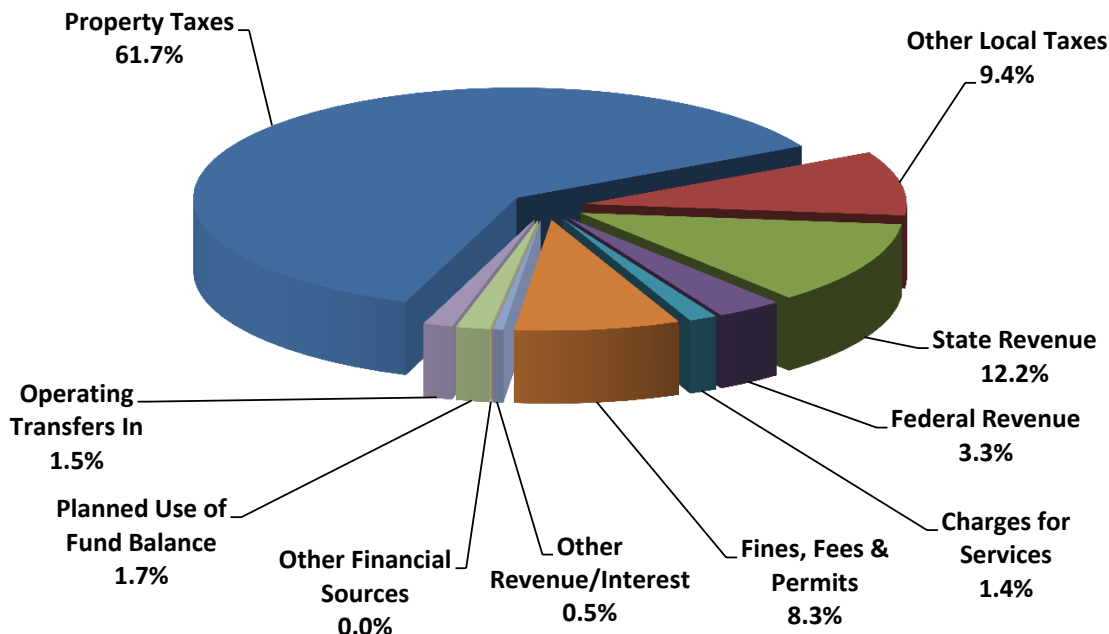


ALL FUNDS SUMMARY



FY18 ADOPTED BUDGET

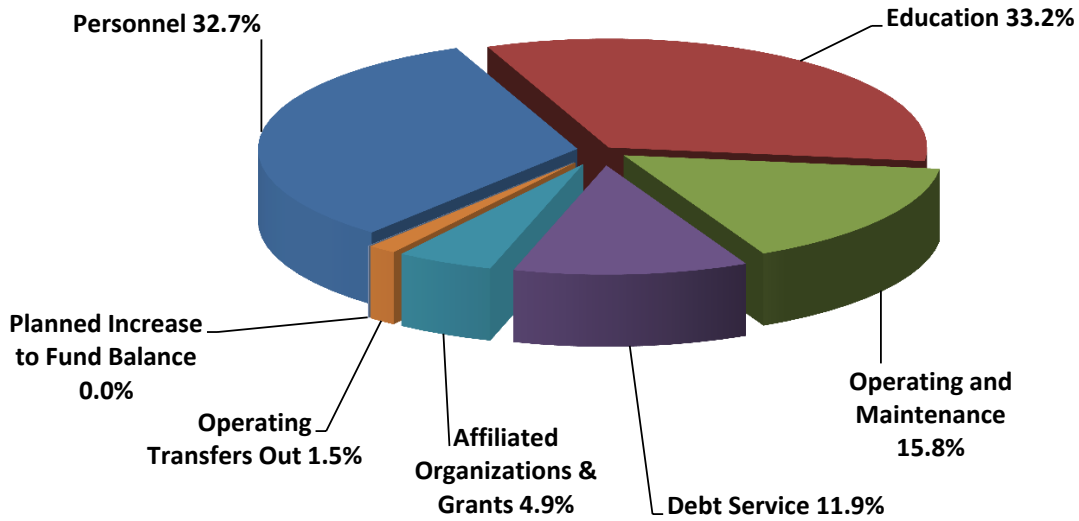
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY18 Adopted</u>	<u>FY17 Amended</u>
Revenue:		
Property Taxes	\$ 778,878,000	\$ 767,774,000
Intergovernmental-State	154,330,864	164,767,069
Other Local Taxes	118,888,000	109,707,000
Fines, Fees & Permits	104,498,435	98,673,277
Intergovernmental-Federal	41,705,988	46,107,323
Charges for Services	17,887,498	17,161,114
Other Revenue/Interest	6,515,347	7,513,438
Subtotal	<u>1,222,704,133</u>	<u>1,211,703,221</u>
Other Sources:		
Planned Use of Fund Balance	21,399,799	29,378,067
Operating Transfers In	18,584,661	19,093,000
Other Financial Sources	337,500	855,000
Subtotal	<u>40,321,960</u>	<u>49,326,067</u>
Total Appropriation Sources	<u><u>\$ 1,263,026,093</u></u>	<u><u>\$ 1,261,029,289</u></u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY18 Adopted</u>	<u>FY17 Amended</u>
Personnel	\$ 413,316,906	\$ 391,770,212
Education	419,471,000	419,471,000
Operating and Maintenance	198,772,135	218,974,503
Debt Service	150,284,959	149,242,745
Affiliated Organizations & Grants	62,363,615	55,229,829
Operating Transfers Out	18,444,318	25,708,567
Planned Increase to Fund Balance	373,161	632,433
Total Appropriation Uses	<u>\$ 1,263,026,093</u>	<u>\$ 1,261,029,289</u>

