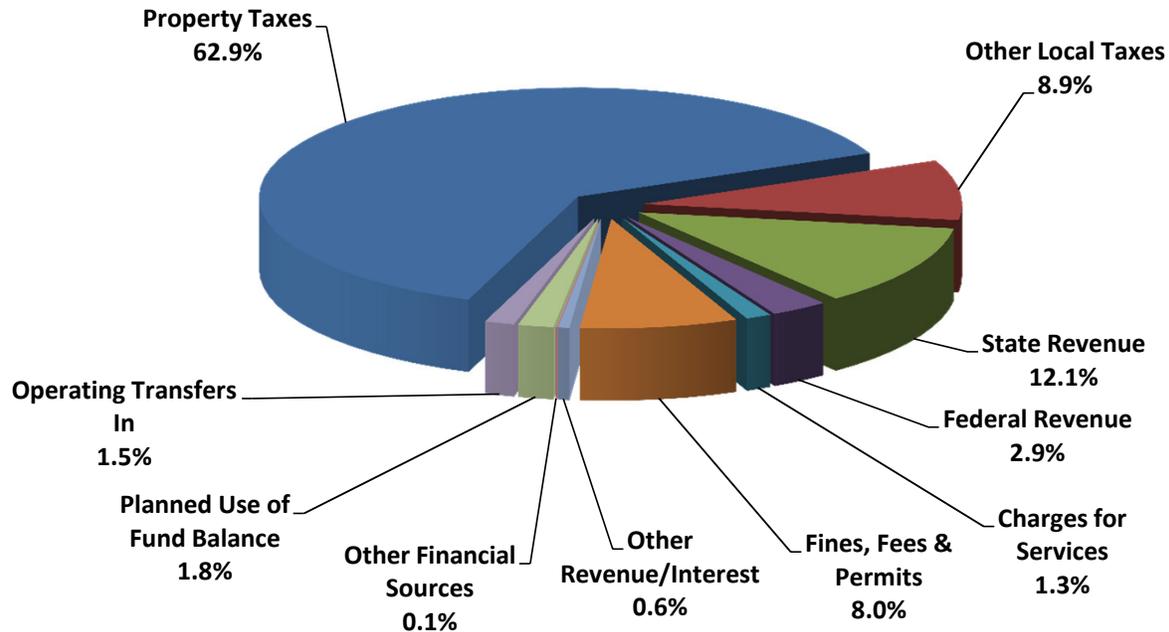


ALL FUNDS SUMMARY



FY17 ADOPTED BUDGET

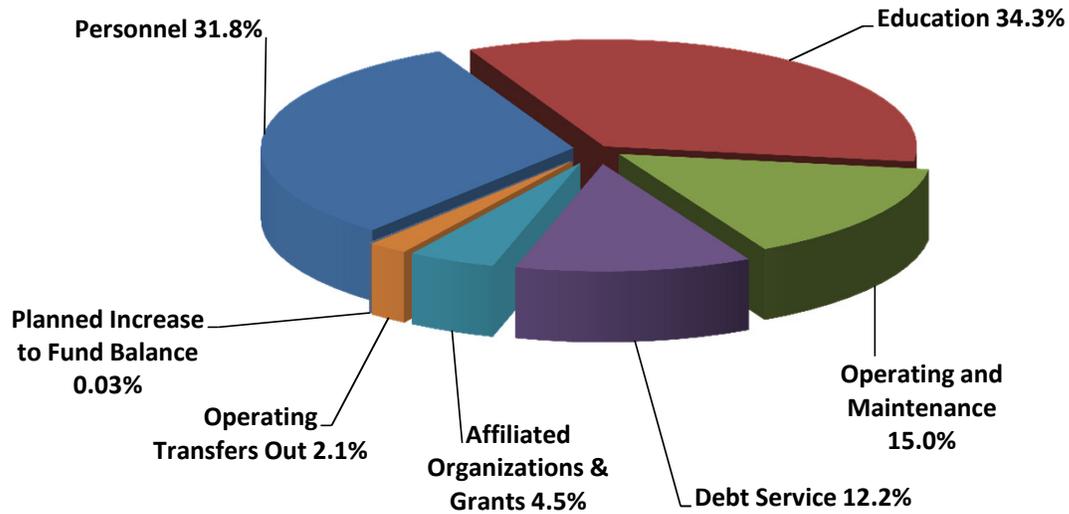
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY17 Adopted</u>	<u>FY16 Amended</u>
Revenue:		
Property Taxes	\$ 768,874,000	\$ 756,640,000
Intergovernmental-State	147,322,132	167,182,859
Other Local Taxes	108,607,000	101,598,000
Fines, Fees & Permits	97,465,495	96,968,037
Intergovernmental-Federal	35,562,888	50,239,696
Charges for Services	15,744,192	15,964,279
Other Revenue/Interest	7,093,451	5,637,374
Subtotal	<u>1,180,669,158</u>	<u>1,194,230,245</u>
Other Sources:		
Planned Use of Fund Balance	22,115,357	54,738,791
Operating Transfers In	18,551,013	19,254,882
Other Financial Sources	855,000	(43,774,189)
Subtotal	<u>41,521,370</u>	<u>30,219,484</u>
Total Appropriation Sources	<u>\$ 1,222,190,528</u>	<u>\$ 1,224,449,728</u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY17 Amended</u>	<u>FY16 Amended</u>
Personnel	\$ 388,923,638	\$ 380,547,146
Education	419,471,000	391,288,000
Operating and Maintenance	183,805,677	212,456,646
Debt Service	149,245,157	158,755,879
Affiliated Organizations & Grants	55,229,829	55,993,181
Operating Transfers Out	25,119,547	25,199,788
Planned Increase to Fund Balance	395,681	209,088
Total Appropriation Uses	<u>\$ 1,222,190,528</u>	<u>\$ 1,224,449,728</u>

