

Item #: 24

Moved by: BASAR

Prepared by: Wanda Richards

Seconded by: BAILEY

Approved by: Kim Koratsky

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY  
GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2016.  
SPONSORED BY COMMISSIONER HEIDI SHAFER.

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WHEREAS, Pursuant to Article III, Section 3.03(B), of the Shelby County Charter, the Shelby County Mayor has presented a budget to the Board of Commissioners showing the sums necessary to carry out the functions of the County for the coming fiscal year; and

WHEREAS, The Board of County Commissioners is authorized to make appropriations of County Funds for all legal purposes and to appropriate the proceeds of the tax levy on the assessed values of all properties within the County of Shelby for the Fiscal Year July 1, 2015 through June 30, 2016; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County Commissioners has reviewed the consolidated budget for Shelby County and recommends that total expenditures and transfers reflected in Exhibit A be approved in order to fund the Shelby County Government Operating Budget for Fiscal Year 2016, which is inclusive of all operating funds; and

WHEREAS, While funding or refunding bonds issued under the provisions of the Cash Basis Law of 1937, are outstanding, Tennessee Code Annotated, Section 9-11-112, requires the County to levy upon all taxable property in the County each year an ad valorem tax sufficient to pay the interest thereon as it falls due and the principal of such bonds which shall then have matured or which shall mature within the same fiscal year;

and

WHEREAS, It has been the policy of the County to make special grants to non-profit civic and charitable organizations from the general funds of the County pursuant to Tennessee Code Annotated, Section 5-9-109, and a resolution adopted as Item No. 69 by this Commission on June 3, 1996, establishes special requirements for funding such organizations; and

WHEREAS, The Board of Commissioners desires to continue the special grants policy and recommend funding for the non-profit civic and charitable organizations listed on Exhibit B and others to be identified and approved during Fiscal Year 2016.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the recommendation of this Board's Committee No. 1, Budget and Finance, regarding the budget as contained in Exhibit A, a copy of which is attached hereto and incorporated herein by reference, for the operation of Shelby County, be and the same is hereby approved.

BE IT FURTHER RESOLVED, That \$1,203,177,055.00, is hereby appropriated as detailed on Exhibit A in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2016.

BE IT FURTHER RESOLVED, That the accounting and budget records for all funds shall be maintained according to the policies established by a Resolution adopted as Item No. 8 by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the budget be summarized into various funds, as identified in Exhibit A, which is attached and incorporated herein by reference, in order to meet legal requirements and generally accepted accounting principles and to comply

with financial reporting standards for governmental entities.

BE IT FURTHER RESOLVED, That each office, department, and Elected Official which receives appropriations from the County Government shall adhere to the budget as finally approved by line item for said entity.

BE IT FURTHER RESOLVED, That all special grants listed on Exhibit B must be separately approved to promote the general welfare of the residents of Shelby County and that disbursements of these funds shall not be made until the individual non-profit civic or charitable organization has fully complied with Tennessee Code Annotated, Section 5-9-109(c), and the provisions of the resolution adopted as Item No. 69 by this Commission on June 3, 1996.

BE IT FURTHER RESOLVED, That the County retirement contribution for the Fiscal Year ending June 30, 2016, shall be 14.35 percent based on the recommendation of our actuaries per the Actuarial Valuation Report as of July 1, 2014, and that amount shall be charged to operations as retirement expense.

BE IT FURTHER RESOLVED, That the County contribution for Other Post Employment Benefits (OPEB) for the Fiscal Year ending June 30, 2016, shall be 7.59 percent based on the recommendation of our actuaries per the Actuarial Valuation Report as of July 1, 2014, and that amount shall be charged to operations as OPEB expense.

BE IT FURTHER RESOLVED, That the Wheel Tax is designated for education and up to 100 percent shall be provided for school operating costs and the remainder for school debt. The actual amount for school operations shall be the total revenue budgeted in the Education Fund less actual revenue collected, excluding the Wheel Tax.

BE IT FURTHER RESOLVED, That the \$3,000,000.00, budgeted in the General

Fund for Pre-Kindergarten Education is for grants for Pre-Kindergarten classrooms established under Tennessee Code Annotated, Section 49-6-103 (Voluntary Pre-Kindergarten Programs).

BE IT FURTHER RESOLVED, That the appropriation to Regional One Health, Account No. 010-201201-8978, is intended to be applied first to the cost of treatment of inmates from the County, for which Regional One Health is not entitled to other reimbursements, with the balance to be applied towards the care and treatment of other indigent patients.

