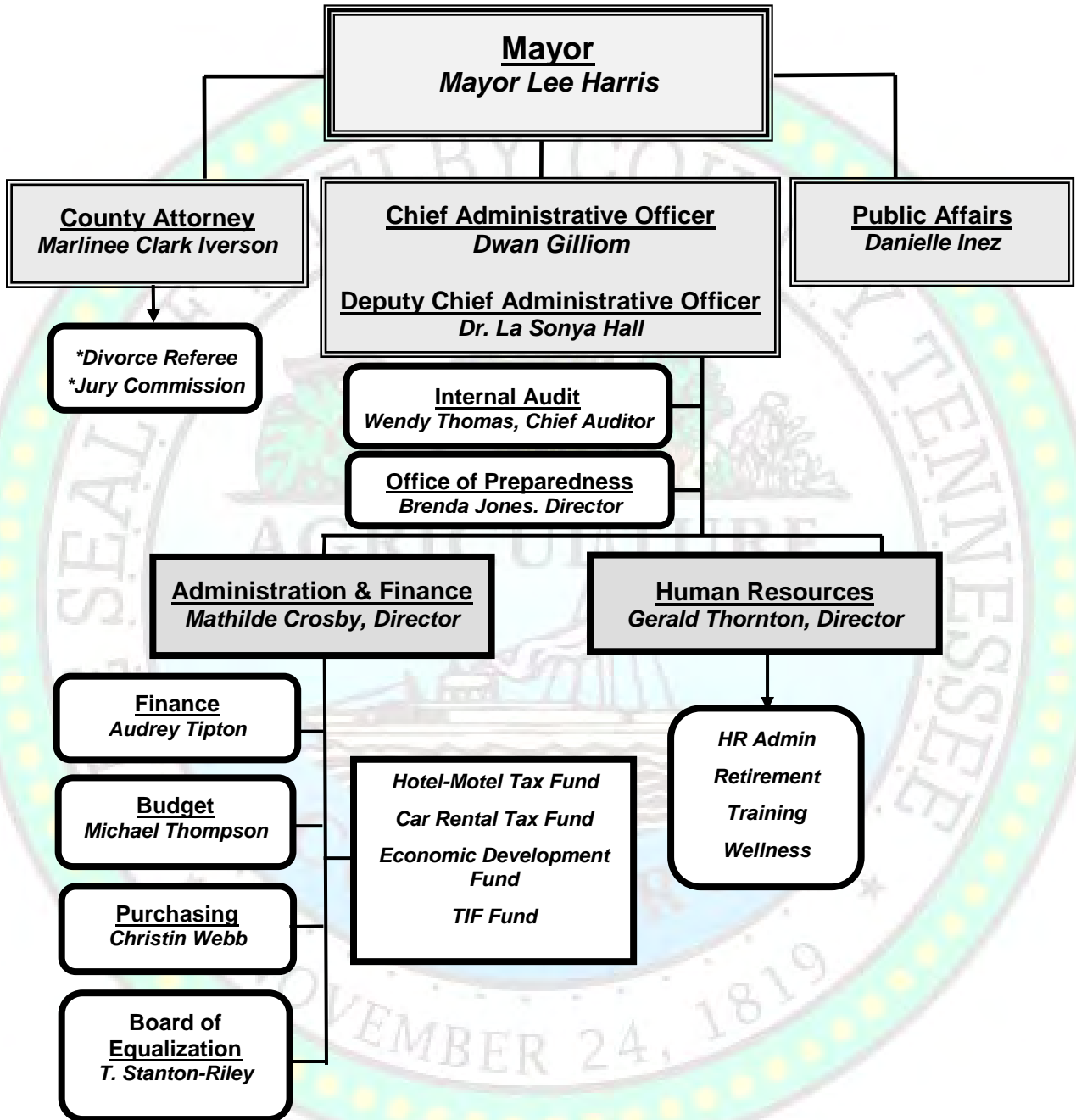


# ADMINISTRATION & FINANCE

## Division Organizational Chart by Program



\*These sections report to the County Attorney but are included with the Judicial Division for financial reporting

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**Division Overview FY22**

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**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To effectively execute the responsibilities of the Executive Branch of Shelby County Government through the Mayor and Chief Administrative Officer to provide high quality and cost-effective services to optimize the safety and quality of life for all citizens of our diverse community in accordance with the County Charter and Ordinances. To maintain excellent stewardship and accountability in providing Shelby County residents and our internal customers with professional services in the support functions of Finance, Office of Preparedness, Purchasing, Audit, Human Resources, Legal Services and the Board of Equalization.

The Division of Administration & Finance supports the following County strategic goals:

***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

[2-i] Provide effective disaster preparedness and 911 emergency response systems.

***Strategy 4: Promote Workforce Development and a Healthy Economy***

[4-a] Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.

[4-b] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

[4-c] Promote the growth of local, minority, and women owned businesses in the community.

[4-d] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.

[4-e] Create new strategies that encourage small business development particularly in the area of start-up technology.

***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

[5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management, and revenue collections. Maintain all records of public transactions as required by the State.

[5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.

[5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.

[5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.

[5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.