**Prime Accounts
Countywide Summary**

All Funds

ACCT DESCRIPTION	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 AMENDED	FY18 ADOPTED
40 - Property Taxes	(748,101,444)	(761,129,275)	(756,449,189)	(767,774,000)	(778,878,001)
41 - Other Local Taxes	(106,832,898)	(106,997,963)	(107,820,954)	(109,707,000)	(118,888,000)
43 - Intergovernmental Revenues-State	(134,844,829)	(133,397,504)	(135,228,917)	(164,767,069)	(154,330,864)
44 - Intergovernmental Revenues-Federal	(55,910,264)	(30,240,093)	(28,727,496)	(46,107,323)	(41,705,988)
45 - Charges for Services	(17,450,854)	(16,693,427)	(13,279,330)	(17,161,114)	(17,887,498)
46 - Fines, Fees & Permits	(97,248,742)	(97,397,669)	(99,531,851)	(98,673,277)	(104,498,435)
47 - Other Revenue	(9,614,270)	(4,836,210)	(6,251,106)	(6,506,788)	(4,732,597)
48 - Investment Income	(1,651,382)	(1,895,354)	(2,550,577)	(1,006,650)	(1,782,750)
TOTAL REVENUE	(1,171,654,683)	(1,152,587,494)	(1,149,839,420)	(1,211,703,221)	(1,222,704,133)
51 - Salaries-Regular Pay	254,027,972	250,885,566	252,497,393	288,038,315	294,542,175
52 - Salaries-Other Compensation	19,182,572	19,907,267	21,604,521	22,464,165	25,772,326
55 - Fringe Benefits	110,510,967	96,689,605	93,824,321	109,973,841	123,724,417
56 - Vacancy Savings	-	-	-	(28,706,110)	(30,722,012)
TOTAL SALARIES	383,721,511	367,482,438	367,926,235	391,770,212	413,316,906
60 - Supplies & Materials	22,095,824	19,985,976	16,244,938	22,390,894	19,543,848
64 - Services & Other Expenses	30,679,532	23,069,861	23,959,847	29,477,067	27,596,696
66 - Professional & Contracted Services	66,867,815	58,300,714	62,631,976	85,809,197	76,041,115
67 - Rent, Utilities & Maintenance	22,035,033	21,012,152	20,776,115	26,018,314	27,410,120
68 - Interfund Services	10,830,155	9,929,949	7,497,287	10,202,415	9,901,511
70 - Capital Asset Acquisitions	9,874,324	15,377,671	23,443,211	51,693,678	46,411,619
79 - Depreciation Expense	837,221	424,721	(1,160,915)	-	-
TOTAL OPERATING & MAINT	163,219,905	148,101,045	153,392,458	225,591,566	206,904,909
80 - DEBT SERVICE EXPENDITURE	167,309,931	161,415,322	280,854,154	149,242,745	150,284,959
89 - AFFILIATED ORGANIZATIONS	(1) 428,345,183	427,528,517	439,707,685	470,400,829	476,884,615
90 - GRANTS	635,000	3,050,000	4,764,000	4,300,000	4,950,000
95 - CONTINGENCIES & RESTRICTIONS	-	-	-	(6,617,063)	(8,132,774)
94 - OTHER SOURCES & USES	(1,527,930)	17,045,150	(86,235,568)	(855,000)	(337,500)
TOTAL EXPENDITURES	1,141,703,599	1,124,622,472	1,160,408,963	1,233,833,289	1,243,871,114
9998 - PLANNED FUND BALANCE INCREASE				632,433	373,161
9999 - PLANNED FUND BALANCE DECREASE				(29,378,067)	(21,399,799)
NET USE OF FUND BALANCE	-	-	-	(28,745,634)	(21,026,638)
96 - OPERATING TRANSFERS IN	(23,434,250)	(20,521,020)	(21,294,841)	(19,093,000)	(18,584,661)
98 - OPERATING TRANSFERS OUT	31,794,693	29,194,395	27,490,019	25,708,567	18,444,318
NET TRANSFERS	8,360,443	8,673,375	6,195,178	6,615,567	(140,343)
TOTAL COUNTYWIDE	(21,590,641)	(19,291,647)	16,764,721	-	-

(1) Includes Education expense

**Sources and Uses by Fund/Division
Countywide Summary**

All Funds

FUND/DIVISION:	FY18 SOURCES OF FUNDS			FY18 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	(323,259,347)	(65,342)	(3,286,309)	40,946,076	13,750,000	-	(271,914,923)
Information Technology	(1,980,902)	-	-	12,156,860	-	-	10,175,958
Planning & Development	(5,000)	-	-	391,580	64,361	-	450,941
Public Works	(2,930,231)	(35,170)	(52,450)	25,471,999	50,000	-	22,504,148
Health Services	(5,346,466)	(869,200)	-	29,974,186	2,326,090	-	26,084,610
Community Services	(875,000)	-	-	9,123,712	152,110	-	8,400,822
Sheriff	(5,813,000)	(131,481)	-	178,052,557	75,810	-	172,183,886
Judicial	(28,502,800)	(35,321)	-	69,931,843	350,090	-	41,743,812
Elected Officials	(42,871,514)	-	-	33,242,260	-	-	(9,629,255)
TOTAL GENERAL FUND	(411,584,261)	(1,136,514)	(3,338,759)	399,291,073	16,768,461	-	-
SPECIAL REVENUE FUNDS:							
Education Fund	(419,471,000)	-	-	419,471,000	-	-	-
Hotel-Motel Tax Fund	(17,320,000)	-	(1,734,886)	19,054,886	-	-	-
Roads & Bridges Fund	(15,237,265)	-	(1,787,059)	16,827,286	197,038	-	-
Narcotics Funds	(2,405,000)	-	(356,260)	2,761,260	-	-	-
Car Rental Tax Fund	(2,500,000)	-	-	2,500,000	-	-	-
Mosquito & Rodent Control Fund	(3,515,000)	-	(390,631)	3,905,631	-	-	-
Air Emission Fees Fund	(1,012,250)	-	(161,104)	1,173,354	-	-	-
Register DP Fund	(286,400)	-	(500,000)	786,400	-	-	-
General Sessions DP Fund	(306,350)	-	(315,860)	622,210	-	-	-
Veteran's Court	(50,000)	-	-	50,000	-	-	-
Criminal Court DP Fund	(22,100)	-	(93,700)	115,800	-	-	-
Economic Development Fund	-	-	(4,000,000)	4,000,000	-	-	-
Stormwater Fees Fund	(725,000)	-	(500,787)	1,225,788	-	-	-
Sewer Maintenance Fund	(6,000)	-	(1,500,000)	1,506,000	-	-	-
DUI Treatment Fines Fund	(51,000)	-	-	51,000	-	-	-
Drug Court Program Fund	(372,500)	-	(248,758)	621,258	-	-	-
Tax Increment Fund	(5,500,000)	-	-	5,500,000	-	-	-
TOTAL SPECIAL REVENUE	(468,779,865)	-	(11,589,045)	480,171,873	197,038	-	-
ENTERPRISE FUNDS:							
Corrections Fund	(40,764,944)	(12,000,000)	(2,632,377)	55,083,898	313,423	-	-
Fire Services Fund	(24,822,708)	-	(510,607)	24,960,154	-	373,161	-
Codes Enforcement Fund	(10,162,486)	(1,519,184)	-	11,281,630	400,040	-	-
TOTAL ENTERPRISE FUNDS	(75,750,138)	(13,519,184)	(3,142,984)	91,325,683	713,463	373,161	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	(4,798,225)	-	-	4,798,225	-	-	-
Fleet Vehicle Replacement Fund	(464,200)	-	-	464,200	-	-	-
Fleet Services	(3,350,681)	-	(28,182)	3,378,863	-	-	-
TOTAL INTERNAL SERVICES	(8,613,106)	-	(28,182)	8,641,288	-	-	-
GRANT FUNDS	(110,518,927)	(3,928,963)	(1,117,405)	114,799,939	765,356	-	-
DEBT SERVICE FUND	(147,795,336)	-	(2,183,423)	149,978,759	-	-	-
ALL FUNDS TOTAL	(1,223,041,633)	(18,584,661)	(21,399,799)	1,244,208,614	18,444,318	373,161	-

