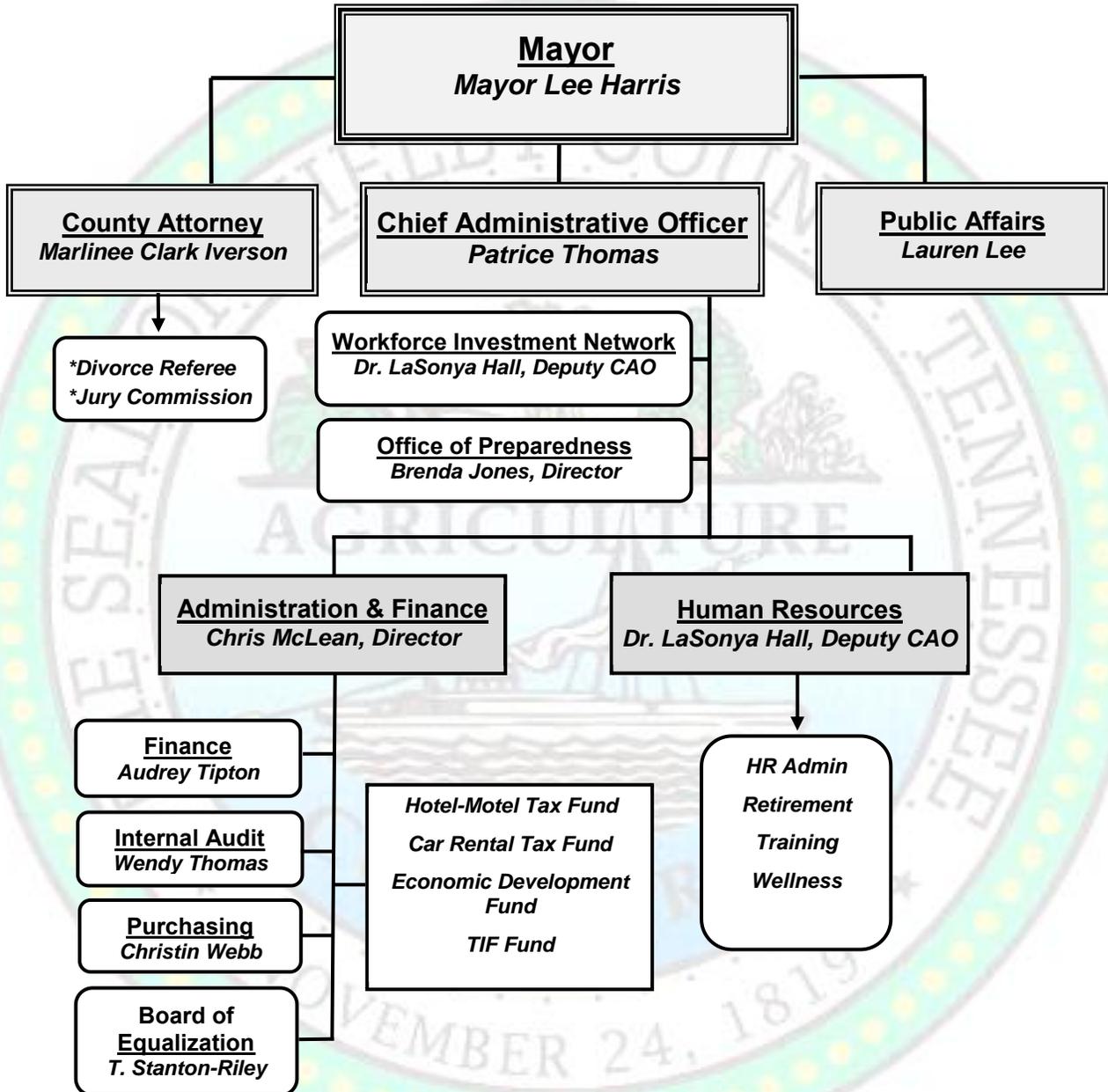


# ADMINISTRATION & FINANCE

## Division Organizational Chart by Program



\*These sections report to the County Attorney but are included with the Judicial Division for financial reporting

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**Division Overview FY 20**

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**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To effectively execute the responsibilities of the Executive Branch of Shelby County Government through the Mayor and Chief Administrative Officer to provide high quality and cost-effective services to optimize the safety and quality of life for all citizens of our diverse community in accordance with the County Charter and Ordinances. To maintain excellent stewardship and accountability in providing Shelby County residents and our internal customers with professional services in the support functions of Finance, Purchasing, Audit, Human Resources, Legal Services and the Board of Equalization.

The Division of Administration & Finance supports the following County strategic goals:

***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

[2-i] Provide effective disaster preparedness and 911 emergency response systems.

***Strategy 4: Promote Workforce Development and a Healthy Economy***

- [4-a] Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.
- [4-b] Prioritize the work of WIN and the American Job Center to provide assistance to our citizens who are seeking employment and assistance to our local companies trying to fill open positions.
- [4-c] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.
- [4-d] Promote the growth of local, minority, and women owned businesses in the community.
- [4-e] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.
- [4-f] Create new strategies that encourage small business development particularly in the area of start-up technology.

***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

- [5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management, and revenue collections. Maintain all records of public transactions as required by the State.
- [5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.
- [5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.
- [5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
- [5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.
- [5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

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**DEPARTMENTAL MISSION/GOALS:**

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The strategic goals of the division are achieved through the following departmental structure:

**2001 Mayor** – Ensures Shelby County government provides high quality and cost-effective services in accordance with the County Charter and Ordinances to optimize the safety and quality of life for all citizens of our diverse community. The Mayor provides the vision, leadership and strategic direction for Shelby County Government.

**2002 Public Affairs** – Provides answers to citizen concerns or complaints, fields inquiries from the news media, and keeps employees informed about key issues involving Shelby County Government. The Mayor's Action team ensures that citizens are assisted by staff or referred to outside agencies.

