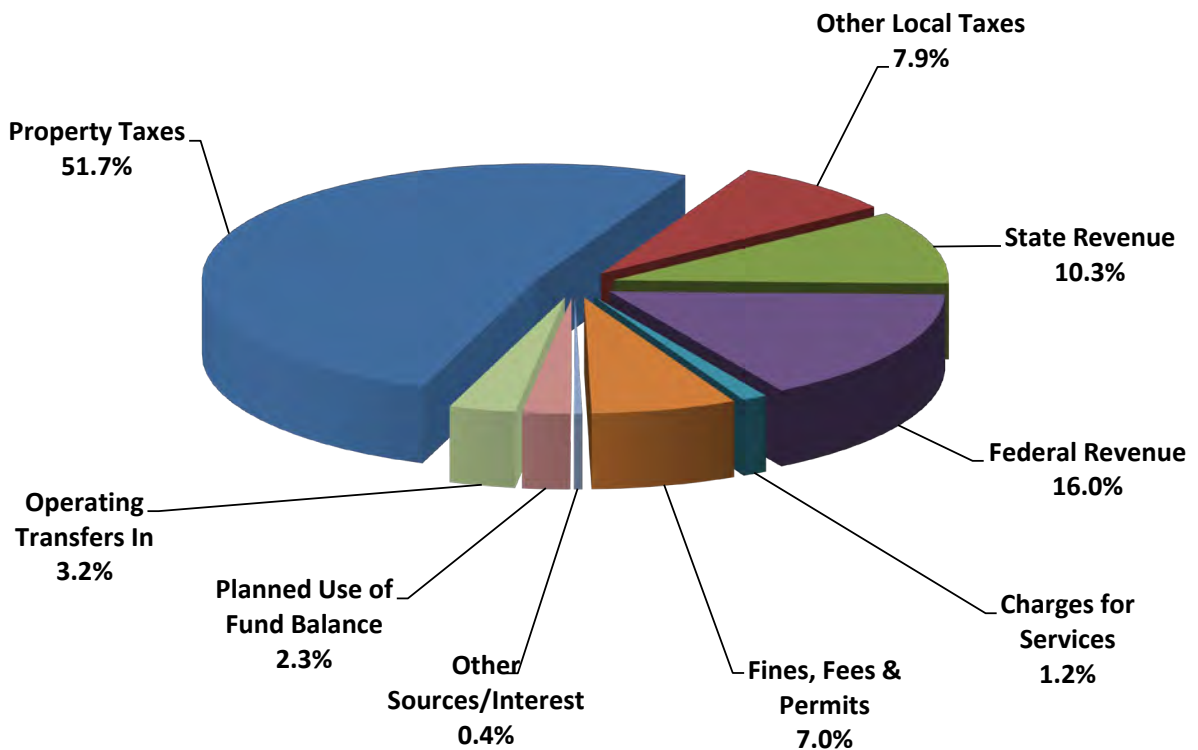


ALL FUNDS SUMMARY



FY22 ADOPTED BUDGET

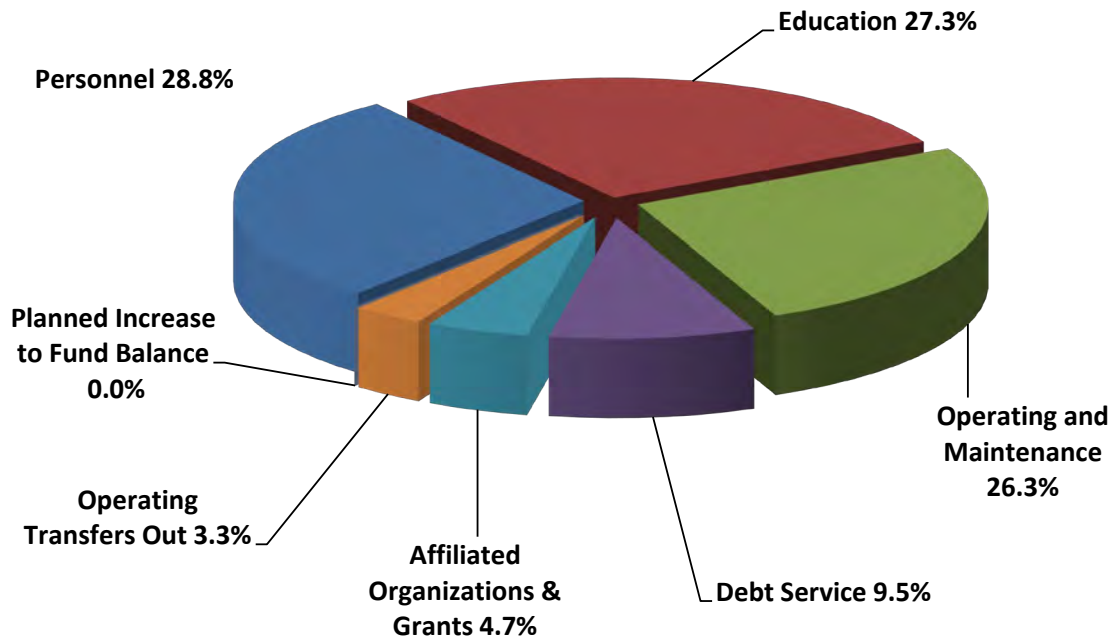
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY22 Adopted</u>	<u>FY21 Amended</u>
Revenue:		
Property Taxes	\$ 809,084,563	\$ 788,178,722
Intergovernmental-State	162,076,353	203,804,777
Intergovernmental-Federal & Local	249,660,832	125,769,977
Other Local Taxes	123,265,429	123,326,517
Fines, Fees & Permits	109,740,889	110,847,229
Charges for Services	18,199,661	19,644,769
Other Revenue/Interest	5,677,502	7,681,350
Subtotal	<u>1,477,705,229</u>	<u>1,379,253,340</u>
Other Sources:		
Planned Use of Fund Balance	36,072,040	115,347,054
Operating Transfers In	50,108,292	37,418,905
Other Financial Sources	250,000	250,000
Subtotal	<u>86,430,332</u>	<u>153,015,959</u>
Total Appropriation Sources	<u>\$ 1,564,135,561</u>	<u>\$ 1,532,269,300</u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY22 Adopted</u>	<u>FY21 Amended</u>
Personnel	\$ 450,744,087	\$ 445,097,098
Education	427,259,000	427,259,000
Operating and Maintenance	411,356,074	370,517,465
Debt Service	148,674,342	149,187,901
Affiliated Organizations & Grants	73,739,240	104,386,794
Operating Transfers Out	51,889,222	35,821,041
Planned Increase to Fund Balance	473,595	-
Total Appropriation Uses	<u>\$ 1,564,135,561</u>	<u>\$ 1,532,269,300</u>