BE IT FURTHER RESOLVED, That authority is granted to allow for the establishment of several Internal Service Funds and Fiduciary Funds which the Administration has deemed appropriate and required for the proper accounting of certain expenditures.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are directed to modify the budgets of the Internal Services Funds, Support Services, REGIS and the Roads and Bridges Fund as to revenue and expenditures each time that any department or office either increases or decreases the amount budgeted for related expenditures.

BE IT FURTHER RESOLVED, That for grant funds the Mayor and the Director of Administration and Finance are authorized to reduce the budget whenever a contract is less than the authorized budget and, in accordance with Section 3.07(C) of the Shelby County Charter, to approve transfers from Personnel categories to Operations and Maintenance categories and vice versa with grantor approval. Grant funds can be transferred only between related funds of the same grantor.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials, and divisions within the Personnel and Operations and Maintenance categories in order to allocate the Personnel Restrictions and the Operations and Maintenance Restrictions.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials and divisions within revenue and expenditure categories in order to allocate the General Restriction in account 9525.

BE IT FURTHER RESOLVED, That the Administration shall maintain the salary budget for permanent positions by position and may transfer amounts to or from Central Operations wherever needed as authorized by the Hiring Review Committee or Human Resource equity reviews. Temporary positions may be added or moved as necessary with identified funding. Amounts budgeted for temporary positions may not be used to increase amounts budgeted for permanent positions if other funding options are available. Salary adjustments to a position can be made only to the extent that the adjusted salary remains within the salary range of the position grade as determined by the Compensation Policy.

BE IT FURTHER RESOLVED, That a general salary increase of 1.7 percent effective July 1, 2015, is hereby included for eligible County employees.

BE IT FURTHER RESOLVED, That to accomplish operating efficiencies and effectiveness improvements through centralization of Information Technology and other services to the extent that a Division or Elected Official agrees to the transfer of positions or budgeted operating costs to another Division or Elected Official, those

positions and/or operating costs will be transferred by mutual consent between the Divisions or Elected Officials.

BE IT FURTHER RESOLVED, That Juvenile Court Detention services and Juvenile Court Clerk Courtroom Security services will be transferred from the Juvenile Court to the Sheriff for organizational purposes.

BE IT FURTHER RESOLVED, That Elected Officials with individually assigned County vehicles may continue to use such vehicles until June 30, 2016, with the understanding that no new or replacement vehicles will be purchased individually for any Elected Official's use other than the Shelby County Mayor and Sheriff.

BE IT FURTHER RESOLVED, That no college tuition reimbursements may be authorized after July 1, 2015, unless a college tuition reimbursement plan is developed by the Mayor's Administration and approved by the County Commission. This does not apply to grant positions for which specified training is required and reimbursed by the grantor.

BE IT FURTHER RESOLVED, That the County Mayor and the Director of the Division of Administration and Finance are authorized to issue their warrant or warrants for amounts not to exceed \$1,203,177,055.00, pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2016 as set forth in Exhibit A and to take proper credit in their accounting therefor.

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, Section 2.06(B).



Mark H. Luttrell, Jr.  
Mark H. Luttrell, Jr.  
Shelby County Mayor

Date: 6 - 26 - 15

ATTEST:

Genevieve Nichols  
Clerk of County Commission

ADOPTED: June 22, 2015

**SHELBY COUNTY GOVERNMENT  
EXHIBIT A - FY16 ADOPTED OPERATING BUDGET (as approved 6/22/15)**

| ACCT DESCRIPTION                         | GENERAL FUND         | EDUCATION FUND       | DEBT SERVICE FUND    | ENTERPRISE FUNDS    | SPECIAL REVENUE FUNDS | GRANT FUNDS          | INTERNAL SERVICE FUNDS | TOTAL ALL FUNDS        |
|--|----------------------|----------------------|----------------------|---------------------|-----------------------|----------------------|------------------------|------------------------|
| 40 - Property Taxes                      | (250,825,000)        | (370,189,000)        | (135,626,000)        | -                   | -                     | -                    | -                      | (756,640,000)          |
| 41 - Other Local Taxes                   | (31,730,000)         | (21,099,000)         | (31,389,000)         | -                   | (17,380,000)          | -                    | -                      | (101,598,000)          |
| 43 - Intergovernmental Revenues-State    | (21,506,302)         | -                    | -                    | (50,305,716)        | (9,375,000)           | (69,949,996)         | -                      | (151,137,013)          |
| 44 - Intergovernmental Revenues-Federal  | (8,262,293)          | -                    | (1,218,514)          | (2,370,000)         | (3,000,000)           | (32,148,576)         | -                      | (46,999,383)           |
| 45 - Charges for Services                | (3,654,518)          | -                    | (225,750)            | (1,260,958)         | (892,848)             | (1,598,623)          | (8,711,094)            | (16,343,791)           |
| 46 - Fines, Fees & Permits               | (63,907,000)         | -                    | -                    | (26,062,000)        | (6,416,100)           | (582,937)            | -                      | (96,968,037)           |
| 47 - Other Revenue                       | (283,000)            | -                    | (563,000)            | (31,000)            | (1,880,000)           | (1,558,347)          | -                      | (4,315,347)            |
| 48 - Investment Income                   | (393,400)            | -                    | (293,300)            | (46,000)            | (64,450)              | (45,300)             | -                      | (842,450)              |
| <b>Total Revenue Sources</b>             | <b>(380,561,512)</b> | <b>(391,288,000)</b> | <b>(169,315,564)</b> | <b>(80,075,674)</b> | <b>(39,008,398)</b>   | <b>(105,883,779)</b> | <b>(8,711,094)</b>     | <b>(1,174,844,021)</b> |
| 94 - Other Financial Sources             | (600,000)            | -                    | -                    | (55,000)            | (20,000)              | (129,000)            | -                      | (804,000)              |
| 99 - Planned Use of Fund Balance         | -                    | -                    | -                    | (1,635,020)         | (6,247,715)           | (702,645)            | -                      | (8,585,380)            |
| 96 - Operating Transfers In              | (1,805,608)          | -                    | (2,248,502)          | (10,400,000)        | -                     | (4,489,543)          | -                      | (18,943,653)           |
| <b>TOTAL APPROPRIATION SOURCES</b>       | <b>(382,967,120)</b> | <b>(391,288,000)</b> | <b>(171,564,066)</b> | <b>(92,165,694)</b> | <b>(45,276,113)</b>   | <b>(111,204,967)</b> | <b>(8,711,094)</b>     | <b>(1,203,177,055)</b> |
| 51 - Salaries-Regular Pay                | 201,935,456          | -                    | -                    | 44,513,121          | 7,271,198             | 24,920,747           | 1,103,072              | 279,743,593            |
| 52 - Salaries-Other Compensation         | 13,693,549           | -                    | -                    | 4,623,054           | 724,426               | 807,699              | 22,166                 | 19,870,894             |
| 55 - Fringe Benefits                     | 74,870,559           | -                    | -                    | 16,995,395          | 2,539,824             | 9,299,972            | 386,903                | 104,092,654            |
| 56 - Vacancy Savings                     | (18,410,157)         | -                    | -                    | (4,168,463)         | (118,067)             | (818,010)            | (50,000)               | (23,564,697)           |
| <b>TOTAL SALARIES</b>                    | <b>272,089,407</b>   | -                    | -                    | <b>61,963,107</b>   | <b>10,417,382</b>     | <b>34,210,407</b>    | <b>1,462,141</b>       | <b>380,142,444</b>     |
| 60 - Supplies & Materials                | 9,372,819            | -                    | -                    | 3,045,682           | 2,693,210             | 3,964,542            | 3,121,868              | 22,198,121             |
| 64 - Services & Other Expenses           | 9,288,586            | -                    | 400,000              | 677,575             | 1,129,426             | 15,761,747           | 419,050                | 27,676,384             |
| 66 - Professional & Contracted Services  | 33,575,976           | -                    | 278,723              | 13,327,150          | 1,367,772             | 25,143,232           | 188,705                | 73,881,558             |
| 67 - Rent, Utilities & Maintenance       | 14,795,102           | -                    | -                    | 3,246,450           | 836,335               | 1,264,734            | 3,188,050              | 23,330,670             |
| 68 - Interfund Services                  | (1,336,887)          | -                    | -                    | 5,723,566           | 2,830,305             | 3,055,800            | 35,880                 | 10,308,664             |
| 70 - Capital Asset Acquisitions          | 1,491,063            | -                    | -                    | 3,246,000           | 3,055,198             | 26,493,667           | 295,400                | 34,581,328             |
| 95 - Contingencies & Restrictions        | (5,801,082)          | -                    | -                    | (200,000)           | -                     | -                    | -                      | (6,001,082)            |
| <b>TOTAL OPERATING &amp; MAINTENANCE</b> | <b>61,385,577</b>    | -                    | <b>678,723</b>       | <b>29,066,423</b>   | <b>11,912,246</b>     | <b>75,683,721</b>    | <b>7,248,953</b>       | <b>185,975,642</b>     |
| 80 - DEBT SERVICE EXPENDITURE            | -                    | -                    | 158,261,674          | 72,395              | -                     | -                    | -                      | 158,334,069            |
| 89 - AFFILIATED ORGANIZATIONS            | 29,048,587           | 391,288,000          | -                    | -                   | 22,269,452            | -                    | -                      | 442,606,039            |
| 90 - GRANTS TO NON-PROFITS               | 4,590,000            | -                    | -                    | -                   | -                     | -                    | -                      | 4,590,000              |
| 98 - OPERATING TRANSFERS OUT             | 15,853,549           | -                    | 6,680,000            | 870,039             | 664,457               | 1,308,059            | -                      | 25,376,104             |
| 99 - PLANNED INCREASE TO FUND BALANCE    | -                    | -                    | 5,943,669            | 193,731             | 12,577                | 2,780                | -                      | 6,152,757              |
| <b>TOTAL APPROPRIATED USES</b>           | <b>382,967,120</b>   | <b>391,288,000</b>   | <b>171,564,066</b>   | <b>92,165,694</b>   | <b>45,276,113</b>     | <b>111,204,967</b>   | <b>8,711,094</b>       | <b>1,203,177,055</b>   |



