441	-	(391,671)	5.7%
Information Technology *	7,287,686	-	4,234,792	20,307,985	-	-	(8,785,508)	1.4%
<b>ALL FUNDS TOTAL</b>	<b>1,318,044,607</b>	<b>32,850,961</b>	<b>97,488,745</b>	<b>1,417,131,215</b>	<b>31,253,098</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>

\* Divisions of the Mayor's Administration

FY21 Uses by Division



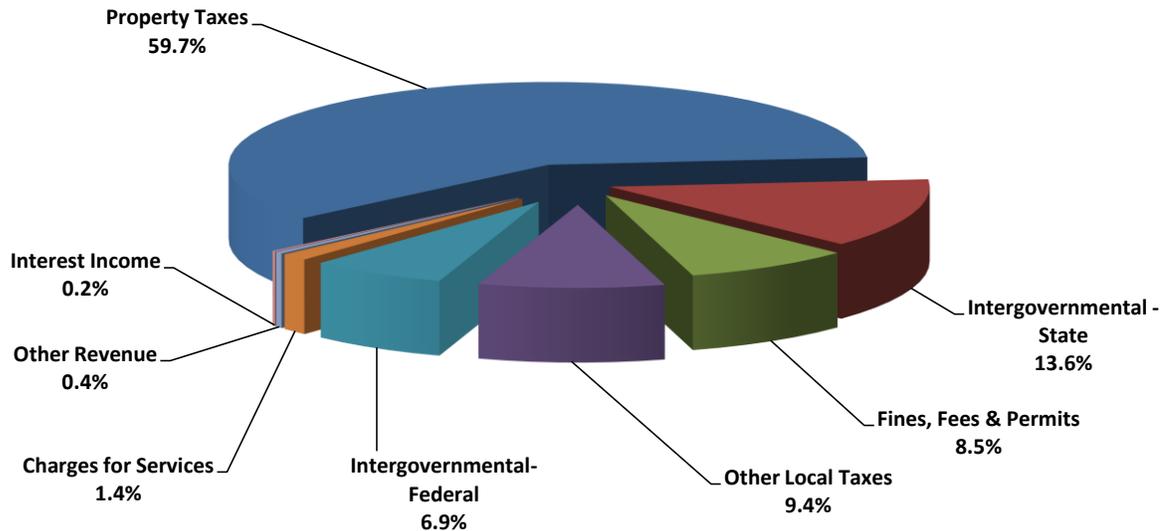
# COUNTY WIDE SUMMARY

All Funds

## REVENUE OVERVIEW

REVENUE SOURCE	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes % of Total	764,259,946 66.3%	795,913,271 66.7%	795,509,324 65.7%	795,192,705 58.8%	788,178,722 59.8%
43 - Intergovernmental - State % of Total	131,211,023 11.4%	123,839,191 10.4%	130,135,139 10.8%	191,006,957 14.1%	179,673,155 13.6%
41 - Other Local Taxes % of Total	109,137,255 9.5%	117,780,093 9.9%	121,626,719 10.1%	123,441,517 9.1%	123,326,517 9.4%
46 - Fines, Fees & Permits % of Total	99,920,259 8.7%	97,926,836 8.2%	106,112,784 8.8%	107,166,514 7.9%	110,116,557 8.5%
44 - Intergovernmental-Federal % of Total	25,960,195 2.3%	33,061,960 2.8%	26,267,739 2.2%	104,100,178 7.7%	90,750,028 6.9%
45 - Charges for Services % of Total	14,523,475 1.3%	15,908,615 1.3%	16,661,368 1.4%	19,114,576 1.4%	18,270,256 1.4%
47 - Other Revenue % of Total	5,366,249 0.5%	3,291,025 0.3%	4,541,584 0.4%	6,481,903 0.5%	4,844,709 0.4%
48 - Interest Income % of Total	2,032,858 0.2%	5,022,667 0.4%	9,046,886 0.7%	6,347,887 0.5%	2,634,663 0.2%
<b>TOTAL REVENUE - ALL FUNDS</b>	<b>1,152,411,259</b>	<b>1,192,743,656</b>	<b>1,209,901,543</b>	<b>1,352,852,236</b>	<b>1,317,794,607</b>
<b>% Change from Prior Year</b>		<b>3.5%</b>	<b>1.4%</b>	<b>11.8%</b>	<b>-2.6%</b>

### 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. Some properties are exempt from property tax assessments such as governments, religious, and charitable institutions.