**Prime Accounts
Countywide Summary**

All Funds

ACCT DESCRIPTION	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
40 - Property Taxes	(722,145,558)	(748,889,806)	(762,162,262)	(756,640,000)	(768,874,000)
41 - Other Local Taxes	(95,327,540)	(106,044,536)	(105,964,976)	(101,598,000)	(108,607,000)
43 - Intergovernmental Revenues-State	(140,805,239)	(134,844,829)	(133,397,504)	(167,182,859)	(147,322,132)
44 - Intergovernmental Revenues-Federal	(63,939,101)	(55,910,264)	(30,240,093)	(50,239,696)	(35,562,888)
45 - Charges for Services	(16,879,418)	(17,450,854)	(16,693,427)	(15,964,279)	(15,744,192)
46 - Fines, Fees & Permits	(95,747,381)	(97,248,742)	(97,397,669)	(96,968,037)	(97,465,495)
47 - Other Revenue	(17,019,033)	(9,614,270)	(4,836,210)	(4,794,924)	(6,086,801)
48 - Investment Income	(1,396,197)	(1,651,382)	(1,895,354)	(842,450)	(1,006,650)
TOTAL REVENUE	(1,153,259,468)	(1,171,654,683)	(1,152,587,494)	(1,194,230,245)	(1,180,669,158)
51 - Salaries-Regular Pay	255,753,581	254,027,972	250,885,566	280,882,758	283,448,618
52 - Salaries-Other Compensation	19,326,478	19,182,572	19,907,267	20,367,091	21,293,238
55 - Fringe Benefits	102,080,203	110,510,967	96,689,605	104,364,446	106,383,968
56 - Vacancy Savings	-	-	-	(25,067,148)	(22,202,186)
TOTAL SALARIES	377,160,262	383,721,511	367,482,438	380,547,146	388,923,638
60 - Supplies & Materials	23,950,138	22,095,824	19,985,976	23,213,211	20,483,195
64 - Services & Other Expenses	36,994,580	30,679,532	23,069,861	30,225,840	27,466,603
66 - Professional & Contracted Services	67,846,547	66,867,815	58,300,714	75,601,758	74,522,756
67 - Rent, Utilities & Maintenance	22,222,874	22,035,033	21,012,152	24,351,647	24,272,334
68 - Interfund Services	10,351,821	10,830,155	9,929,949	9,804,257	10,061,916
70 - Capital Asset Acquisitions	12,527,310	9,874,324	15,377,671	55,761,016	33,110,940
79 - Depreciation Expense	294,016	837,221	424,721	-	-
TOTAL OPERATING & MAINT	174,187,286	163,219,905	148,101,045	218,957,728	189,917,745
80 - DEBT SERVICE EXPENDITURE	174,319,942	167,309,931	161,415,322	158,755,879	149,245,157
89 - AFFILIATED ORGANIZATIONS	(1) 408,276,434	428,345,183	427,528,517	442,516,181	470,400,829
90 - GRANTS	1,037,000	635,000	3,050,000	4,765,000	4,300,000
95 - CONTINGENCIES & RESTRICTIONS	-	-	-	(6,501,082)	(6,112,068)
94 - OTHER SOURCES & USES	(1,254,483)	(1,527,930)	17,045,150	43,774,189	(855,000)
TOTAL EXPENDITURES	1,133,726,441	1,141,703,599	1,124,622,472	1,242,815,041	1,195,820,301
9998 - PLANNED FUND BALANCE INCREASE				209,088	395,681
9999 - PLANNED FUND BALANCE DECREASE				(54,738,791)	(22,115,357)
PLANNED USE OF FUND BALANCE	-	-	-	(54,529,703)	(21,719,676)
96 - OPERATING TRANSFERS IN	(29,635,286)	(23,448,067)	(20,521,020)	(19,254,882)	(18,551,013)
98 - OPERATING TRANSFERS OUT	33,778,818	31,794,693	29,194,395	25,199,788	25,119,547
NET TRANSFERS	4,143,532	8,346,626	8,673,375	5,944,906	6,568,534
TOTAL COUNTYWIDE	(15,389,495)	(21,604,458)	(19,291,647)	-	-

(1) Includes Education expense

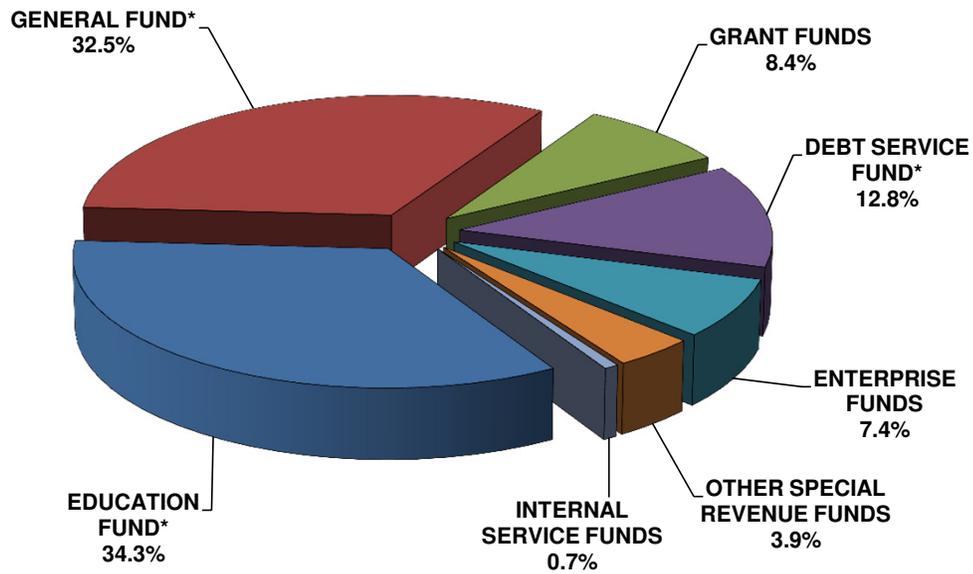
**Total Sources and Uses by Fund Type
Countywide Summary**

All Funds

FUND TYPE:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
EDUCATION FUND*	(416,971,000)	(2,500,000)	-	419,471,000	-	-	-	34.3%
GENERAL FUND*	(387,018,258)	(1,789,545)	(7,800,000)	380,511,451	16,096,352	-	-	32.5%
GRANT FUNDS	(96,900,903)	(3,861,468)	(1,330,036)	100,657,178	1,428,079	7,150	-	8.4%
DEBT SERVICE FUND*	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-	12.8%
ENTERPRISE FUNDS	(79,156,533)	(10,400,000)	(1,304,350)	89,806,461	667,423	386,999	-	7.4%
OTHER SPECIAL REVENUE	(40,236,865)	-	(7,810,850)	47,798,490	247,693	1,532	-	3.9%
INTERNAL SERVICE FUNDS	(8,645,563)	-	-	8,645,563	-	-	-	0.7%
ALL FUNDS TOTAL	(1,181,524,158)	(18,551,013)	(22,115,357)	1,196,675,301	25,119,547	395,681	-	100%

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

FY17 Uses by Fund



Major Funds for Shelby County include the Education Fund (34.3% of total), the General Fund (32.5% of total) and the Debt Service Fund (12.8% of total).