**Shelby County Government**  
**Adopted Budget for Fiscal Year 2016**  
**GENERAL FUND EXPENDITURES**

| FUND  | DEPT | DEPARTMENT NAME  | FY 16 SOURCES           | FY 16 USES   | FTE |
|---|------|--|-------------------------|--------------|-----|
| <b><u>APPROPRIATION SOURCES:</u></b>                      |      |  |                         |              |     |
|   | 40   | Property Taxes   | \$ (250,825,000)        |              |     |
|   | 41   | Other Local Taxes  | (31,730,000)            |              |     |
|   | 43   | Intergovernmental Revenues - State                       | (21,506,302)            |              |     |
|   | 44   | Intergovernmental Revenues - Federal & Local             | (8,262,293)             |              |     |
|   | 45   | Charges for Services                                     | (3,654,518)             |              |     |
|   | 46   | Fines, Fees & Permits                                    | (63,907,000)            |              |     |
|   | 47   | Other Revenue  | (283,000)               |              |     |
|   | 48   | Investment Income  | (393,400)               |              |     |
|   | 94   | Other Financing Sources                                  | (600,000)               |              |     |
|   | 96   | Operating Transfers In                                   | (1,805,608)             |              |     |
|   | 99   | Planned use of Fund Balance                              | -                       |              |     |
|   |      | <b>Total Appropriation Sources</b>                       | <b>\$ (382,967,120)</b> |              |     |
| <b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>    |      |  |                         |              |     |
| 010   | 2001 | Mayor  | \$ 573,468              | 5.0          |     |
| 010   | 2002 | Public Affairs/Mayor's Action                            | 485,197                 | 6.0          |     |
| 010   | 2003 | CAO  | 3,285,560               | 19.9         |     |
| 010   | 2009 | County Attorney  | 3,781,042               | 34.5         |     |
| 010   | 2011 | Director-Admin. & Finance                                | 961,734                 | 7.0          |     |
| 010   | 2012 | Central Operations                                       | 33,246,128              | -            |     |
| 010   | 2013 | County Grants  | 1,590,000               | -            |     |
| 010   | 2014 | Human Resources  | 4,665,101               | 63.0         |     |
| 010   | 2017 | Purchasing   | 697,160                 | 10.0         |     |
| 010   | 2025 | Finance  | 2,497,761               | 31.0         |     |
| 010   | 2028 | Board of Equalization                                    | 382,515                 | 2.0          |     |
|   |      | <b>Total Division of Administration &amp; Finance</b>    | <b>\$ 52,165,668</b>    | <b>178.4</b> |     |
| <b><u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u></b> |      |  |                         |              |     |
| 010   | 2501 | Chief Information Officer                                | \$ 367,337              | 2.0          |     |
| 010   | 2502 | IT Operations  | 10,931,052              | 87.0         |     |
|   |      | <b>Total Division of Information Technology Services</b> | <b>\$ 11,298,389</b>    | <b>89.0</b>  |     |
| <b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>      |      |  |                         |              |     |
| 010   | 2710 | Housing  | \$ 412,222              | 5.0          |     |
|   |      | <b>Total Division of Planning &amp; Development</b>      | <b>\$ 412,222</b>       | <b>5.0</b>   |     |
| <b><u>DIVISION OF PUBLIC WORKS</u></b>                    |      |  |                         |              |     |
| 006   | 3016 | Parks & Grounds Maintenance                              | \$ 30,000               | -            |     |
| 010   | 3001 | Director & Staff- Public Works                           | 560,719                 | 2.0          |     |
| 010   | 3004 | Environmental Programs                                   | 458,645                 | 2.0          |     |
| 010   | 3016 | Parks & Grounds Maintenance                              | 3,312,260               | 12.0         |     |
| 010   | 3073 | Support Services   | 16,725,569              | 138.0        |     |
| 014   | 3004 | Environmental Programs                                   | 110,924                 | 1.0          |     |
|   |      | <b>Total Division of Public Works</b>                    | <b>\$ 21,198,116</b>    | <b>155.0</b> |     |
| <b><u>DIVISION OF HEALTH SERVICES</u></b>                 |      |  |                         |              |     |
| 010   | 4001 | Health Services Director                                 | \$ 29,267               | 4.0          |     |
| 010   | 4002 | Forensic Services  | 3,625,587               | -            |     |
| 010   | 4003 | Admin. & Finance   | 658,719                 | 23.3         |     |
| 010   | 4004 | Environmental Health Services                            | 4,005,046               | 39.0         |     |
| 010   | 4005 | Community Health   | 3,147,942               | 20.7         |     |
| 010   | 4006 | Health Planning and Promotion                            | 539,399                 | 6.0          |     |
| 010   | 4007 | Inmate Medical Care                                      | 12,124,445              | 3.0          |     |
| 010   | 4008 | Public Health Safety                                     | 4,246,634               | 50.0         |     |
|   |      | <b>Total Division of Health Services</b>                 | <b>\$ 28,377,038</b>    | <b>146.0</b> |     |

