

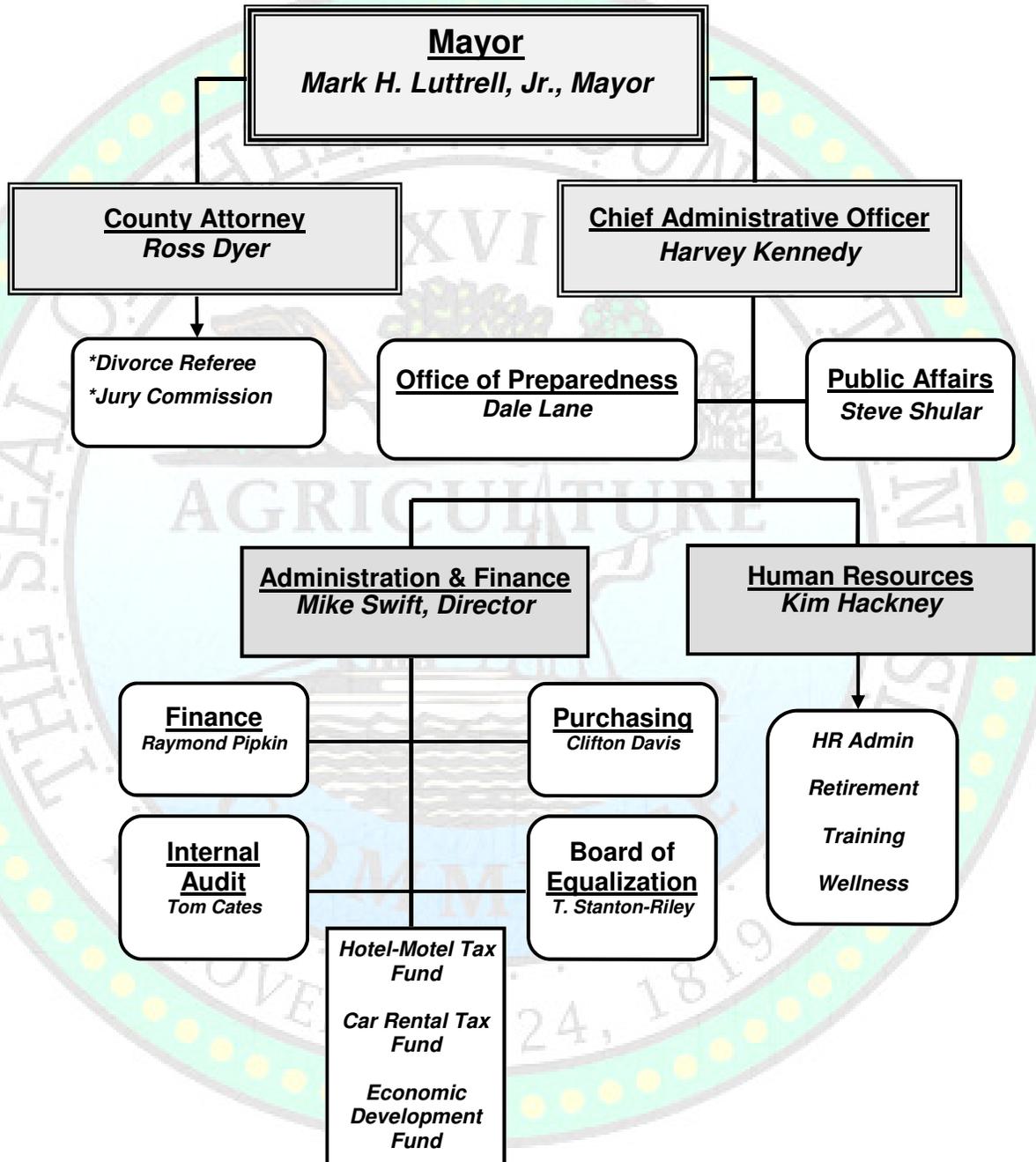
# **DIVISION OF ADMINISTRATION & FINANCE**



## **FY17 ADOPTED BUDGET**

# ADMINISTRATION & FINANCE

## Division Organizational Chart by Program



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

## Division Overview for FY17

### Administration & Finance



#### DIVISION MISSION STATEMENT:

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, Purchasing, Human Resources and Legal Services and the Board of Equalization.

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



#### **Protect and Promote Public Safety**

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



#### **Promote Economic Development and a Healthy Economy**

[5-a] Provide programs and policies that support business development and revenue growth for the region with high quality, long-term job opportunities.

[5-b] Strengthen partnerships with other municipal, state and federal governments to develop cooperation and mutual support in economic development and neighborhood revitalization.

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

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



#### **Provide Effective Governance and Sound Stewardship for County Resources**

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

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

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

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

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

#### DEPARTMENTAL MISSION/GOALS:

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

## **Division Overview for FY17**

---

---

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.

