

Shelby County, Tennessee

**Nonmajor Governmental Funds
Budgetary Comparison Schedules
For the Year Ended June 30, 2017**

Roads and Bridges Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Other local taxes	\$ 3,160,000	\$ 3,160,000	\$ 3,221,724	\$ 61,724
State revenue	9,375,000	9,375,000	10,002,262	627,262
Charges for services	829,765	819,265	534,579	(284,686)
Fines, fees and permits	36,000	36,000	44,656	8,656
Other revenue	---	---	39,000	39,000
Investment income	20,000	20,000	73,157	53,157
Total revenues	<u>13,420,765</u>	<u>13,410,265</u>	<u>13,915,378</u>	<u>505,113</u>
Expenditures:				
Salaries	4,078,799	4,084,942	3,919,554	165,388
Other compensation	238,010	238,010	117,787	120,223
Fringe benefits	1,552,682	1,546,539	1,452,252	94,287
Salary restriction	(93,067)	(93,067)	---	(93,067)
Supplies and materials	1,679,762	1,502,694	728,761	773,933
Services and other expenditures	155,785	153,091	118,540	34,551
Professional and contracted services	143,500	133,500	60,963	72,537
Rent, utilities and maintenance	222,385	322,385	132,262	190,123
Interfund services	1,613,736	1,621,886	1,404,593	217,293
Asset acquisitions	4,790,500	6,026,916	4,190,760	1,836,156
Total expenditures	<u>14,382,092</u>	<u>15,536,896</u>	<u>12,125,472</u>	<u>3,411,424</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(961,327)</u>	<u>(2,126,631)</u>	<u>1,789,906</u>	<u>3,916,537</u>
Other financing sources (uses):				
Transfers in	---	236,752	257,673	20,921
Transfers out	(175,701)	(394,397)	(157,692)	236,705
Sale of capital assets	20,000	20,000	79,900	59,900
Planned change in fund balance	1,117,028	2,264,276	---	(2,264,276)
Total other financing sources (uses):	<u>961,327</u>	<u>2,126,631</u>	<u>179,881</u>	<u>(1,946,750)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 1,969,787</u>	<u>\$ 1,969,787</u>

**Nonmajor Governmental Funds
Budgetary Comparison Schedules
For the Year Ended June 30, 2017**

Hotel Motel Taxes Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Other local taxes	\$ 16,100,000	\$ 16,100,000	\$ 17,112,662	\$ 1,012,662
Investment income	---	---	37,753	37,753
Total revenues	<u>16,100,000</u>	<u>16,100,000</u>	<u>17,150,415</u>	<u>1,050,415</u>
Expenditures:				
Affiliated organizations	17,621,100	17,621,100	15,640,063	1,981,037
Total expenditures	<u>17,621,100</u>	<u>17,621,100</u>	<u>15,640,063</u>	<u>1,981,037</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,521,100)</u>	<u>(1,521,100)</u>	<u>1,510,352</u>	<u>3,031,452</u>
Other financing sources (uses):				
Planned change in fund balance	1,521,100	1,521,100	---	(1,521,100)
Total other financing sources (uses):	<u>1,521,100</u>	<u>1,521,100</u>	<u>---</u>	<u>(1,521,100)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 1,510,352</u>	<u>\$ 1,510,352</u>

**Nonmajor Governmental Funds
Budgetary Comparison Schedules
For the Year Ended June 30, 2017**

Sheriff Forfeitures Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Federal and local revenue	\$ 40,000	\$ 40,000	\$ 67,399	\$ 27,399
Charges for services	195,000	195,000	625,308	430,308
Fines, fees and permits	26,000	26,000	10,899	(15,101)
Other revenue	1,934,000	1,934,000	2,455,643	521,643
Investment income	13,000	13,000	21,431	8,431
Total revenues	<u>2,208,000</u>	<u>2,208,000</u>	<u>3,180,680</u>	<u>972,680</u>
Expenditures:				
Other compensation	378,000	378,000	9,565	368,435
Supplies and materials	383,500	408,076	259,991	148,085
Services and other expenditures	344,000	334,365	261,453	72,912
Professional and contracted services	188,000	288,000	259,306	28,694
Rent, utilities and maintenance	478,560	461,424	396,257	65,167
Interfund services	117,200	119,780	103,195	16,585
Asset acquisitions	675,000	641,651	429,515	212,136
Total expenditures	<u>2,564,260</u>	<u>2,631,296</u>	<u>1,719,282</u>	<u>912,014</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(356,260)</u>	<u>(423,296)</u>	<u>1,461,398</u>	<u>1,884,694</u>
Other financing sources (uses):				
Planned change in fund balance	356,260	423,296	---	(423,296)
Total other financing sources (uses):	<u>356,260</u>	<u>423,296</u>	<u>---</u>	<u>(423,296)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 1,461,398</u>	<u>\$ 1,461,398</u>

Shelby County, Tennessee

Nonmajor Governmental Funds
Budgetary Comparison Schedules
For the Year Ended June 30, 2017

Data Processing Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 10,845	\$ 10,845	\$ 4,229	\$ (6,616)
Fines, fees and permits	603,455	603,455	546,862	(56,593)
Investment income	3,050	3,050	8,392	5,342
Total revenues	<u>617,350</u>	<u>617,350</u>	<u>559,483</u>	<u>(57,867)</u>
Expenditures:				
Supplies and materials	59,260	85,260	26,760	58,500
Services and other expenditures	635,674	603,795	348,522	255,273
Professional and contracted services	107,634	53,134	26,230	26,904
Rent, utilities and maintenance	117,030	110,316	55,638	54,678
Interfund services	58,109	64,050	58,602	5,448
Asset acquisitions	45,095	45,095	---	45,095
Total expenditures	<u>1,022,802</u>	<u>961,650</u>	<u>515,752</u>	<u>445,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(405,452)</u>	<u>(344,300)</u>	<u>43,731</u>	<u>388,031</u>
Other financing sources (uses):				
Transfers out	---	(10,438)	(10,438)	---
Planned change in fund balance	405,452	354,738	---	(354,738)
Total other financing sources (uses):	<u>405,452</u>	<u>344,300</u>	<u>(10,438)</u>	<u>(354,738)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 33,293</u>	<u>\$ 33,293</u>