[5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

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**DEPARTMENTAL MISSION/GOALS:**

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The strategic goals of the division are achieved through the following departmental structure:

**2001 Mayor** – Ensures Shelby County Government provides high quality and cost-effective services in accordance with the County Charter and Ordinances to optimize the safety and quality of life for all citizens of our diverse community. The Mayor provides the vision, leadership and strategic direction for Shelby County Government.

**2002 Public Affairs** – Provides answers to citizen concerns or complaints, fields inquiries from the news media, and keeps employees informed about key issues involving Shelby County Government. The Mayor's Action team ensures that citizens are assisted by staff or referred to outside agencies.

**2003 Chief Administrative Officer** – Provides oversight and direction for the daily operations of county government to ensure the effective and efficient delivery of services to its citizens, including financial planning and stability, compliance with federal, state and local regulatory agencies, and review/approval of all contracts and resolutions. The Office of Preparedness is included in this department. The Internal Audit function is also included in this department.

**2009 County Attorney** – Serves as Legal Advisor and provides any requested legal services to the County Mayor, the County Commission, and all departments, officers, and officials of Shelby County Government; represents the County in lawsuits and administrative hearings; and reviews all ordinances, contracts, resolutions and legislation applicable to the County.

**2011 Director of Administration & Finance and Budget** – Maintains effective and responsible fiscal control of the County's resources through efficient planning and management of the County's budget, financial operations, and policies. The Budget staff were transferred to this section for financial reporting purposes in FY22.

**2012 Central Operations** – Provides the budgetary medium for general revenues and expenditures that are not readily attributable to a specific department, including payments to affiliated organizations, spending restrictions, indirect cost allocations to other departments, and operating transfers to/from the General Fund.

**2013 County Grants** – Accounts for any grants or subsidies to various 501(c)(3) not-for-profit organizations as defined by State law. The Community Enhancement grant program administered through the County Commission is reported in this department.

**2014 Human Resources** – Manages all aspects of human resource services for the County, including personnel policy development and implementation, compensation, benefits, equal employment opportunity, and compliance with federal and state legislation.

**2017 Purchasing** – Procures products and services under the administration of the County Mayor, the County Board of Commissioners, and other elected officials. Ensures the procurement of quality products and services at the lowest possible cost while providing suppliers with a fair and equal opportunity to conduct business with Shelby County Government.

**2025 Finance** – Manages the financial affairs of the County through the execution of sound fiscal and business policies and practices. Supports the operating departments throughout Shelby County Government with financial reporting services, accounting assistance, and guidance as needed. The functions of accounting, accounts payable, and payroll are included in this department.

**2028 Board of Equalization** – Examines, compares, and equalizes the assessments of the Shelby County Assessor of Property whenever an appeal is made in order to protect the rights of all citizens of the County.

**Service Level Measurements**

Service Levels	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimated
<b>Public Affairs</b>					
Calls Answered	45,803	46,490	36,065	38,760	40,000
New Complaints Involving County Services	8,371	8,497	41,106	29,321	45,000
Community Groups Contacted	5,297	5,376	20	55	50
Training Sessions for County Departments			10	32	100
<b>County Attorney</b>					
New Cases in Litigation	221	236	281	255	275
New Public Records Requests	487	453	680	681	700
New Contracts Reviewed	941	1,030	803	867	800
<b>Internal Audit</b>					
Audit hotline complaints screened	90%	90%	90%	92%	95%
Draft audit reports issued within 30 days of completion of field work	90%	90%	90%	88%	90%
<b>Human Resources</b>					
Jobs Posted	380	838	490	601	550
Applications Received	59,700	68,645	44,233	24,777	30,000
Number of New Hires	709	1,015	874	984	1,082
Number of Terminations	918	1,119	1,453	1,496	1,571
Health Benefit Changes Processed	9,165	9,323	9,610	10,595	11,124
Disability Claims Processed	338	335	337	744	781
Retirements Processed	482	178	154	190	200
Number of Training Participants	5,883	6,252	3,830	3,902	4,000
<b>Purchasing</b>					
Purchase Orders Issued	6,027	5,135	4,635	5,824	N/A
\$ Value of P Os processed	\$77.0M	\$161.1M	\$88M	\$101M	N/A
% of Total \$ Amount Spent with Locally Owned Small Business Vendors	20%	18%	14%	13%	20%
<b>Finance</b>					
Accounts Payable Checks/Wires Issued	45,152	39,734	36,985	31,973	39,806
Average # Days from receipt of invoice by Finance to payment	3.4 days	2.9 days	3.2 days	2.7 days	3.0 days
Budget Adjustments Processed	763	753	869	905	800
Average # Days to Process Budget Transfers	5.5 days	5.5 days	4.5 days	4.5 days	5 days
GFOA Certificate of Achievement for Financial Reporting (AFR)	33 yrs	34 yrs	35 yrs	36 yrs	37 yrs
GFOA Distinguished Budget Presentation award - consecutive years	10 yrs	11 yrs	12 yrs	13 yrs	14 yrs
<b>Board of Equalization</b>					
Reductions Granted	2,305	1,600	1,500	2,550	1,500
Tax Appeals Filed	8,135	4,912	4,333	8,500	6,000