**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 Shelby County in lawsuits and administrative hearings and reviews all ordinances, contracts, resolutions and legislation applicable to Shelby County.

**2011 Director of Administration & Finance** – Maintains effective and responsible fiscal control of Shelby County resources through efficient planning and management of financial operations and policies. The Internal Audit function is included in this department.

**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 Shelby 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, budget, accounts payable and payroll are included in this department.

**2029 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 Shelby County.

**Administration & Finance  
Service Level Measurements**

Service Levels	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estimated
<b>Public Affairs</b>				
Calls Answered	43,875	44,361	45,000	45,350
New Complaints Involving County Services	6,100	8,207	6,500	8,289
Media Contacted/Stories	1,707	1,486	1,500	1,501
Businesses Contacted	1,617	1,678	1,400	1,696
Community Groups Contacted	5,648	5,188	5,500	5,245
Faith-Based Organizations Contacted	2,382	2,549	1,600	2,577
Schools Contacted	459	440	430	445
Neighborhood Code Enforcement Tours	202	178	400	180
County Line Newsletter Published	8	12	12	12
<b>CAO - Chief Administrative Officer</b>				
Review Contracts, Resolutions, and Purchasing Award Letters				588
Homeland Security training classes for first responders in Municipalities	22	26	26	28
<b>County Attorney</b>				
New Cases in Litigation	234	199	160	190
New Case Assignments	648	642	660	650
New Opinions	25	35	38	30
New Review/Advise	223	188	238	253
New Public Records Requests	245	237	242	240
Contract Amend/Chg Orders/Renewals	2,281	2,839	2,412	2,500
New Contracts Reviewed	1,779	2,196	1,862	1,000
<b>Internal Audit</b>				
Audit hotline complaints screened	100%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	100%	90%	90%	90%
<b>Human Resources</b>				
Jobs Posted	358	355	350	350
Applications Received	59,788	45,154	49,654	54,200
Number of New Hires	730	558	650	650
Number of Terminations	974	970	1,300	970
Health Benefit Changes Processed	5,500	7,400	9,000	6,500
Disability Claims Processed	209	155	171	188
Retirements Processed		824	906	996
Number of Training Participants	3467	5,754	3,500	3,750
Number of Training Classes conducted for employees	161	181	175	175
<b>Purchasing</b>				
Purchase Orders Issued	6,964	6,951	7,646	8,410
Requisitions Processed	6,951	6,951	7,646	8,410
# of RFPs and Sealed Bids Issued	124	111	122	134
% of Total \$ Amount Spent with Locally Owned Small Business Vendors	20%	21%	20%	20%
<b>Finance</b>				
Accounts Payable Checks/Wires Issued	47,995	46,380	42,600	42,000
Average # Days from receipt of invoice by Finance to payment	2.8 days	3.4 days	3.3 days	3.2 days
Journal Entries Processed	3,391	3,364	3,300	3,250
Payroll Disbursements Processed	142,462	142,223	142,000	141,900
Budget Adjustments Processed	1,077	855	825	800
Average # Days to Process Budget Transfers	3.9 days	2.4 days	2.2 days	2.0 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	28 yrs	29 yrs	30 yrs	31 yrs
GFOA Distinguished Budget Presentation award - consecutive years	5 yrs	6 yrs	7yrs	8 yrs
<b>Board of Equalization</b>				
Reductions Granted	13,763	4,901	4,300	4,800
Tax Appeals Filed	27,000	14,127	12,000	13,800



**FY17 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**

(excludes Central Operations and Grants)

<b>Administration &amp; Finance</b>	<b><u>FY15 Actual</u></b>	<b><u>FY16 Amended</u></b>	<b><u>FY17 Adopted</u></b>	<b><u>FY17-16 Var</u></b>
Revenue	(631,030)	(655,146)	(633,387)	21,759
Total Personnel	13,426,113	13,479,051	14,172,317	693,266
O&M	1,879,815	2,728,324	2,718,806	(9,518)
Net Transfers	(124,936)	(172,549)	(36,466)	136,083
<b>Net Expenditures</b>	<b><u>14,549,962</u></b>	<b><u>15,379,680</u></b>	<b><u>16,221,270</u></b>	<b><u>841,590</u></b>
<b>FTE Count</b>	<b>180.5</b>	<b>174.4</b>	<b>172.4</b>	<b>(2.0)</b>

\* FY16 O&M Budget and Use of Fund Balance adjusted by \$56,962 for carry-forwards

**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Primarily a reimbursement from the Retirement Fund for personnel expenses; also includes Prescription Card royalties.
- **Salaries/FTE:**
  - FY17 FTE – 1 vacant position deleted as a result of outsourcing the FMLA function; 1 position moved from the County Attorney’s Office to the Divorce Referee.
  - FY16 – 2 positions deleted as a result of OJI Outsourcing; 4 positions transferred to other divisions where the need for operational support was identified.
  - A large additional salary restriction was allocated for FY16 due to several extended vacancies (\$538,000). That one-time allocation was removed in FY17, which accounts for the increase relative to prior year.
- **O&M:** No significant changes; spending consistent with prior years