**Sources and Uses by Fund/Division
Countywide Summary**

All Funds

FUND/DIVISION:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	(305,432,387)	(180,466)	(7,800,000)	39,706,759	13,150,000	-	(260,556,094)
Information Technology	(1,893,106)	-	-	11,150,464	-	-	9,257,358
Planning & Development	(5,000)	-	-	366,954	64,361	-	426,315
Public Works	(3,743,459)	(56,387)	-	24,386,791	50,000	-	20,636,945
Health Services	(4,662,716)	(1,319,200)	-	27,302,782	2,356,920	-	23,677,786
Community Services	(825,000)	-	-	8,811,158	127,090	-	8,113,248
Sheriff	(5,058,500)	(131,481)	-	170,460,817	13,165	-	165,284,001
Judicial	(27,012,200)	(102,011)	-	65,695,934	334,816	-	38,916,539
Elected Officials	(38,385,890)	-	-	32,629,793	-	-	(5,756,097)
TOTAL GENERAL FUND	(387,018,258)	(1,789,545)	(7,800,000)	380,511,451	16,096,352	-	-
EDUCATION FUND:	(416,971,000)	(2,500,000)	-	419,471,000	-	-	-
SPECIAL REVENUE FUNDS:							
Hotel-Motel Tax Fund	(16,100,000)	-	(1,521,100)	17,621,100	-	-	-
Roads & Bridges Fund	(13,440,765)	-	(1,117,028)	14,382,092	175,701	-	-
Narcotics Funds	(2,208,000)	-	(356,260)	2,564,260	-	-	-
Car Rental Tax Fund	(2,200,000)	-	-	2,200,000	-	-	-
Mosquito & Rodent Control Fund	(3,455,000)	-	(569,131)	4,024,131	-	-	-
Air Emission Fees Fund	(1,022,250)	-	(136,709)	1,086,967	71,992	-	-
Register DP Fund	(288,400)	-	-	286,868	-	1,532	-
General Sessions DP Fund	(306,850)	-	(313,284)	620,134	-	-	-
Veteran's Court	(50,000)	-	-	50,000	-	-	-
Criminal Court DP Fund	(22,100)	-	(93,700)	115,800	-	-	-
Economic Development Fund	-	-	(3,000,000)	3,000,000	-	-	-
Stormwater Fees Fund	(720,000)	-	(476,580)	1,196,580	-	-	-
DUI Treatment Fines Fund	(51,000)	-	-	51,000	-	-	-
Drug Court Program Fund	(372,500)	-	(227,058)	599,558	-	-	-
TOTAL SPECIAL REVENUE	(40,236,865)	-	(7,810,850)	47,798,490	247,693	1,532	-
ENTERPRISE FUNDS:							
Corrections Fund	(50,081,345)	(8,900,000)	(1,304,350)	59,984,362	301,333	-	-
Fire Services Fund	(19,606,938)	-	-	19,219,939	-	386,999	-
Codes Enforcement Fund	(9,468,250)	(1,500,000)	-	10,602,160	366,090	-	-
TOTAL ENTERPRISE FUNDS	(79,156,533)	(10,400,000)	(1,304,350)	89,806,461	667,423	386,999	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	(4,763,992)	-	-	4,763,992	-	-	-
Fleet Services	(3,881,571)	-	-	3,881,571	-	-	-
TOTAL INTERNAL SERVICES	(8,645,563)	-	-	8,645,563	-	-	-
GRANT FUNDS	(96,900,903)	(3,861,468)	(1,330,036)	100,657,178	1,428,079	7,150	-
DEBT SERVICE FUND	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-
ALL FUNDS TOTAL	(1,181,524,158)	(18,551,013)	(22,115,357)	1,196,675,301	25,119,547	395,681	-

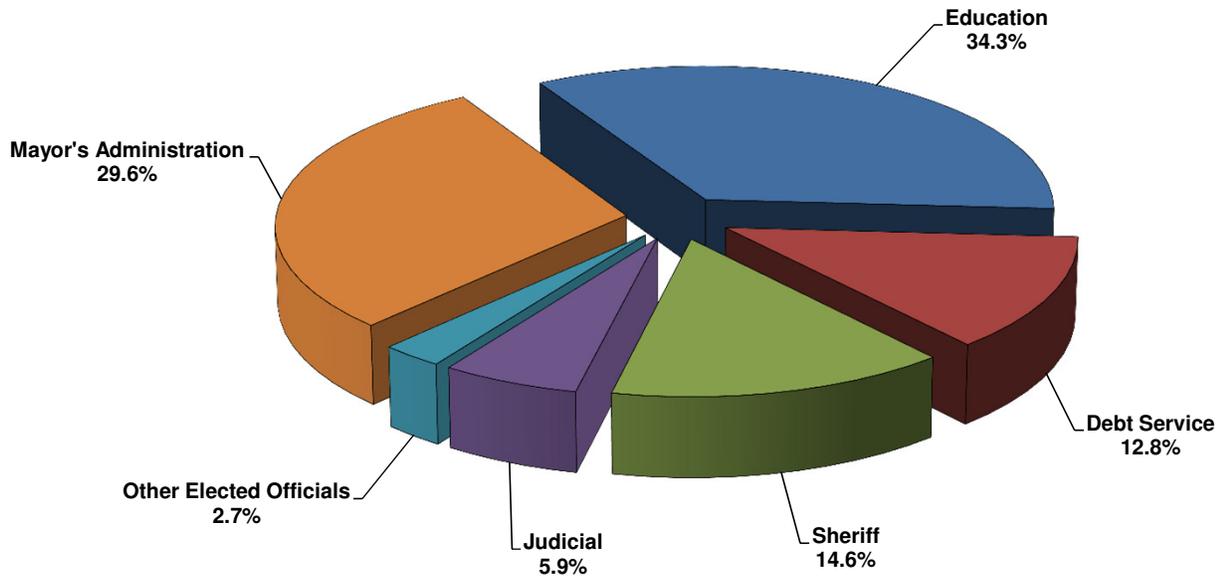
**Total Sources and Uses by Division
Countywide Summary**

All Funds

<u>DIVISION NAME</u>	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(416,971,000)	(2,500,000)	-	419,471,000	-	-	-	34.3%
Sheriff	(12,978,441)	(144,646)	(356,260)	178,618,702	144,646	-	165,284,001	14.6%
Debt Service	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-	12.8%
Public Works *	(59,862,058)	(282,088)	(1,643,608)	81,769,679	260,871	394,149	20,636,945	6.7%
Administration & Finance *	(325,670,413)	(180,466)	(12,486,317)	64,465,885	13,315,217	-	(260,556,094)	6.4%
Judicial	(32,669,197)	(436,827)	(641,563)	72,227,299	436,827	-	38,916,539	5.9%
Corrections *	(50,291,345)	(9,201,333)	(1,304,350)	60,495,695	301,333	-	-	5.0%
Health Services *	(34,963,366)	(3,748,112)	(733,705)	59,699,857	3,423,112	-	23,677,786	5.2%
Community Services *	(30,931,795)	(127,090)	(78,433)	39,123,475	127,090	-	8,113,247	3.2%
Other Elected Officials	(38,674,290)	-	-	32,916,661	-	1,532	(5,756,097)	2.7%
Planning & Development *	(19,260,120)	(1,930,451)	(1,001,000)	22,187,435	430,451	-	426,315	1.9%
Information Technology *	(6,657,098)	-	-	15,914,456	-	-	9,257,358	1.3%
ALL FUNDS TOTAL	(1,181,524,158)	(18,551,013)	(22,115,357)	1,196,675,300	25,119,547	395,681	-	100.0%