Car Rental Tax Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Other local taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,249,924	\$ 49,924
Total revenues	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,249,924</u>	<u>49,924</u>
Expenditures:				
Affiliated organizations	2,200,000	2,200,000	2,249,924	(49,924)
Total expenditures	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,249,924</u>	<u>(49,924)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

**Nonmajor Governmental Funds
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For the Year Ended June 30, 2017**

Health Services Restricted Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 750	\$ 750	\$ 40	\$ (710)
Fines, fees and permits	4,470,000	4,470,000	4,329,400	(140,600)
Investment income	6,500	6,500	7,867	1,367
Total revenues	<u>4,477,250</u>	<u>4,477,250</u>	<u>4,337,307</u>	<u>(139,943)</u>
Expenditures:				
Salaries	2,934,445	2,934,445	2,690,960	243,485
Other compensation	144,809	148,809	147,422	1,387
Fringe benefits	1,008,920	1,004,920	940,626	64,294
Salary restriction	(25,000)	(25,000)	---	(25,000)
Supplies and materials	272,563	255,063	158,135	96,928
Services and other expenditures	41,851	67,651	62,217	5,434
Professional and contracted services	80,300	80,300	40,000	40,300
Rent, utilities and maintenance	90,780	94,980	27,322	67,658
Interfund services	338,430	338,430	314,875	23,555
Asset acquisitions	224,000	211,500	128,049	83,451
Total expenditures	<u>5,111,098</u>	<u>5,111,098</u>	<u>4,509,606</u>	<u>601,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(633,848)</u>	<u>(633,848)</u>	<u>(172,299)</u>	<u>461,549</u>
Other financing sources (uses):				
Transfers out	(71,992)	(71,992)	(31,562)	40,430
Planned change in fund balance	705,840	705,840	---	(705,840)
Total other financing sources (uses):	<u>633,848</u>	<u>633,848</u>	<u>(31,562)</u>	<u>(665,410)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ (203,861)</u>	<u>\$ (203,861)</u>

**Nonmajor Governmental Funds
Budgetary Comparison Schedules
For the Year Ended June 30, 2017**

Storm Water Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Fines, fees and permits	\$ 720,000	\$ 720,000	\$ 731,047	\$ 11,047
Investment income	---	---	12,962	12,962
Total revenues	720,000	720,000	744,009	24,009
Expenditures:				
Salaries	148,549	148,349	115,881	32,468
Other compensation	530	730	653	77
Fringe benefits	40,617	40,617	40,617	---
Supplies and materials	41,930	41,930	10,884	31,046
Services and other expenditures	21,935	20,935	14,045	6,890
Professional and contracted services	395,019	388,620	114,912	273,708
Rent, utilities and maintenance	17,800	17,800	2,488	15,312
Interfund services	230,200	231,200	168,315	62,885
Asset acquisitions	300,000	453,326	100,000	353,326
Total expenditures	1,196,580	1,343,507	567,795	775,712
Excess (deficiency) of revenues over (under) expenditures	(476,580)	(623,507)	176,214	799,721
Other financing sources (uses):				
Transfers out	---	(36,595)	(36,595)	---
Planned change in fund balance	476,580	660,102	---	(660,102)
Total other financing sources (uses):	476,580	623,507	(36,595)	(660,102)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ 139,619	\$ 139,619

Shelby County, Tennessee

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Economic Development Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Investment income	\$ ---	\$ ---	\$ 34,178	\$ 34,178
Total revenues	---	---	34,178	34,178
Expenditures:				
Professional and contracted services	2,000,000	2,000,000	581,998	1,418,002
Affiliated organizations	1,000,000	1,000,000	---	1,000,000
Total expenditures	3,000,000	3,000,000	581,998	2,418,002
Excess (deficiency) of revenues over (under) expenditures	(3,000,000)	(3,000,000)	(547,820)	2,452,180
Other financing sources (uses):				
Planned change in fund balance	3,000,000	3,000,000	---	(3,000,000)
Total other financing sources (uses):	3,000,000	3,000,000	---	(3,000,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ (547,820)	\$ (547,820)

Restricted Court Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Fines, fees and permits	\$ 470,000	\$ 470,000	\$ 347,838	\$ (122,162)
Investment income	3,500	3,500	10,279	6,779
Total revenues	473,500	473,500	358,117	(115,383)
Expenditures:				
Salaries	215,132	224,192	204,604	19,588
Other compensation	3,409	3,409	1,842	1,567
Fringe benefits	76,215	78,586	76,315	2,271
Supplies and materials	750	22,550	7,616	14,934
Services and other expenditures	6,500	10,655	10,592	63
Professional and contracted services	394,452	356,466	51,888	304,578
Rent, utilities and maintenance	2,850	2,950	2,908	42
Interfund services	1,250	1,750	1,397	353
Total expenditures	700,558	700,558	357,162	343,396
Excess (deficiency) of revenues over (under) expenditures	(227,058)	(227,058)	955	228,013
Other financing sources (uses):				
Planned change in fund balance	227,058	227,058	---	(227,058)
Total other financing sources (uses):	227,058	227,058	---	(227,058)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ 955	\$ 955