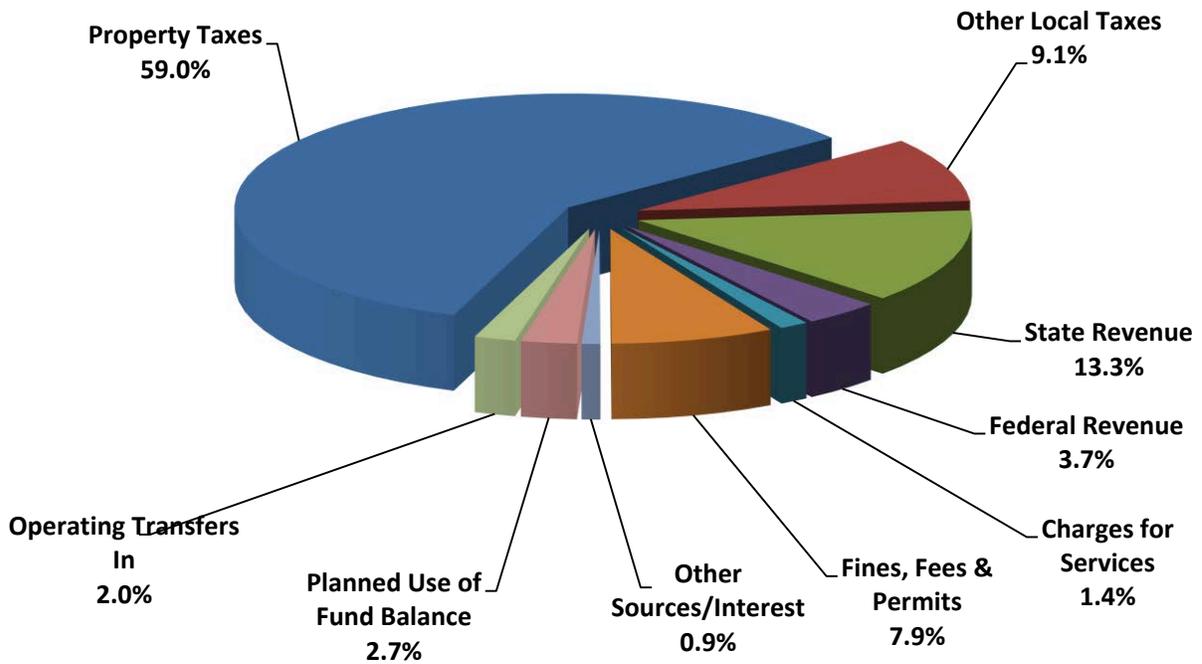


ALL FUNDS SUMMARY



FY 2020 ADOPTED BUDGET

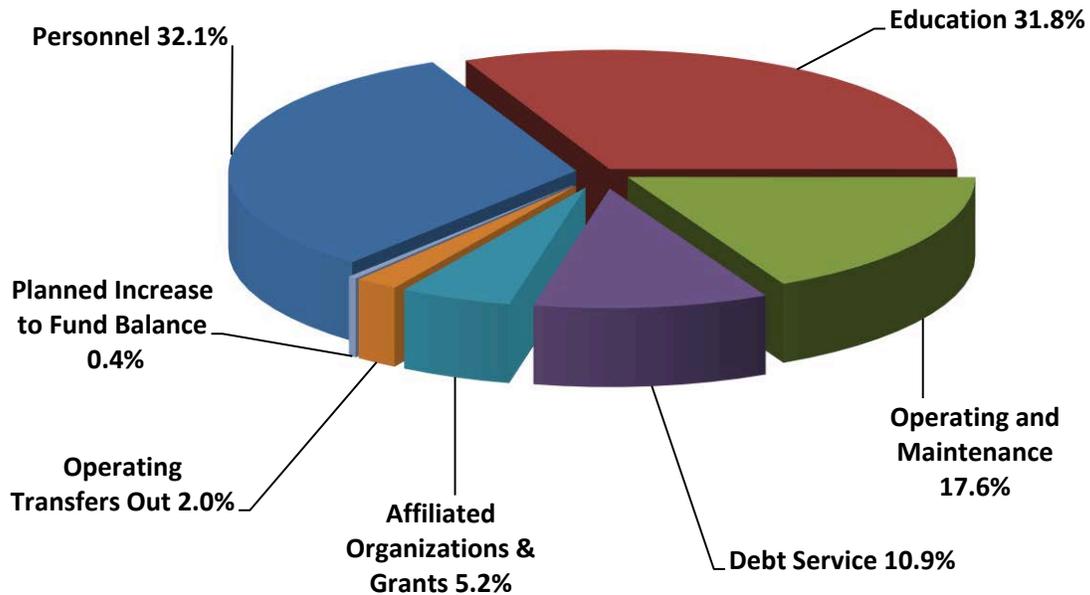
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY20 Adopted</u>	<u>FY19 Amended</u>
Revenue:		
Property Taxes	\$ 795,192,705	\$ 803,055,000
Intergovernmental-State	179,118,479	195,492,498
Other Local Taxes	123,441,517	123,321,000
Fines, Fees & Permits	107,166,514	105,587,471
Intergovernmental-Federal	49,459,419	49,907,416
Charges for Services	18,461,433	18,668,079
Other Revenue/Interest	11,756,395	8,379,331
Subtotal	<u>1,284,596,462</u>	<u>1,304,410,795</u>
Other Sources:		
Planned Use of Fund Balance	36,693,221	47,761,886
Operating Transfers In	27,614,387	21,451,344
Other Financial Sources	250,000	114,729,312
Subtotal	<u>64,557,608</u>	<u>183,942,542</u>
Total Appropriation Sources	<u>\$ 1,349,154,070</u>	<u>\$ 1,488,353,337</u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY20 Adopted</u>	<u>FY19 Amended</u>
Personnel	\$ 432,966,148	\$ 432,590,817
Education	429,459,000	433,718,319
Operating and Maintenance	237,043,355	261,077,986
Debt Service	147,589,449	263,685,123
Affiliated Organizations & Grants	69,725,302	72,365,590
Operating Transfers Out	27,463,985	24,911,002
Planned Increase to Fund Balance	4,906,832	4,500
Total Appropriation Uses	<u>\$ 1,349,154,070</u>	<u>\$ 1,488,353,337</u>

