

Mayor's Letter of Transmittal.....	1	(Division of Health Services Continued)	
Introduction		FTE Summaries.....	157
County Organizational Chart.....	4	Financial Summary Reports	158
Budget Overview.....	6	Division of Community Services	
Mission and Strategies.....	17	Organizational Chart.....	168
All Funds Summary		Division Overview	169
Sources and Uses Charts	43	Budget Highlights	171
Prime Accounts.....	45	FTE Summaries.....	173
Revenue Overview.....	49	Financial Summary Reports	174
FTE Position Summaries	55	Sheriff	
General Fund Summary		Organizational Charts.....	182
Sources and Uses Chart.....	61	Division Overview	183
Prime Accounts.....	63	Budget Highlights	186
Net Expenditures by Division	64	FTE Summaries.....	188
Revenue Overview.....	65	Financial Summary Reports	189
Fund Balance Analysis.....	68	Judicial	
Five Year Projections	69	Organizational Chart.....	198
Position Control Budget	71	Division Overview	199
Division of Administration and Finance		Budget Highlights	202
Organizational Chart	76	FTE Summaries.....	215
Division Overview.....	77	Financial Summary Reports	216
Budget Highlights.....	80	Other Elected Officials	
FTE Summaries	83	Organizational Chart.....	224
Financial Summary Reports.....	84	Division Overview	225
Division of Information Technology Services		Budget Highlights	227
Organizational Chart	92	FTE Summaries.....	233
Division Overview.....	93	Financial Summary Reports	234
Budget Highlights.....	95	Education	
FTE Summaries.....	97	Education Overview.....	240
Financial Summary Reports.....	98	Financial Summary Reports	248
Division of Planning and Development		Pre-K Education	
Organizational Chart.....	104	Organizational Chart.....	250
Division Overview.....	105	Pre-K Overview	251
Budget Highlights.....	107	Budget Highlights	252
FTE Summaries	108	Financial Summary Reports	253
Financial Summary Reports.....	109	Debt Service Fund	
Division of Public Works		Debt Service Fund Overview	256
Organizational Chart	118	Financial Summary Reports	261
Division Overview.....	120	Capital Improvement Plan	
Budget Highlights.....	122	Overview and Summary	264
FTE Summaries	123	FY21-25 Allocations	266
Financial Summary Reports.....	124	FY21-25 CIP Project Plan	267
Budget Highlights By Fund.....	128	FY21-25 All Funding Sources.....	269
Corrections		FY21 Project Descriptions	270
Organizational Chart	138	FY21 Capital Assets/Projects	
Division Overview.....	139	Budgeted in Other Funds.....	276
Budget Highlights.....	141	Appendix	
FTE Summaries.....	142	A - Shelby County Profile	278
Financial Summary Reports.....	143	B - Shelby County Tax Ordinance.....	284
Division of Health Services		C - Operating Budget Resolution.....	291
Organizational Chart	150	D - CIP Budget Resolution.....	293
Division Overview.....	151	E - Schools CIP Budget Resolution.....	325
Budget Highlights.....	154		

Detailed Financial Reports by Department Available at:

<http://www.shelbycountyttn.gov/>

BUDGET FORMAT

Format and Organization of the Budget Document:

As the **Table of Contents** illustrates, this summary book divides the budget information into multiple sections according to funds or divisions. Pages are numbered consecutively throughout the book with tabs added for convenience.

The budget discussions begin with **Mayor's Letter of Transmittal**. The **Introduction** section follows and includes a countywide organizational chart, a list of County Officials, and this format guide. The **Budget Overview** is intended to provide a comprehensive outline of key budget information and changes for the proposed fiscal year.

The **All Funds Summary** presents the overall budget of Shelby County with summary information related to revenue and expenditure trends, the Position Control Budget, and Fund Balances.

xxx

The **General Fund Summary** highlights the same basic information and trends as the "All Funds Summary" – with a focus only on the General Fund.

Division Summaries are provided for each division of the Mayor's Administration and for the offices of the Sheriff, Judicial, and Other Elected Officials. The following information is included in each section:

- **Organizational Charts by Program** provide a visual guide to the structure of each division for financial reporting purposes. These charts are not intended to reflect the reporting hierarchy of specific positions.
- **Division Overview** narrative to present the Division mission and goals and Departmental structure.
- The **"Budget Highlights"** page summarizes on one page any budgetary issues/trends/challenges the division or office faces, along with a financial summary that notes any significant changes from the prior or current year budget. All funding sources are noted, as well as any increases requested for the proposed year. Additional pages are provided for multiple fund activity or increase requests.
- **Financial Summaries** are included for each division to present Prime Account Reports, Sources and Uses, Net Expenditures by Department/Fund and the Full-Time Equivalent (FTE) position count of permanent full-time and part-time positions only. Temporary employees are not included in the FTE count.

The **Education** section presents the Education Fund information which accounts for taxes collected and allocated for school operations.

The **Pre-K** section presents the Pre-Kindergarten Fund information which accounts for general sales tax collections which are allocated for pre-k program funding.

The **Debt Service** section includes Shelby County debt management policy, the use and purpose of debt and its limits and capital financing funding types.

The **CIP** section provides a summary of the five year Capital Improvement Plan (CIP) for capital expenditures. Detailed project sheets are provided on the website.

The **Appendix** presents supplemental information related to understanding budget terminology or other financial data.