

# SPECIAL REVENUE FUNDS



Special Revenue Funds are funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for designated purposes. Special Revenue Funds have been established in Shelby County for the following types of revenues/expenditures:

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**SCHOOLS FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-321,953,079	-325,859,655	-360,019,604	-164,810,085	-358,722,000	-361,288,000
Revenue	-321,953,079	-325,859,655	-360,019,604	-164,810,085	-358,722,000	-361,288,000
89 - Special Funded Projects	321,953,079	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
Special Funded Projects	321,953,079	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
Expenditures	321,953,079	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
TOTAL	0	0	0	-1,807,565	0	0



**ROADS AND BRIDGES FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 06 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-279,953	-282,079	-268,558	-77,332	-273,000	-273,000
42 - Local Revenue	-3,678,759	-122,273	-441,381	-27,048	-45,000	-65,000
43 - State Revenue	-9,699,122	-9,811,781	-10,392,659	-4,186,792	-9,805,988	-9,920,000
47 - Other Revenue	-111,657	-286,586	-487,483	-262,961	-300,000	-300,000
<b>Revenue</b>	<b>-13,769,491</b>	<b>-10,502,719</b>	<b>-11,590,081</b>	<b>-4,554,133</b>	<b>-10,423,988</b>	<b>-10,558,000</b>
51A - Salaries	4,046,438	4,315,130	4,569,432	2,465,680	4,944,928	4,956,718
55 - Fringe Benefits	1,060,707	1,233,569	1,346,604	725,017	1,608,216	1,663,605
<b>Salaries &amp; Fringe Benefits</b>	<b>5,107,145</b>	<b>5,548,699</b>	<b>5,916,036</b>	<b>3,190,697</b>	<b>6,553,144</b>	<b>6,620,323</b>
60 - Supplies	2,667,871	2,563,237	3,131,561	1,356,144	3,966,201	3,555,333
64 - Services	11,887	19,850	53,744	5,127	26,620	6,420
66 - Professional & Contracted Services	782,747	1,467,783	363,031	110,890	446,536	277,160
67 - Rent, Utilities & Maint	884,387	143,027	90,201	59,740	337,060	208,460
68 - Interdepartmental Charges/Expendit	0	-1,775,576	-2,158,508	-1,046,110	-2,336,770	-2,282,744
70 - Asset Acquisitions	2,576,124	428,106	2,172,425	1,298,554	5,264,426	2,333,700
<b>Operating &amp; Maintenance</b>	<b>6,923,016</b>	<b>2,846,427</b>	<b>3,652,454</b>	<b>1,784,345</b>	<b>7,704,073</b>	<b>4,098,329</b>
999 - Planned Fund Balance Change	0	0	0	0	-6,026,917	-2,715,832
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6,026,917</b>	<b>-2,715,832</b>
<b>Expenditures</b>	<b>12,030,161</b>	<b>8,395,126</b>	<b>9,568,490</b>	<b>4,975,042</b>	<b>8,230,300</b>	<b>8,002,820</b>
96 - Operating Transfers In	-495,452	-115,055	-189,043	0	0	0
<b>Operating Transfers In</b>	<b>-495,452</b>	<b>-115,055</b>	<b>-189,043</b>	<b>0</b>	<b>0</b>	<b>0</b>
98 - Operating Transfers Out	1,855,877	2,768,216	2,353,317	1,096,844	2,193,688	2,555,180
<b>Operating Transfers Out</b>	<b>1,855,877</b>	<b>2,768,216</b>	<b>2,353,317</b>	<b>1,096,844</b>	<b>2,193,688</b>	<b>2,555,180</b>
<b>Transfers</b>	<b>1,360,425</b>	<b>2,653,161</b>	<b>2,164,274</b>	<b>1,096,844</b>	<b>2,193,688</b>	<b>2,555,180</b>
<b>TOTAL</b>	<b>-378,905</b>	<b>545,568</b>	<b>142,683</b>	<b>1,517,753</b>	<b>0</b>	<b>0</b>