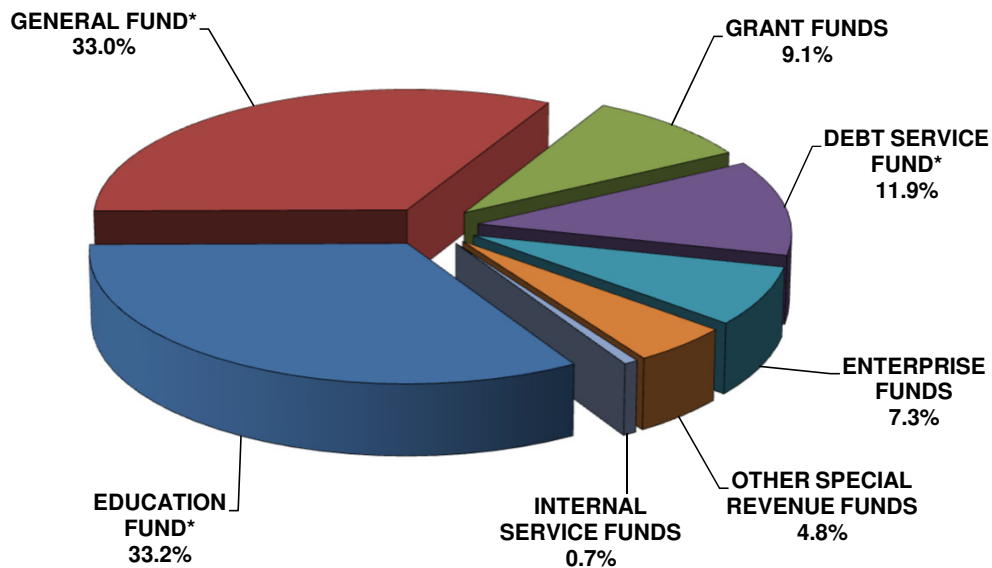
**Total Sources and Uses by Fund Type
Countywide Summary**

All Funds

<i>FUND TYPE:</i>	FY18 SOURCES OF FUNDS			FY18 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
EDUCATION FUND*	(419,471,000)	-	-	419,471,000	-	-	-	33.2%
GENERAL FUND*	(411,584,261)	(1,136,514)	(3,338,759)	399,291,073	16,768,461	-	-	33.0%
DEBT SERVICE FUND*	(147,795,336)	-	(2,183,423)	149,978,759	-	-	-	11.9%
GRANT FUNDS	(110,518,927)	(3,928,963)	(1,117,405)	114,799,939	765,356	-	-	9.1%
ENTERPRISE FUNDS	(75,750,138)	(13,519,184)	(3,142,984)	91,325,683	713,463	373,161	-	7.3%
OTHER SPECIAL REVENUE	(49,308,865)	-	(11,589,045)	60,700,873	197,038	-	-	4.8%
INTERNAL SERVICE FUNDS	(8,613,106)	-	(28,182)	8,641,288	-	-	-	0.7%
ALL FUNDS TOTAL	(1,223,041,633)	(18,584,661)	(21,399,799)	1,244,208,614	18,444,318	373,161	-	100.0%

**Identified as Major Funds - defined as more than 10% of total appropriated revenues*

FY18 Uses by Fund



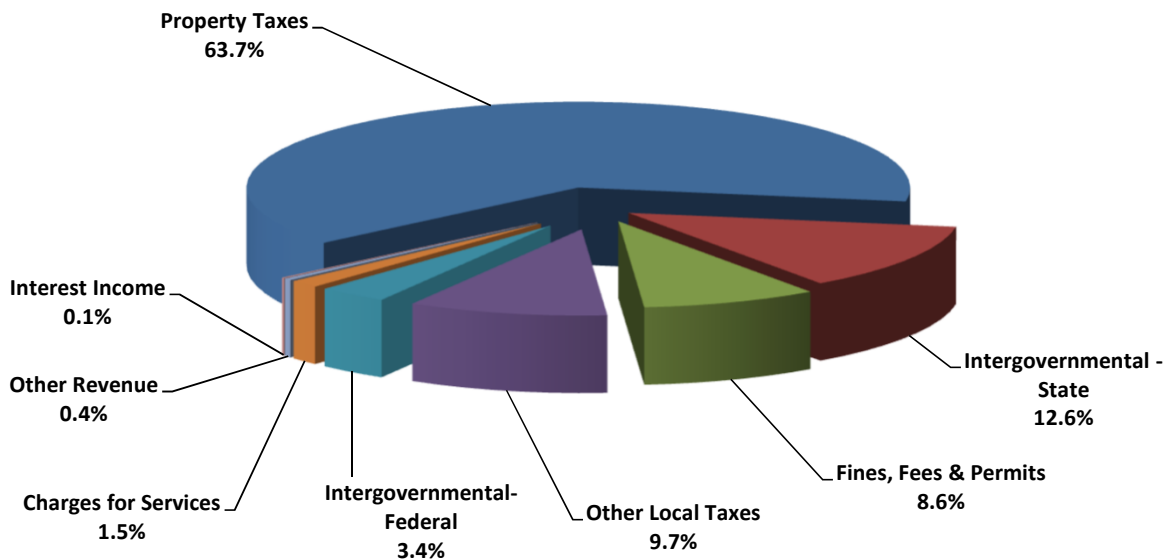
Major Funds for Shelby County include the Education Fund (33.2% of total), the General Fund (33.0% of total) and the Debt Service Fund (11.9% of total).