**2003 Chief Administrative Officer** – Provides oversight and direction for the daily operations of county government to ensure the effective and efficient delivery of services to its citizens, including financial planning and stability, compliance with federal, state and local regulatory agencies, and review/approval of all contracts and resolutions. The Office of Preparedness and Workforce Investment Network (WIN) is included in this department.

**2009 County Attorney** – Serves as Legal Advisor and provides any requested legal services to the County Mayor, the County Commission and all departments, officers, and officials of Shelby County government; represents Shelby County in lawsuits and administrative hearings and reviews all ordinances, contracts, resolutions and legislation applicable to Shelby County.

**2011 Director of Administration & Finance** – Maintains effective and responsible fiscal control of Shelby County resources through efficient planning and management of financial operations and policies. The Internal Audit function is included in this department.

**2012 Central Operations** – Provides the budgetary medium for general revenues and expenditures that are not readily attributable to a specific department, including payments to affiliated organizations, spending restrictions, indirect cost allocations to other departments and operating transfers to/from the General Fund.

**2013 County Grants** – Accounts for any grants or subsidies to various 501(c)(3) not-for-profit organizations as defined by State law. The Community Enhancement grant program administered through the County Commission is reported in this department.

**2014 Human Resources** – Manages all aspects of human resource services for Shelby County, including personnel policy development and implementation, compensation, benefits, equal employment opportunity, and compliance with federal and state legislation.

**2017 Purchasing** – Procures products and services under the administration of the County Mayor, the County Board of Commissioners, and other elected officials. Ensures the procurement of quality products and services at the lowest possible cost while providing suppliers with a fair and equal opportunity to conduct business with Shelby County Government.

**2021 Workforce Investment Network** – Serves as a community resource that prepares job seekers for jobs and helps connect them with employment opportunities in Shelby County and surrounding counties.

**2025 Finance** – Manages the financial affairs of the County through the execution of sound fiscal and business policies and practices. Supports the operating departments throughout Shelby County Government with financial reporting services, accounting assistance and guidance as needed. The functions of accounting, budget, accounts payable and payroll are included in this department.

**2028 Board of Equalization** – Examines, compares, and equalizes the assessments of the Shelby County Assessor of Property whenever an appeal is made in order to protect the rights of all citizens of Shelby County.

**Administration & Finance  
Service Level Measurements**

Service Levels	FY16 Actual	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Estimated
<b>Public Affairs <sup>(1)(2)</sup></b>					
Calls Answered	45,350	45,803	46,490	60,235	NA
New Complaints Involving County Services	8,289	8,371	8,497	9,742	NA
Media Contacted/Stories	1,501	1,518	1,541	46	NA
Businesses Contacted	1,696	1,698	1,723	80	NA
Community Groups Contacted	5,245	5,297	5,376	40	NA
Faith-Based Organizations Contacted	2,577	2,626	2,665	28	NA
Schools Contacted	445	450	459	60	NA
Neighborhood Code Enforcement Tours	180	182	204	103	NA
County Line Newsletter Published	12	12	12	0	NA
<b>County Attorney</b>					
New Cases in Litigation	165	224	221	236	247
New Public Records Requests	197	445	487	453	440
New Contracts Reviewed	1,028	883	941	1,030	1,009
<b>Internal Audit</b>					
Audit hotline complaints screened	90%	90%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	90%	90%	90%	90%	90%
<b>Human Resources</b>					
Jobs Posted	366	380	838	963	1,011
Applications Received	56,886	59,700	68,645	78,941	82,888
Number of New Hires	663	709	1,015	1,118	1,174
Number of Terminations	835	918	1,119	948	995
Health Benefit Changes Processed	6,500	9,165	9,323	9,534	10,010
Disability Claims Processed	188	338	335	330	340
Retirements Processed	549	482	178	201	211
Number of Training Participants	5,540	5,883	6,252	5,243	5,579
<b>Purchasing</b>					
Purchase Orders Issued	6,677	6,027	5,135	4,932	6,500
\$ Value of POs processed	\$52.9M	\$77.0M	\$161.1M	\$140M	\$150M
% of Total \$ Amount Spent with Locally Owned Small Business Vendors	27%	22%	20%	18%	27%
<b>Finance</b>					
Accounts Payable Checks/Wires Issued	45,274	45,152	39,734	45,186	43,837
Average # Days from receipt of invoice by Finance to payment	3.5 days	3.4 days	2.9 days	3.2 days	3.2 days
Budget Adjustments Processed	691	763	753	869	850
Average # Days to Process Budget Transfers	2.3 days	2.5 days	2.5 days	2.5 days	2.5 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	31 yrs	32 yrs	33 yrs	34 yrs	35 yrs
GFOA Distinguished Budget Presentation award - consecutive years	8 yrs	9 yrs	10 yrs	11 yrs	12 yrs
<b>Board of Equalization</b>					
Reductions Granted	4,800	7,802	2,305	*1,700	1,500
Tax Appeals Filed	13,800	17,751	8,123	4,894	4,500

<sup>(1)</sup> As a result of a prolonged staff vacancy, Public Affairs contacts with media, businesses, community and faith-based groups, schools, neighborhood tours, and newsletter publication were all limited during FY 2019.

<sup>(2)</sup> Public Affairs is currently reassessing and redefining its service level measurements to more accurately depict the operations and resulting effectiveness of the department.