**SPECIAL REVENUE FUNDS:**

- **073 Hotel Motel Tax** – Revenue \$16.1 Million - accounts for the collection of a 5% tax used for the rental of hotel and motel rooms.
- **074 Car Rental Tax** – Revenue \$2.2 Million - accounts for the collection of the car rental tax which is designated funding the NBA arena (Fed Ex Forum).
- **092 Economic Development Fund** – Funds are restricted for economic development purposes.

**GRANT FUNDS:**

- Grant revenue of \$1.9 Million with 4.1 FTE is all related to activities in the Office of Preparedness.

**No Increase Requests were submitted to the Commission for consideration.**



**FY17 Budget Highlights**

Central Operations records general revenues and expenditures that are not readily attributed to any other specific department.

**General Fund – Central Operations**

<b>Central Operations</b>	<b><u>FY15 Actual</u></b>	<b><u>FY16 Amended</u></b>	<b><u>FY17 Adopted</u></b>	<b><u>FY17-16 Var</u></b>
Revenue	(301,105,482)	(296,672,000)	(304,799,000)	(8,127,000)
General Restrictions	(2,845,435)	(10,684,780)	(11,017,245)	(332,466)
Affiliated Organizations	27,900,408	28,532,881	29,532,881	1,000,000
Grants	3,000,000	3,000,000	3,000,000	-
Planned Fund Balance Change	-	(758,306)	(7,800,000)	(7,041,694)
Net Transfers	16,697,346	12,898,502	13,006,000	107,498
<b>Net Expenditures</b>	<b><u>(256,353,163)</u></b>	<b><u>(263,683,703)</u></b>	<b><u>(278,077,364)</u></b>	<b><u>(14,393,662)</u></b>

**INCLUDED IN CENTRAL OPERATIONS:**

- **Revenue** includes the General Fund portion of property taxes, other state and local taxes, governmental reimbursements and fees.
- **General Restrictions** on Salary and O&M spending account for anticipated savings throughout the county.
- **Affiliated Organizations** payments include:
 

\$ 28,408,000	Regional One Health
274,881	Agricultural Extension
300,000	State Alcoholic Beverage Tax
175,000	Film & TV Commission
375,000	Memphis Public Library
<u>\$ 29,532,881</u>	<u>Total Affiliated</u>
- **Grants** – payment to Shelby County Schools Education Foundation for Pre-K Education programs
- **Transfers** for General Fund support to Codes Enforcement, Tort Liability and Corrections Funds

**USE OF FUND BALANCE:**

Increases approved by the County Commission with the Use of Fund Balance for FY17 include:

\$ 1,000,000	Salary Reserve for Corrections Deputies
2,500,000	Transfer to Education Fund
1,000,000	Regional One Health increase
3,100,000	Sheriff - lapse reduction of \$2.3; vehicles \$.8
8,233	Environmental Court O&M
201,020	Veterans Court - 3 positions
228,238	GS Criminal Court - 1.5 Judicial Commissioners
416,700	Juvenile Court - Professional contracts
743,000	Attorney General - 9 FTE and O&M
557,000	Public Defender - 75% match; 5 FTE
58,216	Election Commission - 1 FTE
<u>(2,012,407)</u>	<u>\$2M OPEB benefit change; subsequently changed to 0.7% reductions to all departments</u>
<u>\$ 7,800,000</u>	<u>Total Use of Fund Balance</u>

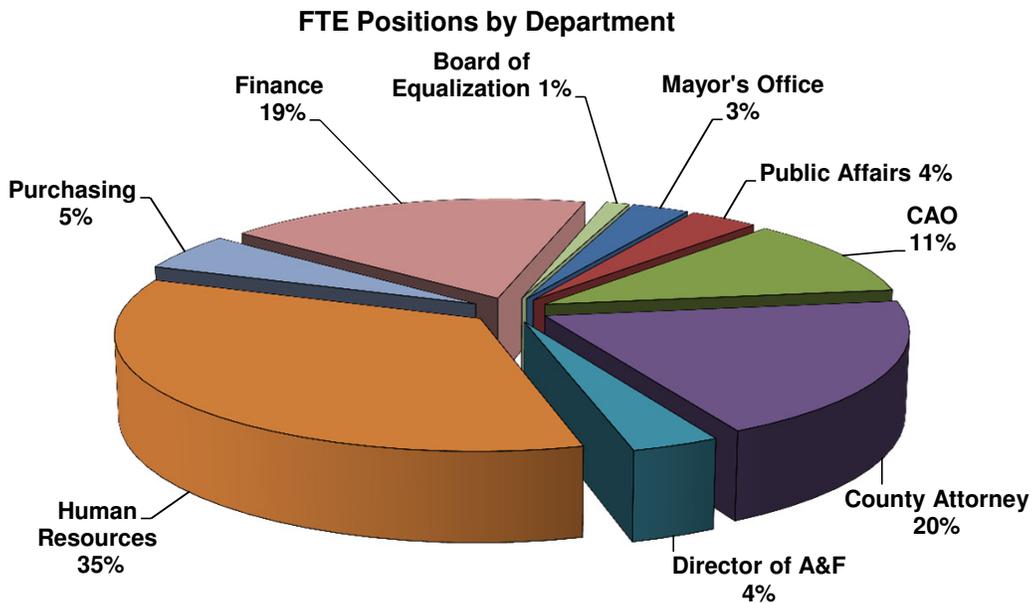
**FTE Position Count  
Administration & Finance**