Revenue Overview Countywide Summary

All Funds

REVENUE SOURCE	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Amended	FY18 Adopted
40 - Property Taxes	748,101,444	761,129,275	756,449,189	767,774,000	778,878,001
% of Total	63.8%	66.0%	65.8%	63.4%	63.7%
43 - Intergovernmental - State	134,844,829	133,397,504	135,228,917	164,767,069	154,330,864
% of Total	11.5%	11.6%	11.8%	13.6%	12.6%
41 - Other Local Taxes	106,832,898	106,997,963	107,820,954	109,707,000	118,888,000
% of Total	9.1%	9.3%	9.4%	9.1%	9.7%
46 - Fines, Fees & Permits	97,248,742	97,397,669	99,531,851	98,673,277	104,498,435
% of Total	8.3%	8.5%	8.7%	8.1%	8.6%
44 - Intergovernmental-Federal	55,910,264	30,240,093	28,727,496	46,107,323	41,705,988
% of Total	4.8%	2.6%	2.5%	3.8%	3.4%
45 - Charges for Services	17,450,854	16,693,427	13,279,330	17,161,114	17,887,498
% of Total	1.5%	1.4%	1.2%	1.4%	1.5%
47 - Other Revenue	9,614,270	4,836,210	6,251,106	6,506,788	4,732,597
% of Total	0.8%	0.4%	0.5%	0.5%	0.4%
48 - Interest Income	1,651,382	1,895,354	2,550,577	1,006,650	1,782,750
% of Total	0.1%	0.2%	0.2%	0.1%	0.1%
TOTAL REVENUE - ALL FUNDS	1,171,654,683	1,152,587,494	1,149,839,420	1,211,703,221	1,222,704,133
% Change from Prior Year		-1.6%	-0.2%	5.4%	0.9%

Countywide Revenue Overview



Property Taxes provide the largest single source of revenue for Shelby County.

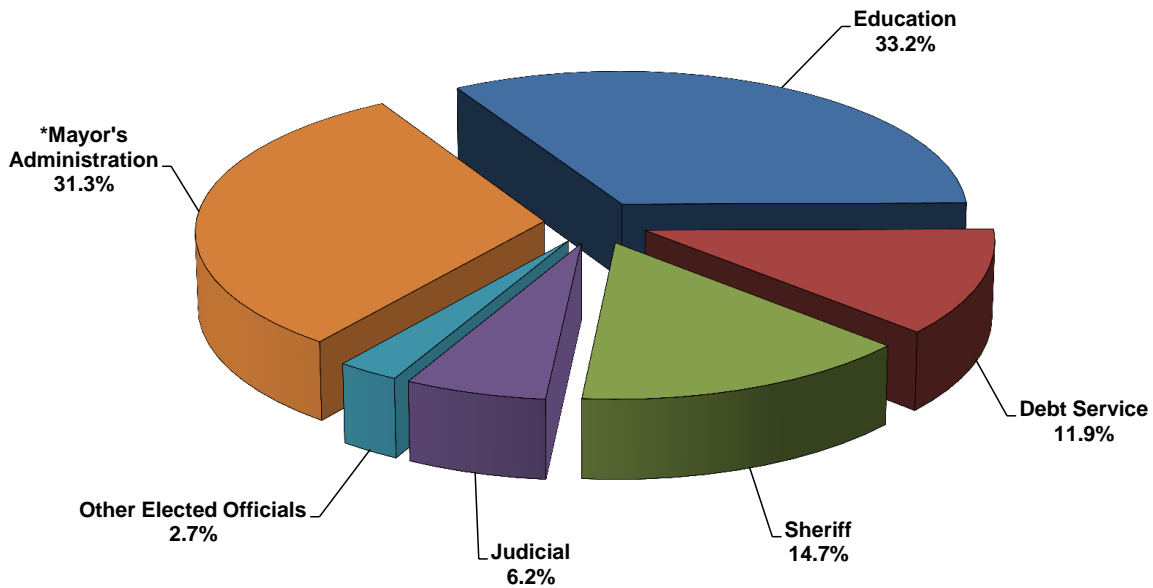
**Total Sources and Uses by Division
Countywide Summary**

All Funds

<u>DIVISION NAME</u>	FY18 SOURCES OF FUNDS			FY18 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(419,471,000)	-	-	419,471,000	-	-	-	33.2%
Sheriff	(13,205,919)	(207,291)	(356,260)	185,746,065	207,291	-	172,183,886	14.7%
Debt Service	(147,795,336)	-	(2,183,423)	149,978,759	-	-	-	11.9%
Public Works *	(72,167,546)	(282,208)	(4,474,934)	98,754,283	301,392	373,161	-	7.9%
Administration & Finance *	(352,462,358)	(65,342)	(9,021,195)	75,883,973	13,750,000	-	(271,914,923)	7.1%
Judicial	(34,898,493)	(385,411)	(658,318)	77,300,623	385,411	-	41,743,812	6.2%
Corrections *	(41,199,569)	(12,313,423)	(2,632,377)	55,831,946	313,423	-	-	4.4%
Health Services *	(34,033,397)	(3,195,291)	(572,292)	61,015,300	2,870,290	-	26,084,611	5.1%
Community Services *	(32,989,894)	(152,110)	-	41,390,716	152,110	-	8,400,822	3.3%
Other Elected Officials	(43,157,914)	-	(500,000.00)	34,028,659.51	-	-	(9,629,255)	2.7%
Planning & Development *	(24,881,080)	(1,983,585)	(1,001,000)	27,852,206	464,401	-	450,942	2.2%
Information Technology *	(6,779,127)	-	-	16,955,085	-	-	10,175,958	1.3%
ALL FUNDS TOTAL	(1,223,041,633)	(18,584,661)	(21,399,799)	1,244,208,614	18,444,318	373,161	-	100.0%

* Divisions of the Mayor's Administration

FY18 Uses by Division



Education represents the largest functional division of county expenditures.

Revenue Projections and Assumptions

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for 64% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections and appraisal appeals, with extensive collaboration with the Trustee and the Assessor. Analysis of local, state and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll and final appeals of current year assessments that become available in April.

Our dependence on this revenue source has made the impact in prior years of declining real estate values and foreclosures a real concern. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

Property Tax Rates

The Property Tax Rate is set by the County Commission as a part of the annual budget review process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Property appraisals are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments and religious and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 32%, personal property at 8% and utilities at 7%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

Property Tax Calculation

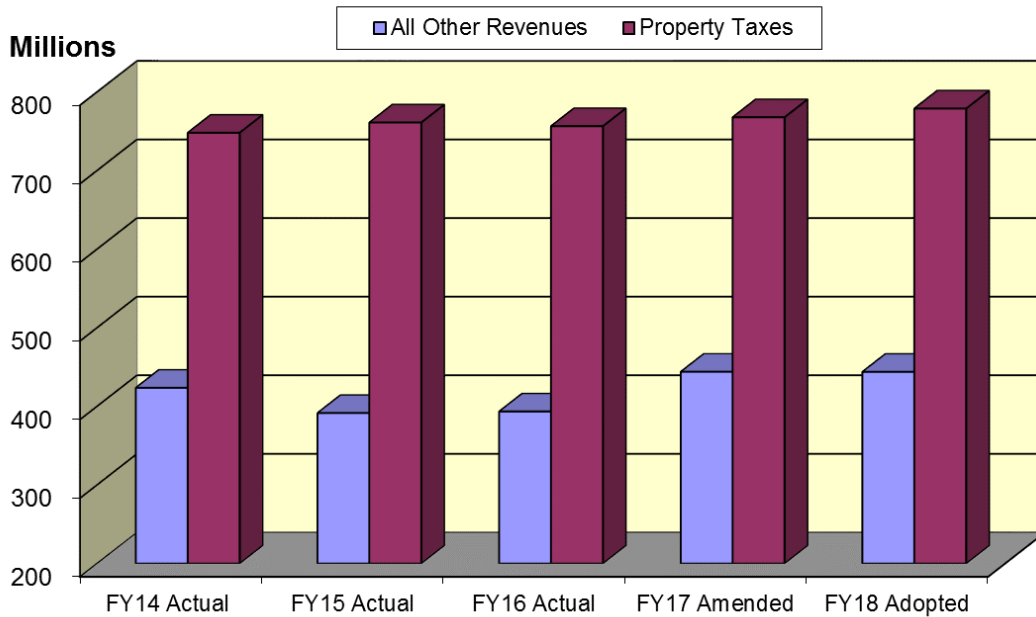
The County Commission approved a tax rate of \$4.11 for tax year 2017 (fiscal year 2018).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.11 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) \$25,000 / \$100 = \$250
- 3) \$250 x \$4.11 = \$1,028 tax due