**SOLID WASTE MANAGEMENT FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	-66,750	-43,630	-25,200	-9,725	-30,000	-23,520
46 - Elected Officials' Fines & Fees	0	0	0	-3,420	0	0
<b>Revenue</b>	<b>-66,750</b>	<b>-43,630</b>	<b>-25,200</b>	<b>-13,145</b>	<b>-30,000</b>	<b>-23,520</b>
51A - Salaries	100,886	99,847	97,214	40,990	105,960	105,152
55 - Fringe Benefits	26,198	28,453	28,263	11,470	32,191	35,738
<b>Salaries &amp; Fringe Benefits</b>	<b>127,084</b>	<b>128,300</b>	<b>125,477</b>	<b>52,460</b>	<b>138,151</b>	<b>140,890</b>
60 - Supplies	7,348	0	539	0	1,145	1,145
64 - Services	1,893	273	135	175	500	500
66 - Professional & Contracted Services	21,118	19,385	15,805	7,615	42,000	38,400
67 - Rent, Utilities & Maint	27,881	6,390	923	342	3,576	3,576
68 - Interdepartmental Charges/Expenditures	0	49,057	61,214	19,283	66,006	66,006
70 - Asset Acquisitions	24,725	0	0	0	0	0
<b>Operating &amp; Maintenance</b>	<b>82,965</b>	<b>75,105</b>	<b>78,616</b>	<b>27,415</b>	<b>113,227</b>	<b>109,627</b>
<b>Expenditures</b>	<b>210,049</b>	<b>203,405</b>	<b>204,093</b>	<b>79,875</b>	<b>251,378</b>	<b>250,517</b>
96 - Operating Transfers In	-143,299	-159,775	-178,893	-66,730	-221,378	-226,997
<b>Operating Transfers In</b>	<b>-143,299</b>	<b>-159,775</b>	<b>-178,893</b>	<b>-66,730</b>	<b>-221,378</b>	<b>-226,997</b>
<b>Transfers</b>	<b>-143,299</b>	<b>-159,775</b>	<b>-178,893</b>	<b>-66,730</b>	<b>-221,378</b>	<b>-226,997</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Program Budget for Fiscal 2008

# Special Revenue Funds

**Fund:** 72  
**Fund Name:** SOLID WASTE MANAGEMENT  
**Section Name:** R&B Roadside Operations  
**Section Number:** 301003

**Program Description:**

Walnut Grove, Shake Rag and Jackson Pit landfills totaling approximately 265 acres have state and federal mandates requiring maintenance to prevent leachate infiltration into aquifer. Vegetation coverage is required to prevent erosion. The landfill maintenance operation requires maintaining adequate drainage control and constant backfilling of sinkholes and cave-ins due to decomposition of buried matter. Scavenger service for dead animals is required as needed to prevent health dangers and to provide safe roadways for the motoring public. The compound trash removal program includes 53 locations and 373 various size containers with pick-up schedules ranging from daily to 3 times weekly.

**Legally Mandated?** Yes      **Legal Reference or Statute:** TN Dept. of Environment and Conservation Division of Solid Waste Management ( Chapter 1200-1-7-.03 Requirements For Financial Assurance)

**Goals and Objectives:**

To maintain services as required under mandated regulations for closed landfill maintenance as well as to provide for the removal and proper disposal of deceased animals and trash removal in order to maintain safety and health for residents and the motoring public.

**Service Level Measurements:**

	<b>2004</b>	<b>2005</b>	<b>2006</b>
Landfill vegetation control	8 cycles/265 acres	8 cycles/265 acres	8 cycles/265 acres
Dead animal control	90 tons	89 tons	87 tons
Compound trash removal	18,720 tons	18,720 tons	18,720 tons