**All Funds**

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
<b>GENERAL FUND</b>								
010	2001	Mayor's Office	5.0	5.0	5.0	5.0	5.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO <sup>(a)</sup>	25.0	28.0	20.0	18.9	18.9	-
010	2009	County Attorney <sup>(b)</sup>	35.0	34.5	34.5	34.5	33.5	(1.0)
010	2011	Director of A&F <sup>(a,c)</sup>	2.0	2.0	7.0	6.0	6.0	-
010	2014	Human Resources <sup>(d)</sup>	63.0	64.0	65.0	61.0	60.0	(1.0)
010	2017	Purchasing <sup>(e)</sup>	9.0	9.0	10.0	9.0	9.0	-
010	2025	Finance <sup>(f)</sup>	31.0	31.0	31.0	32.0	32.0	-
010	2028	Board of Equalization <sup>(g,e)</sup>	8.0	8.0	2.0	2.0	2.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>184.0</b>	<b>187.5</b>	<b>180.5</b>	<b>174.4</b>	<b>172.4</b>	<b>(2.0)</b>
<b>GRANT FUNDS</b>			<b>6.0</b>	<b>5.0</b>	<b>4.0</b>	<b>4.1</b>	<b>4.1</b>	<b>-</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>190.0</b>	<b>192.5</b>	<b>184.5</b>	<b>178.5</b>	<b>176.5</b>	<b>(2.0)</b>

**Notable changes by department since FY13:**

- (a) **CAO** - FY15: 5 Internal Audit FTE moved to Director of A&F; 2 FTE moved to Juvenile Court Judge; 1 FTE to HR. FY16: 1 FTE moved to Juvenile Court.
- (b) **County Attorney** - 1 FTE moved from County Attorney to Divorce Referee in FY17
- (c) **Director of A&F** - FY15: Internal Audit moved from CAO. FY16: 1 FTE transferred to Finance.
- (d) **Human Resources** - FY16: Reduction of 2 FTE due to outsourcing of OJI function; two positions returned to Sheriff; 1 FTE Moved to the Land Bank; 1 FTE moved from IT to HR. FY17: 1 FTE deleted due to outsourcing of Family Leave Administration.
- (e) **Purchasing** - 1 FTE moved from Board of Equalization in FY15; 1 FTE eliminated in FY16.
- (f) **Finance** - 1 FTE moved from Director of A & F in FY16.
- (g) **Board of Equalization** - FY15: 5 FTE transferred to Assessor; 1 FTE moved to Purchasing.