* Divisions of the Mayor's Administration

FY17 Uses by Division



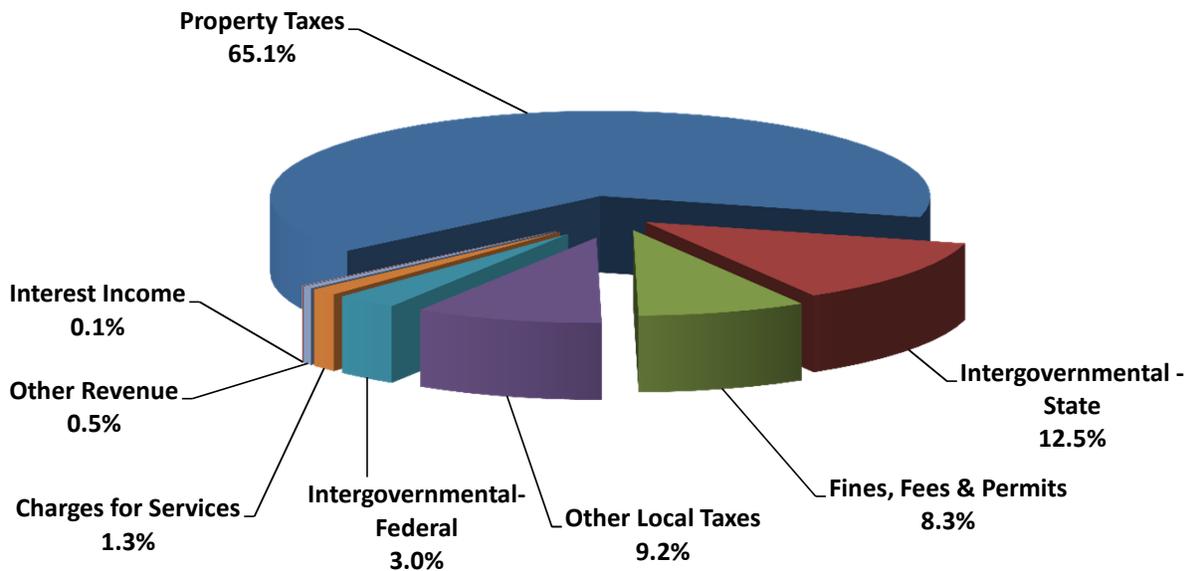
Education represents the largest functional expenditure of County funds.

Revenue Overview Countywide Summary

All Funds

REVENUE SOURCE	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 - Property Taxes % of Total	(722,145,558) 62.6%	(748,889,806) 63.9%	(762,162,262) 66.1%	(756,640,000) 63.4%	(768,874,000) 65.1%
43 - Intergovernmental - State % of Total	(140,805,239) 12.2%	(134,844,829) 11.5%	(133,397,504) 11.6%	(167,182,859) 14.0%	(147,322,132) 12.5%
41 - Other Local Taxes % of Total	(95,327,540) 8.3%	(106,044,536) 9.1%	(105,964,976) 9.2%	(101,598,000) 8.5%	(108,607,000) 9.2%
46 - Fines, Fees & Permits % of Total	(95,747,381) 8.3%	(97,248,742) 8.3%	(97,397,669) 8.5%	(96,968,037) 8.1%	(97,465,495) 8.3%
44 - Intergovernmental-Federal % of Total	(63,939,101) 5.5%	(55,910,264) 4.8%	(30,240,093) 2.6%	(50,239,696) 4.2%	(35,562,888) 3.0%
45 - Charges for Services % of Total	(16,879,418) 1.5%	(17,450,854) 1.5%	(16,693,427) 1.4%	(15,964,279) 1.3%	(15,744,192) 1.3%
47 - Other Revenue % of Total	(17,019,033) 1.5%	(9,614,270) 0.8%	(4,836,210) 0.4%	(4,794,924) 0.4%	(6,086,801) 0.5%
48 - Interest Income % of Total	(1,396,197) 0.1%	(1,651,382) 0.1%	(1,895,354) 0.2%	(842,450) 0.1%	(1,006,650) 0.1%
TOTAL REVENUE - ALL FUNDS	(1,153,259,468)	(1,171,654,683)	(1,152,587,494)	(1,194,230,245)	(1,180,669,158)
% Change from Prior Year		1.6%	-1.6%	3.6%	-1.1%

Countywide Revenue Sources



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 65% 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 appeals, with extensive collaboration with the Trustee and the 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 and final appeals of current year assessments that become available in April.

Our dependence on this revenue source has made the impact in prior years of declining real estate values and foreclosures a real concern. 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 review process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Property appraisals are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. The appraised value is the estimated market value at a specified point in time.

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

Some properties are exempt from property tax assessments such as governments and religious and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 32%, personal property at 8% and utilities at 7%.

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

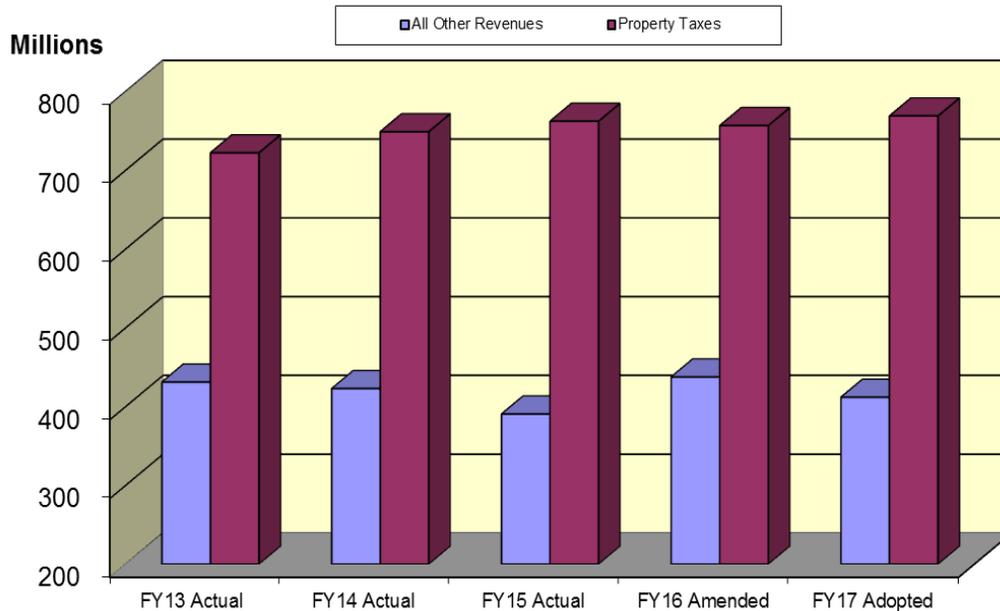
The County Commission approved a tax rate of \$4.37 for tax year 2016 (fiscal year 2017).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.37 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) (\$25,000/\$100) = \$250
- 3) \$250 x \$4.37 = \$1,093 tax due

A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,748.