COUNTY WIDE SUMMARY

All Funds

PRIME ACCOUNTS

ACCT DESCRIPTION	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
40 - Property Taxes	(756,449,189)	(764,259,946)	(795,913,271)	(803,055,000)	(795,192,705)
41 - Other Local Taxes	(107,820,954)	(109,137,255)	(117,780,093)	(123,321,000)	(123,441,517)
43 - Intergovernmental Revenues-State	(135,228,917)	(131,211,023)	(123,839,191)	(195,492,498)	(179,118,479)
44 - Intergovernmental Revenues-Federal	(28,727,496)	(25,960,195)	(33,061,960)	(49,907,416)	(49,459,419)
45 - Charges for Services	(13,279,330)	(14,523,475)	(15,908,615)	(18,668,079)	(18,461,433)
46 - Fines, Fees & Permits	(99,531,851)	(99,920,259)	(97,926,836)	(105,587,471)	(107,166,514)
47 - Other Revenue	(6,251,106)	(5,366,249)	(3,291,025)	(6,252,331)	(5,408,508)
48 - Investment Income	(2,550,577)	(2,032,858)	(5,022,667)	(2,127,000)	(6,347,887)
TOTAL REVENUE	(1,149,839,420)	(1,152,411,259)	(1,192,743,656)	(1,304,410,795)	(1,284,596,462)
51 - Salaries-Regular Pay	252,497,393	252,000,587	257,875,248	312,018,075	321,117,494
52 - Salaries-Other Compensation	21,604,521	24,853,221	30,263,789	26,419,134	27,327,159
55 - Fringe Benefits	93,824,321	105,213,373	111,313,922	129,115,191	124,402,496
56 - Vacancy Savings	-	-	-	(34,961,583)	(39,881,001)
TOTAL SALARIES	367,926,235	382,067,181	399,452,959	432,590,817	432,966,148
60 - Supplies & Materials	16,244,938	15,680,939	16,180,072	21,932,320	20,475,040
64 - Services & Other Expenses	23,959,847	22,861,295	22,988,489	58,315,777	54,365,172
66 - Professional & Contracted Services	62,631,976	62,063,882	63,035,680	89,965,283	82,242,852
67 - Rent, Utilities & Maintenance	20,776,115	21,158,463	21,343,662	29,890,867	29,104,818
68 - Interfund Services	7,497,287	8,258,423	8,720,807	10,672,306	10,212,512
70 - Capital Asset Acquisitions	23,443,211	23,232,939	20,293,064	57,132,676	45,876,019
79 - Depreciation Expense	(1,160,915)	(1,369,850)	(417,186)	(1)	(1)
TOTAL OPERATING & MAINT	153,392,458	151,886,091	152,144,589	267,909,229	242,276,413
80 - DEBT SERVICE EXPENDITURE	280,854,154	248,949,902	147,970,628	263,685,123	147,589,449
89 - AFFILIATED ORGANIZATIONS ⁽¹⁾	439,707,685	465,079,347	472,303,295	495,715,536	485,251,822
90 - GRANTS	4,764,000	4,299,500	6,155,280	10,368,373	13,932,480
95 - CONTINGENCIES & RESTRICTIONS	-	-	-	(6,831,243)	(5,233,058)
94 - OTHER SOURCES & USES	(86,235,568)	(100,907,901)	(175,679)	(114,729,312)	(250,000)
TOTAL EXPENDITURES	1,160,408,963	1,151,374,120	1,177,851,072	1,348,708,523	1,316,533,253
9998 - PLANNED FUND BALANCE INCREASE	-	-	-	4,500	4,906,832
9999 - PLANNED FUND BALANCE DECREASE	-	-	-	(47,761,886)	(36,693,221)
NET USE OF FUND BALANCE	-	-	-	(47,757,386)	(31,786,390)
96 - OPERATING TRANSFERS IN	(21,294,841)	(17,933,217)	(19,428,049)	(21,451,344)	(27,614,387)
98 - OPERATING TRANSFERS OUT	27,490,019	24,664,751	17,985,394	24,911,002	27,463,985
NET TRANSFERS	6,195,178	6,731,533	(1,442,654)	3,459,658	(150,402)
TOTAL COUNTYWIDE	16,764,721	5,694,395	(16,335,239)	-	-

(1) Includes Education expense

COUNTY WIDE SUMMARY

All Funds

SOURCES AND USES BY FUND/DIVISION

<i>FUND/DIVISION:</i>	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	(345,079,543)	(74,639)	(6,290,393)	42,892,611	21,835,565	-	(286,716,400)
Information Technology	(2,057,250)	-	-	12,294,869	-	-	10,237,619
Planning & Development	-	-	-	336,531	64,361	-	400,892
Public Works	(3,084,485)	(40,460)	-	26,198,184	50,000	-	23,123,239
Health Services	(4,304,650)	(797,300)	-	31,419,827	2,118,644	-	28,436,521
Community Services	(910,000)	-	-	10,430,616	-	-	9,520,616
Sheriff	(5,900,000)	(85,000)	-	182,162,556	18,219	-	176,195,775
Judicial	(28,319,100)	(30,993)	-	72,458,344	504,829	-	44,613,080
Elected Officials	(45,337,927)	-	-	39,526,584	-	-	(5,811,343)
TOTAL GENERAL FUND	(434,992,955)	(1,028,392)	(6,290,393)	417,720,122	24,591,618	-	-
SPECIAL REVENUE FUNDS:							
Education Fund	(427,141,013)	(2,317,987)	-	429,459,000	-	-	-
Pre-K Fund	(6,000,000)	(2,500,000)	-	8,500,000	-	-	-
Hotel-Motel Tax Fund	(18,274,231)	-	-	14,830,045	-	3,444,186	-
Roads & Bridges Fund	(14,577,635)	-	(2,703,352)	16,182,430	1,098,557	-	-
Narcotics Funds	(2,979,000)	-	(9,760)	2,988,760	-	-	-
Car Rental Tax Fund	(2,500,000)	-	-	2,500,000	-	-	-
Mosquito & Rodent Control Fund	(3,578,000)	-	(599,636)	4,177,636	-	-	-
Air Emission Fees Fund	(886,400)	-	(168,141)	1,034,541	20,000	-	-
Register DP Fund	(281,345)	-	-	281,345	-	-	-
General Sessions DP Fund	(328,200)	-	(337,510)	665,710	-	-	-
Veteran's Court	(6,550)	-	-	6,550	-	-	-
Criminal Court DP Fund	(20,800)	-	(95,000)	115,800	-	-	-
Economic Development Fund	(70,000)	-	(1,600,000)	1,670,000	-	-	-
Stormwater Fees Fund	(787,000)	-	(452,181)	1,239,181	-	-	-
Sewer Maintenance Fund	(56,000)	-	(1,150,000)	1,206,000	-	-	-
DUI Treatment Fines Fund	(35,000)	-	(30,000)	65,000	-	-	-
Drug Court Program Fund	(386,367)	-	(310,168)	696,535	-	-	-
Tax Increment Fund	(6,500,000)	-	-	6,500,000	-	-	-
TOTAL SPECIAL REVENUE	(484,407,541)	(4,817,987)	(7,455,748)	492,118,533	1,118,557	3,444,186	-
ENTERPRISE FUNDS:							
Corrections Fund	(39,364,207)	(15,267,577)	(4,383,174)	58,235,223	779,736	-	-
Fire Services Fund	(26,097,864)	-	-	25,705,462	7,935	384,467	-
Codes Enforcement Fund	(13,973,500)	(1,500,000)	-	14,057,935	337,386	1,078,179	-
TOTAL ENTERPRISE FUNDS	(79,435,571)	(16,767,577)	(4,383,174)	97,998,620	1,125,057	1,462,646	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	(5,232,060)	-	(2,728,293)	7,960,353	-	-	-
Fleet Vehicle Replacement Fund	(490,200)	-	-	490,200	-	-	-
Fleet Services	(3,028,486)	-	-	3,028,486	-	-	-
TOTAL INTERNAL SERVICES	(8,750,746)	-	(2,728,293)	11,479,039	-	-	-
GRANT FUNDS	(144,003,624)	(5,000,430)	(1,817,761)	150,193,063	628,753	-	-
DEBT SERVICE FUND	(133,256,025)	-	(14,017,852)	147,273,877	-	-	-
ALL FUNDS TOTAL	(1,284,846,462)	(27,614,387)	(36,693,221)	1,316,783,253	27,463,985	4,906,832	-