**Operating Expenses:**

<b>ACCOUNT TYPE:</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Act YTD 12/31/06</b>	<b>FY07 Revised Budget</b>	<b>FY08 Adopted Budget</b>
<b>Revenue</b>	- 43,630	- 25,200	- 13,145	- 30,000	- 23,520
<b>Personnel Expense</b>	128,300	125,477	52,460	138,151	140,890
<b>Operating Expense</b>	75,105	78,616	27,415	113,227	109,627
<b>Net Expenditures</b>	203,405	204,093	79,875	251,378	250,517
<b>Transfers</b>	- 159,775	- 178,893	- 66,730	- 221,378	- 226,997
<b>Net Operations</b>	-	-	--	-	-
<b>STAFFING LEVEL:</b>	4	3	N/A	3	3

**HOTEL MOTEL TAX FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-10,723,410	-10,522,938	-12,377,312	-5,377,087	-11,500,000	-12,600,000
42 - Local Revenue	-394,404	0	0	0	0	0
43 - State Revenue	-3,162,255	-5,000,535	-8,003,916	-425,426	-6,500,000	-8,000,000
47 - Other Revenue	-10,970	0	0	0	0	0
<b>Revenue</b>	<b>-14,291,039</b>	<b>-15,523,473</b>	<b>-20,381,228</b>	<b>-5,802,513</b>	<b>-18,000,000</b>	<b>-20,600,000</b>
69 - Intergovernmental Expenditures	394,404	395,099	395,800	0	397,233	397,716
<b>Operating &amp; Maintenance</b>	<b>394,404</b>	<b>395,099</b>	<b>395,800</b>	<b>0</b>	<b>397,233</b>	<b>397,716</b>
89 - Special Funded Projects	9,574,034	9,313,201	9,694,479	2,547,810	11,828,950	12,847,759
<b>Special Funded Projects</b>	<b>9,574,034</b>	<b>9,313,201</b>	<b>9,694,479</b>	<b>2,547,810</b>	<b>11,828,950</b>	<b>12,847,759</b>
999 - Planned Fund Balance Change	0	0	0	0	-646,413	574,983
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-646,413</b>	<b>574,983</b>
<b>Expenditures</b>	<b>9,968,438</b>	<b>9,708,300</b>	<b>10,090,279</b>	<b>2,547,810</b>	<b>11,579,770</b>	<b>13,820,458</b>
98 - Operating Transfers Out	5,060,266	5,963,888	6,132,316	0	6,420,230	6,779,542
<b>Operating Transfers Out</b>	<b>5,060,266</b>	<b>5,963,888</b>	<b>6,132,316</b>	<b>0</b>	<b>6,420,230</b>	<b>6,779,542</b>
<b>Transfers</b>	<b>5,060,266</b>	<b>5,963,888</b>	<b>6,132,316</b>	<b>0</b>	<b>6,420,230</b>	<b>6,779,542</b>
<b>TOTAL</b>	<b>737,665</b>	<b>148,715</b>	<b>-4,158,633</b>	<b>-3,254,703</b>	<b>0</b>	<b>0</b>



Program Budget for Fiscal 2008

Special Revenue Funds

**Fund:** 73  
**Fund Name:** HOTEL MOTEL TAX  
**Section Name:** Hotel-Motel Tax  
**Section Number:** 201201

**Program Description:**

A 5% tax is collected on revenues from hotel and motel room rentals. This tax is required to be used to pay debt service on debt issued for the Convention Center, to subsidize operation of the Convention Center, and to provide funding for the Convention and Visitor's Bureau as provided by State law.

**Legally Mandated?** Yes **Legal Reference or Statute:**

**Goals and Objectives:**

To provide funding for the promotion of tourism and conventions in Shelby County.

**Service Level Measurements:** **2004** **2005** **2006**


**Operating Expenses:**

<b>ACCOUNT TYPE:</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Act YTD 12/31/06</b>	<b>FY07 Revised Budget</b>	<b>FY08 Adopted Budget</b>
<b>Revenue</b>	- 15,523,473	- 20,381,228	- 5,802,513	- 18,000,000	- 20,600,000
<b>Personnel Expense</b>	-	-	-	-	-
<b>Operating Expense</b>	9,708,300	10,090,279	2,547,810	11,579,770	13,820,458
<b>Net Expenditures</b>	9,708,300	10,090,279	2,547,810	11,828,950	13,820,458
<b>Transfers</b>	5,963,888	6,132,316	-	6,420,230	6,779,542
<b>Net Operations</b>	148,715	- 4,158,633	- 3,254,703	-	-
<b>STAFFING LEVEL:</b>	N/A	N/A	N/A	N/A	N/A