\* FY19 Estimate

**FY20 Budget Highlights**

**DESCRIPTION OF ACTIVITIES:**

The Division of Administration and Finance includes three types of departments:

- **Executive Functions:** Mayor, Chief Administrative Officer, Public Affairs, County Attorney
- **Support/Administrative Functions:** Purchasing, Finance and Human Resources
- **Other:** Central Operations and County Grants (*Note: Central Operations and County Grants are not included in the General Fund summary provided below*)

**General Fund 010**

(Excludes Central Operations and County Grants)

<b>Administration &amp; Finance</b>	<b>FY18 Actual</b>	<b>FY19 Amended</b>	<b>FY20 Adopted</b>	<b>FY20-19 Var</b>
Revenue	(635,799)	(674,200)	(659,058)	15,142
Total Personnel	14,023,235	15,369,118	15,226,482	(142,635)
O&M	2,388,865	2,921,743	2,853,263	(68,480)
Net Transfers	-	(65,342)	(74,639)	(9,297)
<b>Net Expenditures</b>	<b>15,776,301</b>	<b>17,551,319</b>	<b>17,346,048</b>	<b>(205,270)</b>
<b>FTE Count</b>	<b>174.4</b>	<b>177.6</b>	<b>177.6</b>	<b>-</b>

**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Includes \$625,000 from Shelby County Retirement System reimbursements, \$25,000 from CIGNA Annual Administrative payment, \$6,108 from Prescription Card Royalties, and the remainder in public records charges. Revenue change from FY19 to FY20 is a decrease in Prescription Card Royalties' revenue to align with recent actuals.
- **Total Personnel:** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. This total also includes a CTAS increase for Mayor based on statutory minimum.
- **O&M:** A transfer of \$68,480 from the Chief Administrative Officer's operating budget to the County Commission's grants budget for Bridges USA Youth Programs.
- **Net Transfer:** Reflects the transfer from the Group Health Insurance Fund to aid the labor cost of the Wellness Center. The transfer will cover any costs not covered by the revenues received from CIGNA and the Prescription Card Royalties received in the Wellness budget.

**GRANT FUNDS:**

- Grant revenue of \$4.0 Million with 3.9 FTEs is related to activities in the Office of Preparedness.
- Grant revenue of \$19.1 Million with 34.2 FTEs is Workforce Investment Network (WIN). The WIN program was transferred to Shelby County from the City of Memphis in FY19. Effective at start of FY20, the program will report to the Chief Administrative Officer within the Administration & Finance Division.

**General Fund – Central Operations**

<b>Central Operations</b>	<b>FY18 Actual</b>	<b>FY19 Amended</b>	<b>FY20 Adopted</b>	<b>FY20-19 Var</b>
Revenue	(326,208,835)	(347,669,214)	(344,420,485)	3,248,729
Total Personnel	-	365,912	900,000	534,088
General Restrictions/Indirect	(3,433,659)	(13,114,659) *	(12,463,544)	651,116
Affiliated Organizations	29,615,256	30,775,009	30,943,929	168,920
Grants	3,000,000	3,000,000	-	(3,000,000)
Planned Fund Balance Change	-	(4,638,347)	(6,290,393)	(1,652,046)
Net Transfers	13,750,000	14,942,745	21,835,565	6,892,820
<b>Net Expenditures</b>	<b>(283,277,237)</b>	<b>(316,338,555)</b>	<b>(309,494,928)</b>	<b>6,843,627</b>

\* Adjustments in FY19 for Non-Recurring Expenditures (\$75,000)

**INCLUDED IN CENTRAL OPERATIONS:**

- **Revenue** includes the General Fund portion of property taxes, county share of local sales tax, other state and local taxes, governmental reimbursements, fees, and other revenue. The decrease is primarily due to a reduction in the projected property tax collections. County Share of Local Sales Tax of which \$1.9 million has been moved from Roads and Bridges. The Roads and Bridges Fund had sufficient Fund Balance and the need for only \$500,000 in general sales tax. The total budgeted sales tax is \$8.3 million. With \$6 million needed by Pre-K and \$0.4 million needed by Roads and Bridges, the remaining \$1.9 million was transferred to the General Fund which helps offset the decline in property taxes. Further analysis on General Fund Revenues is provided in the “General Fund Summary” section of this budget book.
- **Total Personnel** reflects Salary Changes allowance of \$500,000 for special needs or job reclassifications that may be identified throughout the county during the year and \$400,000 for the additional holiday pay anticipated for the added MLK holiday.
- **General Restrictions** on Salary and O&M spending accounts for anticipated savings throughout the county that have not been allocated to a specific division. General Restrictions decrease is primarily due to a reduction to the General Reserve of \$1.5 million for the expected spend for FY20 and an increase of \$1.8 million in vacancy savings offset primarily by \$907,300 in budgeted allowances for expected increases to Health contracts (Inmate Medical Contract and the Forensics Center Contract) and Community Services contract (Mental Health Evaluations Contract).
- **Affiliated Organizations** payments include:
 

\$ 29,408,000	Regional One Health
405,929	Agricultural Extension - incl. increase of \$62,128 for Education and other expenses
400,000	State Alcoholic Beverage Tax - State portion of shared revenue - incl. increase of \$100,000
175,000	Film & TV Commission
555,000	Memphis Public Library - incl. increase of \$180,000 for extended hours
<b>\$ 30,943,929</b>	<b>Total Affiliated Organizations</b>
- **Grants** - SCS Education Foundation funding for Pre-K Education has been moved to a new special revenue fund with a designated revenue source of general sales taxes. See Pre-K section for more details.

- **Transfers** from General Fund to other funds:
  - \$1,500,000 Codes Enforcement – matched with City of Memphis funding
  - 250,000 Tort Liability – funding for potential liability claims against the County
  - 15,267,578 Corrections Center – county support for costs not reimbursed by the State of TN
  - 2,317,987 Education – one-time payment for Enhancing 21st Century Education pilot program and portion of Maintenance of Effort not covered by FY20 property taxes
  - 2,500,000 Pre-K Fiscal Agent, First 8 Memphis, LLC., payment
  - \$21,835,565** **Total Transfers**
  
- **Use of General Fund Balance** includes **recurring and** non-recurring expenditures requested by various divisions and departments.
  - **FY19 Amended Budget** – Includes an estimated \$4.6 Planned Use of Fund Balance as approved by the County Commission.
  