COUNTY WIDE SUMMARY

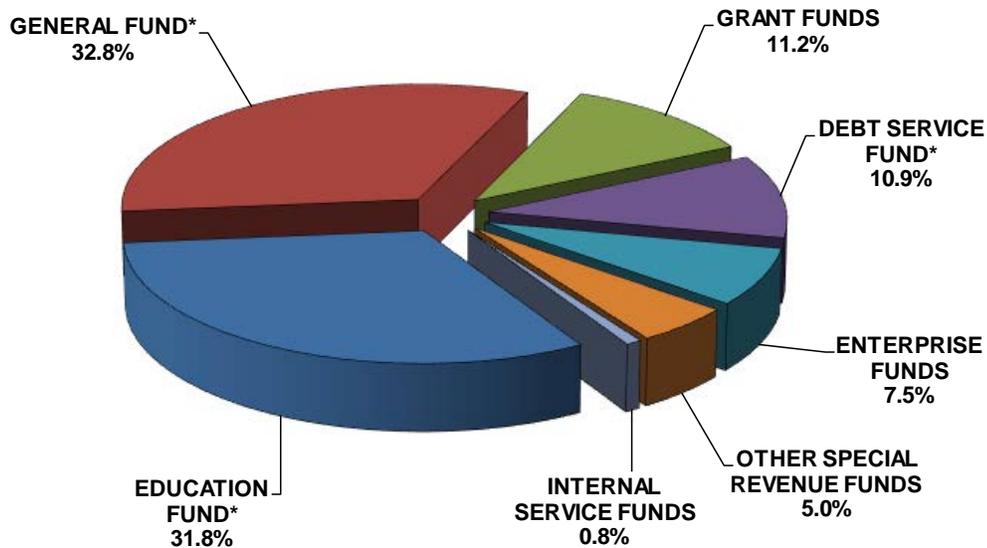
All Funds

TOTAL SOURCES AND USES BY FUND TYPE

FUND TYPE:	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
GENERAL FUND*	(434,992,955)	(1,028,392)	(6,290,393)	417,720,122	24,591,618	-	-	32.8%
EDUCATION FUND*	(427,141,013)	(2,317,987)	-	429,459,000	-	-	-	31.8%
DEBT SERVICE FUND*	(133,256,025)	-	(14,017,852)	147,273,877	-	-	-	10.9%
GRANT FUNDS	(144,003,624)	(5,000,430)	(1,817,761)	150,193,063	628,753	-	-	11.2%
ENTERPRISE FUNDS	(79,435,571)	(16,767,577)	(4,383,174)	97,998,620	1,125,057	1,462,646	-	7.5%
OTHER SPECIAL REVENUE	(57,266,528)	(2,500,000)	(7,455,748)	62,659,533	1,118,557	3,444,186	-	5.0%
INTERNAL SERVICE FUNDS	(8,750,746)	-	(2,728,293)	11,479,039	-	-	-	0.8%
ALL FUNDS TOTAL	(1,284,846,462)	(27,614,387)	(36,693,221)	1,316,783,253	27,463,985	4,906,832	-	100.0%

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

FY20 Uses by Fund



Major Funds for Shelby County include the Education Fund (32.9% of total), the General Fund (33.9% of total) and the Debt Service Fund (10.9% of total).