**NBA CAR RENTAL TAX FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-1,494,883	-1,093,077	-1,882,050	-662,443	-2,000,000	-2,000,000
Revenue	-1,494,883	-1,093,077	-1,882,050	-662,443	-2,000,000	-2,000,000
89 - Special Funded Projects	1,494,883	1,093,077	1,882,050	466,225	2,000,000	2,000,000
Special Funded Projects	1,494,883	1,093,077	1,882,050	466,225	2,000,000	2,000,000
Expenditures	1,494,883	1,093,077	1,882,050	466,225	2,000,000	2,000,000
TOTAL	0	0	0	-196,218	0	0

Program Budget for Fiscal 2008

Special Revenue Funds

**Fund:** 74  
**Fund Name:** CAR RENTAL TAX  
**Section Name:** Car Rental Tax  
**Section Number:** 201201

**Program Description:**

This fund accounts for the collection of the car rental tax designated for funding of the NBA arena. Amounts collected are paid to the Sports Authority for payment of debt service.

**Legally Mandated?** Yes **Legal Reference or Statute:**

**Goals and Objectives:**

To provide funding for the NBA arena.

**Service Level Measurements:** **2004** **2005** **2006**


**Operating Expenses:**

<b>ACCOUNT TYPE:</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Act YTD 12/31/06</b>	<b>FY07 Revised Budget</b>	<b>FY08 Adopted Budget</b>
<i>Revenue</i>	- 1,093,077	- 1,882,050	- 662,443	- 2,000,000	- 2,000,000
<i>Personnel Expense</i>	-	-	-	-	-
<i>Operating Expense</i>	1,093,077	1,882,050	466,225	2,000,000	2,000,000
<i>Net Expenditures</i>	1,093,077	1,882,050	466,225	2,000,000	2,000,000
<i>Transfers</i>	-	-	-	-	-
<i>Net Operations</i>	-	-	- 196,218	-	-
<b>STAFFING LEVEL:</b>	N/A	N/A	N/A	N/A	N/A

**REGISTER DP FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
46 - Elected Officials' Fines & Fees	-458,546	-373,468	-420,487	-263,524	-400,000	-421,000
47 - Other Revenue	-14,013	-22,065	-38,835	-8,825	-18,100	-20,000
<b>Revenue</b>	<b>-472,559</b>	<b>-395,533</b>	<b>-459,322</b>	<b>-272,349</b>	<b>-418,100</b>	<b>-441,000</b>
51A - Salaries	0	0	110,121	60,442	120,907	125,117
55 - Fringe Benefits	0	0	34,562	18,188	36,770	39,412
<b>Salaries &amp; Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>144,683</b>	<b>78,630</b>	<b>157,677</b>	<b>164,529</b>
60 - Supplies	75,382	53,581	116,282	5,371	99,311	4,500
64 - Services	19,134	0	0	0	1,500	0
66 - Professional & Contracted Services	273,897	530,232	481,824	386,284	452,000	307,712
67 - Rent, Utilities & Maint	44,109	128,389	36,051	3,808	71,035	33,398
68 - Interdepartmental Charges/Expendit	0	0	0	0	25,000	0
70 - Asset Acquisitions	0	31,220	348,483	0	54,700	17,035
<b>Operating &amp; Maintenance</b>	<b>412,522</b>	<b>743,422</b>	<b>982,640</b>	<b>395,463</b>	<b>703,546</b>	<b>362,645</b>
95 - Contingencies & Restrictions	0	0	0	0	8,858	0
<b>Contingencies &amp; Restrictions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,858</b>	<b>0</b>
999 - Planned Fund Balance Change	0	0	0	0	-451,981	-86,174
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-451,981</b>	<b>-86,174</b>
<b>Expenditures</b>	<b>412,522</b>	<b>743,422</b>	<b>1,127,323</b>	<b>474,093</b>	<b>418,100</b>	<b>441,000</b>
<b>TOTAL</b>	<b>-60,037</b>	<b>347,889</b>	<b>668,001</b>	<b>201,744</b>	<b>0</b>	<b>0</b>



