



# Shelby County Government

LEE HARRIS  
MAYOR

July 6, 2020

Mark Billingsley, Chairman  
Shelby County Board of Commissioners  
160 North Main Street, Sixth Floor  
Memphis, Tennessee 38103

## VIA INTEROFFICE MAIL

Dear Chairman Billingsley,

Thank you for your hard work on the FY2021 Operating Budget. Our community is grateful to you and the other Commissioners for your service. We are all grateful for the staff members who worked on the budget that was submitted, as this is a very challenging process in a very challenging budget year.

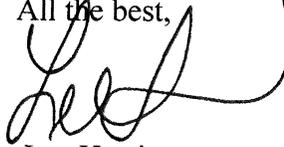
Unfortunately, I believe we missed a good opportunity to get our financial house in order and likely worsened the financial reckoning that is surely coming. Too many of our challenges were merely kicked down the road. The budget submitted by the Commission is structurally imbalanced. This is a trend that has spanned several years with more money going out than is coming in. The Commission's budget is only "balanced" with the use of \$5 million of non-recurring revenue and \$9.6 million use of General Fund balance. The Debt Service fund is only "balanced" with the use of \$14.2 million of Debt Service fund balance. These sources will be unavailable in FY2022.

Based on the budget submitted by the Commission, Shelby County government will not have sufficient resources to meet our obligations later this year; thus, we expect that we will have to take on additional debt to make payroll in November. Also, I should point out that it is highly likely that this budget will require significant additional changes later this year, once there is further clarity on revenue collections and other items.

Furthermore, I have repeatedly stated that the deep budget cuts pushed by this Commission will likely impair vital programming and put jobs in jeopardy at the worst possible time. One vital department, for instance, will see a cut of more than 12%. Even though vital programs were cut drastically this year, it is worth noting that the Commission actually voted to approve an *increase* in spending for the Commission. My administration will work hard over the next several weeks to preserve programming as much as possible and to save jobs.

It would be impossible for me to unravel the various actions taken by the Commission. Given the myriad and outsized deficiencies, however, I will not be able to sign the budget that has been submitted. Thus, this budget will go into effect without my signature.

All the best,

A handwritten signature in black ink, appearing to read 'Lee Harris', with a long, sweeping flourish extending to the right.

Lee Harris  
Mayor

cc: Dwan Gilliom, Chief Administrative Officer  
Dr. LaSonya Harris-Hall, Deputy CAO  
Danielle Inez, Chief of Staff  
Mathilde Crosby, Director of Administration & Finance

Item #: 23

Moved by: FORD

Prepared by: Qur'an Folsom

Seconded by: BRADFORD

Reviewed by: Marcy Ingram

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR (FY) 2021 BY ADOPTING THE FY 2020 OPERATING BUDGET, AS AMENDED BY THE BUDGET AND FINANCE COMMITTEE AND THE SHELBY COUNTY COMMISSION. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR. AND COMMISSIONER EDMUND FORD, JR.

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

WHEREAS, The Board of County Commissioners is authorized to make appropriations of County Funds for all legal purposes and to appropriate the proceeds of the tax levy on the assessed values of all properties within the County of Shelby for the Fiscal Year July 1, 2020 through June 30, 2021; and

WHEREAS, The Board of County Commissioners adopted the FY 2020 Operating Budget on June 24, 2019, and amended same on June 26, 2019; and

WHEREAS, The County's current fiscal position, which includes projected revenue reductions and financial uncertainty caused by the current COVID-19 pandemic, requires certain amendments to the amounts adopted in the FY 2020 Adopted Operating Budget, after excluding all FY 2020 one-time expenditures and including the full-year impact of the January 1, 2020 general salary increase; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County

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Commissioners has reviewed the consolidated budget for Shelby County and recommends that total expenditures and transfers reflected in Exhibit A be approved in order to fund the Shelby County Government Operating Budget for Fiscal Year 2021, which is inclusive of all operating funds; and