Prime Accounts Countywide Summary

All Funds

Account - Description	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Amended	FY22 Adopted
40 - Property Taxes	795,913,271	795,509,324	788,375,078	788,178,722	809,084,563
41 - Other Local Taxes	117,780,093	121,626,719	118,619,150	123,326,517	123,265,429
43 - Intergov Revenues-State of Tennessee	123,839,191	130,135,139	139,708,263	203,804,777	162,076,353
44 - Intergov Revenues-Federal & Local	33,061,960	26,267,739	36,344,360	125,769,977	249,660,832
45 - Charges for Services	15,908,615	16,661,368	15,345,554	19,644,769	18,199,661
46 - Fines, Fees & Permits	97,926,836	106,112,784	101,026,781	110,847,229	109,740,889
47 - Other Revenue	3,291,025	4,541,584	4,968,058	5,046,687	4,579,966
48 - Investment Income	5,022,667	9,046,886	6,111,712	2,634,663	1,097,536
TOTAL REVENUE	1,192,743,656	1,209,901,543	1,210,498,955	1,379,253,340	1,477,705,229
94 - Other Financial Sources & Uses	175,679	116,352,153	868,401	250,000	250,000
96 - Operating Transfers In	19,428,049	23,809,954	35,620,571	37,418,905	50,108,292
9990 - Carryforward For Encumbrances	-	-	-	11,305,622	-
9999 - Planned Fund Balance Decrease	-	-	-	104,041,432	36,072,040
TOTAL OTHER SOURCES	19,603,727	140,162,107	36,488,972	153,015,959	86,430,332
TOTAL SOURCES	1,212,347,384	1,350,063,650	1,246,987,927	1,532,269,300	1,564,135,561
51 - Salaries-Regular Pay	257,875,248	270,033,499	273,956,276	335,761,804	330,547,463
52 - Salaries-Other Compensation	30,263,789	34,331,139	32,867,334	32,591,582	30,382,928
55 - Fringe Benefits	111,313,922	111,795,601	112,670,946	126,344,062	126,871,849
56 - Salary Restriction	-	-	-	(49,746,283)	(37,058,152)
TOTAL SALARIES	399,452,959	416,160,239	419,494,556	444,951,165	450,744,087
60 - Supplies & Materials	16,180,072	16,030,925	16,432,108	35,534,722	21,863,363
64 - Services & Other Expenses	22,988,489	32,351,971	35,614,659	92,912,917	96,459,527
66 - Professional & Contracted Services	63,035,680	66,091,525	65,635,402	108,799,348	111,081,479
67 - Rent, Utilities & Maintenance	21,343,662	22,496,479	21,656,714	31,509,474	26,304,651
68 - Interfund Services	8,720,807	9,184,712	8,830,525	11,497,289	10,337,378
70 - Capital Asset Acquisitions	20,293,064	14,760,354	17,862,257	95,305,401	83,904,514
79 - Depreciation Expense	(417,186)	1,059,207	836,756	(1)	(1)
95 - Contingencies & Restrictions	-	-	-	(5,395,753)	61,405,162
TOTAL OPERATING	152,144,589	161,975,173	166,868,420	370,163,397	411,356,074
80 - Debt Service Expenditure	147,970,628	257,451,803	146,243,785	149,187,901	148,674,342
89 - Affiliated Organizations	(1) 472,303,295	490,059,250	494,364,154	508,217,195	486,748,240
90 - Grants	6,155,280	9,526,373	14,370,480	23,928,599	14,250,000
98 - Operating Transfers Out	17,985,394	27,243,998	35,264,941	35,821,041	51,889,222
9998 - Planned Fund Balance Increase	-	-	-	-	473,595
TOTAL OTHER USES	644,414,597	784,281,424	690,243,360	717,154,737	702,035,400
TOTAL USES	1,196,012,145	1,362,416,836	1,276,606,336	1,532,269,300	1,564,135,561
ACTUAL FUND BALANCE CHANGE	16,335,239	(12,353,186)	(29,618,408)	-	-

(1) Includes Education Expense

COUNTY WIDE SUMMARY

All Funds

SOURCES AND USES BY FUND/DIVISION

<i>FUND/DIVISION:</i>	FY22 SOURCES OF FUNDS			FY22 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	340,979,751	23,384,845	-	41,954,280	21,308,957	466,595	300,634,764
Information Technology	2,093,513	-	28,226	11,463,456	-	-	(9,341,717)
Planning & Development	-	-	-	324,042	64,361	-	(388,403)
Public Works	2,378,443	-	-	25,271,476	50,000	-	(22,943,033)
Health Services	3,708,100	888,662	-	36,003,667	2,382,371	-	(33,789,275)
Community Services	708,000	-	-	10,902,892	-	-	(10,194,892)
Sheriff	5,795,000	-	-	187,741,823	145,898	-	(182,092,721)
Judicial	24,194,350	-	-	72,341,529	473,836	-	(48,621,015)
Elected Officials	44,756,250	-	-	38,019,959	-	-	6,736,291
TOTAL GENERAL FUND	424,613,407	24,273,507	28,226	424,023,122	24,425,423	466,595	-
SPECIAL REVENUE FUNDS:							
Education Fund	427,111,718	147,282	-	427,259,000	-	-	-
Pre-K Fund	8,500,000	-	-	8,500,000	-	-	-
Hotel-Motel Tax Fund	18,207,786	-	-	18,207,786	-	-	-
Roads & Bridges Fund	14,304,709	-	11,770,067	23,738,752	2,336,024	-	-
Narcotics Funds	2,814,000	-	83,884	2,897,884	-	-	-
Car Rental Tax Fund	2,500,000	-	-	2,500,000	-	-	-
Mosquito & Rodent Control Fund	3,605,000	-	621,108	4,226,108	-	-	-
Air Emission Fees Fund	613,100	-	459,122	1,039,822	32,400	-	-
Register DP Fund	318,595	-	7,500	326,095	-	-	-
General Sessions DP Fund	284,500	-	381,210	665,710	-	-	-
Judicial Computerization Fees	138,000	-	-	138,000	-	-	-
Veteran's Court	18,550	-	-	18,550	-	-	-
Criminal Court DP Fund	22,800	-	93,000	115,800	-	-	-
Economic Development Fund	7,000	-	-	-	-	7,000	-
Stormwater Fees Fund	851,000	-	674,920	1,525,920	-	-	-
Sewer Maintenance Fund	12,000	-	108,000	120,000	-	-	-
Solid Waste Fund	355,104	-	-	355,104	-	-	-
Chickasaw Basin Authority	109,940	-	-	109,940	-	-	-
DUI Treatment Fines Fund	28,000	-	30,000	58,000	-	-	-
Drug Court Program Fund	328,000	121,017	310,168	759,185	-	-	-
County Clerk MVR Supplies	81,800	-	-	81,800	-	-	-
County Clerk DP Fund	61,000	-	-	61,000	-	-	-
Tax Increment Fund	6,500,000	-	-	6,500,000	-	-	-
TOTAL SPECIAL REVENUE	486,772,602	268,299	14,538,980	499,204,456	2,368,424	7,000	-
ENTERPRISE FUNDS:							
Corrections Fund	35,993,003	18,207,942	-	53,317,343	883,602	-	-
Fire Services Fund	32,480,337	-	10,198,618	42,678,955	-	-	-
Codes Enforcement Fund	13,103,678	1,500,000	-	14,271,342	332,336	-	-
TOTAL ENTERPRISE FUNDS	81,577,018	19,707,942	10,198,618	110,267,640	1,215,938	-	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	5,395,488	-	7,086,767	12,482,256	-	-	-
Fleet Vehicle Replacement Fund	486,200	-	-	486,200	-	-	-
Fleet Services	2,753,052	-	-	2,753,052	-	-	-
TOTAL INTERNAL SERVICES	8,634,740	-	7,086,767	15,721,507	-	-	-
GRANT FUNDS	331,252,250	5,175,829	1,629,534	314,178,176	23,879,437	-	-
DEBT SERVICE FUND	145,105,212	682,716	2,589,914	148,377,842	-	-	-
ALL FUNDS TOTAL	1,477,955,229	50,108,292	36,072,040	1,511,772,744	51,889,222	473,595	-