**AIR EMISSION FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	-943,360	-961,962	-821,353	-7,765	-790,750	-815,750
47 - Other Revenue	0	0	-43,696	-26,626	0	-90,000
<b>Revenue</b>	<b>-943,360</b>	<b>-961,962</b>	<b>-865,049</b>	<b>-34,391</b>	<b>-790,750</b>	<b>-905,750</b>
51A - Salaries	609,173	601,602	581,872	279,193	613,291	627,005
55 - Fringe Benefits	136,624	156,293	157,333	74,342	166,728	176,080
<b>Salaries &amp; Fringe Benefits</b>	<b>745,797</b>	<b>757,895</b>	<b>739,205</b>	<b>353,535</b>	<b>780,019</b>	<b>803,085</b>
60 - Supplies	24,807	17,804	13,736	4,672	21,844	21,844
64 - Services	11,653	5,852	11,020	7,179	29,000	29,000
66 - Professional & Contracted Services	620	745	894	498	37,150	87,150
67 - Rent, Utilities & Maint	10,621	9,806	1,860	1,750	19,000	19,000
68 - Interdepartmental Charges/Expendit	0	1,324	1,317	420	2,500	2,500
70 - Asset Acquisitions	0	0	0	0	68,250	100,000
<b>Operating &amp; Maintenance</b>	<b>47,701</b>	<b>35,531</b>	<b>28,827</b>	<b>14,519</b>	<b>177,744</b>	<b>259,494</b>
999 - Planned Fund Balance Change	0	0	0	0	-326,469	-304,175
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-326,469</b>	<b>-304,175</b>
<b>Expenditures</b>	<b>793,498</b>	<b>793,426</b>	<b>768,032</b>	<b>368,054</b>	<b>631,294</b>	<b>758,404</b>
96 - Operating Transfers In	-22,406	0	0	0	0	0
<b>Operating Transfers In</b>	<b>-22,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
98 - Operating Transfers Out	172,268	174,679	76,275	59,226	159,456	147,346
<b>Operating Transfers Out</b>	<b>172,268</b>	<b>174,679</b>	<b>76,275</b>	<b>59,226</b>	<b>159,456</b>	<b>147,346</b>
<b>Transfers</b>	<b>149,862</b>	<b>174,679</b>	<b>76,275</b>	<b>59,226</b>	<b>159,456</b>	<b>147,346</b>
<b>TOTAL</b>	<b>0</b>	<b>6,143</b>	<b>-20,742</b>	<b>392,889</b>	<b>0</b>	<b>0</b>

# Program Budget for Fiscal 2008

# Special Revenue Funds

**Fund:** 81  
**Fund Name:** AIR EMISSION FEES  
**Section Name:** Air Pollution  
**Section Number:** 400402

**Program Description:**

The Title V Operating Permit Program issues complex air pollution operating permits to major stationary sources in Shelby County. In addition, each source receives an EPA level II inspection each year. This group also enforces all local, state, and federal regulations by inspection and enforcement procedures including notices of inquiry (NOI), notices of violation (NOV) and penalties and provides yearly emissions information from all Major Stationary Sources to establish fees and determine the Shelby County emissions inventory (a part of 105 grant commitment).

**Legally Mandated?** Yes      **Legal Reference or Statute:** Shelby County Code Chapter 3-5

**Goals and Objectives:**

To protect the public health of the citizens of Shelby county by reducing air pollution.