For all other properties, 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

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 33%, personal property at 8% and utilities at 6%.

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**

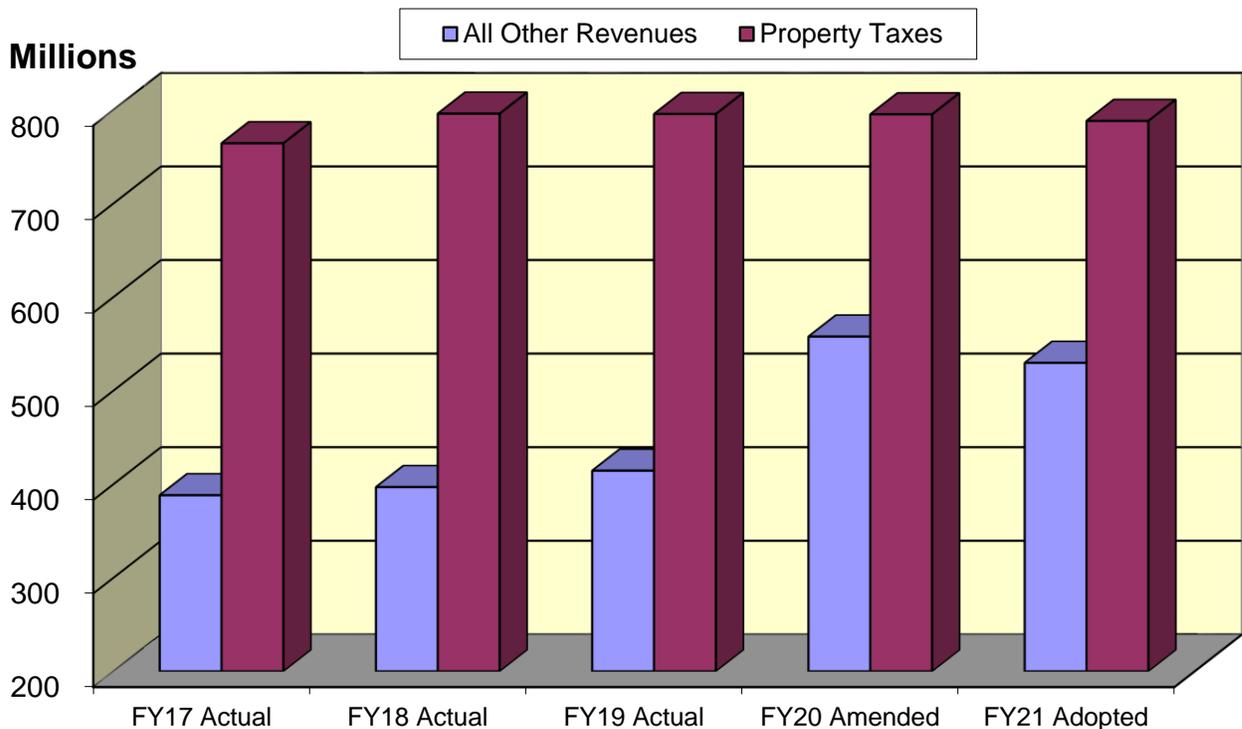
This budget, as adopted, maintains the current tax rate of \$4.05 for tax year 2020 (Fiscal Year 2021).

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.

