

SHELBY COUNTY, TENNESSEE

ADOPTED BUDGET Fiscal Year 2011



Joe Ford, Interim Mayor

Prepared by the Department of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Shelby County Government
Tennessee**

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Shelby County Government, Tennessee for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Shelby County Government Adopted Budget for Fiscal 2011

Table of Contents

Introduction

| | |
|---|----|
| Mayor's Letter of Transmittal | 1 |
| Mission, Vision, Values and Strategies..... | 3 |
| Budget Overview | 4 |
| Shelby County Officials..... | 8 |
| County Organizational Chart..... | 9 |
| Shelby County, Tennessee..... | 10 |
| Budget Format..... | 12 |
| Budget Process | 13 |
| Budget Calendar..... | 15 |
| Chart of Accounts | 16 |
| Fund Accounting..... | 18 |
| Accounting Policies..... | 24 |
| Financial Policies..... | 26 |
| Long-Term Strategic Initiatives | 28 |

Countywide Summary - All Funds

| | |
|--|----|
| Sources and Uses Charts..... | 2 |
| Prime Accounts..... | 4 |
| Revenue and Expenditures by Division | 5 |
| Revenue and Expenditures by Fund..... | 6 |
| Fund Balance Analysis | 8 |
| Revenue Overview | 10 |
| Revenue Account Detail | 14 |
| Grant Summary by Division | 17 |
| FTE Position Summaries | 18 |
| Salary Restrictions..... | 20 |

General Fund Summary

| | |
|-----------------------------------|----|
| Sources and Uses Charts..... | 1 |
| Prime Accounts..... | 3 |
| Net Expenditures by Function..... | 4 |
| Net Expenditures by Division..... | 5 |
| Fund Balance Analysis | 6 |
| FTE Positions Summary | 7 |
| Revenue Overview | 9 |
| Revenue Account Detail | 10 |
| Special Funding..... | 12 |

Division of Administration and Finance

| | |
|---------------------------------------|----|
| Program Organizational Chart | 2 |
| Division Overview and Summaries | 3 |
| General Fund | 9 |
| Mayor's Office..... | 11 |
| Public Affairs..... | 13 |
| CAO..... | 15 |
| County Attorney..... | 20 |
| Director of Admin and Finance | 23 |
| Central Operations | 25 |
| County Grants | 27 |
| Human Resources..... | 30 |
| Purchasing | 39 |
| Information Technology..... | 41 |
| Finance | 48 |
| Board of Equalization..... | 51 |
| Election Commission | 53 |
| Special Revenue Funds..... | 61 |
| Hotel-Motel Tax Fund | 63 |
| Car Rental Tax Fund | 65 |
| Economic Development Fund..... | 67 |
| Internal Service Fund..... | 69 |

| | |
|-------------------------|----|
| Telecommunications..... | 70 |
| Grant Funds..... | 73 |

Division of Planning and Development

| | |
|---|----|
| Program Organizational Chart | 2 |
| Division Overview and Summaries | 3 |
| General Fund..... | 9 |
| Housing..... | 10 |
| Enterprise Fund | 13 |
| Director of Planning & Development..... | 15 |
| Local Planning | 17 |
| Codes Enforcement | 21 |
| Regional Services..... | 31 |
| Grant Funds..... | 33 |

Division of Public Works

| | |
|---------------------------------------|----|
| Program Organizational Chart | 2 |
| Division Overview and Summaries | 3 |
| General Fund | 11 |
| Director and Staff..... | 13 |
| County Engineer | 15 |
| Soil Conservation..... | 20 |
| Shelby Farms..... | 22 |
| Agricultural Extension | 24 |
| Conservation Board | 26 |
| Port Commission..... | 30 |
| Support Services..... | 32 |
| Land Bank..... | 43 |
| Special Revenue Funds..... | 45 |
| Roads and Bridges Fund | 47 |
| Solid Waste Management Fund..... | 56 |
| Storm Water Fees..... | 59 |
| Enterprise Fund | 61 |
| Fire Services Fund..... | 62 |
| Internal Service Fund..... | 65 |
| Mail and Print Services | 66 |
| Grant Funds..... | 69 |