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2016**  
**GENERAL FUND EXPENDITURES**

| <b>FUND</b>                                  | <b>DEPT</b> | <b>DEPARTMENT NAME</b>                      | <b>FY 16 SOURCES</b>    | <b>FY 16 USES</b>     | <b>FTE</b>     |
|--|-------------|---|-------------------------|-----------------------|----------------|
| <b><u>DIVISION OF COMMUNITY SERVICES</u></b> |             |   |                         |                       |                |
| 010  | 4801        | Director of Community Services              |                         | \$ 1,204,619          | 10.0           |
| 010  | 4804        | Community & Diversion Services              |                         | 2,070,000             | -              |
| 010  | 4806        | Crime Victims Center                        |                         | 1,630,975             | 12.0           |
| 010  | 4811        | Pretrial Services                           |                         | 3,931,465             | 73.0           |
|  |             | <b>Total Division of Community Services</b> |                         | <b>\$ 8,837,059</b>   | <b>95.0</b>    |
| <b><u>SHERIFF</u></b>                        |             |   |                         |                       |                |
| 031  | 6101        | Sheriff's Staff                             |                         | \$ 1,194,362          | 12.0           |
| 031  | 6102        | Planning & Research                         |                         | 4,434,077             | 14.0           |
| 031  | 6104        | Finance                                     |                         | 1,610,630             | 10.0           |
| 031  | 6105        | Information Systems                         |                         | 11,971,165            | 152.0          |
| 031  | 6109        | CAO   |                         | (9,072,497)           | 4.0            |
| 031  | 6201        | Chief Deputy                                |                         | 3,236,226             | 39.0           |
| 031  | 6202        | Fugitive                                    |                         | 6,493,599             | 80.0           |
| 031  | 6203        | Detectives                                  |                         | 4,469,957             | 48.0           |
| 031  | 6204        | Special Operations                          |                         | 12,823,603            | 128.0          |
| 031  | 6205        | Uniform Patrol                              |                         | 23,730,618            | 259.0          |
| 031  | 6206        | Courts                                      |                         | 13,203,183            | 140.0          |
| 031  | 6208        | Training Academy                            |                         | 3,098,980             | 31.0           |
| 031  | 6301        | Jail Administration                         |                         | 9,839,630             | 29.0           |
| 031  | 6302        | Jail Security                               |                         | 73,762,917            | 1,082.0        |
| 031  | 6303        | Jail Programs                               |                         | 4,033,155             | 57.0           |
|  |             | <b>Total Sheriff</b>                        |                         | <b>\$ 164,829,606</b> | <b>2,085.0</b> |
| <b><u>JUDICIAL DIVISION</u></b>              |             |   |                         |                       |                |
| 010  | 7080        | Public Defender                             |                         | \$ 12,608,086         | 130.0          |
| 010  | 7085        | Divorce Referee                             |                         | 596,155               | 5.5            |
| 010  | 7087        | Jury Commission                             |                         | 886,722               | 5.0            |
| 032  | 7011        | Chancery Court                              |                         | 1,518,601             | 23.0           |
| 033  | 7021        | Circuit Court                               |                         | 2,771,547             | 40.0           |
| 034  | 7031        | Criminal Court                              |                         | 5,033,944             | 83.0           |
| 035  | 7041        | General Sessions Court                      |                         | 14,139,625            | 186.3          |
| 036  | 7051        | Probate Court                               |                         | 1,274,428             | 14.0           |
| 037  | 7061        | Juvenile Court Judge                        |                         | 11,187,720            | 135.7          |
| 037  | 7071        | Juvenile Court Clerk                        |                         | 4,085,027             | 58.0           |
| 038  | 7090        | Attorney General                            |                         | 10,074,745            | 111.0          |
|  |             | <b>Total Judicial</b>                       |                         | <b>\$ 64,176,601</b>  | <b>791.5</b>   |
| <b><u>OTHER ELECTED OFFICIALS</u></b>        |             |   |                         |                       |                |
| 010  | 8009        | Election Commission                         |                         | \$ 3,774,611          | 21.0           |
| 016  | 8006        | County Clerk - MVR Supplies                 |                         | 75,000                | -              |
| 040  | 8006        | County Clerk                                |                         | 5,001,722             | 91.0           |
| 041  | 8007        | Register                                    |                         | 1,738,085             | 24.0           |
| 042  | 8008        | Trustee                                     |                         | 7,362,243             | 68.5           |
| 043  | 8004        | Assessor                                    |                         | 10,530,202            | 143.0          |
| 044  | 8002        | Legislative Operations                      |                         | 2,220,471             | 24.0           |
| 044  | 8003        | Equal Opportunity Compliance                |                         | 770,088               | 11.0           |
| 044  | 8001        | Commissioner's Contingency                  |                         | 200,000               | -              |
|  |             | <b>Total Other Elected Officials</b>        |                         | <b>\$ 31,672,421</b>  | <b>382.5</b>   |
| <b>TOTAL GENERAL FUND APPROPRIATIONS</b>     |             |   | <b>\$ (382,967,120)</b> | <b>\$ 382,967,120</b> | <b>3,927.4</b> |