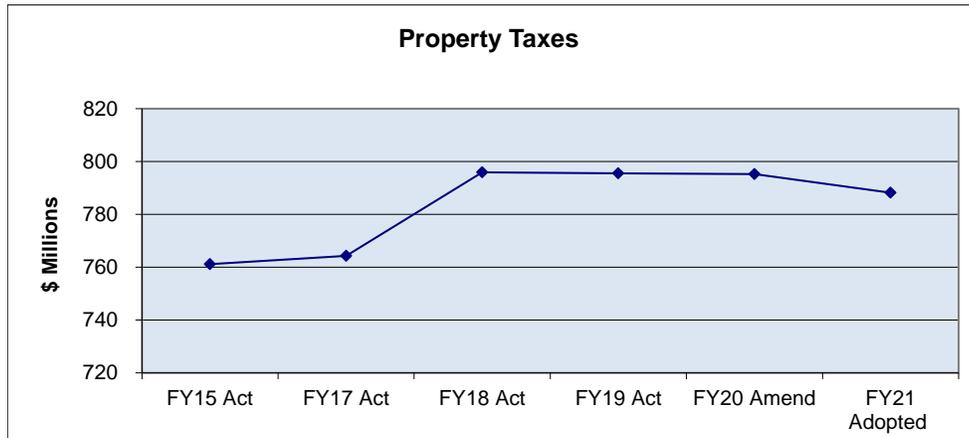
**Revenue Trends**



Revenue trends demonstrate the stability of Shelby County revenue sources

**Property Tax Revenue**

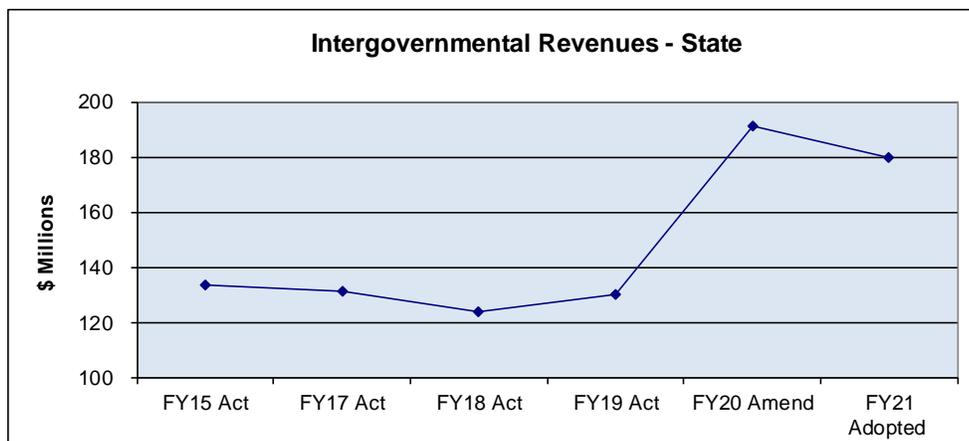
Property Taxes account for 60.0% of all County revenue sources. Based on a tax rate of \$4.05, Current Property Taxes have been projected at \$788 million for the FY 2021 Adopted Budget. As a result of historical collection trends, along with lower than anticipated assessment growth, property tax revenue is projected to decrease by 0.9%. Delinquent tax revenue is projected at of \$18.0 million. One cent of the tax rate is estimated to generate \$1,929,000 in revenue.



**Intergovernmental Revenues (State)** received from the State of Tennessee contribute the second largest source of income to the County, representing 13.6% of total income (\$179.7 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 (\$4 million) and the reduction of Grants-Federal thru State (\$12 million) which funded the Workforce Investment Network (WIN). Effective July 1, 2020, WIN became a stand-alone 501(c)3 entity.