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

WHEREAS, It has been the policy of the County to make special grants to non-profit civic and charitable organizations from the general funds of the County pursuant to Tennessee Code Annotated, Section 5-9-109, and the Resolution adopted for FY 2021, establishes policies and requirements for funding such organizations; and

WHEREAS, The Board of Commissioners desires to continue the special community enhancement grants policy and recommends funding for non-profit civic and charitable organizations in the total amount of \$1,300,000.00 from the General Fund, with the intent that equal increments of \$100,000.00 will be available to each Commissioner to recommend grant recipients for approval by the Board during FY 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the recommendation of this Board's Committee No. 1, Budget and Finance, regarding the budget as contained in Exhibit A and as amended during the April 29, 2020, Budget and Finance Committee, a copy of which is attached hereto and incorporated herein by reference, for the operation

of Shelby County, be and the same is hereby approved.

BE IT FURTHER RESOLVED, That \$1,448,384,314.00 is hereby appropriated as detailed in Exhibit A and as amended during the April 29, 2020 Budget and Finance Committee, the May 4, 2020 Commission Meeting, the May 18, 2020 Commission Meeting, the May 27, 2020 Special Called Commission Meeting, the June 3, 2020 Special Called Commission Meeting, the June 8, 2020 Special Called Commission Meeting, the June 8, 2020 Commission Meeting, the June 15, 2020 Special Called Commission Meeting, and the June 22, 2020 Commission Meeting in order to fund the Shelby County Government Operating Budget for the FY 2021.

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

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

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

BE IT FURTHER RESOLVED, That all special grants to non-profit and charitable organizations must be separately approved to promote the general welfare of the residents of Shelby County and that disbursements of these funds shall not be made until the individual organization has fully complied with Tennessee Code Annotated, Section

5-9-109(c), and the provisions of the Resolution adopting guidelines for FY 2021.

BE IT FURTHER RESOLVED, That the County contributions for Retirement and Other Post-Employment Benefits (OPEB) for the fiscal year ending June 30, 2021, shall be set to meet the annual recommended contributions (ARC) as determined by the Actuarial Valuation Reports as of June 30, 2019.

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

BE IT FURTHER RESOLVED, That if the total actual tax revenue collected for general fund and debt service purposes exceeds the total budgeted annual appropriation in the General Fund and the Debt Service Fund then the excess funds shall be retained in said funds for appropriation by the Shelby County Board of Commissioners in the following fiscal year and/or as deemed necessary pursuant to Resolution entitled "RESOLUTION ESTABLISHING GUIDELINES FOR EXPENDITURE OF SURPLUS FUNDS IN RESULTING FROM ANY EXCESS REVENUE COLLECTIONS IN FISCAL YEAR 2017 AND SUBSEQUENT YEARS."

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

reimbursements, with the balance to be applied towards the care and treatment of other indigent patients.

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

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

BE IT FURTHER RESOLVED, That for grant funds the Mayor and the Director of Administration and Finance are authorized to reduce the budget whenever a grant contract is less than the authorized budget and, in accordance with Section 3.07(C) of the Shelby County Charter, to approve transfers from Personnel categories to Operations and Maintenance categories and vice versa with grantor approval. Grant funds can be transferred only between related funds of the same grantor.

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

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration are authorized to transfer funds between offices for Other Elected Officials only with the mutual consent of said Other Elected Official and formal approval of the Shelby County Board of Commissioners for all transfers across said FY 2021 Personnel, Operations and Maintenance Budgets.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials and divisions within revenue and expenditure categories in order to allocate the General Restriction in account 9525 and are required to be presented to the Shelby County Board of Commissioners by Resolution for formal approval.

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

BE IT FURTHER RESOLVED, That the Hiring Review Committee's duties and responsibilities will be reviewed and redefined via a future Commission Ad Hoc

Committee where Mayor's Administration and all other Elected Officials will have representatives to create an amendable plan to address necessary Hiring practices to provide a plan for the vacancy savings within the County's FY 2021 General Fund Budget.