**FY22 Budget Highlights**

**DESCRIPTION OF ACTIVITIES:**

The Division of Administration and Finance includes three types of departments:

- **Executive Functions:** Mayor, Chief Administrative Officer, Public Affairs, County Attorney
- **Support/Administrative Functions:** Purchasing, Finance, and Human Resources
- **Other:** Central Operations and County Grants *(Note: Central Operations and County Grants are not included in the General Fund summary provided below.)*

**General Fund 010**

*(Excludes Central Operations and County Grants)*

<b>Summary</b>	<b>FY20 Actual</b>	<b>FY21 Amended *</b>	<b>FY22 Adopted</b>	<b>FY22-21 Var</b>
Revenue	1,449,826	657,950	658,975	1,025
Total Personnel	13,533,583	13,996,826	14,898,696	901,870
O&M	2,213,885	2,915,831	2,922,056	6,225
Other Financing Sources	11,512	-	-	-
Net Transfers	57,869	72,863	69,070	(3,793)
<b>Net Expenditures</b>	<b>(14,228,262)</b>	<b>(16,181,844)</b>	<b>(17,092,707)</b>	<b>(910,863)</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>165.6</b>	<b>161.2</b>	<b>162.2</b>	<b>1.0</b>
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**CHANGES TO MAJOR CATEGORIES**

- **Revenue:** Includes \$624,775 from Shelby County Retirement System reimbursements, \$25,000 from CIGNA Annual Administrative payment, \$5,000 from Prescription Card Royalties, \$3,700 from public records charges and the remainder from other miscellaneous. Revenue change from FY21 to FY22 is due to an increase in the revenue collected from public records charges offset by a small decrease in Shelby County Retirement System reimbursements revenue to align with recent actuals.
- **Total Personnel:** Variance is a result of an increase in the minimum living wage to \$15.29/hour for all temporary County employees, combined with offsets and/or changes in salary restrictions, fringe benefits, and employee health elections. This amount also includes the CTAS required salary increases for certain statutory officials. One additional position was approved for Emergency Management and Homeland Security.
- **O&M:** Variance reflects \$12,000 of FY22 funds included to support Shelby County historical records offset by minor decreases in other operating and maintenance accounts.
- **Net Transfers:** Reflects the transfer from the Group Health Insurance Fund (#963) to help pay for the labor cost of the Wellness Center. The transfer will cover any costs not covered by the revenues received from CIGNA and the Prescription Card Royalties received in the Wellness budget.

**General Fund 010 – 201201 Central Operations**

<b>Summary</b>	<b>FY20 Actual</b>	<b>FY21 Amended *</b>	<b>FY22 Adopted</b>	<b>FY22-21 Var</b>
Revenue	343,908,500	335,971,629	340,320,776	4,349,147
Total Personnel	18,931	1,080,733	1,417,591	336,858
General Restrictions/Indirect	(2,943,050)	(12,598,564)	(12,689,668)	(91,104)
Affiliated Organizations	30,969,185	30,943,929	30,955,606	11,677
Net Transfers	(31,346,444)	(16,138,595)	(20,078,959)	(3,940,364)
Planned Fund Balance Change	-	-	466,595	466,595
<b>Net Expenditures</b>	<b>284,516,989</b>	<b>300,406,937</b>	<b>300,091,694</b>	<b>(315,243)</b>

*\*Excludes carry forwards and one time expenditures*

**INCLUDED IN CENTRAL OPERATIONS**

- **Revenue:** Includes the General Fund portion of property taxes, a portion of the County share of local sales tax, other state and local taxes, governmental reimbursements, fees, and other revenue. The increase is a result of a projected 2.7% increase in property tax revenue due to growth.
- **Total Personnel:** Variance reflects an increase of \$315,277, a full year of to fund the County's Parental Leave Program.
- **General Restrictions:** Spending accounts for anticipated underspending throughout the County that has not been allocated to a specific division.
- **Affiliated Organizations:** Payments include:
  - \$ 29,408,000 Regional One Health
  - 417,606 Agricultural Extension
  - 400,000 State Alcoholic Beverage Tax
  - 175,000 Film & TV Commission
  - 555,000 Memphis Public Library
  - \$ 30,955,606 **Total**
- **Net Transfers:** From General Fund to other funds:
  - \$ 1,500,000 Codes Enforcement – matched with City of Memphis funding
  - 250,000 Tort Liability – funding for potential liability claims against the County
  - 121,017 Veterans/Drug Court – continued funding for 2 FTEs added in FY21
  - 18,207,942 Corrections Center – County support for costs not reimbursed by the State of TN
  - \$ 20,078,959 **Total Transfers**
- **Increase in General Fund Balance:** Increase is the result of revenues exceeding expenditures. The FY22 adopted budget includes a replenishment of \$466,595 in Fund Balance.