COUNTY WIDE SUMMARY

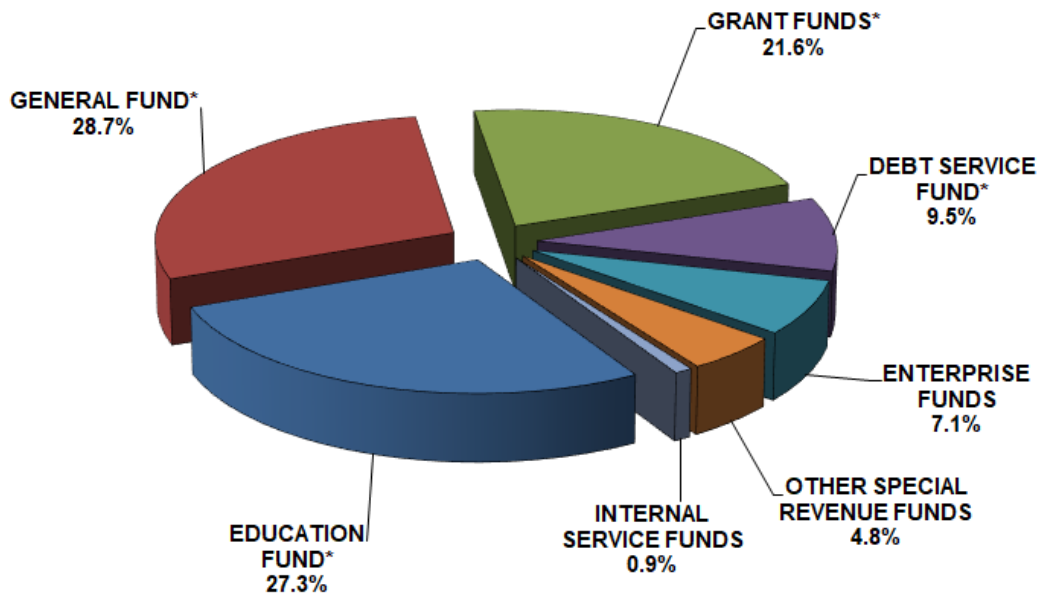
All Funds

TOTAL SOURCES AND USES BY FUND TYPE

FUND TYPE:	FY22 SOURCES OF FUNDS			FY22 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
GENERAL FUND*	424,613,407	24,273,507	28,226	424,023,122	24,425,423	466,595	-	28.7%
EDUCATION FUND*	427,111,718	147,282	-	427,259,000	-	-	-	27.3%
DEBT SERVICE FUND*	145,105,212	682,716	2,589,914	148,377,842	-	-	-	9.5%
GRANT FUNDS*	331,252,250	5,175,829	1,629,534	314,178,176	23,879,437	-	-	21.6%
ENTERPRISE FUNDS	81,577,018	19,707,942	10,198,618	110,267,640	1,215,938	-	-	7.1%
OTHER SPECIAL REVENUE	59,660,884	121,017	14,538,980	71,945,456	2,368,424	7,000	-	4.8%
INTERNAL SERVICE FUNDS	8,634,740	-	7,086,767	15,721,507	-	-	-	0.9%
ALL FUNDS TOTAL	1,477,955,229	50,108,292	36,072,040	1,511,772,744	51,889,222	473,595	-	100.0%

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

FY22 Uses by Fund



Major Funds for Shelby County include the General Fund (28.7% of total), the Education Fund (27.3% of total), the Debt Service Fund (9.5% of total), and Grant Funds (21.6% of total).