  - **FY20 Adopted Budget** - Increases approved for non-recurring expenditures with the Use of Fund Balance in FY20:

**FY20 Planned Use of Fund Balance for Non-Recurring Expenditures**

\$	40,393	County Commission Strategic Plan
	500,000	Community Health Assessment
	1,050,000	EpiCenter
	2,200,000	Enhancing 21st Century Education Pilot Program
	2,500,000	Funding for Pre-K Education
<b><u>\$</u></b>	<b><u>6,290,393</u></b>	<b>Total Planned Use of Fund Balance for Non-Recurring Expenditures</b>

**County Grants**

<b>County Grants</b>	<b><u>FY18 Actual</u></b>	<b><u>FY19 Amended</u></b>	<b><u>FY20 Adopted</u></b>	<b><u>FY20-19 Var</u></b>
County Grants Total	3,155,280	6,243,373	5,432,480	(810,893)

**Included in FY20 County Grants:**

- A County Grant to Epicenter for \$1,050,000 is included as a Non-Recurring expenditure from General Fund Use of Fund Balance.
- The Shelby County Commissioner’s Community Enhancement Grants are budgeted at \$2,600,000 in FY20.
- Grant awards to other organizations total \$1.8 million.

**FTE Position Count**

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
<b>GENERAL FUND</b>								
010	2001	Mayor's Office	5.0	5.0	5.0	7.0 <sup>g</sup>	7.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO	18.9	19.9 <sup>a</sup>	19.9	21.1 <sup>f</sup>	21.1	-
010	2009	County Attorney	34.5	33.5 <sup>c</sup>	33.5	33.5	33.5	-
010	2011	Director of A&F	6.0	7.0 <sup>d</sup>	7.0	7.0	7.0	-
010	2014	Human Resources	61.0	60.0 <sup>b</sup>	60.0	60.0	60.0	-
010	2017	Purchasing	9.0	9.0	10.0 <sup>e</sup>	10.0	10.0	-
010	2025	Finance	32.0	31.0 <sup>d</sup>	31.0	31.0	31.0	-
010	2028	Board of Equalization	2.0	2.0	2.0	2.0	2.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>174.4</b>	<b>173.4</b>	<b>174.4</b>	<b>177.6</b>	<b>177.6</b>	<b>-</b>
<b>GRANT FUNDS</b>			<b>4.1</b>	<b>4.1</b>	<b>4.1</b>	<b>28.9<sup>h</sup></b>	<b>38.0<sup>i</sup></b>	<b>9.1</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>178.5</b>	<b>177.5</b>	<b>178.5</b>	<b>206.6</b>	<b>215.7</b>	<b>9.1</b>

**FY17 -** (a) Position loaned to Juvenile Court in 2016 returned to CAO in FY2017.

(b) 1 FTE deleted in HR due to outsourcing of Family Leave Administration.

(c) County Attorney converted 2 Attorney positions to 1 Supervisor position

(d) 1 FTE moved back to Director of A&F from Finance

**FY18 -** (e) 1 FTE added to Purchasing for implementation of the MWBE/LOSB programs

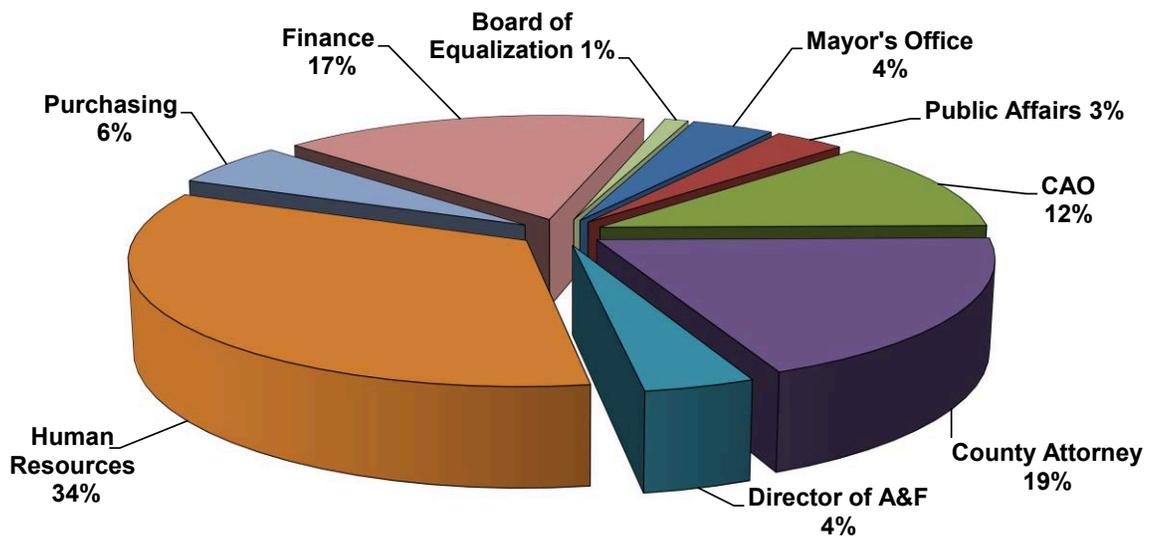
**FY19 -** (f) 0.2 FTE increase due to Office of Preparedness positions' General Fund/Grants allocation change

(g) 2 FTEs added by Resolution for Education Liaison & Dir. of Communications & Public Affairs

(h) 34.2 FTEs added for Workforce Investment Network (moved from Community Services)/Grants allocation change