**FTE Position Count**

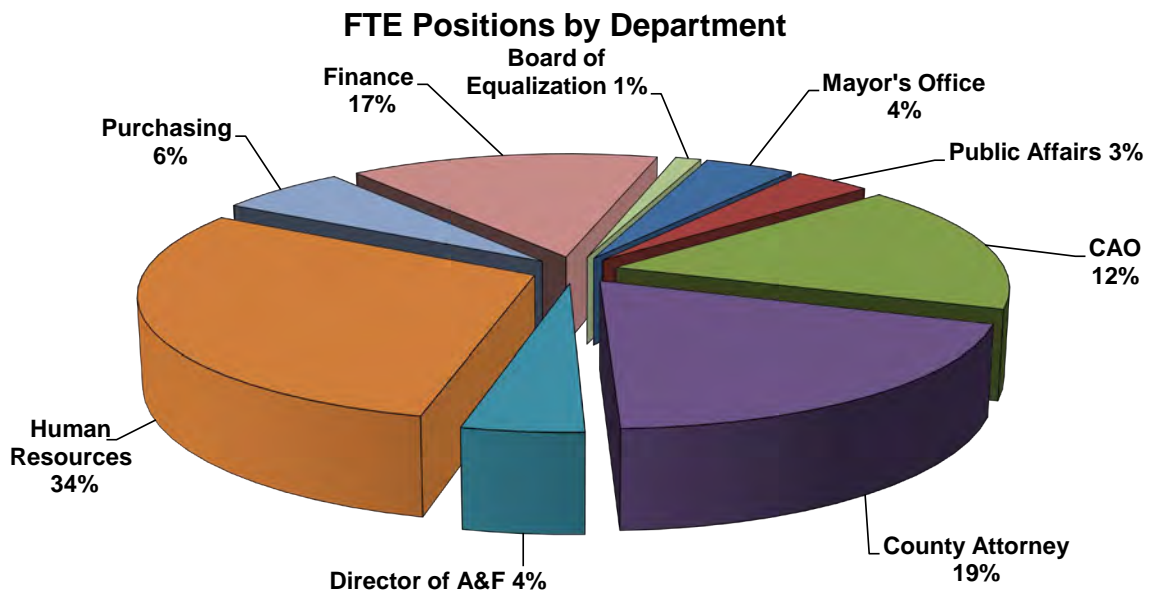
Fund	Dept	Dept Description	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Adopted	FY21-22 Change
<b>GENERAL FUND</b>								
010	2001	Mayor's Office	5.0	7.0	7.0	7.0	7.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO	19.9	21.1	21.1	26.2	27.2	1.0
010	2009	County Attorney	33.5	33.5	33.5	31.0	31.0	-
010	2011	Director of A&F	7.0	7.0	7.0	1.0	7.0	6.0
010	2014	Human Resources	60.0	60.0	48.0	48.0	48.0	-
010	2017	Purchasing	10.0	10.0	10.0	10.0	10.0	-
010	2025	Finance	31.0	31.0	31.0	30.0	24.0	(6.0)
010	2028	Board of Equalization	2.0	2.0	2.0	2.0	2.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>174.4</b>	<b>177.6</b>	<b>165.6</b>	<b>161.2</b>	<b>162.2</b>	<b>1.0</b>
<b>GRANT FUNDS</b>			<b>4.1</b>	<b>28.9</b>	<b>39.0</b>	<b>12.8</b>	<b>3.8</b>	<b>(9.0)</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>178.5</b>	<b>206.6</b> <sup>a</sup>	<b>204.7</b> <sup>b</sup>	<b>174.0</b> <sup>c</sup>	<b>166.0</b> <sup>d</sup>	<b>(8.0)</b>

**FY19 -** (a) 2.0 FTEs added via resolution for the Director of Education and the Director of Communications / Public Affairs and another 0.2 FTE increase due to the Office of Preparedness positions' General Fund / Grants allocation change

**FY20 -** (b) 11.0 FTEs moved to the Sheriff's Department from HR coupled with the elimination of 1.0 FTE (Human Resource Specialist)

**FY21 -** (c) 2.5 FTEs deleted from County Attorney (Paralegal, Legal Secretary, part-time Attorney) and 1.0 FTE deleted in Budget and 1.0 FTE deleted in Finance (Accounting Technician)

**FY22 -** (d) 1.0 FTE added via resolution for a Procurement Specialist in the Office of Preparedness (Dept 2003), 6.0 FTEs moved from Finance (Dept 2025) to Director of A&F (Dept 2011) and Grant Funds FTEs decreased by 9.0 positions due to the expiration of CARES funding.