**Service Level Measurements:**

	<b>2004</b>	<b>2005</b>	<b>2006</b>
Operating permits issued to Title V sources	58	45	52
Inspections conducted on Title V sources	125	126	117
Notices of violation issued to Title V sources	3	6	7

**Operating Expenses:**

<b>ACCOUNT TYPE:</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Act YTD 12/31/06</b>	<b>FY07 Revised Budget</b>	<b>FY08 Adopted Budget</b>
<b>Revenue</b>	- 961,962	- 865,049	- 34,391	- 790,750	- 905,750
<b>Personnel Expense</b>	757,895	739,205	353,535	780,019	803,085
<b>Operating Expense</b>	35,531	28,827	14,519	- 148,725	- 44,681
<b>Net Expenditures</b>	793,426	768,032	368,054	631,294	758,404
<b>Transfers</b>	174,679	76,275	59,226	159,456	147,346
<b>Net Operations</b>	6,143	- 20,742	392,889	-	-
<b>STAFFING LEVEL:</b>	18	18	N/A	18	18

## MOSQUITO RODENT CONTROL FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	0	0	-2,640,775	-1,439,906	-3,582,000	-3,466,412
47 - Other Revenue	0	0	-10,119	-13,121	0	-20,000
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>-2,650,894</b>	<b>-1,453,027</b>	<b>-3,582,000</b>	<b>-3,486,412</b>
51A - Salaries	0	0	1,175,185	1,130,946	2,189,767	2,297,416
55 - Fringe Benefits	0	0	307,854	266,747	671,333	676,647
<b>Salaries &amp; Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>1,483,039</b>	<b>1,397,693</b>	<b>2,861,100</b>	<b>2,974,063</b>
60 - Supplies	0	0	189,987	70,670	222,400	217,349
64 - Services	0	0	2,408	1,808	30,000	25,000
66 - Professional & Contracted Services	0	0	5,103	46,719	69,000	21,500
67 - Rent, Utilities & Maint	0	0	62,004	19,086	140,500	129,500
68 - Interdepartmental Charges/Expenditures	0	0	137,237	91,046	169,000	169,000
70 - Asset Acquisitions	0	0	62,272	27,122	90,000	50,000
<b>Operating &amp; Maintenance</b>	<b>0</b>	<b>0</b>	<b>459,011</b>	<b>256,451</b>	<b>720,900</b>	<b>612,349</b>
999 - Planned Fund Balance Change	0	0	0	0	0	-100,000
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100,000</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,942,050</b>	<b>1,654,144</b>	<b>3,582,000</b>	<b>3,486,412</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>-708,844</b>	<b>201,117</b>	<b>0</b>	<b>0</b>





**GSC CLERK DP FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
46 - Elected Officials' Fines & Fees	0	0	0	-100,231	-163,000	-197,000
47 - Other Revenue	0	0	0	-2,754	-4,890	-2,700
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-102,985</b>	<b>-167,890</b>	<b>-199,700</b>
60 - Supplies	0	0	0	0	29,000	37,000
66 - Professional & Contracted Services	0	0	0	0	10,000	10,000
70 - Asset Acquisitions	0	0	0	0	128,890	152,700
<b>Operating &amp; Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,890</b>	<b>199,700</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,890</b>	<b>199,700</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-102,985</b>	<b>0</b>	<b>0</b>



**CRIMINAL COURT CLERK DP FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
46 - Elected Officials' Fines & Fees	0	0	0	-12,617	0	-25,000
47 - Other Revenue	0	0	0	-238	0	0
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-12,855</b>	<b>0</b>	<b>-25,000</b>
999 - Planned Fund Balance Change	0	0	0	0	0	25,000
<b>Planned Fund Balance     Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-12,855</b>	<b>0</b>	<b>0</b>

Program Budget for Fiscal 2008

Special Revenue Funds

**Fund:** 85  
**Fund Name:** CRIMINAL COURT CLERK DP FUND  
**Section Name:** Criminal Court Clerk DP Fund  
**Section Number:** 703001

**Program Description:**

The Criminal Court Clerk Data Processing Fund accounts for fees collected by the Criminal Court Clerk. These funds are reserved for the purchase or replacement of computer equipment.