**Shelby County Government  
Adopted Budget for Fiscal Year 2016  
DEBT SERVICE AND EDUCATION FUNDS**

| <b>FUND</b>                     | <b>DEPT</b> | <b>DEPARTMENT NAME</b>        | <b>FY 16 SOURCES</b>    | <b>FY 16 USES</b>     | <b>FTE</b> |
|---------------------------------|-------------|-------------------------------|-------------------------|-----------------------|------------|
| <b><u>Debt Service Fund</u></b> |             |                               |                         |                       |            |
| 901                             | 9201        | Public Improvements           | (54,326,865)            | 54,326,865            | -          |
| 901                             | 9202        | Schools                       | (114,408,301)           | 114,408,301           | -          |
| 902                             | 9201        | 87 Economic Development       | (5,500)                 | 5,500                 | -          |
| 903                             | 9201        | 88 Economic Development       | (24,000)                | 24,000                | -          |
| 904                             | 9202        | Rural School Bonds            | (2,799,400)             | 2,799,400             | -          |
| <b>Total Debt Service Fund</b>  |             |                               | <b>(171,564,066)</b>    | <b>171,564,066</b>    | <b>-</b>   |
| <b><u>Education Fund</u></b>    |             |                               |                         |                       |            |
| 061                             | 9101        | <u>Sources of Funds:</u>      |                         |                       |            |
|                                 |             | Property Taxes                | 370,189,000             |                       |            |
|                                 |             | Other Local Taxes             | 21,099,000              |                       |            |
|                                 |             | <u>Distribution of Funds:</u> |                         |                       |            |
|                                 |             | Shelby County Schools         |                         | 310,095,740           | -          |
|                                 |             | Arlington                     |                         | 13,186,406            | -          |
|                                 |             | Bartlett                      |                         | 22,029,514            | -          |
|                                 |             | Collierville                  |                         | 20,894,779            | -          |
|                                 |             | Germantown                    |                         | 15,612,391            | -          |
|                                 |             | Lakeland                      |                         | 2,191,213             | -          |
|                                 |             | Millington                    |                         | 7,277,957             | -          |
| <b>Total Education Fund</b>     |             |                               | <b>\$ (391,288,000)</b> | <b>\$ 391,288,000</b> | <b>-</b>   |