# DIVISION OF ADMINISTRATION & FINANCE



## FINANCIAL SUMMARY REPORTS

**Prime Accounts  
Administration & Finance**

**All Funds**

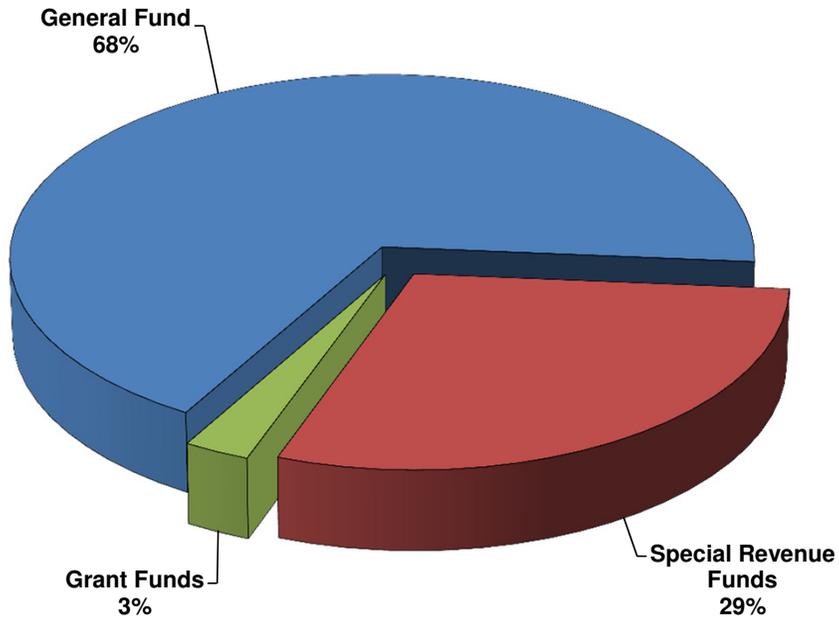
Acct	Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 -	Property Taxes	(243,102,953)	(246,933,781)	(252,568,770)	(250,825,000)	(254,833,000)
41 -	Other Local Taxes	(45,627,169)	(49,375,790)	(48,947,950)	(48,480,000)	(51,879,000)
43 -	Intergovernmental Revenues-State of	(15,400,767)	(11,824,392)	(11,685,485)	(11,598,768)	(13,174,785)
44 -	Intergovernmental Revenues-Federal &	(7,080,014)	(3,571,024)	(3,608,720)	(7,516,887)	(4,467,928)
45 -	Charges for Services	(10,513)	(7,331)	(732,330)	(43,500)	(43,500)
46 -	Fines, Fees & Permits	(738,532)	(523,321)	(932,347)	(555,000)	(825,000)
47 -	Other Revenue	(804,257)	(70,174)	(579,583)	(120,000)	(147,200)
48 -	Investment Income	(293,290)	(320,000)	(311,890)	(300,000)	(300,000)
	<b>Revenue</b>	<b>(313,057,495)</b>	<b>(312,625,813)</b>	<b>(319,367,074)</b>	<b>(319,439,155)</b>	<b>(325,670,413)</b>
51 -	Salaries-Regular Pay	10,290,552	10,308,392	9,993,576	11,086,067	11,077,481
52 -	Salaries-Other Compensation	27,176	34,078	72,320	599,171	1,688,093
55 -	Fringe Benefits	3,658,794	5,489,018	3,674,398	3,744,910	2,965,483
56 -	Vacancy Savings	0	0	0	(3,077,594)	(3,389,714)
	Salaries & Fringe Benefits	13,976,522	15,831,488	13,740,294	12,352,555	12,341,344
60 -	Supplies & Materials	979,453	484,033	283,339	1,352,548	1,323,507
64 -	Services & Other Expenses	1,138,809	967,041	1,108,356	1,350,869	1,291,056
66 -	Professional & Contracted Services	3,119,507	1,689,558	1,441,026	2,066,653	4,023,970
67 -	Rent, Utilities & Maintenance	383,347	192,988	205,295	527,133	449,793
68 -	Interfund Services	(2,703,778)	(3,828,538)	(3,614,902)	(4,035,592)	(3,530,698)
70 -	Capital Asset Acquisitions	894,249	224,570	32,518	81,539	25,000
	Operating & Maintenance	3,811,587	(270,348)	(544,368)	1,343,150	3,582,628
89 -	Affiliated Organizations	46,412,586	43,004,903	43,864,669	50,652,333	50,353,981
	Affiliated Organizations	46,412,586	43,004,903	43,864,669	50,652,333	50,353,981
90 -	Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
	Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
95 -	Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
	Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
94 -	Other Sources & Uses	(24,806)	0	0	0	0
	Other Financing Sources	(24,806)	0	0	0	0
	<b>Expenditures</b>	<b>65,212,889</b>	<b>59,201,043</b>	<b>60,110,596</b>	<b>63,084,955</b>	<b>64,465,885</b>
99 -	Planned Use of Fund Balances	0	0	0	(2,910,775)	(12,486,317)
	Planned Fund Balance Change	0	0	0	(2,910,775)	(12,486,317)
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,910,775)</b>	<b>(12,486,317)</b>
96 -	Operating Transfers In	(5,442,107)	(6,512,113)	(499,309)	(172,549)	(180,466)
	Operating Transfers In	(5,442,107)	(6,512,113)	(499,309)	(172,549)	(180,466)
98 -	Operating Transfers Out	17,641,132	15,718,282	17,204,622	12,898,502	13,315,217
	Operating Transfers Out	17,641,132	15,718,282	17,204,622	12,898,502	13,315,217
	<b>Net Transfers</b>	<b>12,199,025</b>	<b>9,206,169</b>	<b>16,705,313</b>	<b>12,725,953</b>	<b>13,134,751</b>
	<b>Administration &amp; Finance Total</b>	<b>(235,645,581)</b>	<b>(244,218,601)</b>	<b>(242,551,165)</b>	<b>(246,539,022)</b>	<b>(260,556,094)</b>