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

BE IT FURTHER RESOLVED, That the County Mayor and the Director of the Division of Administration and Finance are authorized to issue their warrant or warrants for amounts not to exceed \$1,448,384,314.00, pursuant to the provisions of the Shelby County Operating Budget for FY 2021 as set forth in Exhibit A and as amended during the April 29, 2020 Budget and Finance Committee, the May 4, 2020 Commission Meeting, the May 18, 2020 Commission Meeting, the May 27, 2020 Special Called Commission Meeting, the June 3, 2020 Special Called Commission Meeting, the June 8, 2020 Special Called Commission Meeting, the June 8, 2020 Commission Meeting, the June 15, 2020 Special Called Commission Meeting, and the June 22, 2020 Commission Meeting to take proper credit in their accounting therefor.

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



\_\_\_\_\_  
Lee Harris  
Shelby County Mayor

Date: \_\_\_\_\_

ATTEST:

*Pauline Sticheb*  
Clerk of County Commission

ADOPTED  
AS AMENDED: June 22, 2020

**CERTIFIED COPY**  
*Pauline Sticheb*  
**CLERK OF COUNTY COMMISSION**  
DATE 8/7/2020

**SHELBY COUNTY GOVERNMENT  
EXHIBIT A - FY 2021 ADOPTED OPERATING BUDGET**

ACCT DESCRIPTION	GENERAL FUND	EDUCATION FUND	DEBT SERVICE FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	GRANT FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
40 - Property Taxes	286,079,684	381,439,579	120,659,459	-	-	-	-	788,178,722
41 - Other Local Taxes	34,133,399	42,303,178	11,229,940	-	35,660,000	-	-	123,326,517
43 - Intergovernmental Revenues-State	28,168,314	-	-	38,381,363	12,969,337	100,154,141	-	179,673,155
44 - Intergovernmental Revenues-Federal	6,376,422	-	-	3,086,438	-	81,287,168	-	90,750,028
45 - Charges for Services	2,697,703	-	-	4,173,378	1,307,276	1,554,940	8,536,958	18,270,256
46 - Fines, Fees & Permits	65,413,301	-	-	37,626,932	6,804,013	272,311	-	110,116,557
47 - Other Revenue	682,250	-	418,100	9,300	2,221,000	1,514,059	-	4,844,709
48 - Investment Income	1,130,682	-	100,000	350,000	860,981	193,000	-	2,634,663
<b>Total Revenue Sources</b>	<b>424,681,755</b>	<b>423,742,757</b>	<b>132,407,499</b>	<b>83,627,411</b>	<b>59,822,607</b>	<b>184,975,620</b>	<b>8,536,958</b>	<b>1,317,794,607</b>
94 - Other Financial Sources	100,000	-	-	55,000	20,000	75,000	-	250,000
99 - Planned Use of Fund Balance	9,583,759	-	14,157,830	12,305,125	12,468,978	45,159,488	3,813,565	97,488,745
96 - Operating Transfers In	1,175,978	3,516,243	-	19,704,980	121,017	8,332,743	-	32,850,961
<b>TOTAL APPROPRIATION SOURCES</b>	<b>435,541,493</b>	<b>427,259,000</b>	<b>146,565,329</b>	<b>115,692,516</b>	<b>72,432,602</b>	<b>238,542,851</b>	<b>12,350,523</b>	<b>1,448,384,314</b>
51 - Salaries-Regular Pay	227,862,545	-	-	51,767,285	8,484,359	34,852,250	1,154,478	324,120,917
52 - Salaries-Other Compensation	16,636,902	-	-	9,133,222	877,565	5,448,569	26,966	32,123,225
55 - Fringe Benefits	85,983,157	-	-	20,176,895	3,014,535	12,959,637	445,434	122,579,659
56 - Restricted Salaries	(27,433,556)	-	-	(8,449,091)	(513,094)	(3,262,264)	(50,000)	(39,708,006)