COUNTY WIDE SUMMARY

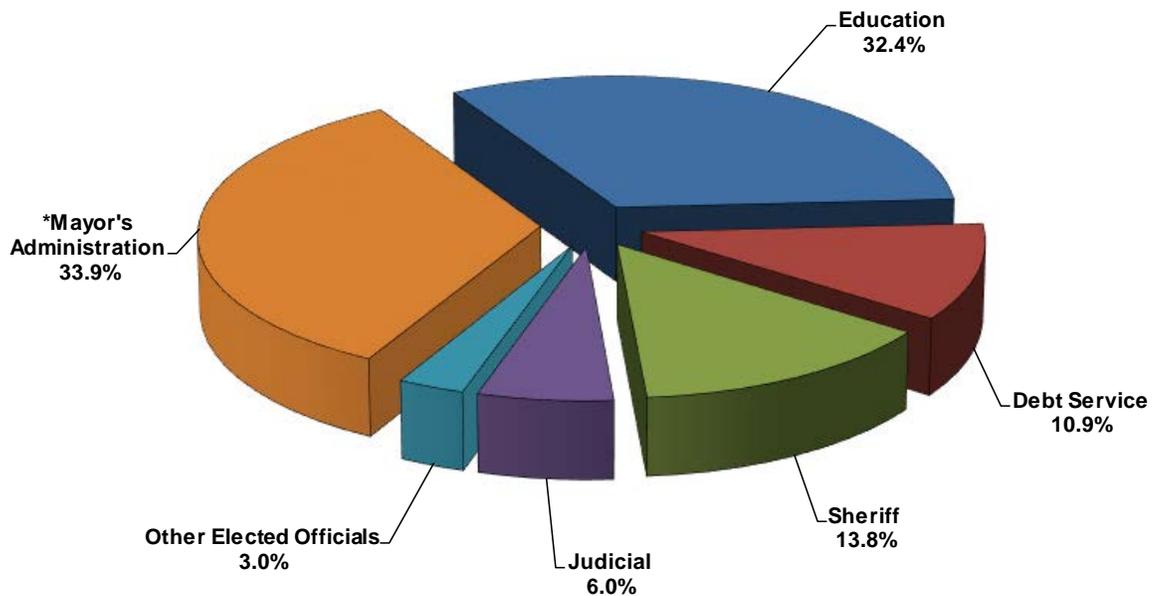
All Funds

TOTAL SOURCES AND USES BY DIVISION

DIVISION NAME	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(427,141,013)	(2,317,987)	-	429,459,000	-	-	-	31.8%
Pre-K	(6,000,000)	(2,500,000)	-	8,500,000	-	-	-	0.6%
Sheriff	(9,605,899)	(103,219)	(9,760)	185,811,434	103,219	-	176,195,775	13.8%
Debt Service	(133,256,025)	-	(14,017,852)	147,273,877	-	-	-	10.9%
Public Works *	(63,106,631)	(1,196,952)	(4,861,423)	90,706,826	1,196,952	384,467	-	6.8%
Administration & Finance *	(395,471,255)	(74,639)	(7,890,393)	91,440,137	21,835,565	3,444,186	(286,716,400)	8.7%
Judicial	(34,851,778)	(535,822)	(773,373)	80,238,231	535,822	-	44,613,080	6.0%
Corrections *	(40,271,766)	(16,047,314)	(4,383,174)	59,922,518	779,736	-	-	4.5%
Health Services *	(43,363,266)	(2,935,944)	(1,027,953)	73,152,740	2,610,944	-	28,436,521	5.6%
Community Services *	(35,733,572)	-	-	45,254,188	-	-	9,520,616	3.4%
Other Elected Officials	(45,619,272)	-	-	39,807,928.74	-	-	(5,811,343)	3.0%
Planning & Development *	(43,136,676)	(1,902,510)	(1,001,000)	44,961,152	401,747	1,078,179	400,892	3.4%
Information Technology *	(7,289,309)	-	(2,728,293)	20,255,222	-	-	10,237,619	1.5%
ALL FUNDS TOTAL	(1,284,846,462)	(27,614,387)	(36,693,221)	1,316,783,253	27,463,985	4,906,832	-	100.0%

* Divisions of the Mayor's Administration

FY20 Uses by Division



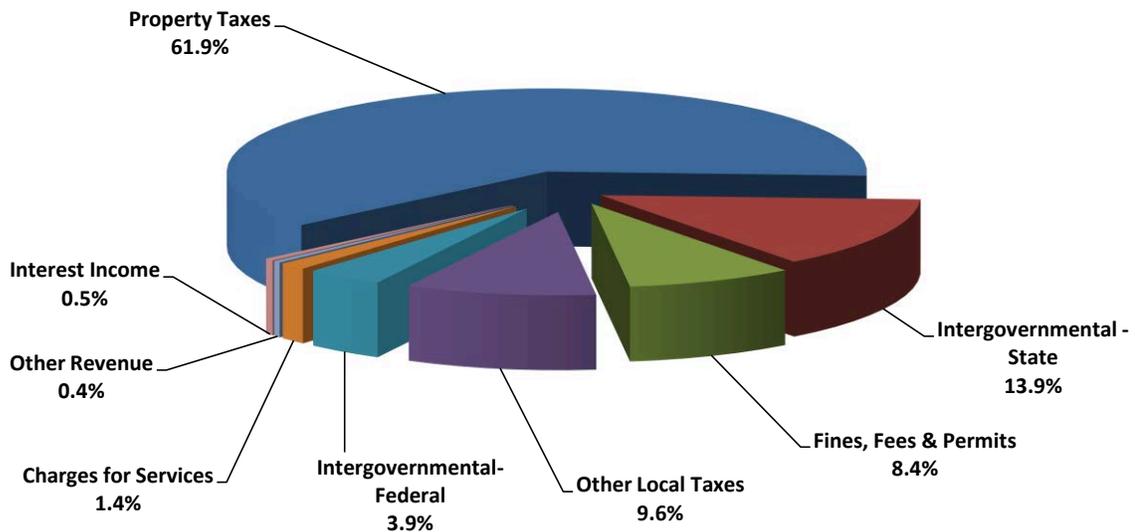
COUNTY WIDE SUMMARY

All Funds

REVENUE OVERVIEW

REVENUE SOURCE	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
40 - Property Taxes	756,449,189	764,259,946	795,913,271	803,055,000	795,192,705
% of Total	65.8%	66.3%	66.7%	61.6%	61.9%
43 - Intergovernmental - State	135,228,917	131,211,023	123,839,191	195,492,498	179,118,479
% of Total	11.8%	11.4%	10.4%	15.0%	13.9%
41 - Other Local Taxes	107,820,954	109,137,255	117,780,093	123,321,000	123,441,517
% of Total	9.4%	9.5%	9.9%	9.5%	9.6%
46 - Fines, Fees & Permits	99,531,851	99,920,259	97,926,836	105,587,471	107,166,514
% of Total	8.7%	8.7%	8.2%	8.1%	8.4%
44 - Intergovernmental-Federal	28,727,496	25,960,195	33,061,960	49,907,416	49,459,419
% of Total	2.5%	2.3%	2.8%	3.8%	3.9%
45 - Charges for Services	13,279,330	14,523,475	15,908,615	18,668,079	18,461,433
% of Total	1.2%	1.3%	1.3%	1.4%	1.4%
47 - Other Revenue	6,251,106	5,366,249	3,291,025	6,252,331	5,408,508
% of Total	0.5%	0.5%	0.3%	0.5%	0.4%
48 - Interest Income	2,550,577	2,032,858	5,022,667	2,127,000	6,347,887
% of Total	0.2%	0.2%	0.4%	0.2%	0.5%
TOTAL REVENUE - ALL FUNDS	1,149,839,420	1,152,411,259	1,192,743,656	1,304,410,795	1,284,596,462
% Change from Prior Year		0.2%	3.5%	9.4%	-1.5%

Countywide Revenue Overview



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

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 62% 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 adjustments, with extensive collaboration with the County Trustee and County 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, final appeals of assessment, and updated current year collections.