**Legally Mandated?** Yes **Legal Reference or Statute:**

**Goals and Objectives:**

To provide funds for computer enhancements for the Criminal Court Clerk's Office.

**Service Level Measurements:** **2004** **2005** **2006**


**Operating Expenses:**

<b>ACCOUNT TYPE:</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Act YTD 12/31/06</b>	<b>FY07 Revised Budget</b>	<b>FY08 Adopted Budget</b>
<i>Revenue</i>			- 12,855		- 25,000
<i>Personnel Expense</i>				-	
<i>Operating Expense</i>					25,000
<i>Net Expenditures</i>			-		25,000
<i>Transfers</i>	-				
<i>Net Operations</i>			- 12,855	-	-
<b>STAFFING LEVEL:</b>			N/A		

**SHERIFF NARCOTICS FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	-278,183	-191,236	-243,027	-89,070	-315,000	-245,000
43 - State Revenue	0	0	-1,546	-12,853	-2,000	-40,000
46 - Elected Officials' Fines & Fees	-902,559	-1,718,269	-1,692,486	-1,282,583	-970,000	-1,860,000
47 - Other Revenue	-14,610	-39,287	-108,169	-60,394	-30,000	-30,000
<b>Revenue</b>	<b>-1,195,352</b>	<b>-1,948,792</b>	<b>-2,045,228</b>	<b>-1,444,900</b>	<b>-1,317,000</b>	<b>-2,175,000</b>
51B - Other Compensation	0	0	0	0	0	445,000
<b>Salaries &amp; Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>445,000</b>
60 - Supplies	446,238	380,506	255,518	145,762	516,027	416,711
64 - Services	35,888	25,745	20,176	12,079	70,800	53,500
66 - Professional & Contracted Services	78,750	98,938	153,882	102,620	190,050	170,000
67 - Rent, Utilities & Maint	185,980	244,008	188,090	158,023	456,921	297,000
68 - Interdepartmental Charges/Expendit	0	105,590	125,478	58,161	126,000	151,000
70 - Asset Acquisitions	153,557	402,104	116,936	274,227	480,249	845,000
<b>Operating &amp; Maintenance</b>	<b>900,413</b>	<b>1,256,891</b>	<b>860,080</b>	<b>750,872</b>	<b>1,840,047</b>	<b>1,933,211</b>
90 - Grants	132,278	10,000	14,500	2,500	20,000	50,000
<b>Grants</b>	<b>132,278</b>	<b>10,000</b>	<b>14,500</b>	<b>2,500</b>	<b>20,000</b>	<b>50,000</b>
999 - Planned Fund Balance Change	0	0	0	0	-576,783	-314,983
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-576,783</b>	<b>-314,983</b>
<b>Expenditures</b>	<b>1,032,691</b>	<b>1,266,891</b>	<b>874,580</b>	<b>753,372</b>	<b>1,283,264</b>	<b>2,113,228</b>
98 - Operating Transfers Out	33,808	39,537	34,599	2,588	33,736	61,772
<b>Operating Transfers Out</b>	<b>33,808</b>	<b>39,537</b>	<b>34,599</b>	<b>2,588</b>	<b>33,736</b>	<b>61,772</b>
<b>Transfers</b>	<b>33,808</b>	<b>39,537</b>	<b>34,599</b>	<b>2,588</b>	<b>33,736</b>	<b>61,772</b>
<b>TOTAL</b>	<b>-128,853</b>	<b>-642,364</b>	<b>-1,136,049</b>	<b>-688,940</b>	<b>0</b>	<b>0</b>

Program Budget for Fiscal 2008

Special Revenue Funds

**Fund:** 90 & 91  
**Fund Name:** SHERIFF NARCOTICS FUND  
**Section Name:** Sheriff Narcotics  
**Section Number:** 620403

**Program Description:**

Responsible for conducting operations that result in the arrest of drug dealers on the street as well as the execution of search warrants where drug dealers live, store, and sell narcotics. This unit also seizes assets obtained by drug dealers through the sale of illegal drugs, helping make the narcotics unit self-sustaining. This unit also participates on various teams and units, specializing in crime apprehension of a particular type, i.e. Violent Crimes Task Force, the Drug Enforcement Agency Task Force, Judicial District Drug Task Force, Operation Cease Fire, etc. Narcotics is also responsible for the investigation of drug complaints made by the citizens of Shelby County.