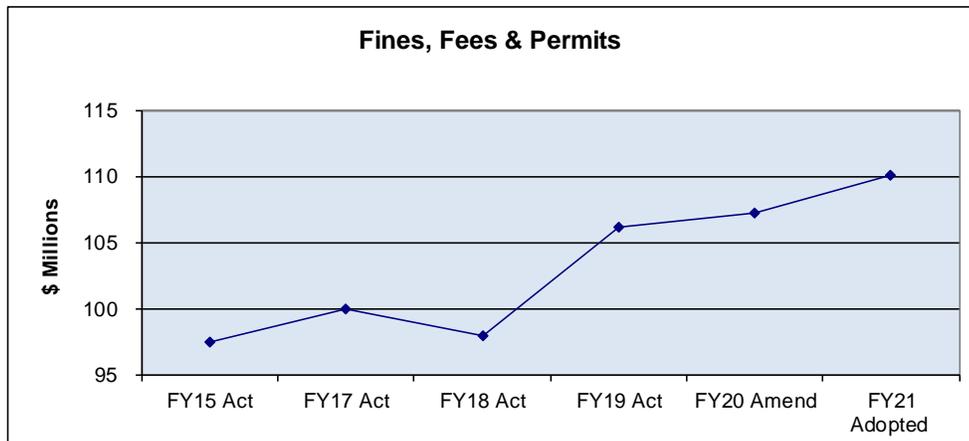
Significant revenue sources in this category include:

- State grant funding for specified programs (\$99.0 million).
- Corrections reimbursements for housing of inmates charged with felony crimes (\$38.2 million).
- State gasoline tax revenue (\$12.3 million), the TVA Replacement tax (\$7.5 million) and Bank Excise taxes (\$2.5 million) are also significant revenue sources for the County.
- State cost reimbursements include funding for the Public Defender (\$5.5 million) and for prisoners housed at the Shelby County Jail (\$2.7 million).



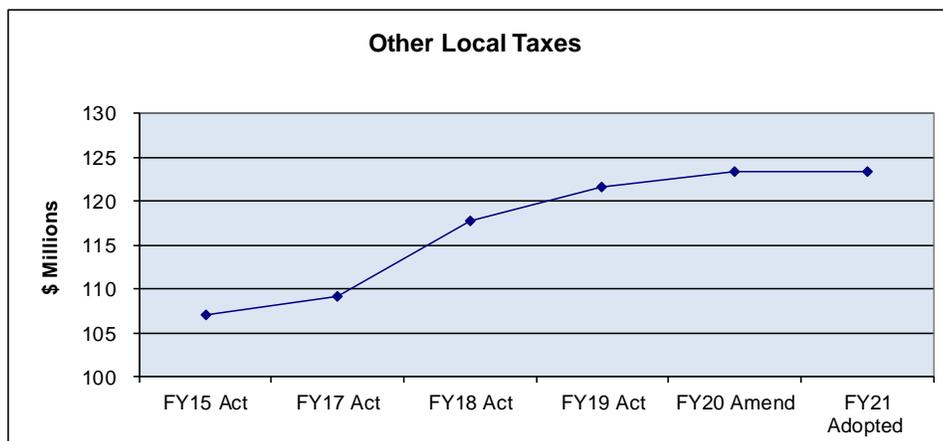
**Fines, Fees & Permits** account for 8.4% of total revenues (\$110.0 million). Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

- County Trustee’s commission for collection of property taxes (\$22.1 million).
- 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 9.4% or \$123.3 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. (\$34.9 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 (\$9.8 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 \$90.7 million in revenue.

Significant revenue sources in this category include:

- Federal and Local grant funding for specified programs (\$766 million).
- Reimbursement from the City of Memphis and other local municipalities for elections, the billing and collection of delinquent property taxes including litigation costs, and for ambulance and 911 services (\$10.7 million).
- Cost sharing with the City of Memphis for Codes Enforcement operations (\$1.5 million) included in reimbursements described above.

**Charges for Services** - \$18.3 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), ambulance service fees (\$3.2 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.