**Sources and Uses by Fund Type  
Administration & Finance Division**

**All Funds**

<u>FUND NAME:</u>	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
<b>GENERAL FUND</b>							
010 - General Fund	(305,432,387)	(180,466)	(7,800,000)	39,706,759	13,150,000	(260,556,094)	68%
<b>SPECIAL REVENUE FUNDS</b>							
073 - Hotel Motel Tax	(16,100,000)	-	(1,521,100)	17,621,100	-	-	23%
074 - Car Rental Tax	(2,200,000)	-	-	2,200,000	-	-	3%
092 - Economic Development	-	-	(3,000,000)	3,000,000	-	-	4%
<b>TOTAL SPECIAL REVENUE</b>	<b>(18,300,000)</b>	<b>-</b>	<b>(4,521,100)</b>	<b>22,821,100</b>	<b>-</b>	<b>-</b>	<b>29%</b>
<b>GRANT FUNDS</b>	<b>(1,938,026)</b>	<b>-</b>	<b>(165,217)</b>	<b>1,938,026</b>	<b>165,217</b>	<b>-</b>	<b>3%</b>
<b>ALL FUNDS TOTAL</b>	<b>(325,670,413)</b>	<b>(180,466)</b>	<b>(12,486,317)</b>	<b>64,465,885</b>	<b>13,315,217</b>	<b>(260,556,094)</b>	<b>100%</b>

**FY17 Uses by Fund**



*The primary funding source for Administration and Finance operations is the General Fund.*

**Net Expenditures By Department\***  
**Administration & Finance Division**

**All Funds**

<b>Fund</b>	<b>Dept</b>	<b>Dept Description</b>	<b>FY13 ACTUAL</b>	<b>FY14 ACTUAL</b>	<b>FY15 ACTUAL</b>	<b>FY16 AMENDED</b>	<b>FY17 ADOPTED</b>
<b>GENERAL FUND</b>							
010	2001	Mayor's Office	434,057	405,479	533,804	577,128	576,467
010	2002	Public Affairs	401,546	430,328	449,996	485,197	496,522
010	2003	CAO	2,497,801	2,523,264	2,690,431	2,929,890	3,080,732
010	2009	County Attorney	3,662,708	3,535,790	3,307,597	3,580,542	3,708,537
010	2011	Director - A&F	1,162,664	772,737	745,507	864,129	883,775
010	2012	Central Operations	(247,347,941)	(253,036,573)	(256,353,163)	(263,683,703)	(278,077,364)
010	2013	County Grants	1,037,000	635,000	50,000	1,765,000	1,300,000
010	2014	Human Resources	3,594,377	3,827,580	3,659,394	3,503,394	3,825,313
010	2017	Purchasing	581,353	607,829	628,487	679,435	690,264
010	2025	Finance	2,393,414	2,338,417	2,237,264	2,377,449	2,596,526
010	2028	Board of Equalization	507,098	654,709	297,484	382,515	363,135
<b>GENERAL FUND TOTAL</b>			<b>(231,075,922)</b>	<b>(237,305,438)</b>	<b>(241,753,199)</b>	<b>(246,539,022)</b>	<b>(260,556,094)</b>
<b>SPECIAL REVENUE FUND</b>							
073	2012	Hotel-Motel Tax Fund	(3,292,136)	(678,815)	(1,060,499)	-	-
074	2012	Car Rental Tax Fund	-	-	-	-	-
092	2012	Economic Development	4,633,389	(14,087)	(12,813)	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>			<b>1,341,253</b>	<b>(692,903)</b>	<b>(1,073,311)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>(5,910,912)</b>	<b>(6,220,259)</b>	<b>275,345</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION &amp; FINANCE TOTAL</b>			<b>(235,645,581)</b>	<b>(244,218,600)</b>	<b>(242,551,166)</b>	<b>(246,539,022)</b>	<b>(260,556,094)</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
Administration & Finance**