Our dependence on this revenue source makes the impact of declining real estate values and foreclosures a real concern, particularly during economic downturns. 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 adoption process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Appraisals for residential and commercial properties 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. Personal property is reappraised by the Assessor on an annual basis. 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, 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 33%, personal property at 7% and utilities at 6%.

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

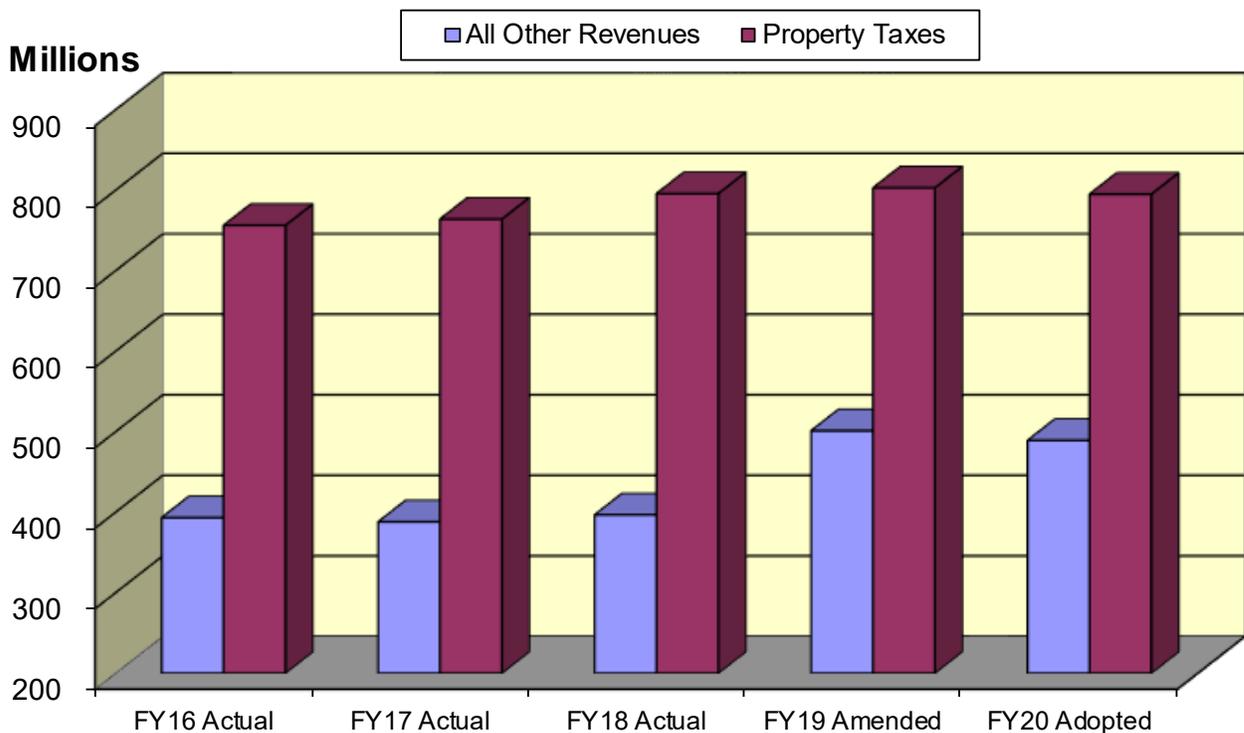
The County Commission approved a tax rate of \$4.05 for tax year 2019 (Fiscal Year 2020).

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 \$4.05 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 \$4.05 = \$1,012.50 tax due

A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,620.

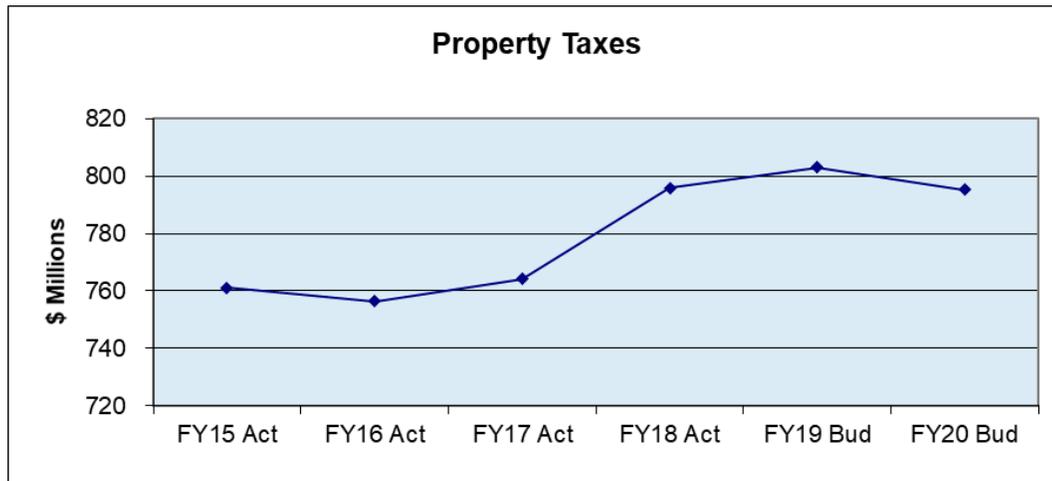
Revenue Trends



Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

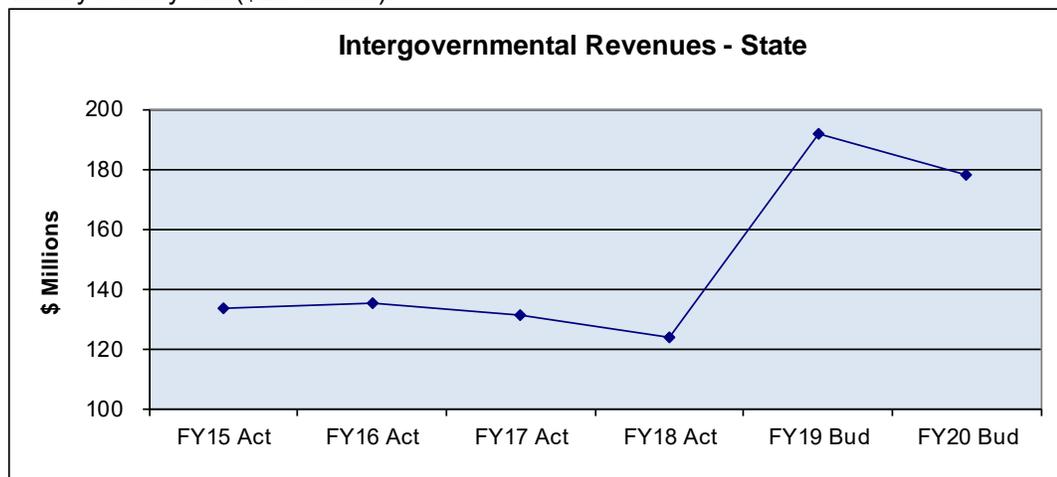
Property Taxes account for 61.9% of all County revenue sources. Based on a tax rate of \$4.05, Current Property Taxes have been projected at \$774 million for the FY 2020 Adopted Budget. As a result of current year collection trends, along with lower than anticipated assessment growth, property tax revenue is projected to decrease by 1.0%. Delinquent tax revenue remains at the current budget of \$21 million. One cent of the tax rate is estimated to generate \$1,937,000 in revenue.