<b>TOTAL SALARIES</b>	<b>303,049,048</b>	-	-	<b>72,628,312</b>	<b>11,863,366</b>	<b>49,998,192</b>	<b>1,576,878</b>	<b>439,115,795</b>
60 - Supplies & Materials	9,724,155	-	-	3,205,798	2,469,304	7,387,405	2,596,085	25,382,746
64 - Services & Other Expenses	11,185,823	-	-	1,378,718	1,540,635	35,725,721	1,326,295	51,157,192
66 - Professional & Contracted Services	36,793,566	-	156,928	12,118,544	2,453,149	44,210,409	3,371,271	99,103,868
67 - Rent, Utilities & Maintenance	17,205,577	-	-	2,879,586	1,493,581	3,471,342	2,909,227	27,959,313
68 - Interfund Services	(930,995)	-	-	5,531,551	2,139,395	3,333,744	30,568	10,104,263
70 - Capital Asset Acquisitions	3,218,994	-	-	14,302,522	9,171,338	68,163,542	540,200	95,396,595
95 - Contingencies & Restrictions	(4,728,655)	-	-	(300,000)	-	9,418,381	-	4,389,726
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>72,468,464</b>	-	<b>156,928</b>	<b>39,116,718</b>	<b>19,267,402</b>	<b>171,710,544</b>	<b>10,773,645</b>	<b>313,493,701</b>
80 - DEBT SERVICE EXPENDITURE	-	-	146,408,401	2,779,500	-	-	-	149,187,901
89 - AFFILIATED ORGANIZATIONS	32,269,777	427,259,000	-	-	29,549,041	6,056,000	-	495,133,818
90 - GRANTS TO OTHERS	1,300,000	-	-	-	8,900,000	10,000,000	-	20,200,000
98 - OPERATING TRANSFERS OUT	26,454,204	-	-	1,167,986	2,852,793	778,115	-	31,253,098
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATED USES</b>	<b>435,541,493</b>	<b>427,259,000</b>	<b>146,565,329</b>	<b>115,692,516</b>	<b>72,432,602</b>	<b>238,542,851</b>	<b>12,350,523</b>	<b>1,448,384,314</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>					
010	2001	Mayor	\$ -	\$ 793,096	7.0
010	2002	Public Affairs/Mayor's Action	-	496,825	6.0
010	2003	CAO	-	3,628,566	26.2
010	2009	County Attorney	1,750	3,568,161	31.0
010	2011	Director-Admin. & Finance	-	308,050	1.0
010	2012	Central Operations	350,531,389	44,119,647	-
010	2013	County Grants	-	1,300,000	-
010	2014	Human Resources	728,863	4,034,369	48.0
010	2017	Purchasing	200	723,947	10.0
010	2025	Finance	-	2,545,624	30.0
010	2028	Board of Equalization	-	364,088	2.0
<b>Total Division of Administration &amp; Finance</b>			<b>351,262,202</b>	<b>61,882,371</b>	<b>161.2</b>
<b><u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u></b>					
017	2501	Chief Information Officer	363,513	362,101	2.0
010	2501	IT Operations	-	188,724	1.0
010	2502	IT Operations	1,725,000	10,323,197	82.0
<b>Total Division of Information Tech Services</b>			<b>2,088,513</b>	<b>10,874,021</b>	<b>85.0</b>
<b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>					
010	2710	Housing	-	391,671	3.4
<b>Total Division of Planning &amp; Development</b>			<b>-</b>	<b>391,671</b>	<b>3.4</b>
<b><u>DIVISION OF PUBLIC WORKS</u></b>					
006	3016	Parks & Grounds Maintenance	23,350	23,350	-
010	3001	Director & Staff- Public Works	40,460	2,163,836	4.0
010	3004	Environmental Programs	280,500	459,836	2.0
010	3016	Parks & Grounds Maintenance	461,360	1,625,554	10.0
010	3073	Support Services	2,118,452	20,859,901	142.0
014	3004	Environmental Programs	-	97,060	1.0