Corrections

| | |
|---------------------------------------|----|
| Program Organizational Chart | 2 |
| Division Overview and Summaries | 3 |
| Enterprise Fund | 11 |
| Corrections Administration..... | 13 |
| Adult Offender Center | 14 |
| Corrections Center Facility..... | 15 |
| Grant Funds..... | 17 |

Division of Health Services

| | |
|---------------------------------------|----|
| Program Organizational Chart | 2 |
| Division Overview and Summaries | 3 |
| General Fund..... | 13 |
| Director of Health Services | 15 |
| Forensic Services | 17 |
| Administration and Finance | 19 |
| Environmental Health Services..... | 26 |
| Personal Health Services..... | 33 |
| Assessment and Assurance | 59 |
| Special Revenue Funds..... | 65 |
| Air Emissions Fees | 67 |
| Mosquito and Rodent Control | 70 |

**Shelby County Government
Adopted Budget for Fiscal 2011**

Table of Contents

Internal Service Fund..... 73
Grant Funds..... 77

Division of Community Services

Program Organizational Chart 2
Division Overview and Summaries 3
General Fund..... 9
 Director of Community Services 11
 Community Initiatives..... 17
 Crime Victims Center 19
 Office on Aging 21
 Pretrial Services..... 23
Grant Funds..... 25

Sheriff

Program Organizational Chart 2
Division Overviews and Summaries 3
General Fund..... 11
Sheriff Administration Division
 Sheriff's Staff 13
 Planning and Research 16
 Training Academy..... 19
 Finance 21
 Information Systems 24
 CAO 28
Law Enforcement Division
 Chief Deputy 30
 Fugitive 32
 Detectives 34
 Special Operations 36
 Uniform Patrol..... 40
 Courts 43
Jail Division
 Jail Administration..... 46
 Jail Security 48
 Jail Programs..... 51
Special Revenue Fund 55
 Alert Fund 57
 Sheriff Narcotics Federal 59
 Sheriff Narcotics State 61
Grant Funds..... 63

Judicial

Program Organizational Chart 2
Division Summaries and Charts..... 3
General Fund..... 7
 Chancery Court 9
 Circuit Court..... 12
 Criminal Court..... 15
 General Sessions Civil Court 19
 General Sessions Criminal Court..... 21
 Probate Court 24
 Juvenile Court..... 27
 Public Defender 37
 Divorce Referee..... 40
 Jury Commission 42
 Attorney General 44
Special Revenue Funds..... 47
 General Sessions Court Clerk DP Fund 49
 Criminal Court Clerk DP Fund 52

Grant Funds..... 55

Other Elected Officials

Program Organizational Chart 2
Division Summaries and Charts..... 3
General Fund..... 7
 Commissioner's Contingency..... 9
 Legislative Operations 11
 Equal Opportunity Compliance 13
 Assessor 15
 County Clerk 19
 Register 21
 Trustee..... 24
Special Revenue Fund..... 27
 Register DP Fund 28
Grant Fund..... 31

Education

Education Overview 2
Education Fund Report..... 4
 County Schools..... 7
 City Schools..... 8

Debt Service Fund

Debt Service Fund Overview 2
Debt Service by Year 7
General Obligation Outstanding Debt 8
General Obligation Long Term Debt 9

Capital Improvement Plan

Overview..... 3
CIP Summary 5
Public Works Summary..... 8
Public Health Summary 20
General Government Summary 22
Justice System Summary 27
Schools Summary..... 32

Appendix

A – County Profile..... 1
B – Glossary of Terms 5
C – Abbreviations and Acronyms..... 11
D – Shelby County Contact Information..... 12
E – Commission Districts 14