COUNTY WIDE SUMMARY

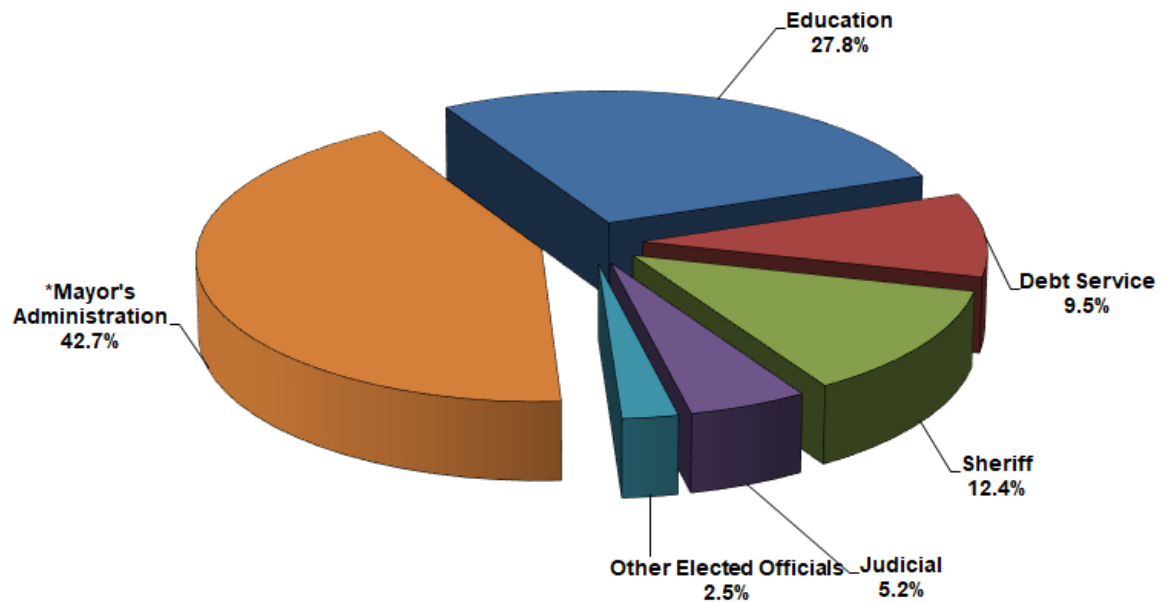
All Funds

TOTAL SOURCES AND USES BY DIVISION

DIVISION NAME	FY22 SOURCES OF FUNDS			FY22 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	427,111,718	147,282	-	427,259,000	-	-	-	27.3%
Pre-K	8,500,000	-	-	8,500,000	-	-	-	0.5%
Sheriff	10,777,779	145,898	83,884	192,954,384	145,898	-	(182,092,721)	12.3%
Debt Service	145,105,212	682,716	2,589,914	148,377,842	-	-	-	9.5%
Public Works *	65,324,413	861,024	23,034,425	109,776,871	2,386,024	-	(22,943,033)	7.2%
Administration & Finance *	459,714,540	21,091,846	-	135,073,295	44,624,732	473,595	300,634,764	11.5%
Judicial	31,803,119	594,853	814,378	81,359,529	473,836	-	(48,621,015)	5.2%
Corrections *	37,162,349	19,091,544	-	55,370,291	883,602	-	-	3.6%
Health Services *	74,717,814	3,303,433	1,425,945	110,258,035	2,978,433	-	(33,789,275)	7.2%
Community Services *	95,827,960	2,292,999	-	108,315,851	-	-	(10,194,892)	6.9%
Other Elected Officials	45,242,645	-	7,500	38,513,853.55	-	-	6,736,291	2.5%
Planning & Development *	69,178,677	1,896,697	1,001,000	72,068,080	396,697	-	(388,403)	4.6%
Information Technology *	7,489,001	-	7,114,993	23,945,712	-	-	(9,341,717)	1.5%
ALL FUNDS TOTAL	1,477,955,229	50,108,292	36,072,040	1,511,772,744	51,889,222	473,595	-	100.0%

* Divisions of the Mayor's Administration

FY22 Uses by Division



Education represents the largest functional division of county expenditures.

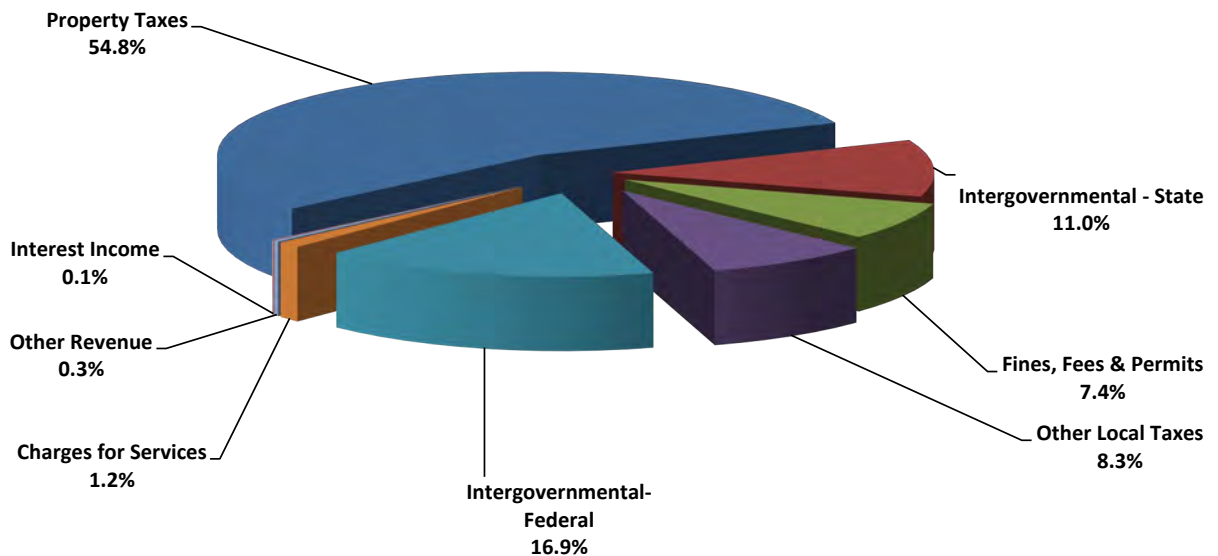
COUNTY WIDE SUMMARY

All Funds

REVENUE OVERVIEW

REVENUE SOURCE	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Amended	FY22 Adopted
40 - Property Taxes	795,913,271	795,509,324	788,388,051	788,178,722	809,084,563
% of Total	66.7%	65.7%	65.1%	57.1%	54.8%
43 - Intergovernmental - State	123,839,191	130,135,139	139,247,266	203,804,777	162,076,353
% of Total	10.4%	10.8%	11.5%	14.8%	11.0%
41 - Other Local Taxes	117,780,093	121,626,719	118,619,150	123,326,517	123,265,429
% of Total	9.9%	10.1%	9.8%	8.9%	8.3%
46 - Fines, Fees & Permits	97,926,836	106,112,784	101,127,191	110,847,229	109,740,889
% of Total	8.2%	8.8%	8.4%	8.0%	7.4%
44 - Intergovernmental-Federal	33,061,960	26,267,739	36,371,034	125,769,977	249,660,832
% of Total	2.8%	2.2%	3.0%	9.1%	16.9%
45 - Charges for Services	15,908,615	16,661,368	15,384,504	19,644,769	18,199,661
% of Total	1.3%	1.4%	1.3%	1.4%	1.2%
47 - Other Revenue	3,291,025	4,541,584	4,841,563	5,046,687	4,579,966
% of Total	0.3%	0.4%	0.4%	0.4%	0.3%
48 - Interest Income	5,022,667	9,046,886	6,155,314	2,634,663	1,097,536
% of Total	0.4%	0.7%	0.5%	0.2%	0.1%
TOTAL REVENUE - ALL FUNDS	1,192,743,656	1,209,901,543	1,210,134,072	1,379,253,340	1,477,705,229
% Change from Prior Year		1.4%	0.0%	14.0%	7.1%

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 County Assessor and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. Personal property is reappraised by the County 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 58% of total assessed values throughout the County, with commercial properties at about 24%, industrial properties at 8%, personal property at 7%, and utilities at 5%.