# COUNTY WIDE SUMMARY

# All Funds

## Total FTE Positions by Fund

FUND NAME	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY20-21 Change	% of Total
General Fund	3,918.5	3,930.7	3,968.2	4,009.9	4,039.7	4,024.7	(15.0)	69.1%
Special Revenue Funds	155.6	153.8	152.8	153.8	154.8	156.8	2.0	2.7%
Enterprise Funds	977.0	983.0	934.0	942.0	942.0	983.0	41.0	16.9%
Internal Service Funds	20.0	20.0	20.0	19.0	19.0	19.0	-	0.4%
Grant Funds	539.5	549.9	531.4	566.4	696.7	638.7	(58.0)	11.0%
<b>TOTAL FTE - ALL FUNDS</b>	<b>5,610.6</b>	<b>5,637.3</b>	<b>5,606.4</b>	<b>5,691.1</b>	<b>5,852.2</b>	<b>5,822.2</b>	<b>(29.9)</b>	<b>100.1%</b>

Change from prior year      (43.7)      26.7      (30.9)      84.6      161.1      (29.9)



*The total number of County employees in All Funds has increased by 211 positions (3.7%) since FY16, with the largest number of additions occurring in the General Fund. The major contributor to this is the addition of more patrol officers for the Sheriff. FY2021 also includes additional fire personnel for de-annexed areas of the County.*

# COUNTY WIDE SUMMARY

All Funds

## Total FTE Positions Distribution

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Enterprise Funds</u>	<u>Internal Services</u>	<u>Grant Funds</u>	<u>ALL FUNDS TOTAL</u>
<b>MAYOR'S ADMINISTRATION</b>						
Administration & Finance	161.2	-	-	-	4.3	165.5
Information Technology	85.0	-	-	5.0	-	90.0
Planning & Development	3.4	-	124.0	-	22.6	150.0
Public Works	159.0	93.0	270.0	14.0	5.0	541.0
Corrections	-	-	589.0	-	13.5	602.5
Health Services	154.1	56.8	-	-	413.0	623.9
Community Services	103.0	-	-	-	122.5	225.5
<b>Total Mayor's Admin FTE</b>	<b>665.7</b>	<b>149.8</b>	<b>983.0</b>	<b>19.0</b>	<b>580.9</b>	<b>2,398.4</b>
<b>SHERIFF</b>						
Sheriff Administration	177.0	-	-	-	-	177.0
Law Enforcement	849.0	-	-	-	1.0	850.0
Jail	1,125.0	-	-	-	-	1,125.0
<b>Total Sheriff FTE</b>	<b>2,151.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>2,152.0</b>
<b>JUDICIAL</b>						
Chancery Court	21.5	-	-	-	-	21.5
Circuit Court	42.0	-	-	-	-	42.0
Criminal Court	87.0	-	-	-	-	87.0
General Sessions Court	195.3	7.0	-	-	2.0	204.3
Probate Court	15.0	-	-	-	-	15.0
Juvenile Court Judge	131.5	-	-	-	19.0	150.5
Juvenile Court Clerk	57.0	-	-	-	22.0	79.0
Attorney General	127.2	-	-	-	13.8	141.0
Public Defender	135.5	-	-	-	-	135.5
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
<b>Total Judicial FTE</b>	<b>823.5</b>	<b>7.0</b>	<b>-</b>	<b>-</b>	<b>56.8</b>	<b>887.3</b>
<b>OTHER ELECTED OFFICIALS</b>						
Legislative Operations	28.0	-	-	-	-	28.0
Equal Opportunity Compliance	14.0	-	-	-	-	14.0
Assessor	132.0	-	-	-	-	132.0
County Clerk	98.0	-	-	-	-	98.0
Register	27.0	-	-	-	-	27.0
Trustee	62.5	-	-	-	-	62.5
Election Commission	23.0	-	-	-	-	23.0
<b>Total Other Elected FTE</b>	<b>384.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384.5</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>	<b>4,024.7</b>	<b>156.8</b>	<b>983.0</b>	<b>19.0</b>	<b>638.7</b>	<b>5,822.2</b>
<b>% of Total Positons by Fund Type</b>	<b>69%</b>	<b>3%</b>	<b>17%</b>	<b>0%</b>	<b>11%</b>	<b>100%</b>