**Prime Accounts  
20 - Administration & Finance**

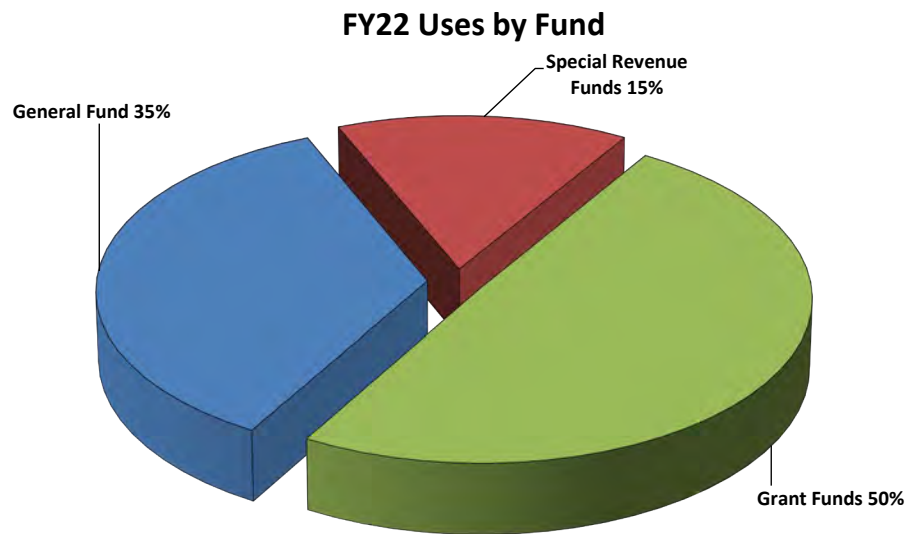
**All Funds**

<b>Account - Description</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>
40 - Property Taxes	276,604,440	292,284,127	286,234,066	286,079,684	290,865,176
41 - Other Local Taxes	57,124,696	60,314,908	60,873,559	60,728,399	60,567,386
43 - Intergov Revenues-State of Tennessee	12,495,767	19,941,047	23,750,607	20,505,123	11,699,714
44 - Intergov Revenues-Federal & Local	3,629,089	3,647,417	13,917,400	4,222,962	95,045,778
45 - Charges for Services	62,488	50,875	29,970	62,700	64,700
46 - Fines, Fees & Permits	1,526,692	1,935,838	973,807	675,000	675,000
47 - Other Revenue	479,343	524,454	1,313,280	527,750	453,000
48 - Investment Income	1,661,967	2,655,920	1,871,866	724,563	343,786
<b>TOTAL REVENUE</b>	<b>353,584,483</b>	<b>381,354,585</b>	<b>388,964,554</b>	<b>373,526,181</b>	<b>459,714,540</b>
94 - Other Financial Sources & Uses	-	-	11,512	-	-
96 - Operating Transfers In	-	70,283	57,869	417,970	21,091,846
9990 - Carryforward For Encumbrances	-	-	-	(5,587,694)	-
9999 - Planned Fund Balance Decrease	-	-	-	38,796,693	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>70,283</b>	<b>69,381</b>	<b>33,626,969</b>	<b>21,091,846</b>
<b>TOTAL SOURCES</b>	<b>353,584,483</b>	<b>381,424,868</b>	<b>389,033,935</b>	<b>407,153,150</b>	<b>480,806,386</b>
51 - Salaries-Regular Pay	10,316,082	11,249,676	11,469,140	12,178,635	11,538,748
52 - Salaries-Other Compensation	165,569	142,564	197,635	3,934,667	1,630,970
55 - Fringe Benefits	3,823,234	4,224,574	3,961,383	4,543,983	3,999,389
56 - Salary Restriction	-	-	-	(6,957,681)	(6,485,083)
<b>TOTAL SALARIES</b>	<b>14,304,885</b>	<b>15,616,813</b>	<b>15,628,158</b>	<b>13,699,604</b>	<b>10,684,025</b>
60 - Supplies & Materials	254,719	284,702	672,206	1,499,029	330,137
64 - Services & Other Expenses	1,212,999	6,167,887	7,777,903	2,675,731	1,588,824
66 - Professional & Contracted Services	2,072,242	2,529,108	2,564,017	3,432,074	3,481,188
67 - Rent, Utilities & Maintenance	53,687	535,277	806,256	2,180,080	80,219
68 - Interfund Services	(4,161,946)	(3,616,082)	(3,967,114)	(3,640,014)	(4,079,495)
70 - Capital Asset Acquisitions	103,578	202,026	158,165	2,817,303	91,061
95 - Contingencies & Restrictions	-	-	-	(5,285,775)	58,983,944
<b>TOTAL OPERATING</b>	<b>(464,721)</b>	<b>6,102,918</b>	<b>8,011,433</b>	<b>3,678,428</b>	<b>60,475,878</b>
89 - Affiliated Organizations	52,006,447	55,515,083	63,563,807	63,892,970	58,163,392
90 - Grants	6,155,280	9,526,373	5,870,480	10,311,549	5,750,000
98 - Operating Transfers Out	13,750,000	19,893,725	31,346,444	27,657,438	44,624,732
9998 - Planned Fund Balance Increase	-	-	-	-	473,595
<b>TOTAL OTHER USES</b>	<b>71,911,727</b>	<b>84,935,181</b>	<b>100,780,731</b>	<b>101,861,957</b>	<b>109,011,719</b>
<b>TOTAL USES</b>	<b>85,751,891</b>	<b>106,654,913</b>	<b>124,420,322</b>	<b>119,239,990</b>	<b>180,171,622</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>267,832,592</b>	<b>274,769,955</b>	<b>264,613,613</b>	<b>287,913,160</b>	<b>300,634,764</b>