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

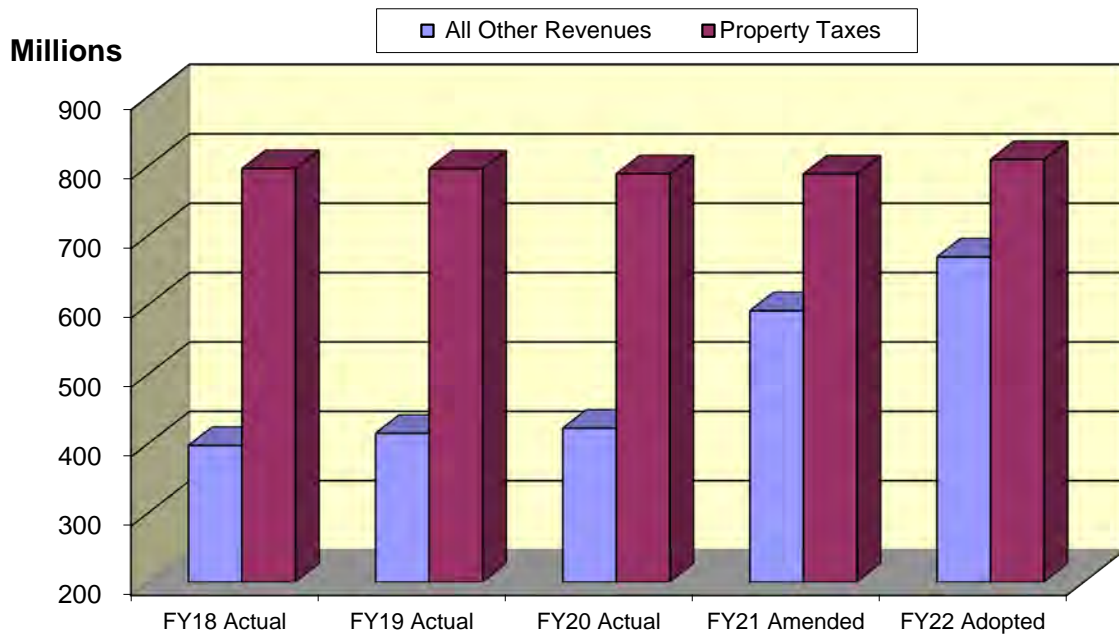
The County Commission adopted a tax rate of \$3.45 for tax year 2021 (FY22).

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 \$3.45 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 \$3.45 = \$862.50 tax due

A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,380.

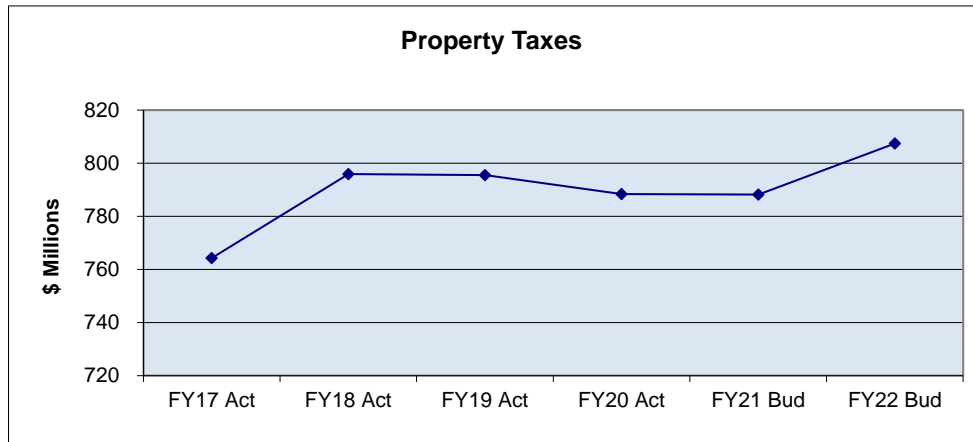
Revenue Trends



Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

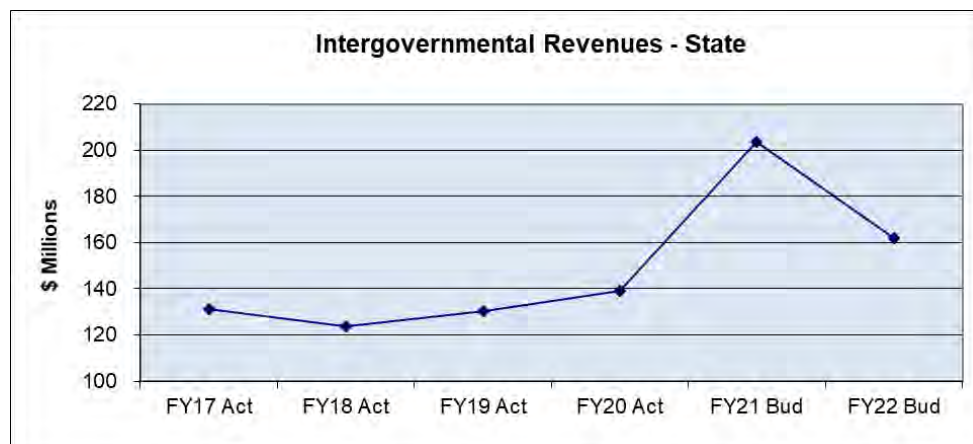
Property Taxes have historically accounted for approximately 60.0% of all County revenue sources. Based on a tax rate of \$3.45, Current Property Taxes have been projected at \$809 million for the FY22 Adopted Budget. As a result of increasing collection trends and continued local growth, property tax revenue is projected to increase by 2.7% in FY22. Delinquent tax revenue is projected to remain steady at \$18.0 million. One cent of the tax rate is estimated to generate \$2,292,999 in revenue.



Intergovernmental Revenues - State received from the State of Tennessee contribute the second largest source of income to the County, representing 11.0% of total income (\$162.0 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 FY22 is due to a decrease in the reduction of State cost reimbursements for Corrections (\$9.7 million) and Grants-Federal through State (\$12 million) primarily funding the Division of Community Services' heating and energy assistance program for low income households and the state-funded emergency rental and utility assistance program for individuals impacted by the COVID-19 pandemic that was funded in FY21.

