

Mayor's Letter of Transmittal.....	1	(Division of Health Services Continued)	
<u>Introduction</u>		FTE Summaries.....	162
County Organizational Chart.....	5	Financial Summary Reports	163
Budget Overview.....	7	<u>Division of Community Services</u>	
Mission and Strategies.....	18	Organizational Chart.....	175
<u>All Funds Summary</u>		Division Overview	176
Sources and Uses Charts	44	Budget Highlights	178
Prime Accounts.....	46	FTE Summaries.....	180
Revenue Overview.....	50	Financial Summary Reports	181
FTE Position Summaries	56	<u>Sheriff</u>	
<u>General Fund Summary</u>		Organizational Charts.....	189
Sources and Uses Chart.....	62	Division Overview	190
Prime Accounts.....	64	Budget Highlights	193
Net Expenditures by Division	65	FTE Summaries.....	195
Revenue Overview.....	66	Financial Summary Reports	196
Fund Balance Analysis.....	69	<u>Judicial</u>	
Five Year Projections	71	Organizational Chart.....	205
Position Control Budget	73	Division Overview	206
<u>Division of Administration and Finance</u>		Budget Highlights	209
Organizational Chart	77	FTE Summaries.....	222
Division Overview.....	78	Financial Summary Reports	223
Budget Highlights.....	81	<u>Other Elected Officials</u>	
FTE Summaries	84	Organizational Chart.....	231
Financial Summary Reports.....	85	Division Overview	232
<u>Division of Information Technology Services</u>		Budget Highlights	234
Organizational Chart	95	FTE Summaries.....	240
Division Overview.....	96	Financial Summary Reports	241
Budget Highlights.....	98	<u>Education</u>	
FTE Summaries.....	100	Education Overview.....	245
Financial Summary Reports.....	101	Financial Summary Reports	252
<u>Division of Planning and Development</u>		<u>Pre-K Education</u>	
Organizational Chart.....	107	Organizational Chart.....	253
Division Overview.....	108	Pre-K Overview	254
Budget Highlights.....	110	Budget Highlights	255
FTE Summaries	111	Financial Summary Reports	256
Financial Summary Reports.....	112	<u>Debt Service Fund</u>	
<u>Division of Public Works</u>		Debt Service Fund Overview	259
Organizational Chart	121	Financial Summary Reports	264
Division Overview.....	123	<u>Capital Improvement Plan</u>	
Budget Highlights.....	125	Overview and Summary	267
FTE Summaries	126	FY20-24 Allocations	269
Financial Summary Reports.....	127	FY20-24 CIP Project Plan	270
Budget Highlights By Fund.....	131	FY20-24 All Funding Sources.....	273
<u>Corrections</u>		FY20 Project Descriptions	274
Organizational Chart	141	FY20 Capital Assets/Projects	
Division Overview.....	142	Budgeted in Other Funds.....	279
Budget Highlights.....	144	<u>Appendix</u>	
FTE Summaries	146	A - Shelby County Profile	281
Financial Summary Reports.....	147	B - Abbreviations and Glossary	287
<u>Division of Health Services</u>		C - Current Contact Information.....	293
Organizational Chart	155	D - Budget Approval	295
Division Overview.....	156		
Budget Highlights.....	159		

Format and Organization of the Budget Document:

As the **Table of Contents** illustrates, this summary book divides the budget information into multiple sections according to funds or divisions. Pages are numbered consecutively throughout the book with tabs added for convenience.

The budget discussions begin with **Mayor's Letter of Transmittal**. The **Introduction** section follows and includes a countywide organizational chart, a list of County Officials, and this format guide. The **Budget Overview** is intended to provide a comprehensive outline of key budget information and changes for the proposed fiscal year.

The **All Funds Summary** presents the overall budget of Shelby County with summary information related to revenue and expenditure trends, the Position Control Budget, and Fund Balances.

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The **General Fund Summary** highlights the same basic information and trends as the "All Funds Summary" – with a focus only on the General Fund.

Division Summaries are provided for each division of the Mayor's Administration and for the offices of the Sheriff, Judicial, and Other Elected Officials. The following information is included in each section:

- **Organizational Charts by Program** provide a visual guide to the structure of each division for financial reporting purposes. These charts are not intended to reflect the reporting hierarchy of specific positions.
- **Division Overview** narrative to present the Division mission and goals and Departmental structure.
- The "**Budget Highlights**" page summarizes on one page any budgetary issues/trends/challenges the division or office faces, along with a financial summary that notes any significant changes from the prior or current year budget. All funding sources are noted, as well as any increases requested for the proposed year. Additional pages are provided for multiple fund activity or increase requests.
- **Financial Summaries** are included for each division to present Prime Account Reports, Sources and Uses, Net Expenditures by Department/Fund and the Full-Time Equivalent (FTE) position count of permanent full-time and part-time positions only. Temporary employees are not included in the FTE count.

The **Education** section presents the Education Fund information which accounts for taxes collected and allocated for school operations.

The **Debt Service** section includes Shelby County debt management policy, the use and purpose of debt and its limits and capital financing funding types.

The **CIP** section provides a summary of the five year Capital Improvement Plan (CIP) for capital expenditures. Detailed project sheets are provided on the website.

The **Appendix** presents supplemental information related to understanding budget terminology or other financial data.