**Shelby County Government  
Adopted Budget for Fiscal Year 2016  
ENTERPRISE FUNDS**

| <b>FUND</b>                                 | <b>DEPT</b> | <b>DEPARTMENT NAME</b>              | <b>FY 16 SOURCES</b>   | <b>FY 16 USES</b>    | <b>FTE</b>   |
|---|-------------|-------------------------------------|------------------------|----------------------|--------------|
| <b><u>CODES ENFORCEMENT FUND</u></b>        |             |                                     |                        |                      |              |
|   |             | Appropriation Sources               | (10,926,450)           |                      |              |
| 950   | 2701        | Director-Planning & Development     |                        | 932,155              | 6.0          |
| 950   | 2702        | Local Planning                      |                        | 909,775              | 12.0         |
| 950   | 2708        | Codes Enforcement                   |                        | 8,912,540            | 98.0         |
| 950   | 2711        | Regional Services                   |                        | 171,980              | -            |
|   |             | <b>Total Codes Enforcement Fund</b> | <b>(10,926,450)</b>    | <b>10,926,450</b>    | <b>116.0</b> |
| <b><u>FIRE SERVICES FUND</u></b>            |             |                                     |                        |                      |              |
| 954   | 3008        | Fire Services Fund                  | (19,114,508)           | 19,114,508           | 169.0        |
|   |             | <b>Total Fire Services Fund</b>     | <b>(19,114,508)</b>    | <b>19,114,508</b>    | <b>169.0</b> |
| <b><u>CORRECTIONS FUND</u></b>              |             |                                     |                        |                      |              |
|   |             | Appropriation Sources               | (62,124,736)           |                      |              |
| 956   | 3501        | Corrections Administration          |                        | 30,052,615           | 125.8        |
| 956   | 3502        | Adult Offender Center               |                        | 305,206              | 8.0          |
| 956   | 3505        | Correction Center Facility          |                        | 31,766,915           | 559.5        |
|   |             | <b>Total Corrections Fund</b>       | <b>(62,124,736)</b>    | <b>62,124,736</b>    | <b>693.3</b> |
| <b>TOTAL ENTERPRISE FUND APPROPRIATIONS</b> |             |                                     | <b>\$ (92,165,694)</b> | <b>\$ 92,165,694</b> | <b>978.3</b> |

**Shelby County Government**  
**Adopted Budget for Fiscal Year 2016**  
**SPECIAL REVENUE FUNDS**

| <b>FUND</b>                                      | <b>DEPT</b> | <b>DEPARTMENT NAME</b>             | <b>FY 16 SOURCES</b>   | <b>FY 16 USES</b>    | <b>FTE</b>   |
|--|-------------|------------------------------------|------------------------|----------------------|--------------|
| <b><u>Hotel Motel Tax Fund</u></b>               |             |                                    |                        |                      |              |
| 073  | 2012        | Hotel Motel Tax Fund               | (17,069,452)           | 17,069,452           | -            |
| <b><u>Car Rental Tax Fund</u></b>                |             |                                    |                        |                      |              |
| 074  | 2012        | Car Rental Tax Fund                | (2,200,000)            | 2,200,000            | -            |
| <b><u>Economic Development Fund</u></b>          |             |                                    |                        |                      |              |
| 092  | 2012        | Economic Development Fund          | (3,000,000)            | 3,000,000            | -            |
| <b><u>Roads and Bridges Fund</u></b>             |             |                                    |                        |                      |              |
| 071  | 3010        | Roads & Bridges                    | (11,121,383)           | 11,121,383           | 89.1         |
| 071  | 3021        | Roads & Bridges - Waste Management | (155,949)              | 155,949              | 2.0          |
| <b>Total Roads and Bridges Fund</b>              |             |                                    | <b>(11,277,332)</b>    | <b>11,277,332</b>    | <b>91.1</b>  |
| <b><u>Stormwater Fees Fund</u></b>               |             |                                    |                        |                      |              |
| 093  | 3004        | Stormwater Fees Fund               | (1,193,881)            | 1,193,881            | 1.9          |
| <b><u>Health Services Restricted Funds</u></b>   |             |                                    |                        |                      |              |
| 081  | 4004        | Air Pollution Fund                 | (1,071,250)            | 1,071,250            | 10.6         |
| 082  | 4004        | Vector Control Fund                | (4,060,069)            | 4,060,069            | 47.0         |
| 083  | 4004        | Air Emissions Fund                 | (156,709)              | 156,709              | -            |
| <b>Total Health Services Funds</b>               |             |                                    | <b>(5,288,028)</b>     | <b>5,288,028</b>     | <b>57.6</b>  |
| <b><u>Sheriff Forfeitures Funds</u></b>          |             |                                    |                        |                      |              |
| 088  | 6204        | SCSO DUI Vehicle Seizures          | (40,000)               | 40,000               | -            |
| 089  | 6203        | ALERT Fund                         | (194,760)              | 194,760              | -            |
| 090  | 6204        | Sheriff Narcotics Federal          | (610,000)              | 610,000              | -            |
| 091  | 6204        | Sheriff Narcotics State            | (2,913,296)            | 2,913,296            | -            |
| 097  | 6204        | SCSO DUI Blood Tests               | (50,000)               | 50,000               | -            |
| <b>Total Sheriff Forfeitures Funds</b>           |             |                                    | <b>(3,808,056)</b>     | <b>3,808,056</b>     | <b>-</b>     |
| <b><u>Data Processing Funds</u></b>              |             |                                    |                        |                      |              |
| 084  | 7041        | Gen Sess Court Clerk DP Fund       | (373,562)              | 373,562              | -            |
| 085  | 7031        | Criminal Court Clerk DP Fees       | (115,800)              | 115,800              | -            |
| 076  | 8007        | Register DP Fees                   | (299,445)              | 299,445              | -            |
| <b>Total Data Processing Fees Funds</b>          |             |                                    | <b>(788,807)</b>       | <b>788,807</b>       | <b>-</b>     |
| <b><u>Drug-DUI Treatment Funds</u></b>           |             |                                    |                        |                      |              |
| 095  | 7041        | DUI Treatment Fines                | (51,000)               | 51,000               | -            |
| 096  | 7041        | General Sessions Drug Court        | (599,558)              | 599,558              | 5.0          |
| <b>Total Drug-DUI Treatment Funds</b>            |             |                                    | <b>(650,558)</b>       | <b>650,558</b>       | <b>5.0</b>   |
| <b>TOTAL SPECIAL REVENUE FUND APPROPRIATIONS</b> |             |                                    | <b>\$ (45,276,113)</b> | <b>\$ 45,276,113</b> | <b>155.6</b> |