**FY20 -** (i) Grants allocation change

**FTE Positions by Department**



**Prime Accounts  
Administration & Finance**

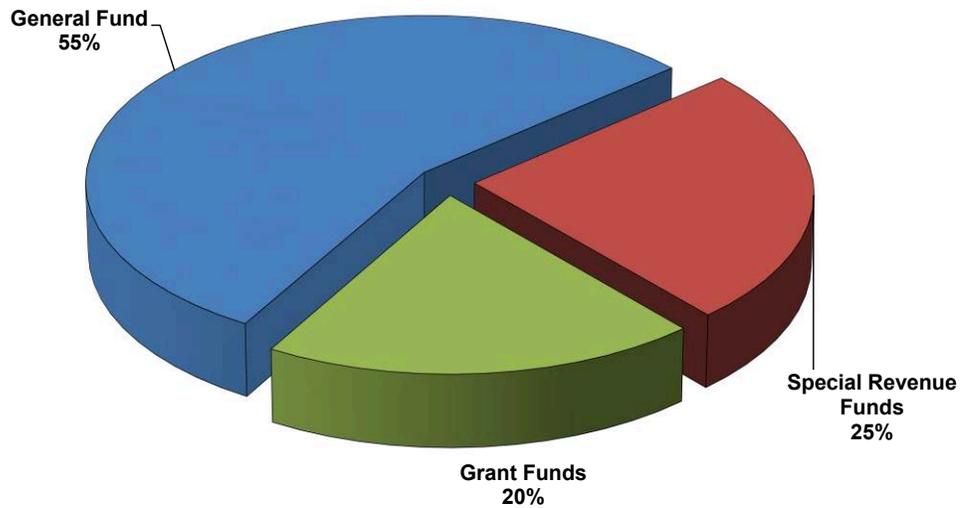
**All Funds**

Acct	Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
40 -	Property Taxes	(250,976,507)	(253,574,154)	(276,604,440)	(295,445,000)	(288,746,885)
41 -	Other Local Taxes	(50,833,979)	(51,491,660)	(57,124,696)	(61,040,000)	(62,903,399)
43 -	Intergovernmental Revenues-State of	(12,207,450)	(12,396,548)	(12,495,767)	(33,303,774)	(34,448,053)
44 -	Intergovernmental Revenues-Federal &	(3,600,808)	(3,729,949)	(3,629,089)	(3,719,850)	(3,696,992)
45 -	Charges for Services	(58,856)	(62,382)	(62,488)	(61,700)	(62,700)
46 -	Fines, Fees & Permits	(970,342)	(1,378,725)	(1,526,692)	(1,002,000)	(675,000)
47 -	Other Revenue	(1,178,765)	(1,154,396)	(479,343)	(1,516,850)	(1,008,663)
48 -	Investment Income	(725,413)	(849,300)	(1,661,967)	(980,000)	(3,929,563)
	<b>Revenue</b>	<b>(320,552,121)</b>	<b>(324,637,114)</b>	<b>(353,584,483)</b>	<b>(397,069,174)</b>	<b>(395,471,255)</b>
51 -	Salaries-Regular Pay	9,816,355	9,786,069	10,316,082	13,676,067	14,433,749
52 -	Salaries-Other Compensation	180,835	152,213	165,569	1,627,839	2,049,231
55 -	Fringe Benefits	3,351,770	3,380,680	3,823,234	5,170,576	5,252,360
56 -	Vacancy Savings	0	0	0	(5,334,017)	(7,300,648)
	Salaries & Fringe Benefits	13,348,959	13,318,962	14,304,885	15,140,465	14,434,692
60 -	Supplies & Materials	398,969	195,671	254,719	1,041,146	961,105
64 -	Services & Other Expenses	1,076,366	1,032,995	1,212,999	15,240,385	15,567,688
66 -	Professional & Contracted Services	1,361,478	2,261,663	2,072,242	3,332,779	5,102,882
67 -	Rent, Utilities & Maintenance	161,022	68,899	53,687	3,185,725	3,724,452
68 -	Interfund Services	(4,143,802)	(3,714,464)	(4,161,946)	(3,462,943)	(3,802,111)
70 -	Capital Asset Acquisitions	81,489	42,247	103,578	304,691	195,000
	Operating & Maintenance	(1,064,479)	(112,988)	(464,721)	19,641,782	21,749,015
89 -	Affiliated Organizations	47,843,837	47,492,982	52,006,447	61,171,369	54,966,974
	Affiliated Organizations	47,843,837	47,492,982	52,006,447	61,171,369	54,966,974
90 -	Grants	4,764,000	4,299,500	6,155,280	10,368,373	5,432,480
	Grants	4,764,000	4,299,500	6,155,280	10,368,373	5,432,480
95 -	Contingencies & Restrictions	0	0	0	(6,527,374)	(5,143,025)
	Contingencies & Restrictions	0	0	0	(6,527,374)	(5,143,025)
94 -	Other Sources & Uses	(5,000)	0	0	0	0
	Other Financing Sources	(5,000)	0	0	0	0
	<b>Expenditures</b>	<b>64,887,317</b>	<b>64,998,456</b>	<b>72,001,891</b>	<b>99,794,615</b>	<b>91,440,137</b>
99 -	Planned Use of Fund Balances	0	0	0	(9,846,707)	(4,446,207)
	Planned Fund Balance Change	0	0	0	(9,846,707)	(4,446,207)
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,846,707)</b>	<b>(4,446,207)</b>
96 -	Operating Transfers In	(45,711)	(144,000)	0	(465,342)	(74,639)
	Operating Transfers In	(45,711)	(144,000)	0	(465,342)	(74,639)
98 -	Operating Transfers Out	16,035,278	13,315,217	13,750,000	15,342,745	21,835,565
	Operating Transfers Out	16,035,278	13,315,217	13,750,000	15,342,745	21,835,565
	<b>Net Transfers</b>	<b>15,989,567</b>	<b>13,171,217</b>	<b>13,750,000</b>	<b>14,877,403</b>	<b>21,760,926</b>
	<b>Administration &amp; Finance Total</b>	<b>(239,675,237)</b>	<b>(246,467,441)</b>	<b>(267,832,592)</b>	<b>(292,243,863)</b>	<b>(286,716,400)</b>

**Sources and Uses by Fund Type**

<i>FUND NAME:</i>	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b>								
010 - General Fund	(345,079,543)	(74,639)	(6,290,393)	42,892,611	21,835,565	-	(286,716,400)	55%
<b>SPECIAL REVENUE FUNDS</b>								
051 - Tax Increment Financing	(6,500,000)	-	-	6,500,000	-	-	-	6%
073 - Hotel Motel Tax	(18,274,231)	-	-	14,830,045	-	3,444,186	-	16%
074 - Car Rental Tax	(2,500,000)	-	-	2,500,000	-	-	-	2%
092 - Economic Development	(70,000)	-	(1,600,000)	1,670,000	-	-	-	1%
<b>TOTAL SPECIAL REVENUE</b>	<b>(27,344,231)</b>	<b>-</b>	<b>(1,600,000)</b>	<b>25,500,045</b>	<b>-</b>	<b>3,444,186</b>	<b>-</b>	<b>25%</b>
<b>GRANT FUNDS TOTAL</b>	<b>(23,047,481)</b>	<b>-</b>	<b>-</b>	<b>23,047,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20%</b>
<b>ALL FUNDS TOTAL</b>	<b>(395,471,255)</b>	<b>(74,639)</b>	<b>(7,890,393)</b>	<b>91,440,137</b>	<b>21,835,565</b>	<b>3,444,186</b>	<b>(286,716,400)</b>	<b>100%</b>