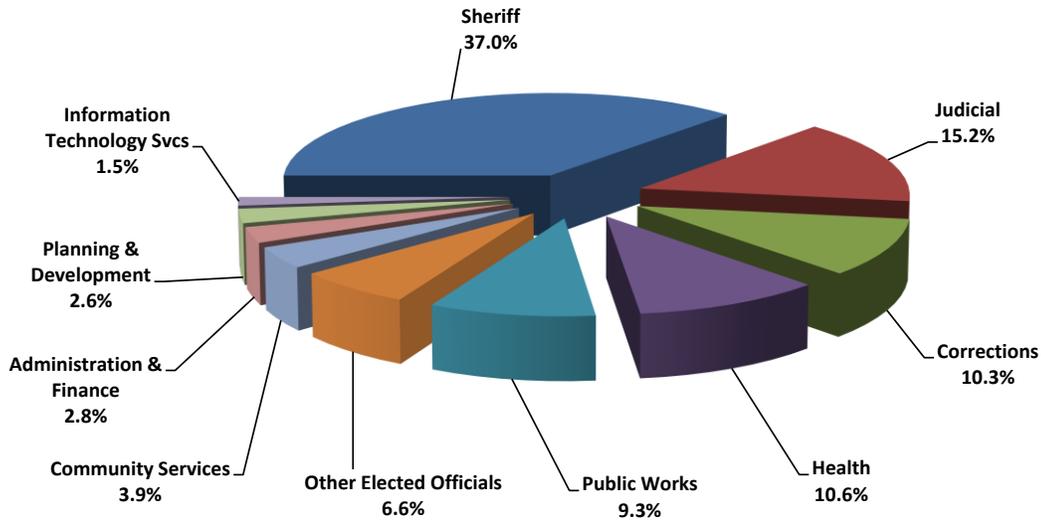
# COUNTY WIDE SUMMARY

All Funds

## Total FTE Positions Distribution

DIVISION	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Change	% of Total
Sheriff	2,073.0	2,089.0	2,115.0	2,127.0	2,152.0	25.0	37.0%
Judicial	859.3	867.8	873.0	898.8	887.3	(11.5)	15.2%
Corrections	640.5	593.5	595.0	602.3	602.5	0.2	10.3%
Health	556.5	546.4	561.9	658.6	623.9	(34.7)	10.6%
Public Works	502.0	503.0	502.0	502.0	541.0	39.0	9.3%
Other Elected Officials	387.0	389.0	389.0	391.5	384.5	(7.0)	6.6%
Community Services	207.1	204.2	205.6	218.2	225.5	7.3	3.9%
Administration & Finance	177.5	178.5	206.6	204.7	165.5	(39.2)	2.8%
Planning & Development	145.5	147.0	153.0	153.0	150.0	(3.0)	2.6%
Information Technology Svcs	89.0	88.0	90.0	96.0	90.0	(6.0)	1.5%
<b>TOTAL FTE - ALL FUNDS</b>	<b>5,637.3</b>	<b>5,606.4</b>	<b>5,691.1</b>	<b>5,852.2</b>	<b>5,822.2</b>	<b>(29.9)</b>	<b>100.0%</b>

## Total FY21 Positions by Division



*The Sheriff accounts for over one third of all positions on an "All Funds" basis.*