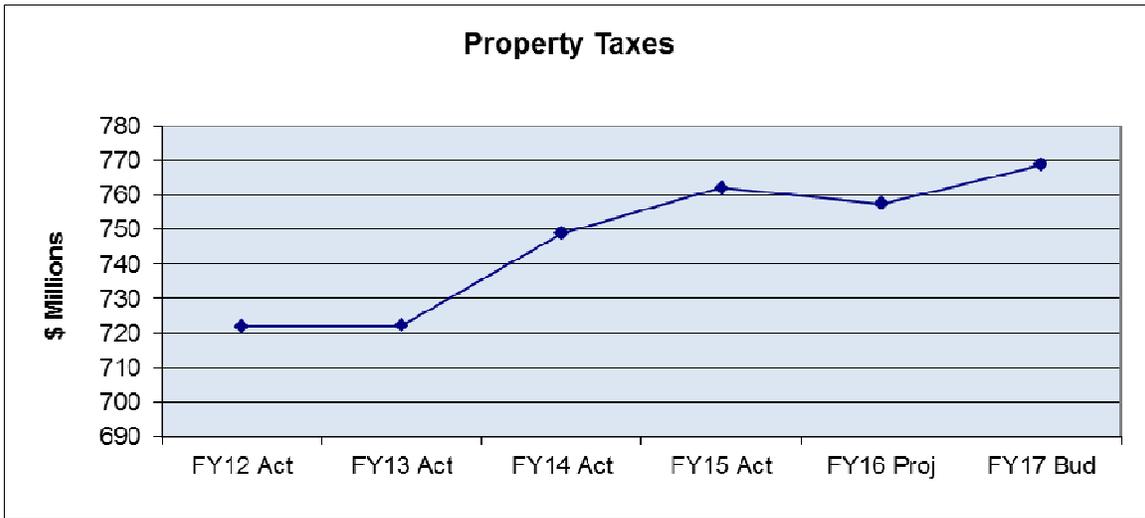
Revenue Trends



Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

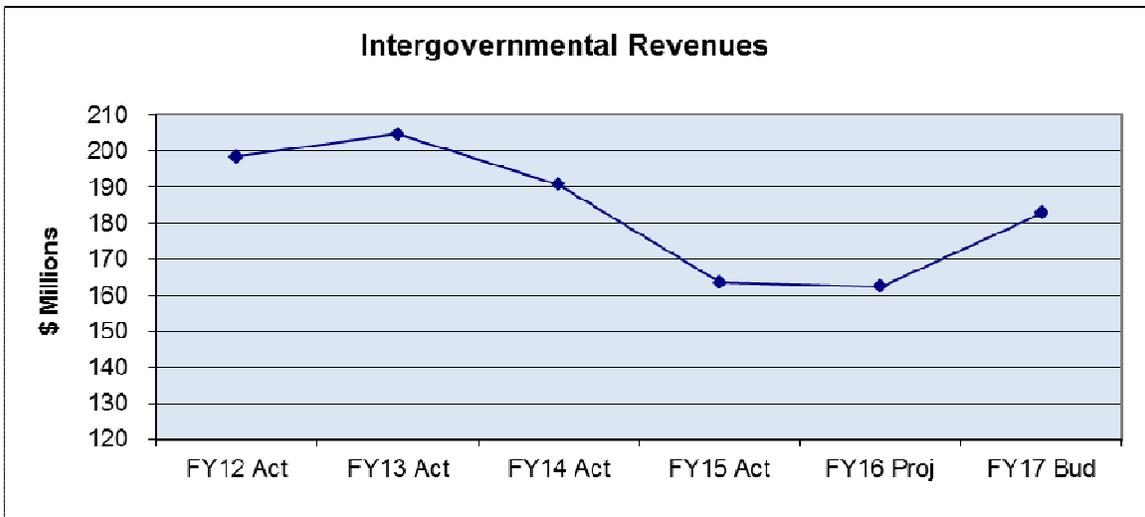
Current Property Taxes have been projected at \$743.8 million for the FY17 Adopted Budget, based on a tax rate of \$4.37 with an expected growth of about 1.0% over the projected FY16 actual collection level. The budget for Delinquent tax revenue has been reduced by \$2.0 million in recognition of the increase in current collection rates. One cent of the tax rate is estimated to generate \$1,702,000 in revenue. The Rural School Bond property tax rate of \$.04 (which applied only to properties outside the Memphis city limits) was eliminated in FY15. The increase shown for FY14 represents a property reappraisal year.



Intergovernmental Revenues received from the State of Tennessee contribute the second largest source of income to the County, representing 12.5% of total income, with revenue from Federal and local sources accounting for another 3.0% countywide (or 15.5% combined). Statewide revenue collections are distributed from the state to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

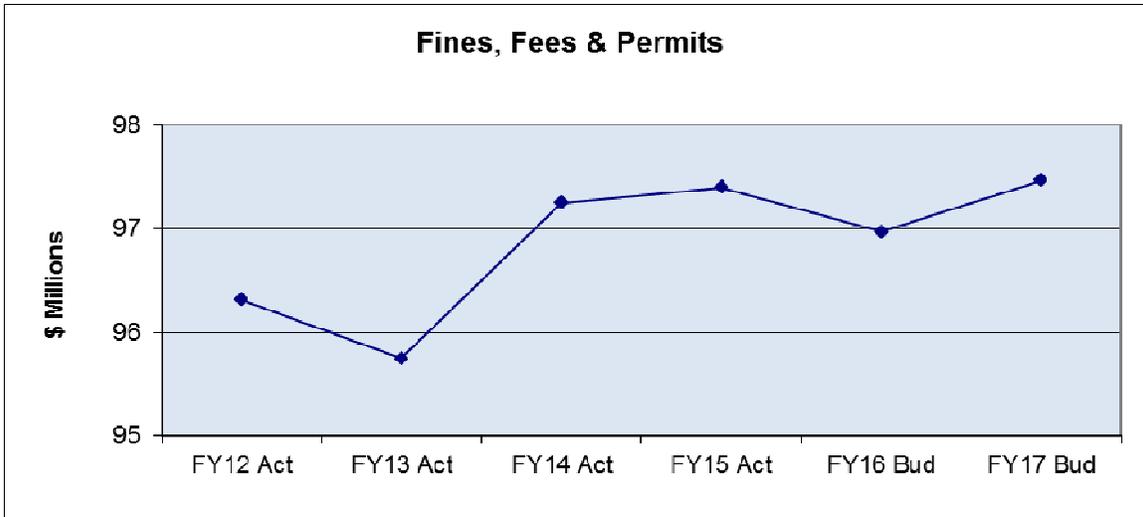
Significant revenue sources in this category include:

- Federal and State grant funding for specified programs (\$84.6 million). Budgets have been adjusted in FY17 to align with actual collections.
- Corrections reimbursements for housing of inmates charged with felony crimes (\$49.1 million)
- State gasoline tax (\$8.7 million) and TVA Replacement tax (\$7.0 million)
- State (\$8.1 million) and Local (\$4.6 million) cost reimbursements. The largest State reimbursement is for the Public Defender (\$5.1M). The City of Memphis reimburses the County for operations of Codes Enforcement and occupancy of the Criminal Justice Center. The county is also reimbursed for State and City elections.
- Other cost reimbursements include \$5.1 million from the Shelby County 9-1-1 District for a new computer aided Dispatch System for the Emergency Communication Centers of the Shelby County Sheriff's Office and Shelby County Fire Department.



Fines, Fees & Permits account for 8.3% of total revenues. Collections in this category have stabilized over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

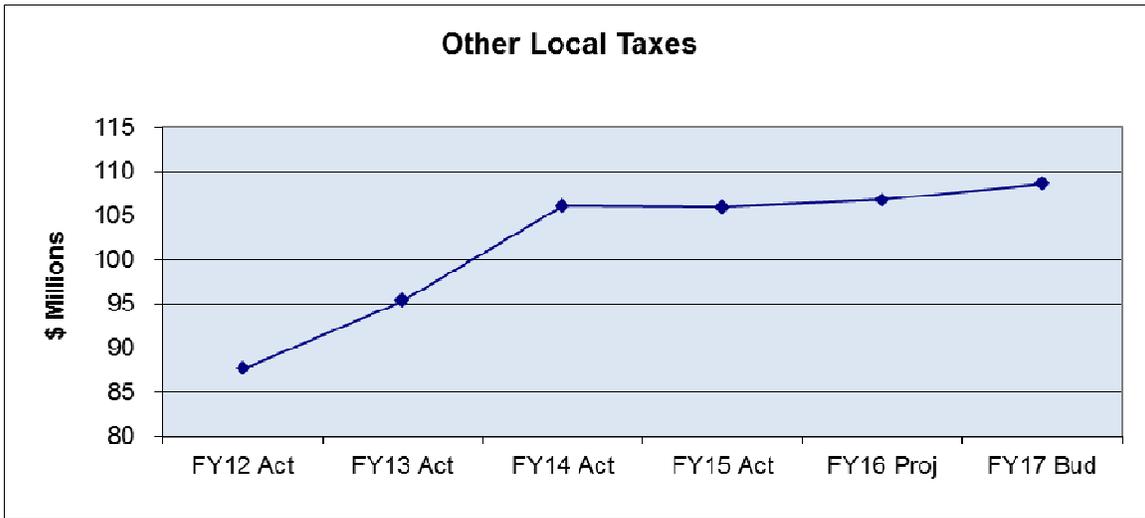
- County Trustee’s commission for collection of property taxes (\$21.9 million)
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$18.5 million)
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts)



Other Local Taxes contribute another 9.2% or \$108.6 million. Growth in this category reflects increased collections in Hotel/Motel and Wheel Tax which have offset declines in interest and penalties on delinquent taxes and In-Lieu-of-Taxes. Significant local tax revenues are generated from:

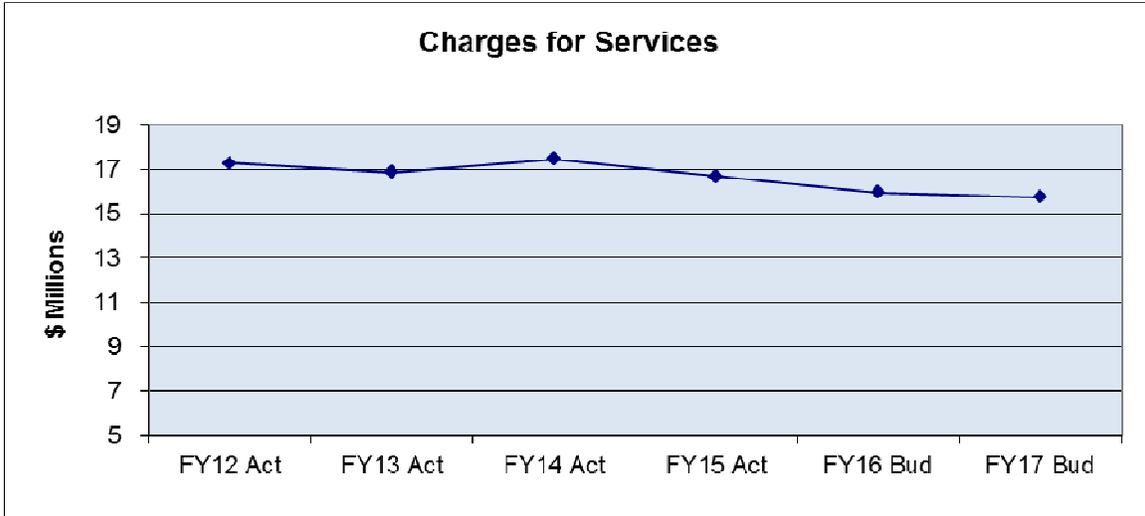
- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and capital projects (\$33.0 million).
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$16.1 million)
- Exempt Property in Lieu of Taxes (PILOT) program – tax incentives designed to attract and expand business within Shelby County (\$24.5 million, including MLG&W)
- Business or Gross receipts taxes (\$15.0 million) and local share of Sales Tax (\$4.4 million)
- Interest & Penalty on Taxes (\$9.0 million) and litigation taxes (\$3.4 million)
- Car Rental Tax – a 3% tax collected on rental of private vehicles as funding for an NBA arena (\$2.2 million)

The FY14 increase reflects a non-recurring collection of the MLGW in Lieu of Tax from the City of Memphis.