**FY20 Uses by Fund**



*The primary funding source for Administration and Finance operations is the General Fund.*

**Net Expenditures by Department**

<b>Fund</b>	<b>Dept</b>	<b>Dept Description</b>	<b>FY16 ACTUAL</b>	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 AMENDED</b>	<b>FY20 ADOPTED</b>
<b>GENERAL FUND</b>							
010	2001	Mayor's Office	573,467	589,393	622,376	947,433	945,893
010	2002	Public Affairs	450,803	466,925	463,543	541,478	544,855
010	2003	CAO	2,719,521	2,650,830	2,967,381	3,551,361	3,272,790
010	2009	County Attorney	3,230,078	3,193,952	3,608,480	3,997,829	3,878,232
010	2011	Director - A&F	738,018	855,341	745,250	955,546	938,783
010	2012	Central Operations	(256,549,408)	(261,358,979)	(283,277,237)	(316,263,555)	(309,494,928)
010	2013	County Grants	1,764,000	1,299,500	3,155,280	6,243,373	5,432,480
010	2014	Human Resources	3,513,068	3,492,661	3,821,572	4,038,844	4,030,542
010	2017	Purchasing	555,305	557,029	651,032	764,423	746,779
010	2025	Finance	2,345,003	2,327,510	2,496,342	2,601,465	2,613,079
010	2028	Board of Equalization	259,853	263,092	400,325	377,939	375,096
<b>GENERAL FUND TOTAL</b>			<b>(240,400,292)</b>	<b>(245,662,747)</b>	<b>(264,345,656)</b>	<b>(292,243,863)</b>	<b>(286,716,400)</b>
<b>SPECIAL REVENUE FUND</b>							
051	2012	Tax Increment Fund	-	-	-	-	-
073	2012	Hotel-Motel Tax Fund	665,322	(1,510,352)	(3,785,006)	-	-
074	2012	Car Rental tax	-	-	-	-	-
092	2012	Economic Development	34,166	547,820	305,528	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>			<b>699,487</b>	<b>(962,532)</b>	<b>(3,479,478)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>25,568</b>	<b>157,838</b>	<b>(7,458)</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION &amp; FINANCE TOTAL</b>			<b>(239,675,237)</b>	<b>(246,467,441)</b>	<b>(267,832,592)</b>	<b>(292,243,863)</b>	<b>(286,716,400)</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
Administration & Finance**

**General Fund**

Acct	Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
40 -	Property Taxes	(250,976,507)	(253,574,154)	(276,604,440)	(295,445,000)	(288,746,885)
41 -	Other Local Taxes	(32,256,199)	(32,129,074)	(31,030,569)	(34,040,000)	(35,903,399)
43 -	Intergovernmental Revenues-State of	(11,620,472)	(11,914,798)	(12,001,748)	(12,449,714)	(11,976,369)
44 -	Intergovernmental Revenues-Federal &	(3,600,808)	(3,729,949)	(3,606,843)	(3,675,000)	(3,675,000)
45 -	Charges for Services	(58,856)	(62,382)	(62,488)	(61,700)	(62,700)
46 -	Fines, Fees & Permits	(970,342)	(1,378,725)	(1,526,692)	(1,002,000)	(675,000)
47 -	Other Revenue	(1,178,765)	(1,154,396)	(479,343)	(770,000)	(454,858)
48 -	Investment Income	(689,370)	(777,368)	(1,532,510)	(900,000)	(3,585,332)
	<b>Revenue</b>	<b>(301,351,319)</b>	<b>(304,720,847)</b>	<b>(326,844,634)</b>	<b>(348,343,414)</b>	<b>(345,079,543)</b>
51 -	Salaries-Regular Pay	9,637,297	9,592,938	10,119,368	12,035,932	12,211,902
52 -	Salaries-Other Compensation	179,913	151,202	166,108	515,143	1,049,231
55 -	Fringe Benefits	3,281,712	3,302,096	3,737,759	4,456,917	4,375,340
56 -	Vacancy Savings	0	0	0	(5,274,017)	(7,277,460)
	Salaries & Fringe Benefits	13,098,922	13,046,236	14,023,235	11,733,975	10,359,014
60 -	Supplies & Materials	224,111	149,005	155,526	217,350	238,977
64 -	Services & Other Expenses	1,048,534	987,521	1,159,249	1,285,432	1,508,173
66 -	Professional & Contracted Services	1,259,918	1,621,620	1,744,327	2,293,932	3,305,974
67 -	Rent, Utilities & Maintenance	114,810	53,704	34,836	254,146	78,672
68 -	Interfund Services	(4,148,890)	(3,714,929)	(4,169,536)	(3,626,488)	(3,965,572)
70 -	Capital Asset Acquisitions	24,950	6,447	30,805	86,140	115,000
	Operating & Maintenance	(1,476,567)	(896,631)	(1,044,793)	510,512	1,281,224
89 -	Affiliated Organizations	28,580,105	29,602,995	29,615,256	30,775,009	30,943,929
	Affiliated Organizations	28,580,105	29,602,995	29,615,256	30,775,009	30,943,929
90 -	Grants	4,764,000	4,299,500	6,155,280	9,368,373	5,432,480
	Grants	4,764,000	4,299,500	6,155,280	9,368,373	5,432,480
95 -	Contingencies & Restrictions	0	0	0	(6,527,374)	(5,124,036)
	Contingencies & Restrictions	0	0	0	(6,527,374)	(5,124,036)
94 -	Other Sources & Uses	(5,000)	0	0	0	0
	Other Financing Sources	(5,000)	0	0	0	0
	<b>Expenditures</b>	<b>44,961,460</b>	<b>46,052,100</b>	<b>48,748,978</b>	<b>45,860,495</b>	<b>42,892,611</b>
99 -	Planned Use of Fund Balances	0	0	0	(4,638,347)	(6,290,393)
	Planned Fund Balance Change	0	0	0	(4,638,347)	(6,290,393)
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,638,347)</b>	<b>(6,290,393)</b>
96 -	Operating Transfers In	(45,711)	(144,000)	0	(465,342)	(74,639)
	Operating Transfers In	(45,711)	(144,000)	0	(465,342)	(74,639)
98 -	Operating Transfers Out	16,035,278	13,150,000	13,750,000	15,342,745	21,835,565
	Operating Transfers Out	16,035,278	13,150,000	13,750,000	15,342,745	21,835,565
	<b>Net Transfers</b>	<b>15,989,567</b>	<b>13,006,000</b>	<b>13,750,000</b>	<b>14,877,403</b>	<b>21,760,926</b>
	<b>Administration &amp; Finance Total</b>	<b>(240,400,292)</b>	<b>(245,662,747)</b>	<b>(264,345,656)</b>	<b>(292,243,863)</b>	<b>(286,716,400)</b>