**General Fund**

Acct	Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 -	Property Taxes	(243,102,953)	(246,933,781)	(252,568,770)	(250,825,000)	(254,833,000)
41 -	Other Local Taxes	(30,531,263)	(33,593,794)	(31,939,799)	(31,280,000)	(33,579,000)
43 -	Intergovernmental Revenues-State of	(9,745,307)	(10,314,875)	(11,125,983)	(10,545,000)	(12,095,000)
44 -	Intergovernmental Revenues-Federal &	(3,880,934)	(3,571,024)	(3,601,286)	(3,658,646)	(3,609,687)
45 -	Charges for Services	(10,513)	(7,331)	(732,330)	(43,500)	(43,500)
46 -	Fines, Fees & Permits	(738,532)	(523,321)	(932,347)	(555,000)	(825,000)
47 -	Other Revenue	(209,526)	(63,899)	(553,528)	(120,000)	(147,200)
48 -	Investment Income	(271,658)	(289,421)	(282,468)	(300,000)	(300,000)
	<b>Revenue</b>	<b>(288,490,687)</b>	<b>(295,297,445)</b>	<b>(301,736,511)</b>	<b>(297,327,146)</b>	<b>(305,432,387)</b>
51 -	Salaries-Regular Pay	9,986,033	10,121,974	9,764,608	10,895,804	10,883,413
52 -	Salaries-Other Compensation	26,904	34,078	72,320	545,646	1,647,331
55 -	Fringe Benefits	3,550,723	5,417,004	3,589,185	3,672,172	2,886,113
56 -	Vacancy Savings	0	0	0	(3,077,594)	(3,389,714)
	Salaries & Fringe Benefits	13,563,659	15,573,056	13,426,113	12,036,028	12,027,143
60 -	Supplies & Materials	305,495	162,153	163,929	270,266	243,946
64 -	Services & Other Expenses	1,038,039	966,591	1,100,818	1,316,536	1,214,990
66 -	Professional & Contracted Services	1,369,960	1,145,930	1,357,543	1,864,672	1,963,970
67 -	Rent, Utilities & Maintenance	88,608	47,170	46,120	135,820	79,358
68 -	Interfund Services	(2,703,778)	(3,828,538)	(3,634,029)	(4,040,681)	(3,543,462)
70 -	Capital Asset Acquisitions	44,393	0	0	25,000	0
	Operating & Maintenance	142,716	(1,506,694)	(965,620)	(428,387)	(41,198)
89 -	Affiliated Organizations	27,900,518	27,885,230	27,900,408	28,532,881	29,532,881
	Affiliated Organizations	27,900,518	27,885,230	27,900,408	28,532,881	29,532,881
90 -	Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
	Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
95 -	Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
	Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
94 -	Other Sources & Uses	(24,806)	0	0	0	0
	Other Financing Sources	(24,806)	0	0	0	0
	<b>Expenditures</b>	<b>42,619,088</b>	<b>42,586,591</b>	<b>43,410,902</b>	<b>38,877,440</b>	<b>39,706,759</b>
99 -	Planned Use of Fund Balances	0	0	0	(815,268)	(7,800,000)
	Planned Fund Balance Change	0	0	0	(815,268)	(7,800,000)
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(815,268)</b>	<b>(7,800,000)</b>
96 -	Operating Transfers In	(172,292)	(156,434)	(312,122)	(172,549)	(180,466)
	Operating Transfers In	(172,292)	(156,434)	(312,122)	(172,549)	(180,466)
98 -	Operating Transfers Out	14,967,969	15,561,849	16,884,533	12,898,502	13,150,000
	Operating Transfers Out	14,967,969	15,561,849	16,884,533	12,898,502	13,150,000
	<b>Net Transfers</b>	<b>14,795,677</b>	<b>15,405,415</b>	<b>16,572,410</b>	<b>12,725,953</b>	<b>12,969,534</b>
	<b>Administration &amp; Finance Total</b>	<b>(231,075,922)</b>	<b>(237,305,438)</b>	<b>(241,753,199)</b>	<b>(246,539,022)</b>	<b>(260,556,094)</b>

**Prime Accounts  
Administration & Finance**

**Special Revenue Fund**

<b>Acct</b>	<b>Description</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Amended</b>	<b>FY17 Adopted</b>
41 - Other Local Taxes		(15,095,906)	(15,781,996)	(17,008,151)	(17,200,000)	(18,300,000)
44 - Intergovernmental Revenues-Federal &		(1,478,573)	0	0	(3,000,000)	0
47 - Other Revenue		(574,707)	0	0	0	0
48 - Investment Income		(21,628)	(30,580)	(29,421)	0	0
	<b>Revenue</b>	<b>(17,170,815)</b>	<b>(15,812,575)</b>	<b>(17,037,572)</b>	<b>(20,200,000)</b>	<b>(18,300,000)</b>
66 - Professional & Contracted Services		0	0	0	150,000	2,000,000
Operating & Maintenance		0	0	0	150,000	2,000,000
89 - Affiliated Organizations		18,512,068	15,119,672	15,964,261	22,119,452	20,821,100
Affiliated Organizations		18,512,068	15,119,672	15,964,261	22,119,452	20,821,100
	<b>Expenditures</b>	<b>18,512,068</b>	<b>15,119,672</b>	<b>15,964,261</b>	<b>22,269,452</b>	<b>22,821,100</b>
99 - Planned Use of Fund Balances		0	0	0	(2,069,452)	(4,521,100)
Planned Fund Balance Change		0	0	0	(2,069,452)	(4,521,100)
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,069,452)</b>	<b>(4,521,100)</b>
<b>Administration &amp; Finance Total</b>		<b>1,341,253</b>	<b>(692,903)</b>	<b>(1,073,311)</b>	<b>0</b>	<b>0</b>

**Department Name: Central Operations****Department Number: 2012****073 - Hotel Motel Tax:**

The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax, 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 Shelby County, including funding the Convention and Visitor's Bureau and paying debt service on the FedEx Forum to the Sports Authority. It may also be used to pay debt service on debt issued for the Convention Center, as well as to subsidize its operation.