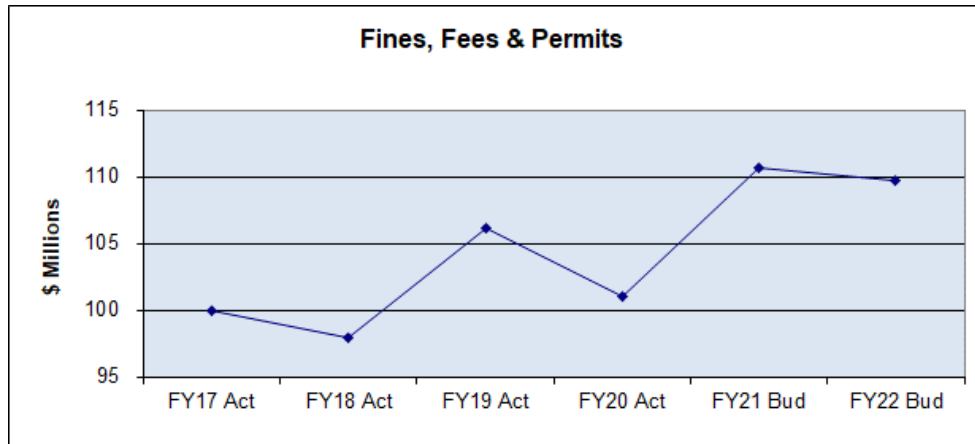
Significant revenue sources in this category include:

- State grant funding for specified programs (\$96.4 million).
- Corrections reimbursements for housing of inmates charged with felony crimes (\$28.5 million).
- State gasoline tax revenue (\$12.5 million), the TVA Replacement tax (\$7.5 million) and Bank Excise taxes (\$2.5 million).
- State cost reimbursements (\$8.8 million) and funding for prisoners at the Shelby County Jail (\$2.7 million).



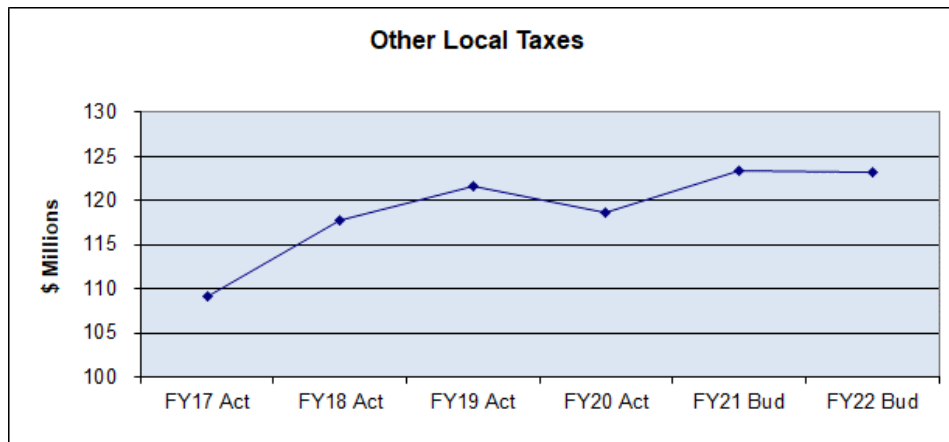
Fines, Fees & Permits account for 7.4% of total revenues (\$109.7 million). Collections in this category had increased over the past few years as economic conditions have improved, however, the COVID-19 pandemic caused the closure of our courts and other offices that generate these fees, accounting for the minor decrease in FY22. Significant fees collected from businesses, residents, and organizations for services provided include:

- County Trustee’s commission for collection of property taxes (\$22.6 million).
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$27.0 million).
- Various fees collected primarily by Codes Enforcement, Health Services, and Public Works (\$20 million).
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts).



Other Local Taxes contribute another 8.3% or \$123.3 million. Significant local tax revenues are generated from:

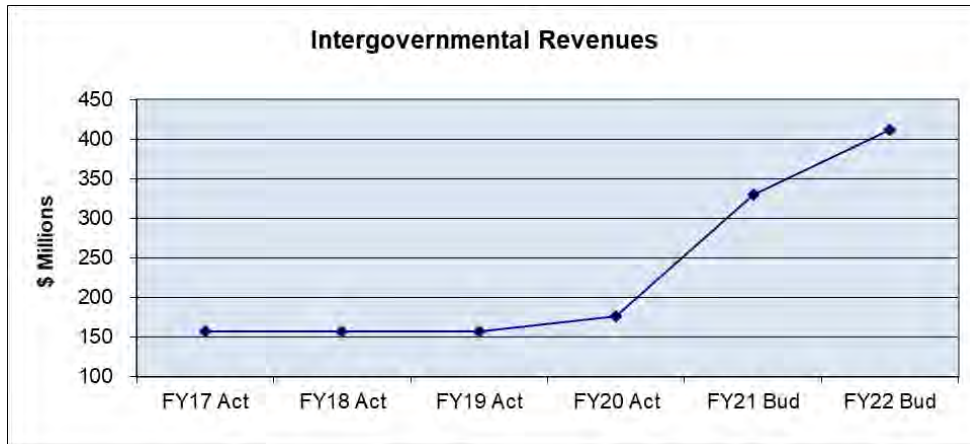
- Motor Vehicle Registration - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs. (\$34.9 million)
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt, Convention and Visitors Bureau, and NBA arena capital expenditures (\$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 (\$2.9 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.



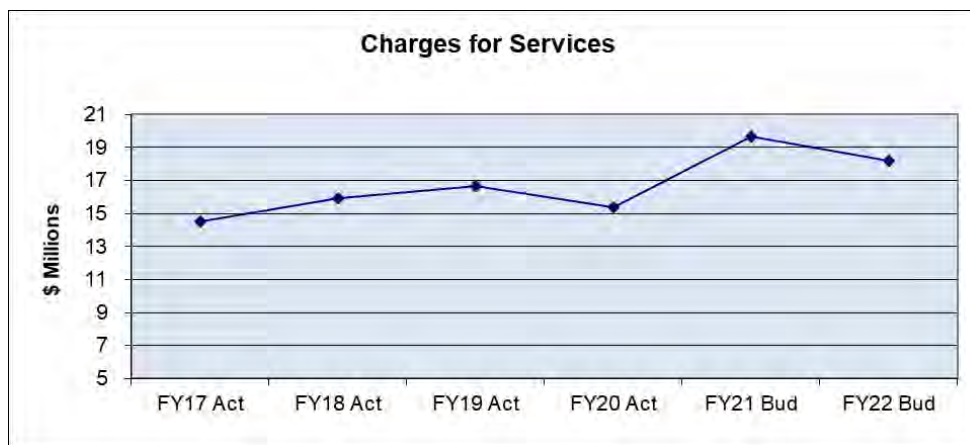
Intergovernmental Revenues - Federal & Local Sources received from the Federal Government and local municipalities represent 16.9% of total income, or \$249.7 million in revenue.