**Sources and Uses by Fund Type**

<i><u>FUND NAME:</u></i>	FY22 SOURCES OF FUNDS			FY22 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b>								
010 - General Fund	340,979,751	23,384,845	-	41,954,280	21,308,957	466,595	<b>300,634,764</b>	35%
<b>TOTAL GENERAL FUND</b>	<b>340,979,751</b>	<b>23,384,845</b>	<b>-</b>	<b>41,954,280</b>	<b>21,308,957</b>	<b>466,595</b>	<b>300,634,764</b>	<b>35%</b>
<b>SPECIAL REVENUE FUNDS</b>								
051 - Tax Increment Financing	6,500,000	-	-	6,500,000	-	-	-	4%
073 - Hotel Motel Tax	18,207,786	-	-	18,207,786	-	-	-	10%
074 - Car Rental Tax	2,500,000	-	-	2,500,000	-	-	-	1%
092 - Economic Development	7,000	-	-	-	-	7,000	-	0%
<b>TOTAL SPECIAL REVENUE</b>	<b>27,214,786</b>	<b>-</b>	<b>-</b>	<b>27,207,786</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>15%</b>
<b>GRANT FUNDS TOTAL</b>	<b>91,520,003</b>	<b>(2,292,999)</b>	<b>-</b>	<b>65,911,229</b>	<b>23,315,775</b>	<b>-</b>	<b>-</b>	<b>50%</b>
<b>ALL FUNDS TOTAL</b>	<b>459,714,540</b>	<b>21,091,846</b>	<b>-</b>	<b>135,073,295</b>	<b>44,624,732</b>	<b>473,595</b>	<b>300,634,764</b>	<b>100%</b>



*The primary funding source for Administration and Finance operations is historically the General Fund. In FY21, the Federal State and Local Fiscal Recovery Funds significantly benefitted the county. A plan for the majority of the \$91.0 million of federal funding will be developed in the fall of 2021.*

# ADMINISTRATION & FINANCE

Dwan Gilliom, CAO

## Net Expenditures by Department

Fund	Dept	Dept Description	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 AMENDED	FY22 ADOPTED
<b>GENERAL FUND</b>							
010	2001	Mayor's Office	622,376	628,649	706,279	781,980	770,557
010	2002	Public Affairs	463,543	356,949	395,614	513,439	503,590
010	2003	CAO	2,967,381	3,055,799	2,762,255	3,664,031	4,191,050
010	2009	County Attorney	3,608,480	3,973,789	3,016,641	3,890,781	3,921,081
010	2011	Director - A&F	745,250	799,236	583,675	225,970	923,144
010	2012	Central Operations	(283,277,237)	(294,955,200)	(284,516,989)	(310,305,536)	(322,177,471)
010	2013	County Grants	3,155,280	6,101,373	5,301,980	6,479,745	4,450,000
010	2014	Human Resources	3,821,572	3,711,771	3,411,336	3,165,510	3,527,350
010	2017	Purchasing	651,032	704,134	737,311	743,759	768,495
010	2025	Finance	2,496,342	2,575,827	2,398,182	2,563,073	2,072,408
010	2028	Board of Equalization	400,325	300,345	261,446	364,088	415,031
019	2003	CAO COVID-19	-	-	134,826	-	-
<b>GENERAL FUND TOTAL</b>			<b>(264,345,656)</b>	<b>(272,747,328)</b>	<b>(264,807,444)</b>	<b>(287,913,160)</b>	<b>(300,634,764)</b>
<b>SPECIAL REVENUE FUND</b>							
051	2012	Tax Increment Fund	-	-	-	-	-
073	2012	Hotel-Motel Tax Fund	(3,785,006)	(3,890,843)	3,185,682	-	-
074	2012	Car Rental tax	-	-	-	-	-
092	2012	Economic Development	305,528	1,892,808	307,862	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>			<b>(3,479,478)</b>	<b>(1,998,035)</b>	<b>3,493,544</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>(7,458)</b>	<b>(24,592)</b>	<b>(667,135)</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION &amp; FINANCE TOTAL</b>			<b>(267,832,592)</b>	<b>(274,769,955)</b>	<b>(261,981,035)</b>	<b>(287,913,160)</b>	<b>(300,634,764)</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
20 - Administration & Finance**