A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,644.

Revenue Trends



Revenue trends demonstrate the stability of Shelby County revenue sources

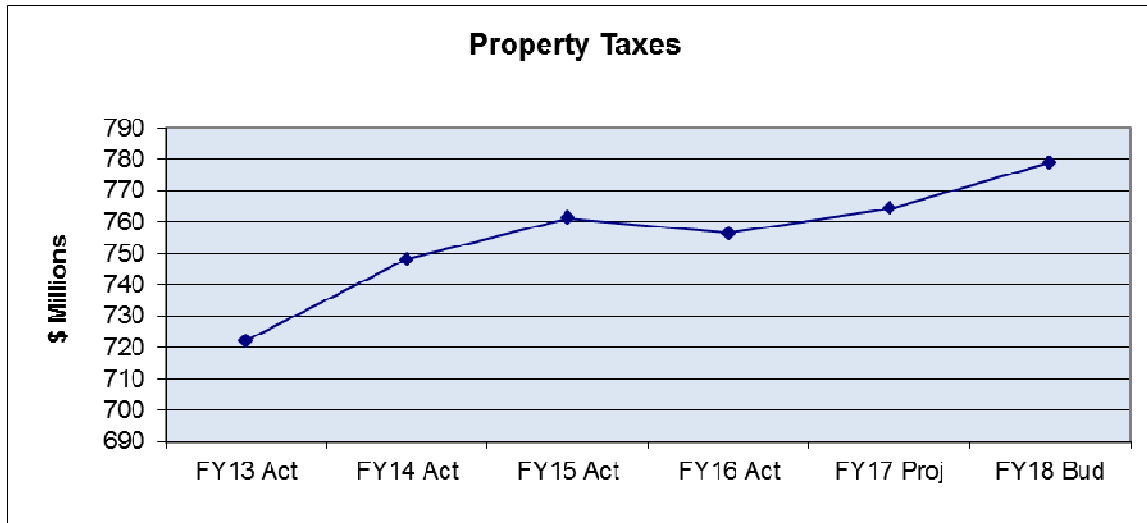
Certified Tax Rate Calculation

The certified tax rate is a calculation designed to account for the impact of significant property value increases or decreases on local taxes. This calculation, which requires State approval, establishes the rate that is necessary to generate the same amount of property tax revenue as the prior year. The certified tax rate sets a baseline for the property tax rate; the actual rate set for the tax year is determined by the County Commission.

A property reappraisal was conducted throughout Shelby County during 2016-2017 to provide an updated tax valuation basis. This appraisal reflects the steady economic recovery that has occurred since the previous reappraisal was conducted, with significant appreciation in realty values in most areas. Therefore, the certified tax rate was reset from the previous tax rate of \$4.37 to the lower base amount of \$4.137. In the adoption of the FY18 Budget the final tax rate was set at \$4.11 – a reduction of \$.027 from the certified rate.

Property Tax Revenue

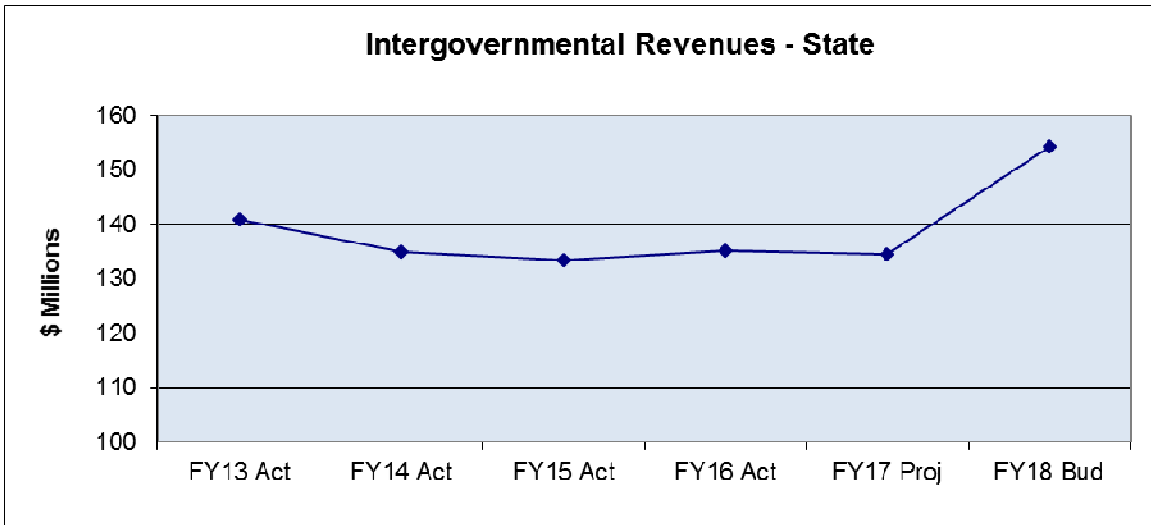
Property Taxes account for 63.7% of all County revenue sources. Current Property Taxes have been projected at \$758.0 million for the FY18 Adopted Budget, based on a tax rate of \$4.11 with an expected growth of about 2.0% over the projected FY17 actual collection level. Delinquent tax revenue has been reduced by \$3.1 million in recognition of the increase in current collections. One cent of the tax rate is estimated to generate \$1,844,336 in revenue. The Rural School Bond property tax rate of \$.04 (which applied only to properties outside the Memphis city limits) was eliminated in FY15.