**Prime Accounts  
Administration & Finance**

**Special Revenue Fund**

<b>Acct</b>	<b>Description</b>	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Amended</b>	<b>FY20 Adopted</b>
41 - Other Local Taxes		(18,577,780)	(19,362,586)	(26,094,127)	(27,000,000)	(27,000,000)
48 - Investment Income		(36,044)	(71,931)	(129,457)	(80,000)	(344,231)
<b>Revenue</b>		<b>(18,613,824)</b>	<b>(19,434,517)</b>	<b>(26,223,584)</b>	<b>(27,080,000)</b>	<b>(27,344,231)</b>
64 - Services & Other Expenses		0	0	25,000	0	0
66 - Professional & Contracted Services		49,579	581,998	327,915	892,000	1,477,000
Operating & Maintenance		49,579	581,998	352,915	892,000	1,477,000
89 - Affiliated Organizations		19,263,732	17,889,987	22,391,190	30,396,360	24,023,045
Affiliated Organizations		19,263,732	17,889,987	22,391,190	30,396,360	24,023,045
90 - Grants		0	0	0	1,000,000	0
Grants		0	0	0	1,000,000	0
<b>Expenditures</b>		<b>19,313,311</b>	<b>18,471,986</b>	<b>22,744,106</b>	<b>32,288,360</b>	<b>25,500,045</b>
99 - Planned Use of Fund Balances		0	0	0	(5,208,360)	1,844,186
Planned Fund Balance Change		0	0	0	(5,208,360)	1,844,186
<b>Planned Fund Balance Change</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,208,360)</b>	<b>1,844,186</b>
<b>Administration &amp; Finance Total</b>		<b>699,487</b>	<b>(962,532)</b>	<b>(3,479,478)</b>	<b>0</b>	<b>0</b>

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**Special Revenue Funds:**

**051 - Tax Incremental Fund (TIF)**– Accounts for the collection and disbursement of incremental property tax revenue to aid economic development projects in specified areas. The Tax Incremental Fund (TIF) was established to account for economic development and/or improve blighted properties in specified areas. The incremental revenue collected (tax amount above the assessed value captured at time of TIF establishment) will aid in funding the project costs within that TIF district. The Community Redevelopment Agency is tasked with determining eligible TIF projects. The current TIF districts are Graceland, Highland Street North, Highland Street South, Lakeland, Millington, and Uptown Redevelopment.

**073 - Hotel Motel Tax** – Revenue \$18.3 Million - The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax, a 5% tax on revenue collected from the rental of hotel and motel rooms. The tax is required to be used to provide funding for the promotion of tourism and conventions in Shelby County, including funding the Convention and Visitor's Bureau and paying debt service and capital maintenance requirements on the FedEx Forum to the Sports Authority.

**074 - Car Rental Tax** – Revenue \$2.5 Million - The Car Rental Tax Fund accounts for the collection of the car rental tax which is designated for funding of the NBA arena (FedEx Forum). Businesses engaged in the rental of motor vehicles collect and remit a 3% surcharge or tax on charges for rental of private passenger motor vehicles for a period of 31 days or less. The tax rate is 3% of the gross proceeds and is remitted by the car rental businesses to the Tennessee Department of Revenue, which then distributes the funds to Shelby County. The County then remits funds collected to the Sports Authority for payment of debt service.

**092 - Economic Development Fund** – budgeted at \$1.7 Million primarily from Fund Balance - funds are restricted for economic development purposes. FY20 budgeted amount is subject to change after the FY19 year closes, as the only revenue source in FY20 is investment income at \$70,000. The Economic Development Fund was established to account for resources received that have been designated by the County Commission "to achieve an increase in living standards that will also promote an increase in per capita income, better education and health as well as improved environmental protection." These resources fund economic development activities supported by the County.