**Shelby County Government  
Adopted Budget for Fiscal Year 2016  
GRANT FUNDS**

| DIVISION                               | FY 16 SOURCES           | FY 16 USES            | FTE          |
|--|-------------------------|-----------------------|--------------|
| Administration & Finance               | \$ (1,880,676)          | \$ 1,880,676          | 4.1          |
| Planning & Development                 | (13,510,091)            | 13,510,091            | 23.0         |
| Public Works                           | (22,672,470)            | 22,672,470            | 5.0          |
| Corrections                            | (1,291,207)             | 1,291,207             | 1.8          |
| Health Services                        | (29,257,191)            | 29,257,191            | 337.9        |
| Community Services                     | (30,888,183)            | 30,888,183            | 110.4        |
| Sheriff                                | (6,859,327)             | 6,859,327             | -            |
| Judicial                               | (4,845,823)             | 4,845,823             | 44.3         |
| <b>TOTAL GRANT FUND APPROPRIATIONS</b> | <b>\$ (111,204,967)</b> | <b>\$ 111,204,967</b> | <b>526.5</b> |

Exhibit A - 7 of 9

Shelby County Government  
 Adopted Budget for Fiscal Year 2016  
 INTERNAL SERVICE FUNDS

| FUND   | DEPT | DEPARTMENT NAME                   | FY 16 SOURCES         | FY 16 USES          | FTE         |
|--|------|-----------------------------------|-----------------------|---------------------|-------------|
| <b><u>Information Technology - Internal Services</u></b> |      |                                   |                       |                     |             |
| 962  | 2515 | IT Internal Services              | \$ (4,527,419)        | \$ 4,527,419        | 5.0         |
| <b><u>Public Works - Internal Services</u></b>           |      |                                   |                       |                     |             |
| 959  | 3019 | Fleet Replacement Fund            | (271,400)             | 271,400             |             |
| 960  | 3019 | Fleet Services                    | (3,912,275)           | 3,912,275           | 15.0        |
|  |      | <b>Total PW Internal Services</b> | <b>(4,183,675)</b>    | <b>4,183,675</b>    | <b>15.0</b> |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                      |      |                                   | <b>\$ (8,711,094)</b> | <b>\$ 8,711,094</b> | <b>20.0</b> |

**Shelby County Government  
Adopted Budget for Fiscal Year 2016  
Exhibit B - County Grants to Non-Profit Organizations**

| <u>Section</u>                            | <u>Organization or Program Name:</u> | <u>Amount</u>                     |
|---|--------------------------------------|-----------------------------------|
| 201301                                    | 9030 - Memphis Health Center         | \$ 290,000                        |
| 201301                                    | 9099 - Other Organizations*          | 1,300,000                         |
| <b>Total County Grants to Non-Profits</b> |                                      | <b><u><u>\$ 1,590,000</u></u></b> |

*\*To be determined during FY16 by the County Commission*