**General Fund**

<b>Account - Description</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>
40 - Property Taxes	276,604,440	292,284,127	286,234,066	286,079,684	290,865,176
41 - Other Local Taxes	31,030,569	33,562,849	38,045,305	33,728,399	33,567,386
43 - Intergov Revenues-State of Tennessee	12,001,748	12,639,456	13,823,234	16,550,714	11,550,714
44 - Intergov Revenues-Federal & Local	3,606,843	3,625,568	3,642,019	3,675,000	3,674,775
45 - Charges for Services	62,488	50,875	29,970	62,700	64,700
46 - Fines, Fees & Permits	1,526,692	1,935,838	973,807	675,000	675,000
47 - Other Revenue	479,343	192,119	1,000,350	477,750	453,000
48 - Investment Income	1,532,510	2,278,287	1,609,574	380,332	129,000
<b>TOTAL REVENUE</b>	<b>326,844,634</b>	<b>346,569,120</b>	<b>345,358,326</b>	<b>341,629,579</b>	<b>340,979,751</b>
94 - Other Financial Sources & Uses	-	-	11,512	-	-
96 - Operating Transfers In	-	70,283	57,869	72,863	23,384,845
9990 - Carryforward For Encumbrances	-	-	-	249,550	-
9999 - Planned Fund Balance Decrease	-	-	-	16,106,275	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>70,283</b>	<b>69,381</b>	<b>16,428,688</b>	<b>23,384,845</b>
<b>TOTAL SOURCES</b>	<b>326,844,634</b>	<b>346,639,402</b>	<b>345,427,706</b>	<b>358,058,267</b>	<b>364,364,596</b>
51 - Salaries-Regular Pay	10,119,368	10,005,183	9,968,571	10,708,948	11,337,623
52 - Salaries-Other Compensation	166,108	132,043	153,568	1,209,060	1,625,474
55 - Fringe Benefits	3,737,759	3,715,820	3,430,375	3,683,562	3,914,066
56 - Salary Restriction	-	-	-	(6,368,639)	(6,485,083)
<b>TOTAL SALARIES</b>	<b>14,023,235</b>	<b>13,853,046</b>	<b>13,552,514</b>	<b>9,232,931</b>	<b>10,392,081</b>
60 - Supplies & Materials	155,526	169,761	100,921	259,703	216,340
64 - Services & Other Expenses	1,159,249	1,205,319	1,372,364	1,580,727	1,565,424
66 - Professional & Contracted Services	1,744,327	2,284,268	1,799,247	2,585,577	3,481,188
67 - Rent, Utilities & Maintenance	34,836	20,185	39,850	127,953	62,172
68 - Interfund Services	(4,169,536)	(3,682,834)	(4,112,803)	(3,717,446)	(4,104,495)
70 - Capital Asset Acquisitions	30,805	46,475	71,257	245,325	60,000
95 - Contingencies & Restrictions	-	-	-	(5,285,775)	(5,124,036)
<b>TOTAL OPERATING</b>	<b>(1,044,793)</b>	<b>43,173</b>	<b>(729,165)</b>	<b>(4,203,936)</b>	<b>(3,843,407)</b>
89 - Affiliated Organizations	29,615,256	30,875,758	30,969,185	30,943,929	30,955,606
90 - Grants	6,155,280	9,226,373	5,270,480	6,514,745	4,450,000
98 - Operating Transfers Out	13,750,000	19,893,725	31,346,444	27,657,438	21,308,957
9998 - Planned Fund Balance Increase	-	-	-	-	466,595
<b>TOTAL OTHER USES</b>	<b>49,520,536</b>	<b>59,995,856</b>	<b>67,586,110</b>	<b>65,116,112</b>	<b>57,181,158</b>
<b>TOTAL USES</b>	<b>62,498,978</b>	<b>73,892,075</b>	<b>80,409,459</b>	<b>70,145,107</b>	<b>63,729,832</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>264,345,656</b>	<b>272,747,328</b>	<b>265,018,247</b>	<b>287,913,160</b>	<b>300,634,764</b>

**Prime Accounts  
20 - Administration & Finance**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>
41 - Other Local Taxes	26,094,127	26,752,059	22,828,254	27,000,000	27,000,000
48 - Investment Income	129,457	377,633	262,292	344,231	214,786
<b>TOTAL REVENUE</b>	<b>26,223,584</b>	<b>27,129,691</b>	<b>23,090,546</b>	<b>27,344,231</b>	<b>27,214,786</b>
9999 - Planned Fund Balance Decrease	-	-	-	3,225,525	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,225,525</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>26,223,584</b>	<b>27,129,691</b>	<b>23,090,546</b>	<b>30,569,756</b>	<b>27,214,786</b>
64 - Services & Other Expenses	25,000	-	-	-	-
66 - Professional & Contracted Services	327,915	192,331	125,266	620,715	-
<b>TOTAL OPERATING</b>	<b>352,915</b>	<b>192,331</b>	<b>125,266</b>	<b>620,715</b>	<b>-</b>
89 - Affiliated Organizations	22,391,190	24,639,325	26,458,824	29,549,041	27,207,786
90 - Grants	-	300,000	-	400,000	-
9998 - Planned Fund Balance Increase	-	-	-	-	7,000
<b>TOTAL OTHER USES</b>	<b>22,391,190</b>	<b>24,939,325</b>	<b>26,458,824</b>	<b>29,949,041</b>	<b>27,214,786</b>
<b>TOTAL USES</b>	<b>22,744,106</b>	<b>25,131,656</b>	<b>26,584,090</b>	<b>30,569,756</b>	<b>27,214,786</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>3,479,478</b>	<b>1,998,035</b>	<b>(3,493,544)</b>	<b>-</b>	<b>-</b>

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**Special Revenue Funds:**

**051 - Tax Incremental Fund (TIF)** – Accounts for the collection and disbursement of incremental property tax revenue to aid economic development projects in specified areas. The Tax Incremental Fund (TIF) was established to account for economic development and/or improve blighted properties in specified areas. The incremental revenue collected (tax amount above the assessed value captured at time of TIF establishment) will aid in funding the project costs within that TIF district. The Community Redevelopment Agency is tasked with determining eligible TIF projects. The current TIF districts are Binghampton, Graceland, Highland Street North, Highland Street South, Lakeland, Millington, and Uptown Redevelopment.