**Legally Mandated?** Yes      **Legal Reference or Statute:** T.C.A. 8-8-213, 8-7-110, 38-3-102, 47-25-404, Public Chapter 855 of 2004, and Public Chapter 347 of 2005

**Goals and Objectives:**

The Narcotics Unit will begin acquiring more state of the art technical and surveillance equipment in order to maximize operations aimed at mid to upper level drug dealers. Additionally, it will participate as a member of the West Tennessee Meth Task Force and continue to pursue equipment and training. The Unit will implement a team concept with each sub-unit setting monthly goals. Finally, the Narcotics Unit will continue to proactively address citizen drug complaints.

**Service Level Measurements:**

	<b>2004</b>	<b>2005</b>	<b>2006</b>
Narcotics operations	1,015	645	809
Arrests	846	557	545
Complaints	162	170	194

**Operating Expenses:**

<b>ACCOUNT TYPE:</b>	<b>FY05 Actual</b>	<b>FY06 Actual</b>	<b>FY07 Act YTD 12/31/06</b>	<b>FY07 Revised Budget</b>	<b>FY08 Adopted Budget</b>
<b>Revenue</b>	- 1,948,792	- 2,045,228	- 1,444,900	- 1,317,000	- 2,175,000
<b>Personnel Expense</b>	-	-	-	-	445,000
<b>Operating Expense</b>	1,266,891	874,580	753,372	1,283,264	1,668,228
<b>Net Expenditures</b>	1,266,891	874,580	753,372	1,283,264	2,113,228
<b>Transfers</b>	39,537	34,599	2,588	33,736	61,772
<b>Net Operations</b>	- 642,364	- 1,136,049	- 688,940	-	-
<b>STAFFING LEVEL:</b>			N/A		

**ECONOMIC DEVELOPMENT FUND REPORT**

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
66 - Professional & Contracted Services	0	0	0	0	1,000,000	2,575,000
<b>Operating &amp; Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>2,575,000</b>
90 - Grants	0	0	0	0	700,000	225,000
<b>Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>225,000</b>
999 - Planned Fund Balance Change	0	0	0	0	-700,000	-1,800,000
<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-700,000</b>	<b>-1,800,000</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>
96 - Operating Transfers In	0	0	0	0	-1,000,000	-1,000,000
<b>Operating Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,000,000</b>	<b>-1,000,000</b>
<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,000,000</b>	<b>-1,000,000</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Program Budget for Fiscal 2008

Special Revenue Funds

**Fund:** 92  
**Fund Name:** ECONOMIC DEVELOPMENT  
**Section Name:** Economic Development  
**Section Number:** 201201

**Program Description:**

The Economic Development Fund was established to achieve an increase in living standards that promotes an increase in per capita income, better education and health as well as environmental protection. Grants consist of:

Grantee	FY 07	FY08
LeMoynne-Owen Community Development Corporation	700,000	-
Family Safety Center	-	50,000
MIFA's Parenting Institute	-	25,000
Shelby County Books From Birth	-	100,000
Prison Re-entry	-	50,000
<b>Total</b>	<b>700,000</b>	<b>225,000</b>

**Legally Mandated?** No      **Legal Reference or Statute:**

**Goals and Objectives:**

In FY2008 the Economic Development fund will provide funding for: Family Safety Center, MIFA's Parenting Institute, Shelby County Books from Birth and Prison Re-entry.

**Operating Expenses:**

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
<i>Revenue</i>					
<i>Personnel Expense</i>					
<i>Operating Expense</i>				1,000,000	1,000,000
<i>Net Expenditures</i>				1,000,000	1,000,000
<i>Transfers</i>				- 1,000,000	- 1,000,000
<i>Net Operations</i>				-	-
<b>STAFFING LEVEL:</b>					