<b>Total Division of Public Works</b>			<b>2,924,122</b>	<b>25,229,537</b>	<b>159.0</b>
<b><u>DIVISION OF HEALTH SERVICES</u></b>					
010	4001	Health Services Director	-	486,616	4.0
010	4002	Forensic Services	415,000	4,279,141	-
010	4003	Admin. & Finance	1,670,800	1,445,935	26.3
010	4004	Environmental Health Services	1,805,100	3,920,450	40.5
010	4005	Community Health	650,862	3,064,598	18.3
010	4006	Health Planning and Promotion	-	1,179,585	11.0
010	4007	Inmate Medical Care	-	13,836,569	3.0
010	4008	Public Health Safety	473,500	4,257,510	51.0
<b>Total Division of Health Services</b>			<b>5,015,262</b>	<b>32,470,404</b>	<b>154.1</b>
<b><u>DIVISION OF COMMUNITY SERVICES</u></b>					
010	4801	Director of Community Services	-	1,355,152	13.0
019	4801	Post-December COVID-19 Response	-	145,855	4.0
010	4806	Crime Victims Center	635,000	1,846,431	12.8
010	4811	Pretrial Services	141,000	7,280,319	73.3
<b>Total Division of Community Services</b>			<b>776,000</b>	<b>10,627,756</b>	<b>103.0</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>SHERIFF</u></b>					
031	6101	Sheriff's Staff	-	745,381	7.0
031	6102	Planning & Research	40,000	6,574,514	15.0
031	6104	Finance	-	1,720,291	11.0
031	6105	Information Systems	630,000	12,608,483	141.0
031	6109	CAO	1,500	(603,686)	3.0
031	6201	Chief Deputy	1,133,000	606,740	52.0
031	6202	Fugitive	30,000	7,362,827	80.0
031	6203	Detectives	-	5,679,201	57.0
031	6204	Special Operations	90,000	10,681,380	103.0
031	6205	Uniform Patrol	595,000	37,648,640	370.0
031	6206	Courts	372,250	17,300,236	156.0
031	6208	Training Academy	-	3,472,109	31.0
031	6301	Jail Administration	-	4,415,125	32.0
031	6302	Jail Security	2,886,500	67,860,266	1,034.0
031	6303	Jail Programs	-	10,257,051	59.0
		<b>Total Sheriff</b>	<b>5,778,250</b>	<b>186,328,558</b>	<b>2,151.0</b>
<b><u>JUDICIAL DIVISION</u></b>					
010	7080	Public Defender	5,700,600	14,242,130	135.5
010	7085	Divorce Referee	280,000	726,393	6.5
010	7087	Jury Commission	-	854,509	5.0
032	7011	Chancery Court	4,400,000	1,714,751	21.5
033	7021	Circuit Court	1,560,500	2,955,128	42.0
034	7031	Criminal Court	3,639,000	5,546,679	87.0
035	7041	General Sessions Court	8,865,000	16,779,283	195.3
036	7051	Probate Court	785,551	1,504,437	15.0
037	7061	Juvenile Court Judge	4,000	11,110,276	131.5
037	7071	Juvenile Court Clerk	1,365,993	4,235,087	57.0
038	7090	Attorney General	-	11,327,745	127.2
		<b>Total Judicial</b>	<b>26,600,644</b>	<b>70,996,417</b>	<b>823.5</b>
<b><u>OTHER ELECTED OFFICIALS</u></b>					
010	8009	Election Commission	23,000	4,809,236	23.0
040	8006	County Clerk	12,920,000	6,484,821	98.0
041	8007	Register	4,050,000	2,298,058	27.0
042	8008	Trustee	24,081,000	6,890,435	62.5
043	8004	Assessor	22,500	11,038,312	132.0
044	8002	Legislative Operations	-	3,581,073	28.0
044	8003	Equal Opportunity Compliance	-	1,243,442	14.0
044	8001	Commissioner's Contingency	-	395,381	-
		<b>Total Other Elected Officials</b>	<b>41,096,500</b>	<b>36,740,757</b>	<b>384.5</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>			<b>\$ 435,541,493</b>	<b>\$ 435,541,493</b>	<b>4,024.7</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