Intergovernmental Revenues (State) received from the State of Tennessee contribute the second largest revenue source to the County (\$179.1 million), representing 13.9% of total income. Statewide revenue collections are distributed to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated. The primary contributor to the decline in FY20 is due to a decrease in activity for FY20 in the National Disaster Resilience Program and a reduction in state cost reimbursements for the Corrections Center.

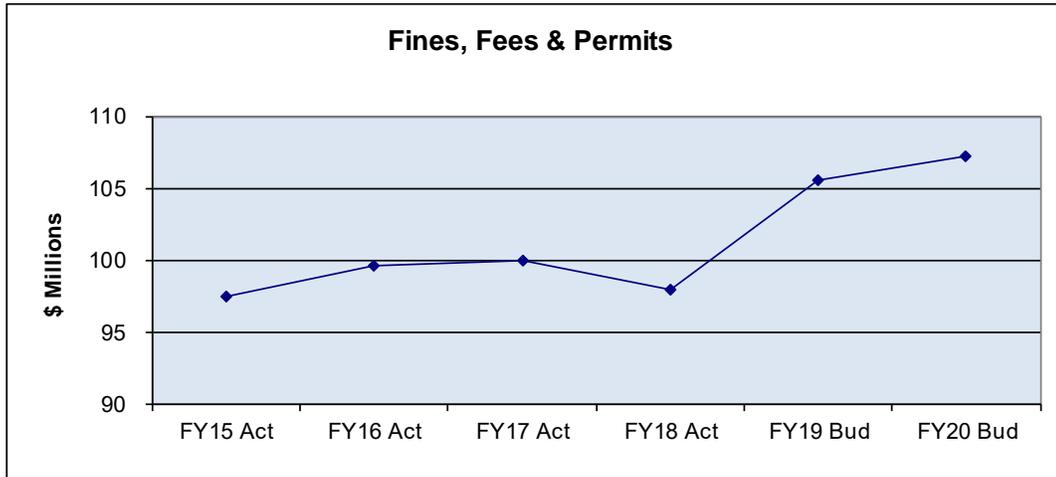
Significant revenue sources in this category include:

- State grant funding for various specified programs (\$100.0 million).
- Corrections reimbursements for housing of inmates charged with felony crimes (\$38.2 million). This represents a 9% decrease from the FY19 budget.
- As a result of the Tennessee Improve Act, enacted in FY17, state gasoline tax revenue will increase by \$700,000 in FY20 to \$12.2 million. The TVA Replacement tax (\$7.5 million) and Bank Excise taxes (\$2.5 million) are also significant revenue sources for the County.
- State cost reimbursements include funding for the Public Defender (\$5.4 million) and for prisoners housed at the Shelby County Jail (\$2.7 million).



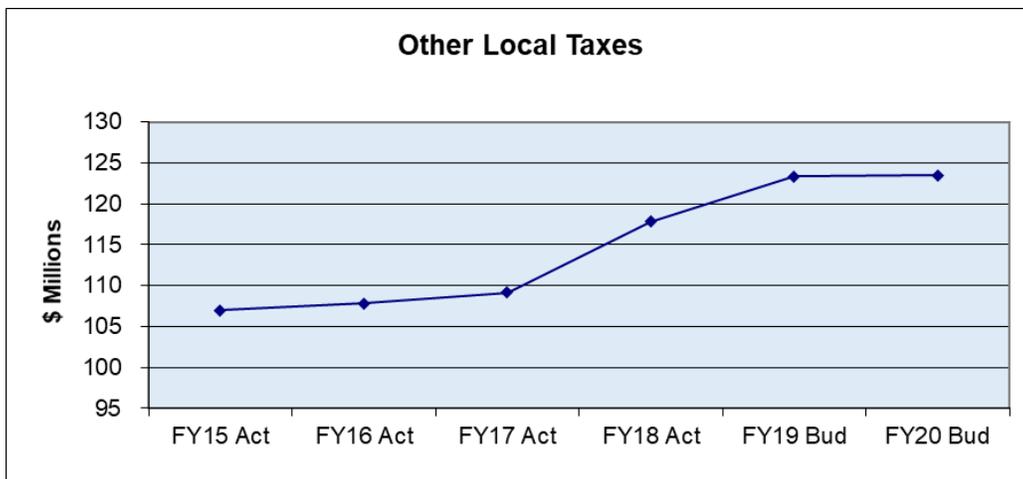
Fines, Fees & Permits account for 8.3% of total revenues (\$107.2 million). Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

- County Trustee’s commission for collection of property taxes (\$22.1 million).
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$21.0 million).
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts).



Other Local Taxes contribute another 9.6% or \$123.4 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. (\$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 (\$18.0 million).
- Exempt Property in Lieu of Taxes (PILOT) taxes (\$22.3 million, including MLG&W)
- Business or Gross receipts taxes (\$16.8 million) and local share of Sales Tax (\$8.3 million).
- Interest & Penalty on Taxes (\$7.5 million) and litigation taxes (\$3.0 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 (\$8.8 million). Amounts paid to the Community Redevelopment Agency (CRA) were not recorded on County financial records prior to FY18.



Intergovernmental Revenues (Federal & Local) received from the Federal Government and local municipalities represent 3.8% of total income, or \$49.4 million in revenue.

Significant revenue sources in this category include:

- Federal and Local grant funding for specified programs (\$32.6 million).
- Federal reimbursement for Qualified School Construction Bond (QSCB) payments (\$3.1 million).
- Reimbursement from local municipalities for elections (\$2.4 million), for the billing and collection of delinquent property taxes including litigation costs (\$1.6 million), and for ambulance and 911 services (\$1.5 million).
- Cost sharing with the City of Memphis for Codes Enforcement operations (\$1.5 million) and the National Disaster Resilience Grant Design Project (\$4.0 million).