Significant revenue sources in this category include:

- Federal and Local grant funding for specified programs (\$229.7 million) and cost reimbursements (\$9.9 million)
- The American Rescue Plan Act of 2021 for the COVID-19 pandemic (\$91.0 million).
- Reimbursement from the City of Memphis and other local municipalities for property 4-year reappraisal performed during FY21 but collected in FY22 (\$2.9 million, the billing and collection of delinquent property taxes including litigation costs (\$1.5 million), and for ambulance and 911 services (\$1.7 million).



Charges for Services - \$18.2 million budgeted in FY22 representing 1.2% of all revenues. This category includes internal service charges for telecommunications (\$3.4 million), fleet and fuel services (\$2.7 million), ambulance service fees (\$3.3 million), as well as charges for inmate telephone and postage usage (\$1.0 million), and TennCare revenue receipts (\$1.7 million). A slight decline in this category is due to reduced internal billings for Telecommunications, Mail Services, and Printing Services.



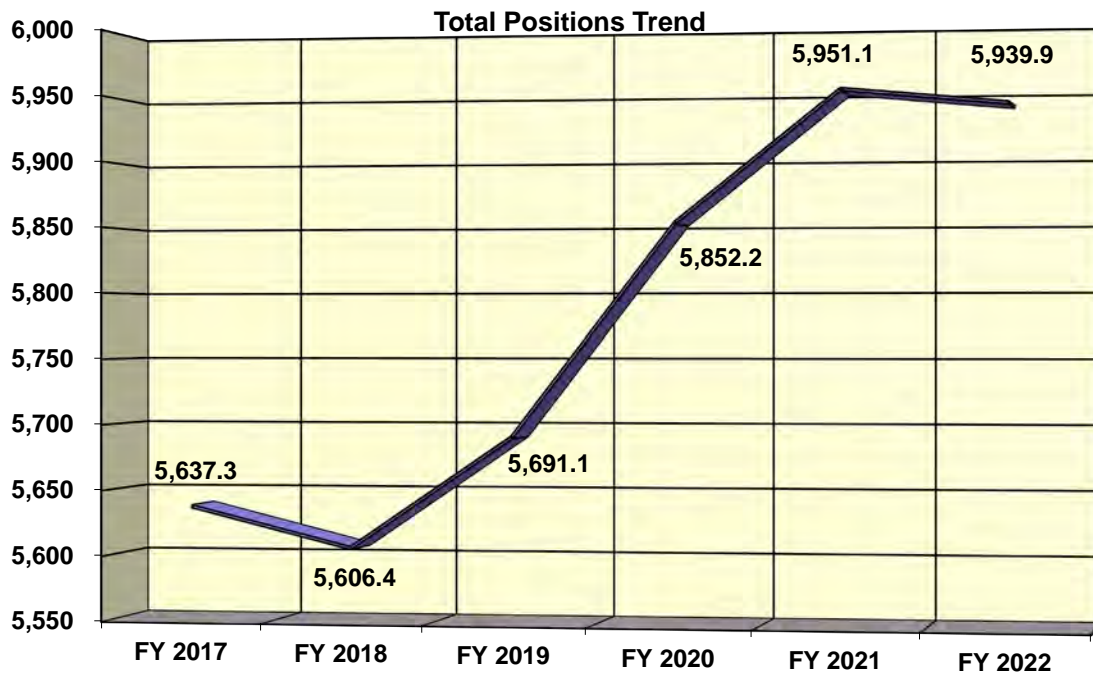
COUNTY WIDE SUMMARY

All Funds

Total FTE Positions by Fund

FUND NAME	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY21-22 Change	% of Total
General Fund	3,930.7	3,968.2	4,009.9	4,039.7	4,030.2	4,037.2	7.0	68.0%
Special Revenue Funds	153.8	152.8	153.8	154.8	156.8	165.8	9.0	2.8%
Enterprise Funds	983.0	934.0	942.0	942.0	985.0	985.0	-	16.6%
Internal Service Funds	20.0	20.0	19.0	19.0	19.0	19.0	-	0.3%
Grant Funds	549.9	531.4	566.4	696.7	760.1	732.9	(27.2)	12.3%
TOTAL FTE - ALL FUNDS	5,637.3	5,606.4	5,691.1	5,852.2	5,951.1	5,939.9	(11.2)	100.0%

Change from prior year 26.7 (30.9) 84.7 161.1 98.9 (11.2)



The total number of County employees in All Funds has increased by 302.6 positions (5.4%) since FY17, with the largest number of additions occurring in the General Fund primarily driven by Sheriff and the need to cover the de-annexed areas of in the County and in the Grant Funds for the County's the response to the COVID-19 pandemic.

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>
MAYOR'S ADMINISTRATION						
Administration & Finance	162.2	-	-	-	3.8	166.0
Information Technology	85.0	-	-	5.0	-	90.0
Planning & Development	3.4	-	126.0	-	24.6	154.0
Public Works	159.0	102.0	270.0	14.0	5.0	550.0
Corrections	-	-	589.0	-	11.0	600.0
Health Services	158.1	56.8	-	-	494.7	709.6
Community Services	103.0	-	-	-	128.0	231.0
Total Mayor's Admin FTE	670.7	158.8	985.0	19.0	667.1	2,500.6
SHERIFF						
Sheriff Administration	191.0	-	-	-	-	191.0
Law Enforcement	841.0	-	-	-	-	841.0
Jail	1,117.0	-	-	-	-	1,117.0
Total Sheriff FTE	2,149.0	-	-	-	-	2,149.0
JUDICIAL						
Chancery Court	22.0	-	-	-	-	22.0
Circuit Court	41.0	-	-	-	-	41.0
Criminal Court	87.0	-	-	-	-	87.0
General Sessions Court	195.3	7.0	-	-	2.0	204.3
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	131.5	-	-	-	19.0	150.5
Juvenile Court Clerk	56.0	-	-	-	28.0	84.0
Attorney General	127.2	-	-	-	16.8	144.0
Public Defender	141.5	-	-	-	-	141.5
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
Total Judicial FTE	827.0	7.0	-	-	65.8	899.8
OTHER ELECTED OFFICIALS						
Legislative Operations	28.0	-	-	-	-	28.0
Equal Opportunity Compliance	14.0	-	-	-	-	14.0
Assessor	133.0	-	-	-	-	133.0
County Clerk	98.0	-	-	-	-	98.0
Register	30.0	-	-	-	-	30.0
Trustee	64.5	-	-	-	-	64.5
Election Commission	23.0	-	-	-	-	23.0
Total Other Elected FTE	390.5	-	-	-	-	390.5
TOTAL POSITIONS - ALL FUNDS	4,037.2	165.8	985.0	19.0	732.9	5,939.9
% of Total Positons by Fund Type	68%	3%	17%	0%	12%	100%