**DEBT SERVICE AND EDUCATION FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
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**Debt Service Fund**

901	9201	Public Improvements	\$ 146,147,229	\$ 36,981,230	-
901	9202	Schools	-	109,584,099	-
902	9201	87 Economic Development	91,100	-	-
903	9201	88 Economic Development	327,000	-	-
904	9202	Rural School Bonds	-	-	-
<b>Total Debt Service Fund</b>			<b>\$ 146,565,329</b>	<b>\$ 146,565,329</b>	<b>-</b>

**Education Fund**

061	9101	<u>Sources of Funds:</u>			
		Property Taxes	381,439,579		
		Wheel Tax	34,865,755		
		Other Local Taxes	7,437,423		
		Transfer from General Fund	3,516,243		
		<u>Distribution of Funds:</u>			
		8955 - Shelby County Schools		329,715,770	-
		8948 - Millington Municipal Schools		7,306,128	-
		8947 - Lakeland Municipal Schools		5,084,382	-
		8946 - Germantown Municipal Schools		17,944,878	-
		8945 - Collierville Municipal Schools		26,746,413	-
		8944 - Bartlett Municipal Schools		26,148,251	-
		8943 - Arlington Municipal Schools		14,313,178	-
<b>Total Education Fund</b>			<b>\$ 427,259,000</b>	<b>\$ 427,259,000</b>	<b>-</b>

**Shelby County Government  
Adopted Budget for Fiscal Year 2021**

**ENTERPRISE FUNDS**

<b>FUND</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>FY 21 SOURCES</b>	<b>FY 21 USES</b>	<b>FTE</b>
<b><u>CODES ENFORCEMENT FUND</u></b>					
950	2701	Director-Planning & Development	\$ 3,000,000	\$ 1,189,665	8.0
950	2702	Local Planning	407,500	1,401,348	12.0
950	2708	Codes Enforcement	11,532,565	12,158,110	104.0
950	2711	Regional Services	-	190,942	-
<b>Total Codes Enforcement Fund</b>			<b>14,940,065</b>	<b>14,940,065</b>	<b>124.0</b>
<b><u>FIRE SERVICES FUND</u></b>					
954	3008	Fire Services Fund	43,329,261	43,329,261	270.0
<b>Total Fire Services Fund</b>			<b>43,329,261</b>	<b>43,329,261</b>	<b>270.0</b>
<b><u>CORRECTIONS FUND</u></b>					
956	3501	Corrections Administration	57,423,190	26,189,124	126.0
956	3505	Correction Center Facility	-	31,234,066	463.0
<b>Total Corrections Fund</b>			<b>57,423,190</b>	<b>57,423,190</b>	<b>589.0</b>
<b>TOTAL ENTERPRISE FUND APPROPRIATIONS</b>			<b>\$ 115,692,516</b>	<b>\$ 115,692,516</b>	<b>983.0</b>