**073 - Hotel Motel Tax** – The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax, which is a 5% tax on revenue collected from the rental of hotel and motel rooms. The tax is required to be used to provide funding for the promotion of tourism and conventions in the County, including funding the Convention and Visitor's Bureau, the Sports Authority and paying the debt service and capital maintenance requirements on the FedEx Forum.

**074 - Car Rental Tax** – The Car Rental Tax Fund accounts for the collection of the car rental tax which is designated for the funding of the NBA arena (FedEx Forum). Businesses engaged in the rental of motor vehicles collect and remit a 3% surcharge or tax on charges for rental of private passenger motor vehicles for a period of 31 days or less. The tax rate is 3% of the gross proceeds, and it is remitted by the car rental businesses to the Tennessee Department of Revenue, which then distributes the funds to the County. The County then remits funds collected to the Sports Authority for payment of debt service.

**092 - Economic Development Fund** – The Economic Development Fund is historically budgeted primarily from fund balance as funds are restricted for economic development purposes. The only revenue source in FY22 is investment income at \$7,000. The Economic Development Fund was established to account for resources received that have been designated by the County Commission "to achieve an increase in living standards that will also promote an increase in per capita income, better education and health as well as improved environmental protection." These resources fund economic development activities supported by the County.

**Prime Accounts  
20 - Administration & Finance**

**Grant Funds**

<b>Account - Description</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>
43 - Intergov Revenues-State of Tennessee	494,019	7,301,590	9,927,372	3,954,409	149,000
44 - Intergov Revenues-Federal & Local	22,246	21,849	10,275,381	547,962	91,371,003
47 - Other Revenue	-	332,335	312,930	50,000	-
<b>TOTAL REVENUE</b>	<b>516,265</b>	<b>7,655,774</b>	<b>20,515,682</b>	<b>4,552,371</b>	<b>91,520,003</b>
96 - Operating Transfers In	-	-	-	345,107	(2,292,999)
9990 - Carryforward For Encumbrances	-	-	-	(5,837,244)	-
9999 - Planned Fund Balance Decrease	-	-	-	19,464,893	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,972,756</b>	<b>(2,292,999)</b>
<b>TOTAL SOURCES</b>	<b>516,265</b>	<b>7,655,774</b>	<b>20,515,682</b>	<b>18,525,127</b>	<b>89,227,004</b>
51 - Salaries-Regular Pay	196,714	1,244,493	1,500,569	1,469,687	201,125
52 - Salaries-Other Compensation	(539)	10,521	44,067	2,725,607	5,496
55 - Fringe Benefits	85,475	508,754	531,008	860,422	85,323
56 - Salary Restriction	-	-	-	(589,042)	-
<b>TOTAL SALARIES</b>	<b>281,650</b>	<b>1,763,767</b>	<b>2,075,644</b>	<b>4,466,674</b>	<b>291,943</b>
60 - Supplies & Materials	99,193	114,941	571,285	1,239,326	113,797
64 - Services & Other Expenses	28,750	4,962,568	6,405,539	1,095,005	23,400
66 - Professional & Contracted Services	-	52,509	639,504	225,781	-
67 - Rent, Utilities & Maintenance	18,851	515,092	766,406	2,052,127	18,047
68 - Interfund Services	7,590	66,752	145,689	77,431	25,000
70 - Capital Asset Acquisitions	72,773	155,551	86,908	2,571,978	31,061
95 - Contingencies & Restrictions	-	-	-	(0)	64,107,981
<b>TOTAL OPERATING</b>	<b>227,157</b>	<b>5,867,414</b>	<b>8,615,332</b>	<b>7,261,649</b>	<b>64,319,286</b>
89 - Affiliated Organizations	-	-	6,135,797	3,400,000	-
90 - Grants	-	-	600,000	3,396,804	1,300,000
98 - Operating Transfers Out	-	-	-	-	23,315,775
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>6,735,797</b>	<b>6,796,804</b>	<b>24,615,775</b>
<b>TOTAL USES</b>	<b>508,807</b>	<b>7,631,182</b>	<b>17,426,773</b>	<b>18,525,127</b>	<b>89,227,004</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>7,458</b>	<b>24,592</b>	<b>3,088,909</b>	<b>-</b>	<b>-</b>

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**Grant Summary Information**

***The Office of Preparedness administers the following grants:***

- **State Homeland Security Grant Program (HSGP)** – The HSGP is a core homeland security assistance program that provides funds to build capabilities at the State and local levels through planning, equipment, training, and exercise activities and to implement the goals and objectives included in the State Homeland Security Strategy.
- **Emergency Management Performance Grant (EMPG)** – The EMPG program gives states the opportunity to strengthen their emergency management capabilities, while addressing issues of national concern. States have the flexibility to develop systems that encourage the building of partnerships, which include government, business, volunteer, and community organizations.

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
<b><u>Department 2003: CAO - Office of Preparedness</u></b>		
183	2019 Homeland Security Grant Program (HSGP)	\$ 354,248
524	2019 Emergency Management Performance Grant (EMPG)	107,628
525	2019 Emergency Management Performance Grant (EMPG)	41,372
<b>DIVISION TOTAL</b>		<b><u><u>\$ 503,248</u></u></b>