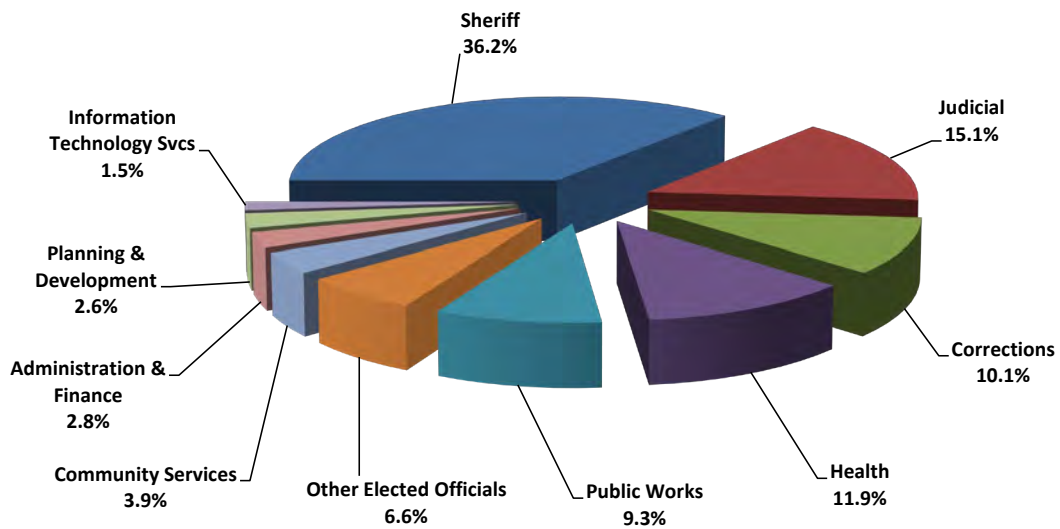
COUNTY WIDE SUMMARY

All Funds

Total FTE Positions Distribution

DIVISION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Change	% of Total
Sheriff	2,089.0	2,115.0	2,127.0	2,150.0	2,149.0	(1.0)	36.2%
Judicial	867.8	873.0	898.8	888.8	899.8	11.0	15.1%
Corrections	593.5	595.0	602.3	602.5	600.0	(2.5)	10.1%
Health	546.4	561.9	658.6	724.3	709.6	(14.7)	11.8%
Public Works	503.0	502.0	502.0	541.0	550.0	9.0	9.3%
Other Elected Officials	389.0	389.0	391.5	390.5	390.5	-	6.6%
Community Services	204.2	205.6	218.2	236.0	231.0	(5.0)	3.9%
Administration & Finance	178.5	206.6	204.7	174.0	166.0	(8.0)	2.8%
Planning & Development	147.0	153.0	153.0	154.0	154.0	-	2.6%
Information Technology Svcs	88.0	90.0	96.0	90.0	90.0	-	1.5%
TOTAL FTE - ALL FUNDS	5,606.4	5,691.1	5,852.2	5,951.1	5,939.9	(11.2)	100.0%

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 6/30/2020	Projected Balance 6/30/2021	FY20-FY21 % Change	FY22 Planned Change	Projected Balance 6/30/2022	FY21-FY22 % Change
General Fund ⁽¹⁾ *	\$ 91,099	\$ 103,122	13.2%	\$ (128)	\$ 102,994	-0.1%
Debt Service Fund ⁽²⁾	50,961	41,946	-17.7%	(2,590)	39,356	-6.2%
Special Revenue Funds:						
Roads and Bridges Fund ⁽³⁾	21,410	23,338	9.0%	(11,790)	11,548	-50.5%
Hotel Motel Tax Fund	9,386	2,287	-75.6%	-	2,287	0.0%
Sheriff's Forfeitures Fund	5,362	5,093	-5.0%	(83)	5,010	-1.6%
Data Processing Fund ⁽⁴⁾	2,079	2,522	21.3%	(482)	2,040	-19.1%
Health Services Restricted ⁽⁵⁾	1,901	2,232	17.4%	(1,080)	1,152	-48.4%
Grants Fund	15,570	19,203	23.3%	(1,705)	17,498	-8.9%
Stormwater Fees Fund ⁽⁶⁾	2,112	2,079	-1.6%	(675)	1,404	-32.5%
Drug Court Fund ⁽⁷⁾	1,090	1,123	3.0%	(340)	783	-30.3%
Economic Development Fund	1,248	1,248	0.0%	-	1,248	0.0%
Sewer Maintenance Fund	1,396	1,301	-6.8%	(108)	1,193	-8.3%
Chickasaw Basin	-	811	0.0%	-	811	0.0%
Education Fund	-	4,637	0.0%	-	4,637	0.0%
Enterprise Funds: (Net Position)						
Codes Enforcement Fund	2,366	4,109	73.7%	-	4,109	0.0%
Fire Services Fund ⁽⁸⁾	(8,716)	(9,892)	-13.5%	(10,254)	(20,146)	103.7%
Corrections Fund	(30,205)	(30,205)	0.0%	(1)	(30,206)	0.0%
Internal Service Funds ⁽⁹⁾	7,752	7,239	-6.6%	(7,087)	152	-97.9%
Total - All Operating Funds**	\$ 174,811	\$ 182,193	4.2%	\$ (36,323)	\$ 145,870	-19.9%

* 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) Discussion of Debt Service Fund balance and trend is provided in the "Debt Service" section of this book.
- (3) Roads and Bridges Fund planned use of fund balance is a result of shifting sales tax revenue to fund Pre-K education.
- (4) Data Processing Fund balance change reflects use of funds accumulated in prior years for future planned expenditures.
- (5) The Health Services Restricted Fund balance reflects usage due to the impact of responding to the COVID-19 pandemic.
- (6) The Stormwater Fees Fund balance is used to protect the health, safety, and general welfare of residents from the adverse impacts from uncontrolled storm water drainage.
- (7) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY22.
- (8) Negative fund balances in Enterprise Funds for Fire Services reflects the implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds.
- (9) Internal Services accumulated fund balance is primarily used for equipment purchases for Information Technology.