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**SPECIAL REVENUE FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>Pre-K Fund</u></b>					
063	9401	Pre-K Fund	\$ 8,500,000	\$ 8,500,000	-
<b><u>Hotel Motel Tax Fund</u></b>					
073	2012	Hotel Motel Tax Fund	20,299,756	20,299,756	-
<b><u>Car Rental Tax Fund</u></b>					
074	2012	Car Rental Tax Fund	2,500,000	2,500,000	-
<b><u>Tax Increment Financing Fund</u></b>					
051	2012	Tax Increment Financing Fund	6,500,000	6,500,000	-
<b><u>Economic Development Fund</u></b>					
092	2012	Economic Development Fund	1,270,000	1,270,000	-
<b><u>Motor Vehicle Records Fund</u></b>					
087	8006	County Clerk MVR Supplies Fund	79,000	79,000	-
<b><u>Roads and Bridges Fund</u></b>					
071	3010	Roads & Bridges	20,729,275	20,729,275	87.1
071	3021	Roads & Bridges - Waste Management	162,000	162,000	2.0
		<b>Total Roads and Bridges Fund</b>	<b>20,891,275</b>	<b>20,891,275</b>	<b>89.1</b>
<b><u>Solid Waste Management Fund</u></b>					
072	3004	Solid Waste Management Fund	288,546	288,546	1.0
<b><u>Stormwater Fees Fund</u></b>					
093	3004	Stormwater Fees Fund	1,483,995	1,483,995	2.9
098	3004	Stormwater Maintenance Fund	364,100	364,100	-
		<b>Total Stormwater Fees Fund</b>	<b>1,848,095</b>	<b>1,848,095</b>	<b>2.9</b>
<b><u>Health Services Restricted Funds</u></b>					
081	4004	Air Pollution Fund	887,056	887,056	9.8
082	4004	Vector Control Fund	4,186,917	4,186,917	47.0
083	4004	Air Emissions Fund	174,000	174,000	-
		<b>Total Health Services Funds</b>	<b>5,247,973</b>	<b>5,247,973</b>	<b>56.8</b>
<b><u>Sheriff Forfeitures Funds</u></b>					
088	6204	SCSO DUI Vehicle Seizures	10,000	10,000	-
089	6203	ALERT Fund	151,000	151,000	-
090	6204	Sheriff Narcotics Federal	505,000	505,000	-
091	6204	Sheriff Narcotics State	2,231,000	2,231,000	-
		<b>Total Sheriff Forfeitures Funds</b>	<b>2,897,000</b>	<b>2,897,000</b>	<b>-</b>
<b><u>Data Processing Funds</u></b>					
076	8007	Register DP Fees	281,345	281,345	-
080	7011	Chancery Court DP Fees	90,000	90,000	-
084	7041	Gen Sess Court Clerk DP Fund	665,710	665,710	-
085	7031	Criminal Court Clerk DP Fees	115,800	115,800	-
086	8006	County Clerk DP Fees	60,000	60,000	-
		<b>Total Data Processing Fees Funds</b>	<b>1,212,855</b>	<b>1,212,855</b>	<b>-</b>

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**SPECIAL REVENUE FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><i>Drug-DUI Treatment Funds</i></b>					
094	7041	Veteran's Court	20,550	20,550	-
095	7041	DUI Treatment Fines	60,000	60,000	-
096	7041	General Sessions Drug Court	817,552	817,552	7.0
		<b><i>Total Drug-DUI Treatment Funds</i></b>	898,102	898,102	7.0
<b>TOTAL SPECIAL REVENUE FUND APPROPRIATIONS</b>			<b>\$ 72,432,602</b>	<b>\$ 72,432,602</b>	<b>156.8</b>