Intergovernmental Revenues (State) received from the State of Tennessee contribute the second largest source of income to the County, representing 12.6% of total income (\$154 million). Statewide revenue collections are distributed to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

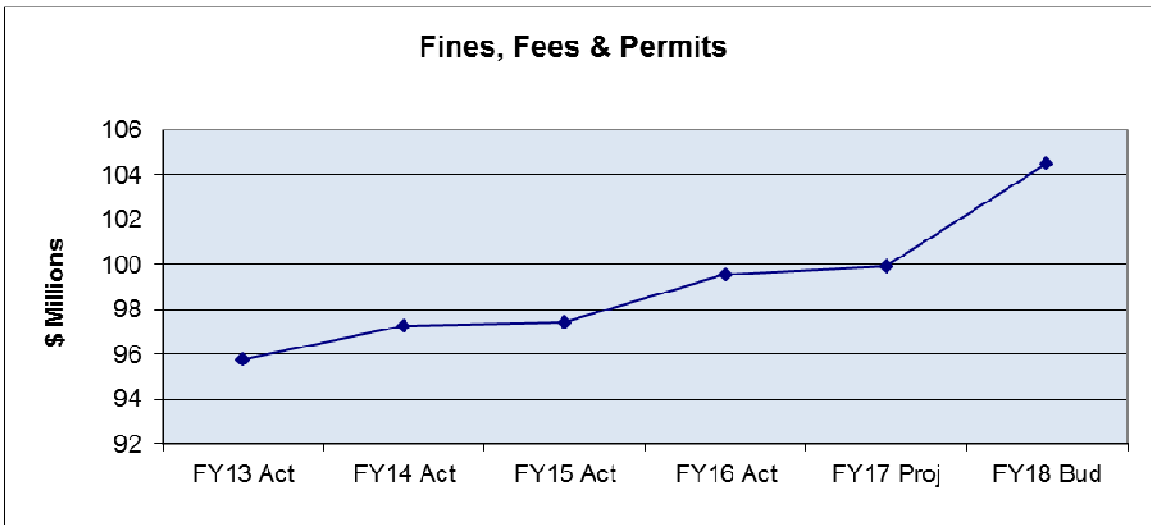
Significant revenue sources in this category include:

- State grant funding for specified programs (\$79.0 million).
- Corrections reimbursements for housing of inmates charged with felony crimes (\$39.7 million). This represents a 19% reduction from the FY17 budget.
- As a result of the recently enacted Tennessee Improve Act, State gasoline tax revenue will increase by \$1.8 million in FY18 to \$10.5 million. For the following two fiscal years close to \$6.0 million will incrementally accrue to Shelby County as a result of this Act. The TVA Replacement tax (\$7.2 million) and Bank Excise taxes (\$3.0 million) are also significant revenue sources for the County.
- State cost reimbursements include funding for the Public Defender (\$5.3 million) and for prisoners housed at the Shelby County Jail (\$2.4 million). The county is also reimbursed for State elections.



Fines, Fees & Permits account for 8.6% of total revenues (\$105 million). Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

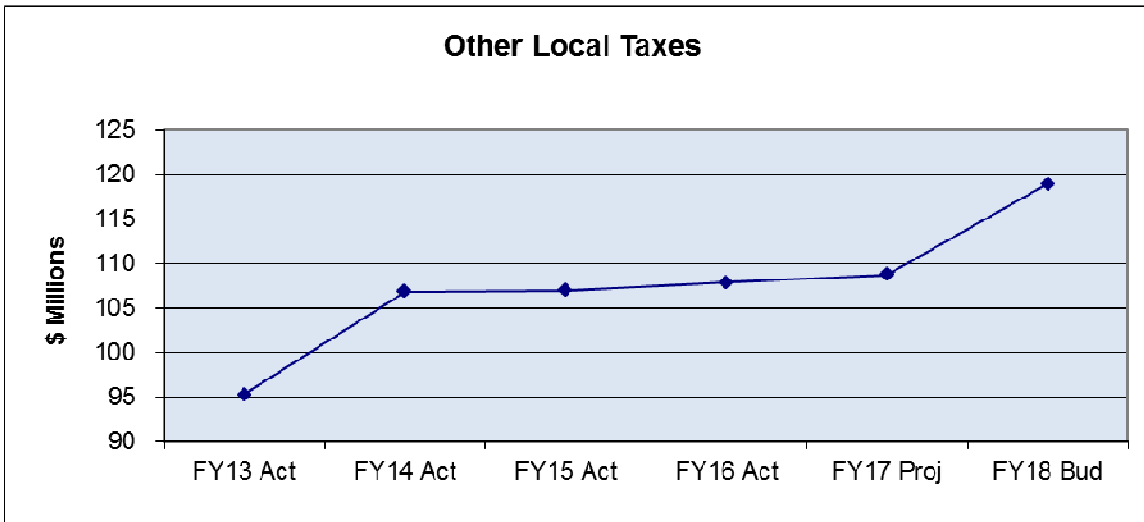
- County Trustee’s commission for collection of property taxes (\$22.3 million).
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$20.6 million).
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts).



Other Local Taxes contribute another 9.7% or \$118.9 million. Significant local tax revenues are generated from:

- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and capital projects. (\$34.9 million).
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$17.3 million).

- Exempt Property in Lieu of Taxes (PILOT) taxes (\$25.3 million, including MLG&W)
- Business or Gross receipts taxes (\$15.7 million) and local share of Sales Tax (\$4.4 million).
- Interest & Penalty on Taxes (\$7.5 million) and litigation taxes (\$3.5 million)
- Car Rental Tax – a 3% tax collected on vehicle rental as funding for NBA arena (\$2.5 million).
- Tax Increment Financing (TIF) fund utilizing incremental tax revenue growth over a baseline year to pay for community or site-specific improvements (\$6.6 million). Amounts paid to the Community Redevelopment Agency (CRA) were not previously recorded on County financial records.



Intergovernmental Revenues (Federal & Local) received from the Federal Government and local municipalities represent 3.4% of total income, or \$41.7 million in revenue.

Significant revenue sources in this category include:

- Federal and Local grant funding for specified programs (\$22.7 million).
- Funding for the Next Generation 911 Computer Aided Dispatch system from the Shelby County 911 District (\$4.1 million).
- Federal reimbursement for Qualified School Construction Bond (QSCB) payments (\$3.1 million).
- Reimbursement from local municipalities for the County-wide reappraisal carried out by the County Assessor during 2017 (\$2.9 million) and for ambulance and 911 services (\$1.5 million).
- Cost sharing with the City of Memphis for Codes Enforcement operations (\$1.5 million).

Charges for Services - \$17.9 million budgeted in FY18 representing only 1.5% of all revenues. This category includes internal service charges for telecommunications, fleet and fuel services, as well as charges for inmate telephone and postage usage, and TennCare revenue receipts. Significant decline in this category for FY16 due to reduced internal billings for Mail Services, Printing Services, and Fleet Services. FY18 reflects an increase of \$1.5 million in Ambulance Service fees (full fiscal year impact of this new service that began mid-FY17).