**074 - Car Rental Tax:**

The Car Rental Tax Fund accounts for the collection of the car rental tax which is designated for 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 is remitted by the car rental businesses to the Tennessee Department of Revenue, which then distributes the funds to Shelby County. The County then remits funds collected to the Sports Authority for payment of debt service.

**092 - Economic Development Fund:**

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  
Administration & Finance**

**Grant Funds**

<b>Acct</b>	<b>Description</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Amended</b>	<b>FY17 Adopted</b>
43 - Intergovernmental Revenues-State of		(5,655,460)	(1,509,517)	(559,502)	(1,053,768)	(1,079,785)
44 - Intergovernmental Revenues-Federal &		(1,720,506)	0	(7,434)	(858,241)	(858,241)
47 - Other Revenue		(20,023)	(6,275)	(26,055)	0	0
48 - Investment Income		(3)	0	0	0	0
	<b>Revenue</b>	<b>(7,395,993)</b>	<b>(1,515,792)</b>	<b>(592,990)</b>	<b>(1,912,009)</b>	<b>(1,938,026)</b>
51 - Salaries-Regular Pay		304,519	186,418	228,968	190,263	194,069
52 - Salaries-Other Compensation		272	0	0	53,526	40,762
55 - Fringe Benefits		108,071	72,015	85,213	72,738	79,370
	<b>Salaries &amp; Fringe Benefits</b>	<b>412,863</b>	<b>258,433</b>	<b>314,182</b>	<b>316,527</b>	<b>314,200</b>
60 - Supplies & Materials		673,958	321,880	119,410	1,082,282	1,079,561
64 - Services & Other Expenses		100,770	450	7,538	34,333	76,066
66 - Professional & Contracted Services		1,749,547	543,629	83,484	51,981	60,000
67 - Rent, Utilities & Maintenance		294,739	145,818	159,176	391,313	370,435
68 - Interfund Services		0	0	19,127	5,089	12,764
70 - Capital Asset Acquisitions		849,856	224,570	32,518	56,539	25,000
	<b>Operating &amp; Maintenance</b>	<b>3,668,870</b>	<b>1,236,347</b>	<b>421,252</b>	<b>1,621,537</b>	<b>1,623,826</b>
	<b>Expenditures</b>	<b>4,081,733</b>	<b>1,494,779</b>	<b>735,433</b>	<b>1,938,064</b>	<b>1,938,026</b>
99 - Planned Use of Fund Balances		0	0	0	(26,055)	(165,217)
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(26,055)</b>	<b>(165,217)</b>
96 - Operating Transfers In		(5,269,815)	(6,355,680)	(187,187)	0	0
	<b>Operating Transfers In</b>	<b>(5,269,815)</b>	<b>(6,355,680)</b>	<b>(187,187)</b>	<b>0</b>	<b>0</b>
98 - Operating Transfers Out		2,673,163	156,434	320,089	0	165,217
	<b>Operating Transfers Out</b>	<b>2,673,163</b>	<b>156,434</b>	<b>320,089</b>	<b>0</b>	<b>165,217</b>
	<b>Net Transfers</b>	<b>(2,596,652)</b>	<b>(6,199,246)</b>	<b>132,902</b>	<b>0</b>	<b>165,217</b>
	<b>Administration &amp; Finance Total</b>	<b>(5,910,912)</b>	<b>(6,220,259)</b>	<b>275,345</b>	<b>0</b>	<b>0</b>

**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.

***Hazardous Material Emergency Preparedness (HEMP) Grant Program***

The purpose of this grant program is to increase local effectiveness by safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986 (EPCRA), and encourage a comprehensive approach to emergency planning by incorporating the unique challenges of responses to transportation situations.

***FEMA Disaster Recovery – 2010 & 2011***

The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared.

***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.

All grants are 100% federally funded except the EMPG, which is matched 50% by the grantee, and the HEMP program, which requires a 20% match provided by the Local Emergency Planning Committee (LEPC). They are pass-through grants to Shelby County Government from the Tennessee Emergency Management Agency (TEMA). The Emergency Management Performance Grant is an example of Federal Thru State funding, administered by TEMA.

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
<b><u>Department 2003: CAO - Office of Preparedness</u></b>		
178	2014 Homeland Security Grant Program (HSGP)	\$ 469,770
214	Hazardous Material Emergency Preparedness	22,080
248	2011 Floods FEMA/TEMA	384,578
457	May 2010 Floods	905,921
556	Emergency Management Performance Grant	155,677
<b>DIVISION TOTAL</b>		<b><u>\$ 1,938,026</u></b>

*This page intentionally left blank.*