Charges for Services represent only 1.3% or \$16 million of all revenues. This category includes internal service charges for telecommunications, fleet and fuel services, as well as charges for inmate telephone and postage usage, and TennCare revenue receipts.

A declining trend in this category reflects loss of TennCare revenue and patient services charges by the Health Department as a result of patients using private care available through the Affordable Care Act.



Total FTE Positions by Fund Countywide Summary

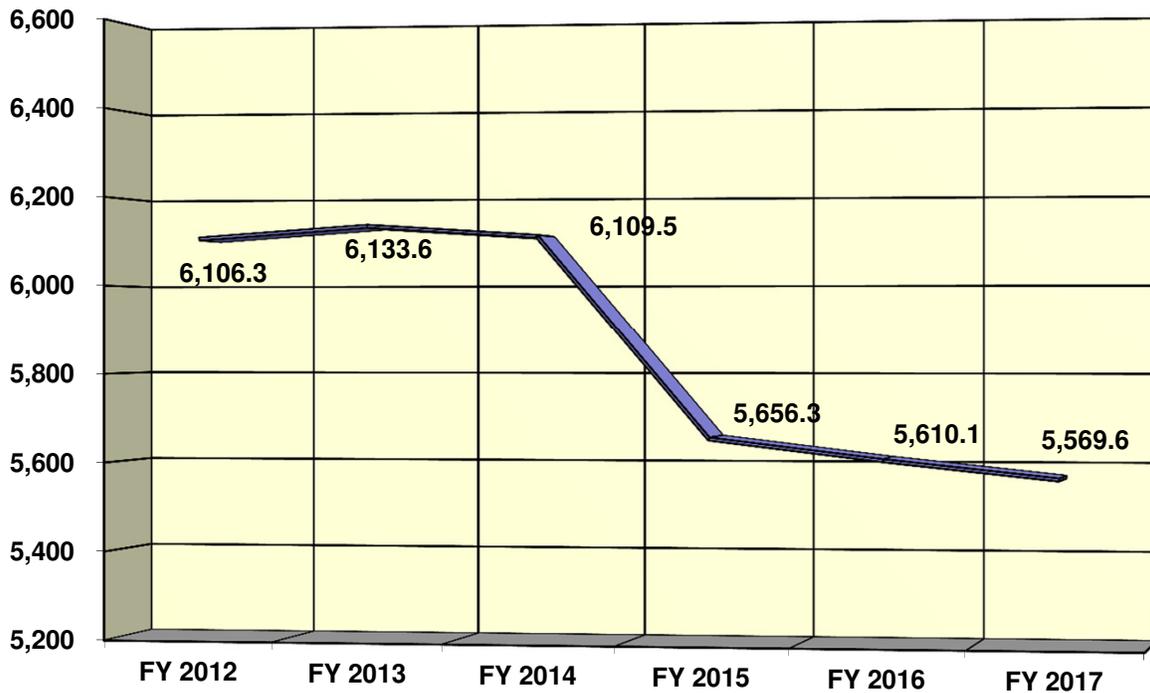
All Funds

FUND NAME	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY16-17 Change	% of Total
General Fund	3,857.1	3,875.1	3,902.8	3,896.0	3,918.5	3,931.2	12.8	70.6%
Special Revenue Funds	176.8	156.6	154.6	154.6	155.6	154.8	(0.9)	0.0
Enterprise Funds	969.8	1,010.8	1,013.8	1,011.8	977.0	923.0	(54.0)	16.6%
Internal Service Funds	21.0	41.0	33.0	33.0	20.0	20.0	-	0.4%
Grant Funds	1,081.6	1,050.1	1,005.3	560.8	539.0	540.6	1.6	0.0%
TOTAL FTE - ALL FUNDS	6,106.3	6,133.6	6,109.5	5,656.3	5,610.1	5,569.6	(40.5)	100.0%
Change from prior year	(27.8)	27.3	(24.1)	(453.2)	(46.3)	(40.5)		

Note: FY15 reduction due to Headstart grant assumed by Shelby County Schools.

Note: FY17 reduction primarily due to changes in Correction Fund related to State funding reductions.

Total Positions Trend



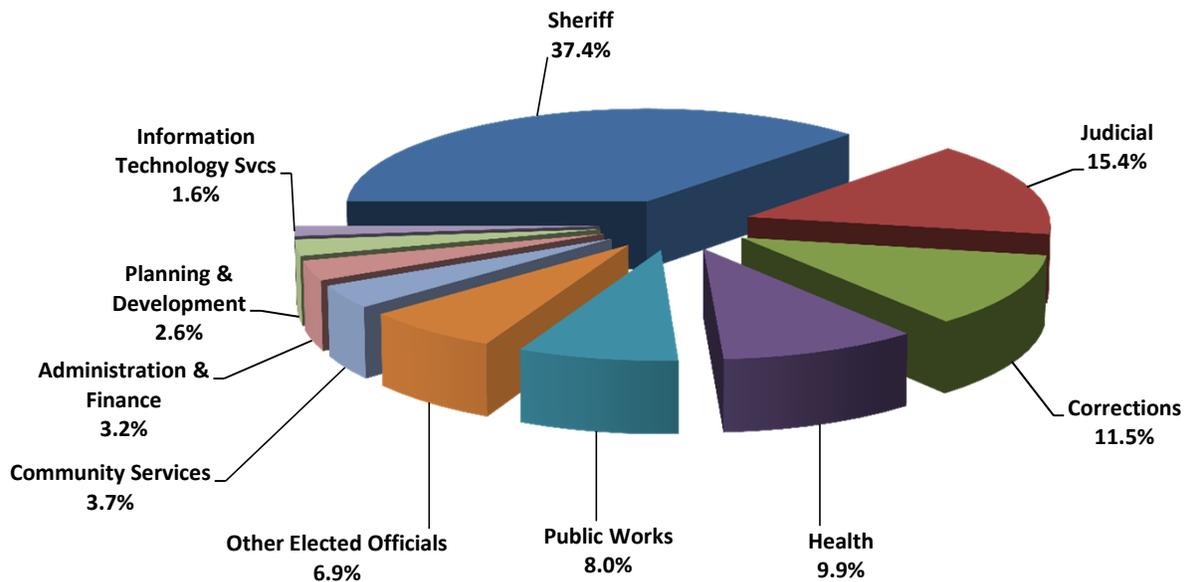
The total number of County employees in All Funds has declined by 536 positions (9%) since FY12, with the largest number of reductions related to Grants.