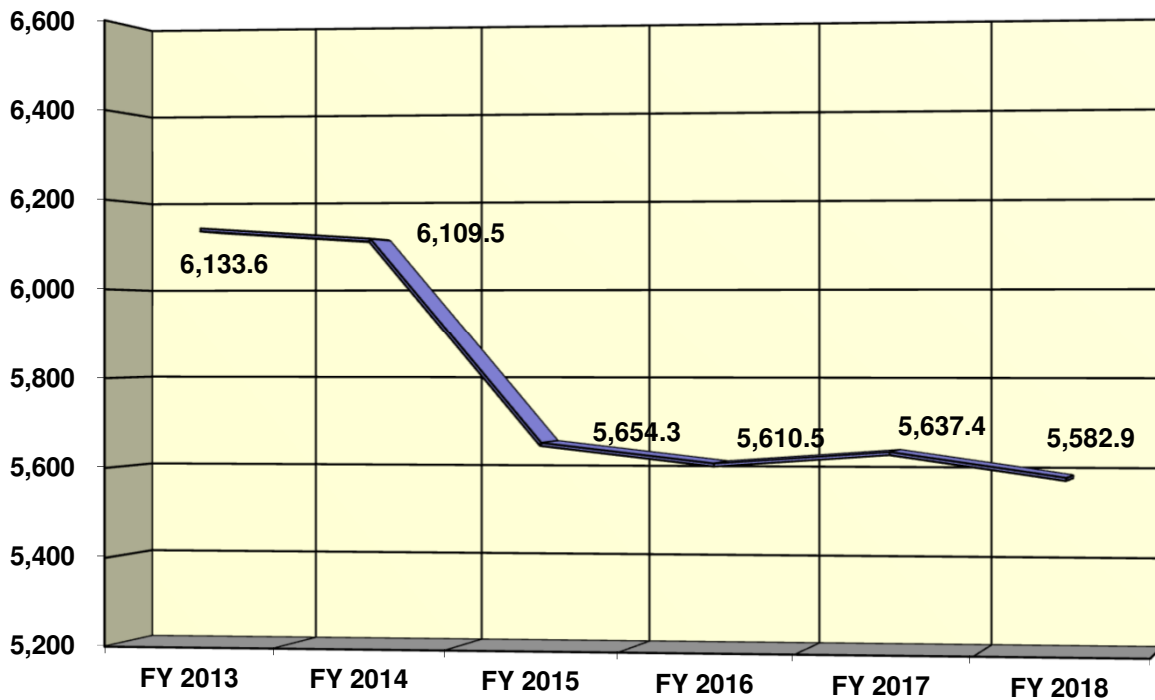
Total FTE Positions by Fund Countywide Summary

All Funds

FUND NAME	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY17-18 Change	% of Total
General Fund	3,875.1	3,902.8	3,896.0	3,918.5	3,930.7	3,953.7	23.0	70.8%
Special Revenue Funds	156.6	154.6	154.6	154.6	153.8	152.8	(1.0)	2.7%
Enterprise Funds	1,010.8	1,013.8	1,011.8	977.0	983.0	934.0	(49.0)	16.7%
Internal Service Funds	41.0	33.0	33.0	20.0	20.0	20.0	-	0.4%
Grant Funds	1,050.1	1,005.3	558.9	539.5	549.9	522.4	(27.5)	9.4%
TOTAL FTE - ALL FUNDS	6,133.6	6,109.5	5,654.3	5,610.5	5,637.4	5,582.9	(54.5)	100.0%
Change from prior year	27.3	(24.1)	(455.2)	(43.8)	26.9	(54.5)		

Note: Reduction in FTE from FY14 to FY15 primarily due to Headstart grant assumed by Shelby County Schools

Total Positions Trend



The total number of County employees in All Funds has declined by 551 positions (11%) since FY13, with the largest number of reductions related to Grants.

**Total FTE Positions Distribution
Countywide Summary**

All Funds

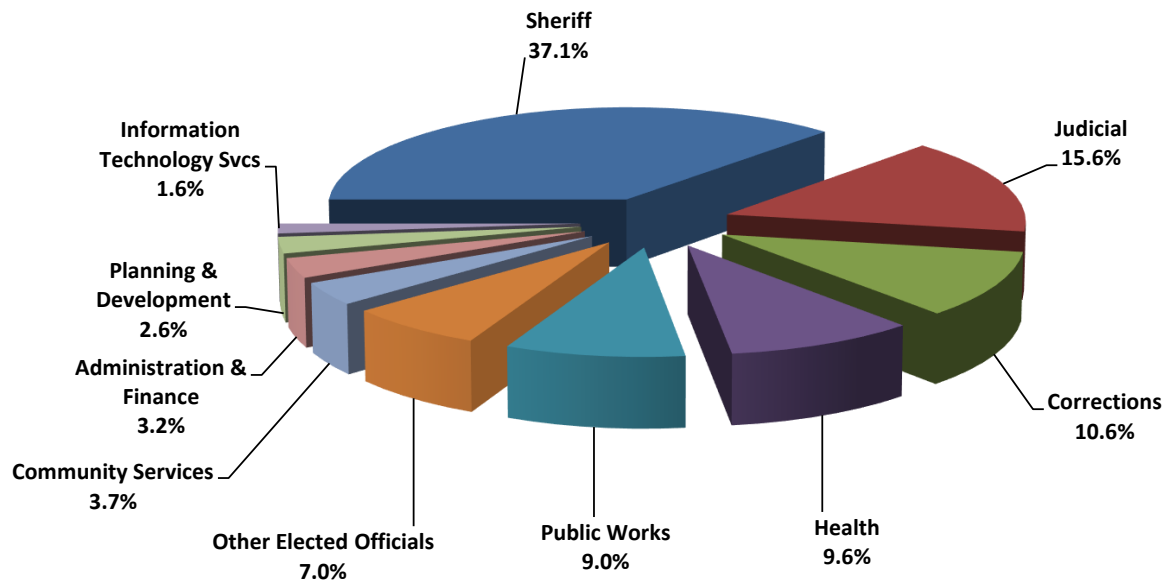
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Enterprise Funds</u>	<u>Internal Services</u>	<u>Grant Funds</u>	<u>ALL FUNDS TOTAL</u>
MAYOR'S ADMINISTRATION						
Administration & Finance	173.4	-	-	-	4.1	177.5
Information Technology	83.0	-	-	5.0	-	88.0
Planning & Development	4.0	-	116.0	-	27.0	147.0
Public Works	162.0	92.0	229.0	15.0	5.0	503.0
Corrections	-	-	589.0	-	3.0	592.0
Health Services	155.1	56.8	-	-	323.7	535.6
Community Services	96.0	-	-	-	109.5	205.5
Total Mayor's Admin FTE	673.5	148.8	934.0	20.0	472.3	2,248.6
SHERIFF						
Sheriff Administration	184.0	-	-	-	-	184.0
Law Enforcement	751.0	-	-	-	1.0	752.0
Jail	1,137.0	-	-	-	-	1,137.0
Total Sheriff FTE	2,072.0	-	-	-	1.0	2,073.0
JUDICIAL						
Chancery Court	21.5	-	-	-	-	21.5
Circuit Court	40.0	-	-	-	-	40.0
Criminal Court	83.0	-	-	-	2.0	85.0
General Sessions Court	195.8	4.0	-	-	2.0	201.8
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	130.7	-	-	-	19.3	150.0
Juvenile Court Clerk	57.5	-	-	-	15.0	72.5
Attorney General	124.2	-	-	-	10.8	135.0
Public Defender	139.0	-	-	-	-	139.0
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
Total Judicial FTE	817.2	4.0	-	-	49.1	870.3
OTHER ELECTED OFFICIALS						
Legislative Operations	26.0	-	-	-	-	26.0
Equal Opportunity Compliance	13.0	-	-	-	-	13.0
Assessor	143.0	-	-	-	-	143.0
County Clerk	95.0	-	-	-	-	95.0
Register	24.0	-	-	-	-	24.0
Trustee	67.0	-	-	-	-	67.0
Election Commission	23.0	-	-	-	-	23.0
Total Other Elected FTE	391.0	-	-	-	-	391.0
TOTAL POSITIONS - ALL FUNDS	3,953.7	152.8	934.0	20.0	522.4	5,582.9