**Prime Accounts  
Administration & Finance**

**Grant Funds**

<b>Acct</b>	<b>Description</b>	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Amended</b>	<b>FY20 Adopted</b>
43 - Intergovernmental Revenues-State of		(586,978)	(481,749)	(494,019)	(20,854,060)	(22,471,684)
44 - Intergovernmental Revenues-Federal &		0	0	(22,246)	(44,850)	(21,992)
47 - Other Revenue		0	0	0	(746,850)	(553,805)
	<b>Revenue</b>	<b>(586,978)</b>	<b>(481,749)</b>	<b>(516,265)</b>	<b>(21,645,760)</b>	<b>(23,047,481)</b>
51 - Salaries-Regular Pay		179,058	193,131	196,714	1,640,135	2,221,847
52 - Salaries-Other Compensation		922	1,011	(539)	1,112,696	1,000,000
55 - Fringe Benefits		70,058	78,584	85,475	713,659	877,020
56 - Vacancy Savings		0	0	0	(60,000)	(23,188)
	Salaries & Fringe Benefits	250,037	272,726	281,650	3,406,490	4,075,679
60 - Supplies & Materials		174,858	46,666	99,193	823,796	722,128
64 - Services & Other Expenses		27,832	45,474	28,750	13,954,953	14,059,515
66 - Professional & Contracted Services		51,981	58,044	0	146,847	319,908
67 - Rent, Utilities & Maintenance		46,211	15,195	18,851	2,931,579	3,645,780
68 - Interfund Services		5,088	465	7,590	163,545	163,461
70 - Capital Asset Acquisitions		56,539	35,800	72,773	218,551	80,000
	Operating & Maintenance	362,509	201,644	227,157	18,239,270	18,990,791
95 - Contingencies & Restrictions		0	0	0	0	(18,989)
	Contingencies & Restrictions	0	0	0	0	(18,989)
	<b>Expenditures</b>	<b>612,546</b>	<b>474,370</b>	<b>508,807</b>	<b>21,645,760</b>	<b>23,047,481</b>
98 - Operating Transfers Out		0	165,217	0	0	0
	Operating Transfers Out	0	165,217	0	0	0
	<b>Net Transfers</b>	<b>0</b>	<b>165,217</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Administration &amp; Finance Total</b>	<b>25,568</b>	<b>157,838</b>	<b>(7,458)</b>	<b>0</b>	<b>0</b>

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## Grant Summary Information

***The Office of Preparedness administers the following grants:***

*All grants are 100% federally funded except the EMPG, which is matched 50% by the grantee, and the HMEP program, which requires a 20% match provided by the Local Emergency Planning Committee (LEPC).*

- **Security Grant Program (PSGP)** - The PSGP supports the building, sustainment, **Port** and delivery of core capabilities essential to achieving the National Preparedness Goal such as prevention, protection, mitigation, response, and recovery. PSGP focuses on addressing the security needs of our Nation's maritime ports.
- **State Homeland Security Grant Program (HSGP)** - The HSGP is a core homeland security assistance program that provides funds to build capabilities at the State and local levels through planning, equipment, training, and exercise activities and to implement the goals and objectives included in the State Homeland Security Strategy.
- **Hazardous Material Emergency Preparedness (HMEP) Grant Program** – This grant program's purpose is to increase local effectiveness by safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986 (EPCRA), and encourage a comprehensive approach to emergency planning by incorporating the unique challenges of responses to transportation situations.
- **FEMA Disaster Recovery** - The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared, including the Port Security program.
- **Emergency Management Performance Grant (EMPG)** - The EMPG program gives States the opportunity to strengthen their emergency management capabilities, while addressing issues of national concern. States have the flexibility to develop systems that encourage the building of partnerships, which include government, business, volunteer, and community organizations.

***Workforce Investment Network (WIN) administers the following grants:***

*Currently all funding is provided through the Tennessee Department of Labor and Workforce.*

- **Consolidated Business Grant (CBG)** - Funding to assist businesses by providing their workers an opportunity for training programs where necessary skills are acquired to compete in the current economic environment.
- **Transitional Jobs Grant** – Funding to help secure and maintain unsubsidized employment for individuals with barriers to employment (i.e. ex-offenders and high at-risk youth with criminal actions and/or behavior) and prepare them for long-term success in the labor market.
- **Infrastructure Funding Agreement (IFA)** - Funding for the Memorandum of Understanding for shared costs among partners within the American Job Centers.
- **Wagner Peyser**- Funding for pre-release services such as outreach, intake, orientation, profiling, and initial assessment of skills levels, determination of eligibility, job search, placement services, and creation of individual development plans, labor market services and services to employers.
- **Tennessee Department of Labor and Workforce Formula Funding**- Funding used to establish/provide career services, training services, and support services to eligible adults, youth, and dislocated workers.

**Grant Summary Information**

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
<b><u>Department 2003: CAO - Office of Preparedness</u></b>		
130	Port Security Grant Program (PSGP)	\$ 21,850
164	2018 Homeland Security Grant Program (HSGP)	471,673
177	2017 Homeland Security Grant Program (HSGP)	331,304
249	May 2017 Storm FEMA/TEMA	2,980,000
524	Emergency Management Performance Grant (EMPG)	149,000
748	2017 Hazardous Material Emergency Preparedness (HMEP)	22,400
	<b>Department Total</b>	<b>\$ 3,976,227</b>
<b><u>Department 2021: Workforce Investment Network (W.I.N.)</u></b>		
217	Wagner Peyser Program - 161	\$ 20,475
221	Consolidated Business Program 191	395,834
222	Dislocated Worker - 191	2,129,306
223	Adult Job Training - 191	1,077,573
251	Hope Works- Partner Funding	35,760
252	Greater Memphis Alliance (GMAC)- Partner Funding	325,000
259	AGAPE- Partner Funding	39,045
260	Memphis Bioworks- Partner Funding	84,000
280	Consolidated Business Admin - 181	8,444
281	Dislocated Worker and Adult Program	576,000
286	WIN Adult Program	553,000
287	WIN Youth Program	3,306,650
296	Dislocated Worker	2,731,199
298	Adult Program II	2,939,410
325	Consolidated Business Program	527,778
326	Consolidated Business Admin	27,777
330	Re-Employment Svcs/Eligibility Assmnt I	26,000
334	Wagner Peyser Program	81,900
337	Infrastructure Funding Agreement Shared Cost	680,000
606	WIN Youth Program -181	2,013,592
608	WIN Dislocated Worker - 181	453,000
617	WIN Adult Program - 181	35,000
618	Re-Employment Svcs/Eligibility Assmnt II	7,800
626	Transitional Jobs Re-Entry - Admin	73,271
628	Transitional Jobs Re-Entry - 181	309,440
667	Transitional Jobs Re-Entry - Program	614,000
	<b>Department Total</b>	<b>\$ 19,071,254</b>
	<b>DIVISION TOTAL</b>	<b>\$ 23,047,481</b>

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