Total FTE Positions Trends by Division Countywide Summary

All Funds

DIVISION	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Change	% of Total
Sheriff	1,988.8	1,977.3	1,965.0	2,081.0	2,081.0	-	37.4%
Judicial	909.0	929.6	940.6	842.7	855.8	13.1	15.4%
Corrections	749.8	739.8	735.3	694.8	639.0	(55.8)	11.5%
Health	558.0	552.0	560.6	549.3	551.2	2.0	9.9%
Public Works	444.0	438.0	437.0	438.0	443.0	5.0	8.0%
Other Elected Officials	383.0	381.0	384.5	382.0	383.0	1.0	6.9%
Community Services	680.0	664.3	211.7	207.7	207.0	(0.7)	3.7%
Administration & Finance	190.0	192.5	184.5	178.5	176.5	(2.0)	3.2%
Planning & Development	146.0	145.0	145.0	144.0	144.0	-	2.6%
Information Technology Svcs	85.0	90.0	92.0	92.0	89.0	(3.0)	1.6%
TOTAL FTE - ALL FUNDS	6,133.6	6,109.5	5,656.2	5,610.1	5,569.6	(40.5)	100.0%

Total FY17 Positions by Division



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

**Total FTE Positions Distribution
Countywide Summary**

All Funds

	<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	172.4	-	-	-	4.1	176.5
Information Technology	84.0	-	-	5.0	-	89.0
Planning & Development	4.0	-	116.0	-	24.0	144.0
Public Works	161.0	93.0	169.0	15.0	5.0	443.0
Corrections	-	-	638.0	-	1.0	639.0
Health Services	147.1	56.8	-	-	347.4	551.2
Community Services	95.0	-	-	-	112.0	207.0
Total Mayor's Admin FTE	663.5	149.8	923.0	20.0	493.5	2,249.8
SHERIFF						
Sheriff Administration	186.0	-	-	-	-	186.0
Law Enforcement	732.0	-	-	-	1.0	733.0
Jail	1,162.0	-	-	-	-	1,162.0
Total Sheriff FTE	2,080.0	-	-	-	1.0	2,081.0
JUDICIAL						
Chancery Court	22.5	-	-	-	-	22.5
Circuit Court	40.0	-	-	-	-	40.0
Criminal Court	83.0	-	-	-	2.0	85.0
General Sessions Court	190.8	5.0	-	-	2.0	197.8
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	131.7	-	-	-	18.3	150.0
Juvenile Court Clerk	58.0	-	-	-	15.0	73.0
Attorney General	118.2	-	-	-	8.8	127.0
Public Defender	135.0	-	-	-	-	135.0
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
Total Judicial FTE	804.7	5.0	-	-	46.1	855.8
OTHER ELECTED OFFICIALS						
Legislative Operations	26.0	-	-	-	-	26.0
Equal Opportunity Compliance	9.0	-	-	-	-	9.0
Assessor	143.0	-	-	-	-	143.0
County Clerk	91.0	-	-	-	-	91.0
Register	24.0	-	-	-	-	24.0
Trustee	68.5	-	-	-	-	68.5
Election Commission	21.5	-	-	-	-	21.5
Total Other Elected FTE	383.0	-	-	-	-	383.0
TOTAL POSITIONS - ALL FUNDS	3,931.2	154.8	923.0	20.0	540.6	5,569.6

Fund Balance Analysis

All Funds

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2015	Projected Balance 6/30/2016	FY15-FY16 % Change	FY17 Planned Change	Projected Balance 6/30/2017	FY16-FY17 % Change
General Fund (1)	\$ 108,743	\$ 114,482	5.3%	\$ (7,800)	\$ 106,682	-6.8%
Debt Service Fund (2)	91,413	60,000	-34.4%	(3,870)	56,130	-6.5%
Special Revenue Funds:						
Roads and Bridges Fund (3)	8,098	7,340	-9.4%	(1,117)	6,223	-15.2%
Hotel Motel Tax Fund (4)	4,051	3,000	-25.9%	(1,521)	1,479	-50.7%
Sheriff's Forfeitures Fund (5)	1,781	1,850	3.9%	(356)	1,494	-19.3%
Data Processing Fund (6)	1,006	1,050	4.4%	(405)	645	-38.6%
Health Services Restricted (7)	1,758	1,680	-4.4%	(706)	974	-42.0%
Grants Fund (8)	16,181	16,000	-1.1%	(1,323)	14,677	-8.3%
Economic Development Fund	4,336	4,300	-0.8%	(3,000)	1,300	-69.8%
Stormwater Fees Fund (9)	1,250	1,560	24.8%	(477)	1,083	-30.5%
Drug Court (10)	1,284	1,360	5.9%	(227)	1,133	-16.7%
Enterprise Funds: (Net Position)						
Codes Enforcement Fund (11)	(3,337)	(5,416)	62.3%	0	(5,416)	0.0%
Fire Services Fund (11)	(4,374)	(7,819)	78.8%	387	(7,432)	-4.9%
Corrections Fund (11)	5,668	(7,134)	-225.9%	(1,304)	(8,439)	18.3%
Internal Service Funds (12)	4,715	4,500	-4.6%	(0)	4,500	0.0%
Total - All Operating Funds*	\$ 242,574	\$ 196,752	-18.9%	\$ (21,720)	\$ 175,033	-11.0%

* Education Fund and Car Rental Tax Funds are not shown because all designated funds are collected and dispersed within the same fiscal year - no fund balance is accumulated. Capital Improvement Funds are also not included with this analysis of operating funds.

Comments related to significant changes (>10%):

- (1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.
- (2) Debt Service Fund balance reduction reflects planned use of accumulated funds for refunding of variable rate debt during FY16.
- (3) The Roads and Bridges Fund FY17 planned use of fund balance is for maintenance of existing roadways, stabilization of failures in roadway surfaces, and construction of roadways for the safety of the motoring public. While it is prudent to maintain a reasonable fund balance for major projects, fund balance is currently higher than necessary.
- (4) The Hotel-Motel Tax Fund variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriffs Forfeiture Fund receives revenue from seizures and DUI testing and can be used only for expenses related to drug use prevention - primarily for operating expenses of the narcotics group and vehicle purchases. Fund balance is used to compensate for fluctuations in seizure activity from year to year.
- (6) Data Processing Fund balance change reflects use of funds accumulated in FY16 for planned expenditures in FY17 and future years.
- (7) The Health Services Fund planned use of fund balance in FY17 will provide match dollars for grant funds related to air pollution reduction initiatives.
- (8) The Grant Fund balance reflects timing of revenue recognition and expenditures.
- (9) Stormwater fees collected in excess of expenditures to date are accumulated for major drainage projects.
- (10) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY17.
- (11) Negative fund balances in all three Enterprise Funds reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds.
- (12) Fund balance accumulated in Internal Services primarily used for equipment purchases for Information Technology.

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