# COUNTY WIDE SUMMARY

# All Funds

## Fund Balance Analysis

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2019	Projected Balance 6/30/2020	FY19-FY20 % Change	FY20 Planned Change	Projected Balance 6/30/2021	FY20-FY21 % Change
<b>General Fund</b> <sup>(1)</sup> *	\$ 101,871	\$ 93,258	-8.5%	\$ (9,584)	\$ 83,674	-10.3%
<b>Debt Service Fund</b> <sup>(2)</sup>	62,239	50,621	-18.7%	(14,158)	36,463	-28.0%
<b>Special Revenue Funds:</b>						
Roads and Bridges Fund <sup>(3)</sup>	21,138	19,346	-8.5%	(6,692)	12,654	-34.6%
Hotel Motel Tax Fund <sup>(4)</sup>	12,572	10,556	-16.0%	(2,026)	8,530	-19.2%
Sheriff's Forfeitures Fund <sup>(5)</sup>	4,880	5,361	9.9%	-	5,361	0.0%
Data Processing Fund <sup>(6)</sup>	1,018	2,071	103.5%	(434)	1,637	-20.9%
Health Services Restricted	1,854	2,128	14.8%	(747)	1,381	-35.1%
Grants Fund <sup>(7)</sup>	16,307	47,764	192.9%	(45,159)	2,604	-94.5%
Stormwater Fees Fund	1,821	2,112	15.9%	(694)	1,418	-32.9%
Drug Court Fund <sup>(8)</sup>	1,227	1,076	-12.3%	(340)	736	-31.6%
Economic Development Fund <sup>(9)</sup>	1,555	1,248	-19.8%	(1,200)	48	-96.2%
Sewer Maintenance Fund <sup>(10)</sup>	1,422	1,396	-	(337)	1,059	-24.1%
Education Fund	-	-	-	-	-	0.0%
<b>Enterprise Funds: (Net Position)</b>						
Codes Enforcement Fund <sup>(11)</sup>	1,520	4,349	186.1%	0	4,349	0.0%
Fire Services Fund <sup>(12)</sup>	(8,568)	(6,389)	-25.4%	(12,305)	(18,694)	192.6%
Corrections Fund <sup>(12)</sup>	(23,806)	(29,459)	-23.7%	0	(29,459)	0.0%
<b>Internal Service Funds</b> <sup>(13)</sup>	7,951	6,187	-22.2%	(3,814)	2,373	-61.6%
<b>Total - All Operating Funds**</b>	<b>\$ 205,001</b>	<b>\$ 211,624</b>	<b>3.2%</b>	<b>\$ (97,489)</b>	<b>\$ 114,136</b>	<b>-46.1%</b>

\* General Fund Balance represents **total** fund balance

\*\* This analysis does not include Car Rental Tax Fund, Pre-K Fund, and Capital Improvement Fund.

### Comments related to significant reductions in Fund Balance (>10%):

- (1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.
- (2) Debt Service Fund balance reduction reflects planned use of accumulated funds to reduce fund balance (per policy).
- (3) Roads and Bridges Fund planned use of fund balance is a result of shifting sales tax revenue to fund Pre-K education.
- (4) The Hotel-Motel Tax Fund variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriff's ALERT Fund receives revenue from non-drug related seizures and can be used only for any law enforcement except to supplement salaries. Fund balance is used to compensate for yearly fluctuations in seizure activity.
- (6) Data Processing Fund balance change reflects use of funds accumulated in prior years for future planned expenditures.
- (7) The Grant Fund balance reflects timing of revenue recognition and expenditures. FY21 includes balance of \$49.9M CARES Act grant.
- (8) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY21.
- (9) Economic Development Fund balance is budgeted in its entirety for non-recurring uses - largely for blight programs.
- (10) Sewer Maintenance Fund - This fund was created in FY18 to address sewer reliability issues in Shelby County. Fees are to be collected from service users for continuation and maintenance.
- (11) Code Enforcement Fund - Projected fund balance increase in FY20 results from reduction in operating expenditures related to outside consulting services.
- (12) Negative fund balances in Enterprise Funds for Fire Services and Corrections reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds. Corrections Fund also reflects reduced reimbursement from the State.
- (13) Internal Services accumulated fund balance is primarily used for equipment purchases for Information Technology.