Total FTE Positions Trends by Division Countywide Summary

All Funds

DIVISION	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Change	% of Total
Sheriff	1,977.3	1,965.0	2,081.0	2,073.0	2,073.0	-	37.1%
Judicial	929.6	940.6	842.7	859.3	870.3	11.0	15.6%
Corrections	739.8	735.3	694.8	640.5	592.0	(48.5)	10.6%
Health	552.0	558.8	549.9	556.5	535.6	(20.9)	9.6%
Public Works	438.0	437.0	438.0	502.0	503.0	1.0	9.0%
Other Elected Officials	381.0	384.5	382.0	387.0	391.0	4.0	7.0%
Community Services	664.3	211.7	207.7	207.1	205.5	(1.5)	3.7%
Administration & Finance	192.5	184.5	178.5	177.5	177.5	-	3.2%
Planning & Development	145.0	145.0	144.0	145.5	147.0	1.5	2.6%
Information Technology Svcs	90.0	92.0	92.0	89.0	88.0	(1.0)	1.6%
TOTAL FTE - ALL FUNDS	6,109.5	5,654.3	5,610.5	5,637.4	5,582.9	(54.5)	100.0%

Total FY18 Positions by Division



The Sheriff accounts for about one third of all positions on an "All Funds" basis.

Fund Balance Analysis

All Funds

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2016	Projected Balance 6/30/2017	FY17-FY16 % Change	FY18 Planned Change	Projected Balance 6/30/2018	FY17-FY18 % Change
General Fund (1)	\$ 115,597	\$ 115,542	0.0%	\$ (3,339)	\$ 112,203	-2.9%
Debt Service Fund (2)	63,213	60,731	-3.9%	(2,183)	58,548	-3.6%
Special Revenue Funds:						
Roads and Bridges Fund (3)	9,130	10,700	17.2%	(1,787)	8,913	-16.7%
Hotel Motel Tax Fund (4)	3,385	4,900	44.7%	(1,735)	3,165	-35.4%
Sheriff's Forfeitures Fund (5)	1,819	3,360	84.7%	(356)	3,004	-10.6%
Data Processing Fund (6)	1,052	1,080	2.7%	(910)	170	-84.2%
Health Services Restricted (7)	1,604	1,350	-15.8%	(552)	798	-40.9%
Grants Fund (8)	16,065	16,060	0.0%	(1,117)	14,943	-7.0%
Stormwater Fees Fund (9)	1,569	1,700	8.4%	(501)	1,199	-29.5%
Drug Court (10)	1,303	1,300	-0.2%	(249)	1,051	-19.1%
Economic Development Fund (11)	4,302	3,750	-12.8%	(4,000)	(250)	N/M
Sewer Maintenance Fund (12)	-	-	0.0%	(1,500)	(1,500)	0.0%
Enterprise Funds: (Net Position)						
Codes Enforcement Fund (13)	(3,738)	(3,000)	19.7%	(0)	(3,000)	0.0%
Fire Services Fund (13)	(9,327)	(10,100)	-8.3%	(137)	(10,237)	-1.4%
Corrections Fund (13)	(9,739)	(22,000)	-125.9%	(2,632)	(24,632)	-12.0%
Internal Service Funds (14)	4,744	5,320	12.1%	(28)	5,292	-0.5%
Total - All Operating Funds*	\$ 200,978	\$ 190,693	-5.1%	\$ (21,027)	\$ 169,667	-11.0%

* Education Fund and Car Rental Tax Funds are not shown because all designated funds are collected and dispersed within the same fiscal year - no fund balance is accumulated. Capital Improvement Funds are also not included with this analysis.

Comments related to significant changes (>10%):

- (1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.
- (2) Debt Service Fund balance reduction reflects planned small use of accumulated funds to reduce fund balance (per policy).
- (3) The Roads and Bridges Fund FY18 planned use of fund balance is for the maintenance and construction of roadways for the safety of the motoring public. Fund balance levels fluctuate depending on the size of projects planned for that fiscal year.
- (4) The Hotel-Motel Tax Fund variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriffs Forfeiture Fund receives revenue from seizures and DUI testing and can be used only for expenses related to drug use prevention - primarily for operating expenses of the narcotics group and vehicle purchases. Fund balance is used to compensate for fluctuations in seizure activity from year to year.
- (6) Data Processing Fund balance change reflects use of funds accumulated in FY17 for planned expenditures in FY18.
- (7) The Health Services Fund decline in fund balance reflects the variability of Air Emission fines and permit collections.
- (8) The Grant Fund balance reflects timing of revenue recognition and expenditures.
- (9) Stormwater fees collected in excess of expenditures to date are accumulated for major drainage projects.
- (10) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY18.
- (11) Economic Development Fund - An appropriation late in FY17 was not reflected in the FY18 budget.
- (12) Sewer Maintenance Fund - This was intended to address sewer reliability issues in Shelby County and produce fees in FY17 for use in FY18. This plan was replaced by a Capital Improvements project and has been discontinued.
- (13) Negative fund balances in all three Enterprise Funds reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds. Corrections Fund also reflects reduced reimbursement from the State.
- (14) Fund balance accumulated in Internal Services primarily used for equipment purchases for Information Technology.

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