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**GRANT FUNDS**

DEPARTMENT	FY 21 SOURCES	FY 21 USES	FTE
<b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>			
2003 - CAO - Admin	\$ 6,753,059	\$ 6,753,059	4.3
2011 - Director - Administration & Finance	102,186	102,186	-
2012 - Central Operations	17,177,776	17,177,776	-
2013 - County Grants	500,000	500,000	-
<b>Total Division of Administration &amp; Finance</b>	<b>24,533,021</b>	<b>24,533,021</b>	<b>4.3</b>
<b><u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u></b>			
2501 - Chief Information Officer	421,227	421,227	-
<b>Total Division of Information Tech Services</b>	<b>421,227</b>	<b>421,227</b>	<b>-</b>
<b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>			
2701 - Director - Planning & Development	21,905	21,905	-
2702 - Local Planning	6,000	6,000	-
2706 - Sustainability	1,200,000	1,200,000	-
2710 - Housing	4,202,531	4,202,531	7.6
2711 - Regional Services	2,854,215	2,854,215	12.0
2712 - Resilience Department	59,647,069	59,647,069	3.0
<b>Total Division of Planning &amp; Development</b>	<b>67,931,720</b>	<b>67,931,720</b>	<b>22.6</b>
<b><u>DIVISION OF PUBLIC WORKS</u></b>			
3001 - Director & Staff	340,633	340,633	-
3004 - Environmental Programs	1,052,946	1,052,946	1.5
3008 - Fire Department	17,903	17,903	-
3010 - Roads & Bridges	12,515,585	12,515,585	3.5
<b>Total Division of Public Works</b>	<b>13,927,067</b>	<b>13,927,067</b>	<b>5.0</b>
<b><u>DIVISION OF CORRECTIONS</u></b>			
3501 - Corrections Administration	2,356,289	2,356,289	13.5
<b>Total Division of Public Works</b>	<b>2,356,289</b>	<b>2,356,289</b>	<b>13.5</b>
<b><u>DIVISION OF HEALTH SERVICES</u></b>			
4003 - Admin & Finance - Health Svcs	6,988,135	6,988,135	70.5
4004 - Environmental Health Services	2,430,096	2,430,096	23.2
4005 - Community Health	20,034,361	20,034,361	283.0
4006 - Health Planning and Promotion	1,229,086	1,229,086	6.8
4008 - Public Health Safety	1,794,763	1,794,763	13.0
4009 - Ryan White	21,844,436	21,844,436	16.5
<b>Total Division of Health Services</b>	<b>54,320,877</b>	<b>54,320,877</b>	<b>413.0</b>
<b><u>DIVISION OF COMMUNITY SERVICES</u></b>			
4801 - Director Community Services	5,729,455	5,729,455	-
4802 - CSA	34,674,200	34,674,200	47.0
4806 - Crime Victims Center	1,933,471	1,933,471	22.0
4811 - Office of Justice Initiatives	2,515,483	2,515,483	6.0
4817 - Aging Commission of the Mid-South	11,403,144	11,403,144	47.5
<b>Total Division of Community Services</b>	<b>56,255,753</b>	<b>56,255,753</b>	<b>122.5</b>
<b><u>SHERIFF</u></b>			
6101 - Sheriff's Staff	323,228	323,228	-
6102 - Planning & Research - Sheriff	164,098	164,098	-
6105 - Information Systems - Sheriff	37,704	37,704	-
6201 - Chief Deputy	754,291	754,291	0.5
6202 - Fugitive	72,876	72,876	-
6204 - Special Operations	1,149,909	1,149,909	-
6205 - Uniform Patrol	183,428	183,428	-
6301 - Jail Administration	616,718	616,718	0.5
6302 - Jail Security	68,010	68,010	-
<b>Total Sheriff</b>	<b>3,370,262</b>	<b>3,370,262</b>	<b>1.0</b>

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**GRANT FUNDS**

DEPARTMENT	FY 21 SOURCES	FY 21 USES	FTE
<b><u>JUDICIAL DIVISION</u></b>			
7011 - Chancery Court	7,040	7,040	-
7021 - Circuit Court	10,952	10,952	-
7031 - Criminal Court	7,559	7,559	-
7041 - General Sessions Court	1,280,356	1,280,356	2.0
7051 - Probate Court	2,832	2,832	-
7061 - Juvenile Court Judge	2,362,278	2,362,278	19.0
7071 - Juvenile Court Clerk	1,601,278	1,601,278	22.0
7080 - Public Defender	22,102	22,102	-
7090 - Attorney General	1,376,465	1,376,465	13.8
<b>Total Judicial</b>	6,670,861	6,670,861	56.8
<b><u>OTHER ELECTED OFFICIALS</u></b>			
8002 - Legislative Operations	8,075,938	8,075,938	-
8004 - Assessor	19,378	19,378	-
8006 - County Clerk	52,500	52,500	-
8007 - Register	8,684	8,684	-
8008 - Trustee	102,275	102,275	-
8009 - Election Commission	497,000	497,000	-
<b>Total Judicial</b>	8,755,775	8,755,775	-
<b>TOTAL GRANT FUND APPROPRIATIONS</b>	<b>\$ 238,542,851</b>	<b>\$ 238,542,851</b>	<b>638.7</b>

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INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>Information Technology - Internal Services</u></b>					
962	2515	IT Internal Services	\$ 9,012,737	\$ 9,012,737	5.0
<b><u>Public Works - Internal Services</u></b>					
959	3019	Fleet Replacement Fund	490,200	490,200	-
960	3019	Fleet Services	2,847,586	2,847,586	14.0
		<b>Total PW Internal Services</b>	<b>3,337,786</b>	<b>3,337,786</b>	<b>14.0</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>\$ 12,350,523</b>	<b>\$ 12,350,523</b>	<b>19.0</b>