Charges for Services - \$18.5 million budgeted in FY20 representing only 1.4% of all revenues. This category includes internal service charges for telecommunications (\$3.6 million), fleet and fuel services (\$3.0 million), as well as charges for inmate telephone and postage usage (\$1.0 million), and TennCare revenue receipts (\$1.9 million). Significant decline in this category for FY16 due to reduced internal billings for Mail Services, Printing Services, and Fleet Services. Revenue from the Ambulance Service fees that began mid-FY17 and have grown to \$3.1 million in FY20.

COUNTY WIDE SUMMARY

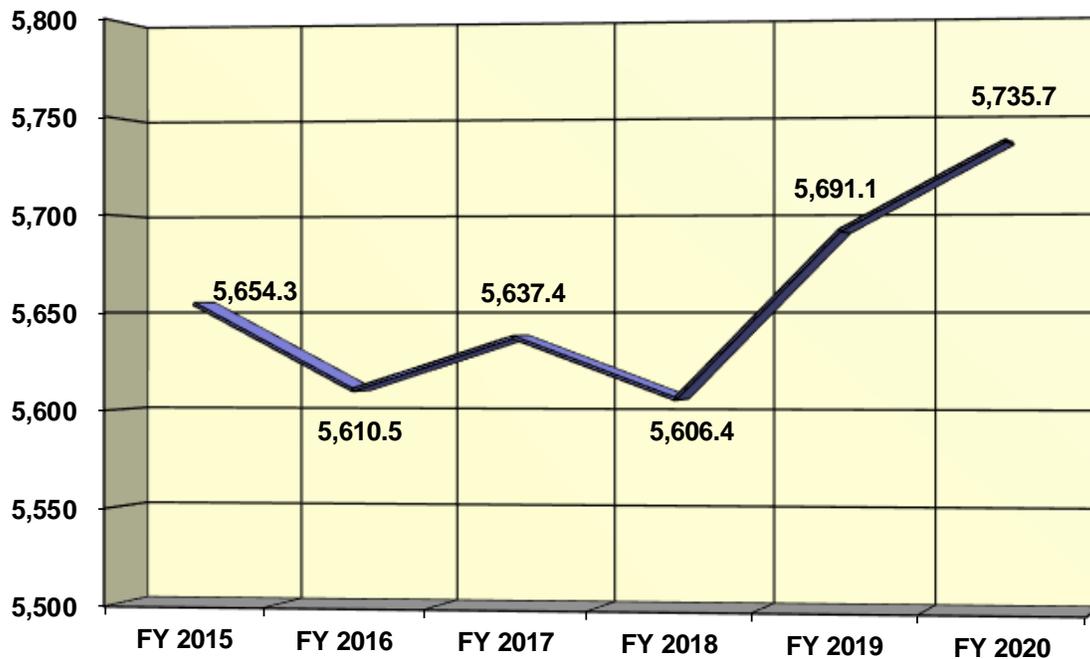
All Funds

Total FTE Positions by Fund

FUND NAME	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY19-20 Change	% of Total
General Fund	3,896.0	3,918.5	3,930.7	3,968.2	4,009.9	4,033.2	23.3	70.3%
Special Revenue Funds	154.6	155.6	153.8	152.8	153.8	154.8	1.0	2.7%
Enterprise Funds	1,011.8	977.0	983.0	934.0	942.0	942.0	-	16.4%
Internal Service Funds	33.0	20.0	20.0	20.0	19.0	19.0	-	0.4%
Grant Funds	558.9	539.5	549.9	531.4	566.4	586.7	20.3	10.2%
TOTAL FTE - ALL FUNDS	5,654.3	5,610.5	5,637.4	5,606.4	5,691.1	5,735.7	44.6	100.0%

Change from prior year	(455.2)	(43.8)	26.9	(31.0)	84.6	44.6
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Total Positions Trend



The total number of County employees in All Funds has increased by 81 positions (1.4%) since FY15, with the largest number of additions occurring in the General Fund. The largest contributor to this is the addition of more patrol officers for the Sheriff.

COUNTY WIDE SUMMARY

All Funds

Total FTE Positions Distribution

	<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	177.6	-	-	-	38.0	215.7
Information Technology	91.0	-	-	5.0	-	96.0
Planning & Development	3.4	-	124.0	-	25.6	153.0
Public Works	161.0	93.0	229.0	14.0	5.0	502.0
Corrections	-	-	589.0	-	10.0	599.0
Health Services	162.1	56.8	-	-	344.8	563.7
Community Services	97.0	-	-	-	108.5	205.5
Total Mayor's Admin FTE	692.2	149.8	942.0	19.0	531.9	2,334.9
SHERIFF						
Sheriff Administration	184.0	-	-	-	-	184.0
Law Enforcement	805.0	-	-	-	-	805.0
Jail	1,126.0	-	-	-	-	1,126.0
Total Sheriff FTE	2,115.0	-	-	-	-	2,115.0
JUDICIAL						
Chancery Court	21.5	-	-	-	-	21.5
Circuit Court	42.0	-	-	-	-	42.0
Criminal Court	88.0	-	-	-	-	88.0
General Sessions Court	197.8	5.0	-	-	2.0	204.8
Probate Court	15.0	-	-	-	-	15.0
Juvenile Court Judge	134.5	-	-	-	18.0	152.5
Juvenile Court Clerk	59.0	-	-	-	22.0	81.0
Attorney General	131.2	-	-	-	12.8	144.0
Public Defender	137.0	-	-	-	-	137.0
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
Total Judicial FTE	837.5	5.0	-	-	54.8	897.3
OTHER ELECTED OFFICIALS						
Legislative Operations	29.0	-	-	-	-	29.0
Equal Opportunity Compliance	13.0	-	-	-	-	13.0
Assessor	135.0	-	-	-	-	135.0
County Clerk	98.0	-	-	-	-	98.0
Register	25.0	-	-	-	-	25.0
Trustee	65.5	-	-	-	-	65.5
Election Commission	23.0	-	-	-	-	23.0
Total Other Elected FTE	388.5	-	-	-	-	388.5
TOTAL POSITIONS - ALL FUNDS	4,033.2	154.8	942.0	19.0	586.7	5,735.7

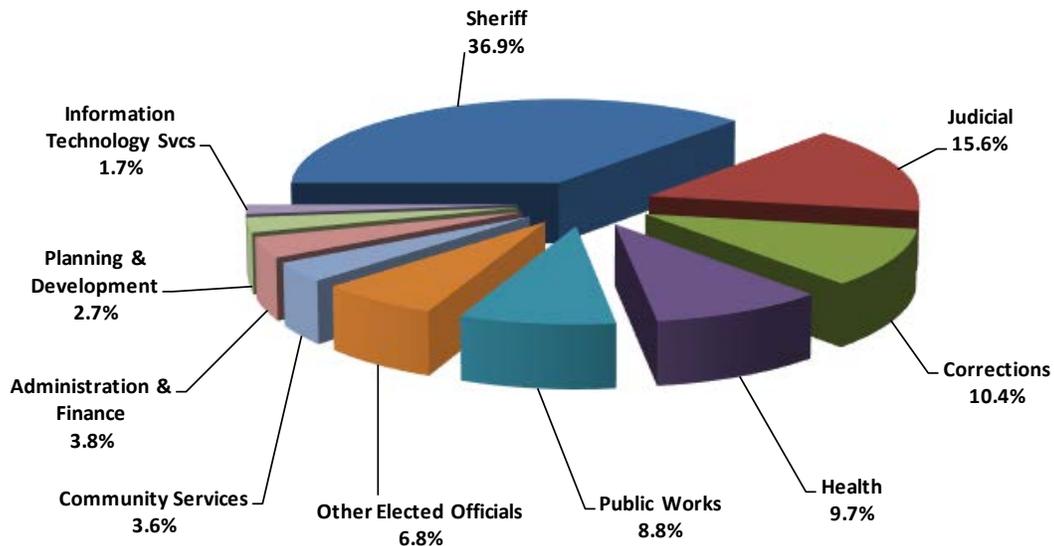
COUNTY WIDE SUMMARY

All Funds

Total FTE Positions Trends by Division

DIVISION	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Change	% of Total
Sheriff	2,081.0	2,073.0	2,089.0	2,115.0	2,115.0	-	36.9%
Judicial	842.7	859.3	867.8	873.0	897.3	24.2	15.6%
Corrections	694.8	640.5	593.5	595.0	599.0	4.0	10.4%
Health	549.9	556.5	546.4	561.9	563.7	1.8	9.7%
Public Works	438.0	502.0	503.0	502.0	502.0	-	8.8%
Other Elected Officials	382.0	387.0	389.0	389.0	388.5	(0.5)	6.8%
Community Services	207.7	207.1	204.2	205.6	205.5	(0.1)	3.6%
Administration & Finance	178.5	177.5	178.5	206.6	215.7	9.1	3.8%
Planning & Development	144.0	145.5	147.0	153.0	153.0	-	2.7%
Information Technology Svcs	92.0	89.0	88.0	90.0	96.0	6.0	1.7%
TOTAL FTE - ALL FUNDS	5,610.5	5,637.4	5,606.4	5,691.1	5,735.7	44.6	100.0%

Total FY20 Positions by Division



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

COUNTY WIDE SUMMARY

All Funds

Fund Balance Analysis

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2018	Projected Balance 6/30/2019	FY18-FY19 % Change	FY20 Planned Change	Projected Balance 6/30/2020	FY19-FY20 % Change
General Fund ⁽¹⁾ *	\$ 111,963	\$ 100,910	-9.9%	\$ (6,290)	\$ 94,620	-6.2%
Debt Service Fund ⁽²⁾	65,055	62,239	-4.3%	(14,018)	48,221	-22.5%
Special Revenue Funds:						
Roads and Bridges Fund ⁽³⁾	15,887	21,138	33.0%	(2,703)	18,434	-12.8%
Hotel Motel Tax Fund ⁽⁴⁾	8,681	12,572	44.8%	3,444	16,016	27.4%
Sheriff's Forfeitures Fund ⁽⁵⁾	4,059	4,880	20.2%	(10)	4,870	-0.2%
Data Processing Fund ⁽⁶⁾	1,110	1,018	-8.3%	(433)	585	-42.5%
Health Services Restricted	1,581	1,854	17.3%	-	1,854	0.0%
Grants Fund ⁽⁷⁾	16,349	16,313	-0.2%	(1,822)	14,492	-11.2%
Stormwater Fees Fund	1,826	1,821	-0.2%	-	1,821	0.0%
Drug Court Fund ⁽⁸⁾	1,228	1,234	0.5%	(340)	893	-27.6%
Economic Development Fund ⁽⁹⁾	3,448	1,555	-54.9%	(1,600)	(45)	-102.9%
Sewer Maintenance Fund ⁽¹⁰⁾	1,480	1,422	-	(1,150)	272	-80.9%
Education Fund	-	-	-	-	-	0.0%
Enterprise Funds: (Net Position)						
Codes Enforcement Fund ⁽¹¹⁾	(2,590)	729	128.1%	1,078	1,807	147.9%
Fire Services Fund ⁽¹²⁾	(7,777)	(5,719)	-26.5%	384	(5,335)	-6.7%
Corrections Fund ⁽¹²⁾	(19,070)	(25,766)	-35.1%	(4,383)	(30,150)	17.0%
Internal Service Funds ⁽¹³⁾	7,709	8,047	4.4%	(2,728)	5,319	-33.9%
Total - All Operating Funds**	\$ 210,937	\$ 204,246	-3.2%	\$ (30,570)	\$ 173,675	-15.0%

* General Fund Balance represents **total** fund balance

** Car Rental Tax and Pre-K 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 reductions in Fund Balance (>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 use of accumulated funds to reduce fund balance (per policy).
- (3) Roads and Bridges Fund planned use of fund balance is a result of shifting sales tax revenue to fund Pre-K education.
- (4) The Hotel-Motel Tax Fund variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriff's ALERT Fund receives revenue from non-drug related seizures and can be used only for any law enforcement except to supplement salaries. Fund balance is used to compensate for yearly fluctuations in seizure activity.
- (6) Data Processing Fund balance change reflects use of funds accumulated in FY19 for planned expenditures in FY20.
- (7) The Grant Fund balance reflects timing of revenue recognition and expenditures.
- (8) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY20.
- (9) Economic Development Fund balance is budgeted in its entirety for non-recurring uses - largely for blight programs.
- (10) Sewer Maintenance Fund - This fund was created in FY18 to address sewer reliability issues in Shelby County. Fees are to be collected from service users for continuation and maintenance.
- (11) Code Enforcement Fund - Projected fund balance increase results from reduction in operating expenditures related to outside consulting services.
- (12) Negative fund balances in Enterprise Funds for Fire Services and Corrections reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds. Corrections Fund also reflects reduced reimbursement from the State.
- (13) Internal Services accumulated fund balance is primarily used for equipment purchases for Information Technology.

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